

Annual report

NSW Electoral Commission
2022–23

The Hon. Chris Minns, MP
Premier of New South Wales
52 Martin Place
SYDNEY NSW 2000

The Hon. John Graham, MLC
Special Minister of State
52 Martin Place
SYDNEY NSW 2000

31 October 2023

Dear Premier and Minister,

Annual report of the NSW Electoral Commission

I am pleased to submit the NSW Electoral Commission's Annual report for the financial year ended 30 June 2023 for presentation to Parliament.

This report is prepared in accordance with the requirements of division 7.3 of the Government Sector *Finance Act 2018*. The NSW Electoral Commission's financial statements are general purpose financial statements that have been prepared on an accrual basis and in accordance with applicable Australian Accounting Standards (which include Australian Accounting Interpretations), the requirements of the Government Sector *Finance Act 2018*, and the Treasurer's Directions issued under that Act.

It is the responsibility of the Electoral Commissioner to undertake the day-to-day management of the agency, including its financial management.

In accordance with section 154 of the *Electoral Funding Act 2018*, a report in relation to the activities under that Act of the Electoral Commission for the financial year 2022–23, including the exercise of certain statutory functions regarding the regulation of lobbying, the regulation of elections and electoral funding and the payment of public funding to political participants, has been submitted directly to the NSW Parliament, and reproduced in this report at Part two.

Yours sincerely,



John Schmidt
Electoral Commissioner for New South Wales

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The NSW Electoral Commission acknowledges the Traditional Owners of Country throughout New South Wales and their continuing connection to the land, sea and community. Our head office is located on Gadigal land. We pay our respects to Elders past and present.

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2022-23 at a glance



5,563,350

people enrolled to vote
in New South Wales as
at 30 June 2023

2023 NSW State election



Legislative Assembly:
93 electoral districts



Legislative Council:
21 seats



Preparations for the 2024 Aboriginal Land Council
elections and the 2024 NSW Local Government elections



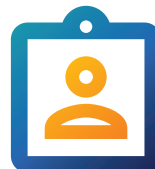
13
elections for statutory
bodies, service clubs and
industrial organisations

5 
council
by-elections

12 
council countback
elections



15
parties registered for
state elections, as at
30 June 2023



27
parties registered for
Local government
elections only, as at 30
June 2023

Report of the Electoral Commissioner



A major focus for much of 2022-23 was preparation for, and delivery of, the NSW State general election conducted on Saturday, 25 March 2023. A general election is one of the largest community events held in New South Wales, involving millions of electors, tens of thousands of staff, thousands of venues, and a complex logistical and safety framework. It also involves hundreds of candidates, parties and other campaigners whose participation in the election is subject to meeting important transparency and integrity obligations under NSW electoral legislation. The election was successfully delivered, despite the short runway for planning following the pandemic-related postponements of the Local Government elections from September 2020 to December 2021.

Participants in elections globally, including voters, have embraced social media to generate, source and distribute information about political issues and elections. For online platforms and electoral commissions this brings with it great benefit but also real risk, sometimes unreasonable expectations and increased responsibilities. False information circulating in the community about elections, including through different forms of media, can undermine confidence in the integrity of democratic processes and have broader negative impacts for social cohesion.

Several important issues emerged during the administration of the 2023 State election that threatened to undermine trust in elections and some similar issues have arisen during the recent federal referendum. I refer readers to my Report on the administration of the 2023 NSW State election available on our website for detailed examples. These issues of trust and integrity remain at the forefront of our planning for the state-wide Local

Government elections less than one year away. It is imperative that voters can safely participate in elections and that staff are protected while delivering them. It is also imperative that the framework for managing disruptions to elections, whatever their origin, remains appropriate for the current context. Recommendations for legislative change have been proposed to the NSW Government to support continued orderly election administration and the integrity of the NSW electoral system.

For a number of years, I have raised concerns about the adequacy and sustainability of our funding model. During the year we received a positive response with a new funding model being announced for NSW integrity agencies, including the NSW Electoral Commission. During 2022-23 we embarked on the first stage of a re-baseline project. This first stage of re-baselining is a foundational piece of work that will enable us to develop a business case in support of our future funding needs. To be ready to deliver and regulate elections in the face of well-documented and growing challenges to the integrity of democratic systems, the Electoral Commission must undertake not only an organisational structure review but also a review of our fundamental funding framework, to ensure we have the necessary people and resources to carry out our work.

The Electoral Commission continues to rely on legacy technology to deliver and regulate elections and carry out day-to-day corporate functions. Key election systems are past their end of life and require high levels of investment and risk tolerance, with operational workarounds, tactical technical fixes and significant testing to keep them running.

The urgent requirement for an update to the technology underpinning our election operations is compounded by the need to be able to respond to changes to the legislative framework with which we must comply, as well as increasing customer expectations and governance obligations, and a rapidly changing technological and cyber threat landscape.

To deliver the best possible experience for the people of New South Wales at future elections, maintain their trust and provide the best value for money, we are developing a proposal for a long-term programme to modernise our digital environment. While we are already delivering some new online functionality for discrete areas of our operations, we require an integrated and future-facing approach to digital modernisation to defend electoral integrity, ensure our sustainability and drive effective and efficient delivery of electoral services.

With the commencement of the re-baselining and digital modernisation projects, therefore, the 2022-23 reporting year marked the beginning of a critical phase in the evolution of the Electoral Commission as a leading independent election administrator and regulator. These projects represent an opportunity that cannot be missed to transform our operations and service delivery model; financial governance and funding; and structure and management. The outcomes of these projects will shape the Electoral Commission, and election delivery and regulation, for years to come.

Notwithstanding the challenges presented by resourcing constraints, our changing legislative mandate, the “long tail” impacts of the pandemic on our operations and increasing pressure from external election disruptions, the staff of the NSW Electoral Commission have continued to deliver democracy and accountability for the people of New South Wales. My thanks to all NSW Electoral Commission staff for their hard work and resilience during the past 12 months.

A handwritten signature in black ink that reads "John Schmidt". The signature is written in a cursive, flowing style.

John Schmidt
Electoral Commissioner for New South Wales

About this report

The content in this report is presented in two parts, reflecting the respective statutory functions of the Electoral Commissioner and the Electoral Commission.

Part one details the undertakings of the Electoral Commissioner, including the day-to-day management of the agency and its financial management. Part one also details the Electoral Commission's operations and activities, including election services provided to registered clubs, statutory boards and industrial organisations. The report highlights recent changes to legislation that governs the activities of the Electoral Commission.

In accordance with section 154 of the *Electoral Funding Act 2018*, a report in relation to the activities under that Act of the Electoral Commission for the financial year 2022–23, including the exercise of certain statutory functions regarding the regulation of lobbying, the regulation of elections and electoral funding and the payment of public funding to political participants, has been submitted directly to the NSW Parliament, and reproduced in this report at Part two.

Part one

Details of the activities conducted by the NSW Electoral Commissioner and staff agency for the year to 30 June 2023.

Part one provides an overview of the responsibilities of the Electoral Commissioner under the Government Sector *Finance Act 2018*, its associated regulations, Treasurer's Directions, other legislation and policies. These responsibilities include the day-to-day management of the agency, including its financial management.





Overview

About the office of the
NSW Electoral Commissioner

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About the office of the NSW Electoral Commissioner

Establishment

The Electoral Commissioner for New South Wales is an independent statutory officer appointed under the *Electoral Act 2017* and is responsible for administering a range of elections in New South Wales including NSW parliamentary elections, local government elections (if engaged to do so), NSW Aboriginal Land Council elections, and elections for registered clubs, statutory boards and state-registered industrial organisations (if engaged to do so).

Under the Electoral Act, the *Local Government Act 1993* and other State laws, the Electoral Commissioner also has the function of registering political parties and maintaining the Electoral Information Register for New South Wales through joint roll arrangements with the Australian Electoral Commission.

The Electoral Commissioner is an ex officio member of the three-member NSW Electoral Commission.

The Electoral Commissioner is the head of the Public Service staff agency (also known as the NSW Electoral Commission). The staff agency supports the Electoral Commission and Electoral Commissioner in exercising their distinct but complementary statutory functions for delivering elections and regulating participation in the political process. The staff agency is a 'separate agency' under Part 3 of Schedule 1 of the *Government Sector Employment Act 2013*. The Electoral Commissioner, in his capacity as head of the staff agency, is responsible for its day-to-day management, including financial management.

References to the NSW Electoral Commission in this report may be to either the three-member statutory body or the Public Service staff agency, as the context requires.

What we do

The NSW Electoral Commission's staff work across five divisions: Elections; Information Services; Funding, Disclosure, Compliance and General Counsel; Digital Modernisation; and Corporate. Our work includes:

- conducting general elections and by-elections for the NSW Parliament
- conducting elections and by-elections for local councils (if engaged to do so)
- conducting elections for the NSW Aboriginal Land Council
- conducting elections for registered clubs, statutory boards and State registered industrial organisations (if requested or required to do so)
- supporting the redistribution of electoral districts
- providing processes and guidance to assist political participants (including candidates, parties, elected members, political donors, third-party campaigners, associated entities and lobbyists) to comply with their obligations
- administering electoral funding legislation, including maintaining a scheme of public funding
- publishing political donation and expenditure disclosures and registers of political parties, candidates' agents, third-party campaigners and political lobbyists
- engaging with the public to make it easier for people to understand and participate in the democratic process
- investigating possible offences and enforcing breaches of electoral, funding and disclosure, and lobbying laws
- preparing and maintaining the Electoral Information Register (in conjunction with the Australian Electoral Commission).

Our legislative framework

We are governed by various pieces of New South Wales legislation that set out how we conduct and regulate elections, and the entitlements and obligations of electors and political participants. This legislation includes:

- *Constitution Act 1902*
- *Electoral Act 2017*
- *Electoral Regulation 2017*
- *Electoral Funding Act 2018*
- *Electoral Funding Regulation 2018*
- *Local Government Act 1993*
- *Local Government (General) Regulation 2021*
- *City of Sydney Act 1988*
- *Registered Clubs Act 1976*
- *Industrial Relations Act 1996*
- *Aboriginal Land Rights Act 1983*
- *Aboriginal Land Rights Regulation 2020*
- *Privacy and Personal Information Protection Act 1998*
- *Government Information (Public Access) Act 2009*
- *Government Sector Finance Act 2018*
- *Government Sector Employment Act 2013*
- *Lobbying of Government Officials Act 2011*
- *Lobbying of Government Official (Lobbyist Code of Conduct) Regulation 2014.*

Relationship to Parliament

As a public sector statutory body, the NSW Electoral Commission is required to report annually on its work and activities.

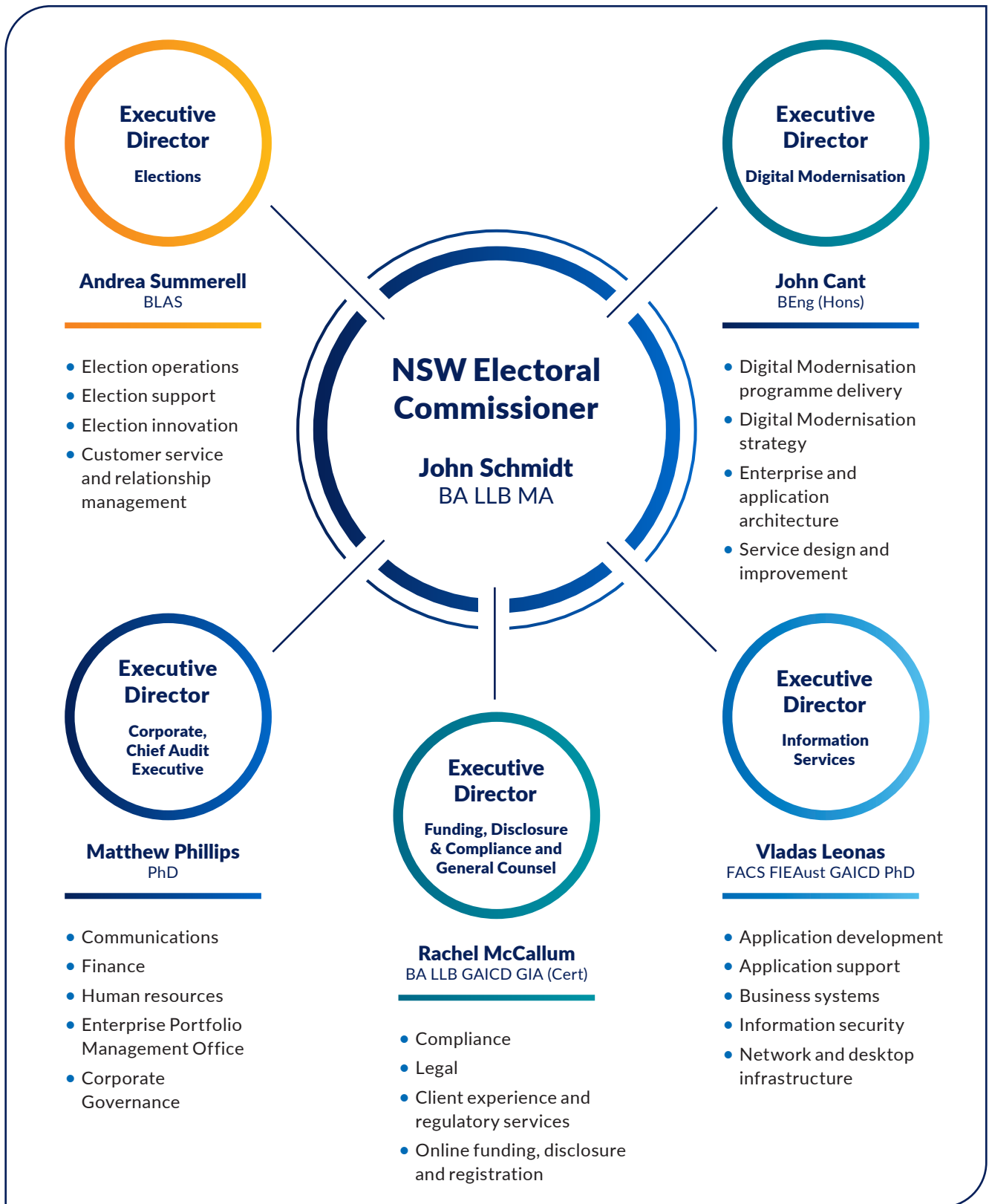
Under the Electoral Funding Act, the NSW Electoral Commission is also required to report directly to the NSW Parliament annually on its activities under that Act (including the use of enforcement powers conferred by that Act in respect of contraventions of the other legislation it administers).

A copy of that report to the NSW Parliament is reproduced as Part two in this Annual report.

In the exercise of their functions, neither the Electoral Commission nor the Electoral Commissioner are subject to the direction of any minister administering New South Wales electoral legislation. This independence from executive government is set out in sections 10(4) and 12(4), respectively, of the Electoral Act.



Management and structure



The above executive management structure is as at 30 June 2023. In July 2022, John Cant (formerly the Executive Director of Information Services) was appointed as Executive Director – Digital Modernisation to develop a long-term plan and delivery approach for modernising the systems required by the Electoral Commission to deliver its functions. This represents an exciting opportunity for the Electoral Commission and constitutes a foundational element in our planning for a sustainable future.



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Recycle
HERE

Our strategy: Democracy delivered

Purpose

Our purpose is to deliver trusted and independent systems, processes, oversight and engagement that support democracy in New South Wales.

Vision

Our vision is to maintain confidence in the integrity of the democratic process and make it easy for people to understand and participate.

Values

Our core values are the NSW Public Service values: integrity, accountability, service and trust. For details on what these values mean in practice, visit psc.nsw.gov.au

Behaviours

Our behaviours define what is distinctive about how we work and what we need to do to deliver on our shared goals. We are each accountable for bringing these behaviours to life in our work.

Responsive

We recognise the need to be flexible in dealing with our changing environment, while always meeting our obligations. We look for opportunities to build on ideas and adapt and innovate in how we work, to keep improving our services and enhance the experience people have when dealing with us.

Transparent

To demonstrate our integrity and build trust in our services, we are open with each other and our customers, clients, stakeholders and audiences. This keeps us accountable and creates opportunities for others to work more effectively with us.

Solution focused

We are focused on outcomes and delivering on our shared goals. We move quickly beyond identifying a problem to working out how best to solve it, while keeping our strategic goals top of mind.

Customer centred

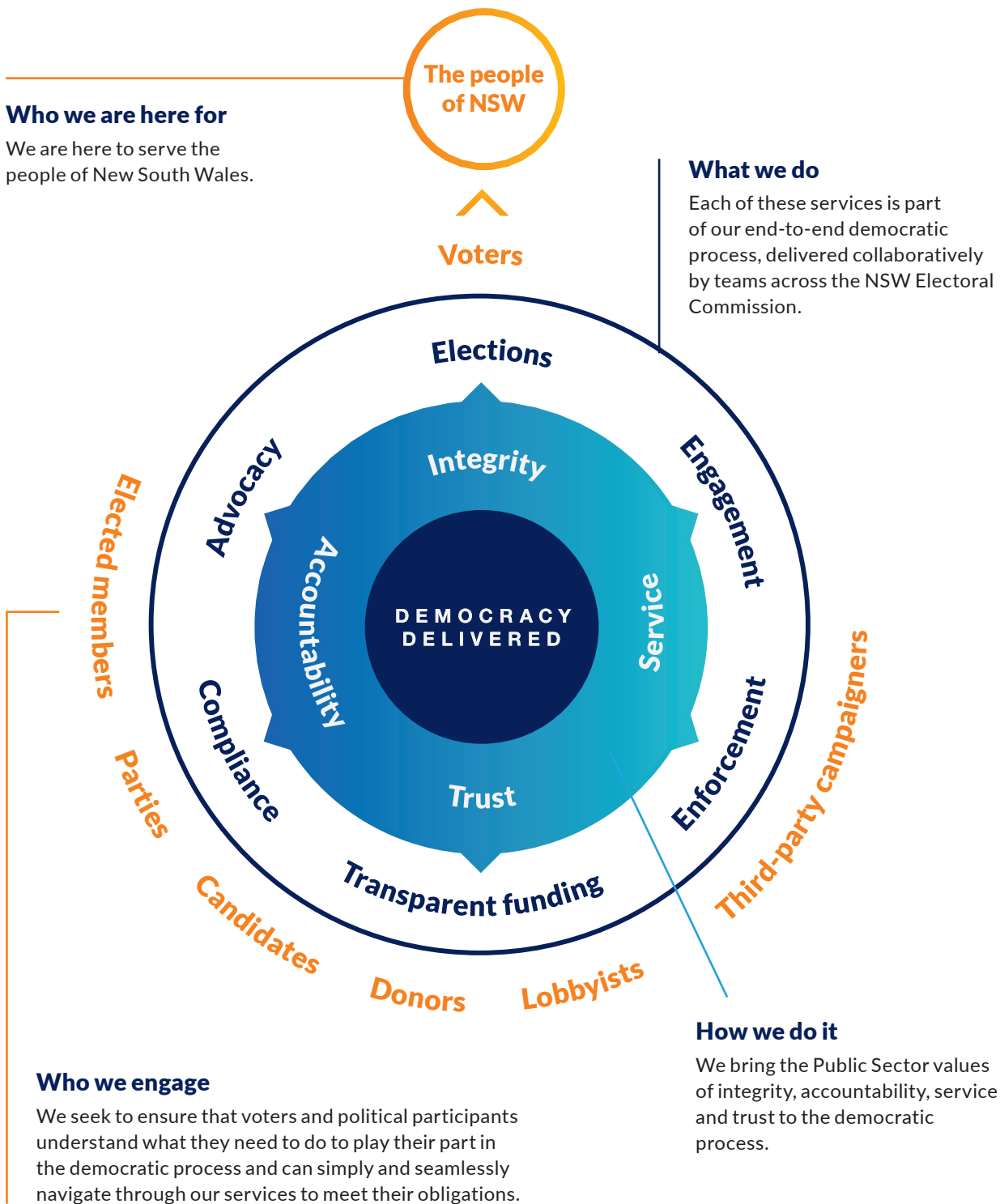
We start by considering the needs of our customers, clients, stakeholders and audiences and find the best way to serve them, while meeting our legal and business requirements. We believe this is essential to make it easy for people to participate in democratic processes.

Collaborative

We look for opportunities to share ideas and knowledge and work as partners internally and externally because we know this is how we get the best results.

Our work

The Electoral Commission is responsible for maintaining and operating fundamental electoral infrastructure that supports the functioning of democracy in New South Wales. Democracy relies on systems and processes of representation, regulation and engagement. Without these, we could not enjoy the benefits of free and fair elections in an open and effective democracy.



Our 2021-24 Strategic Plan

Our 2021-24 Strategic Plan aims to improve our organisational and operational capability and agility.

Our strategic plan was a step forward in our organisational maturity. It informs our annual work programs and supports us to maintain focus on the bigger picture as we execute our day-to-day operations with integrity, commitment, and excellence.

The plan explains what we hope to achieve during the period and why, to contribute to achieving our mission and purpose. Our 2021-24 Strategic Plan focuses on improving engagement with the community to maintain trust and confidence; using data more effectively to inform service delivery, policy and operational performance; and becoming a more mature, sustainable and scalable organisation.









Operations and performance

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Initiatives and projects for 2022-23

Much of the reporting year involved preparations for, and delivery of, the NSW State election held on Saturday, 25 March 2023. Focus then shifted to our preparations for the NSW Aboriginal Land Council elections to be held in February 2024 and the NSW Local Government elections to be conducted in September 2024, as well as the multitude of activities undertaken to deliver democracy and accountability for the people of New South Wales.

The following information outlines the work undertaken in support of our strategic initiatives and projects during 2022-23.

Securing our future funding needs

Over many years, the Electoral Commissioner has raised concerns about the adequacy and sustainability of the Electoral Commission's funding model.

The current and former state Governments (informed by reviews by Parliamentary Committees and the Auditor-General) have in-principle accepted that our historical structure and funding arrangements are not fit to enable us to effectively discharge our functions and have agreed to a new funding model. As part of new budget management processes being implemented for NSW independent integrity agencies, the NSW Electoral Commission is undertaking a re-baseline exercise to provide advice to the Government on the future funding needs of the organisation.

This re-baselining is a foundational piece of work that will enable us to develop a comprehensive business case in support of our future funding needs. Phase one of this project was set out in an interim business case that was submitted in March 2023 and included a request for funding for a range of ongoing positions, many of which had received temporary funding in previous budgets.

The second phase includes a full organisational structure review and a review of our fundamental funding framework. These reviews give us the opportunity to (i) build the best structure to deliver on our current obligations, (ii) plan for future change and growth and (iii) ensure we have the necessary people and resources to carry out our work. See Inquiries, reviews and submissions for the Parliamentary background to this work.

Digital modernisation

Many of our election systems are past their end of life and require high levels of investment and acceptance of risk. Historical under-investment, a result of our complicated funding arrangements, has left these aging systems and our electoral processes in an exposed state.

Continuing to deliver elections with our current IT infrastructure and systems arrangements is becoming increasingly costly and impacts overall operational efficiency due to the need for multiple fixes and workarounds.

At the same time, we must respond to changes to our legislative framework coupled with increasing customer expectations and governance obligations, in a rapidly evolving technological and cyber threat landscape. This has resulted in the need to fund, and commence, a comprehensive systems upgrade and digital modernisation programme ahead of the 2027 NSW State general election.

During 2022-23, we developed an organisational strategy and implementation plan for the digital modernisation programme. The strategy and implementation plan supported an initial business case submitted in March 2023 covering the first 12 months of the programme, including establishment of the programme team and initial planning. A more comprehensive funding proposal covering the long-term programme to modernise the digital environment for the Electoral Commission will be submitted in 2024. If funding is secured, a service-based approach will inform investment in systems, achieving future service improvements to make the services provided more reliable, efficient. Successful implementation of this programme will help ensure the ongoing integrity of electoral processes in New South Wales.

Cyber security uplift project

The cyber security uplift project, part of a multi-year initiative, was established to enhance essential cyber security practices and technology to uplift our maturity against the NSW Cyber Security Policy and the ACSC Essential Eight. It also enables alignment with ISO 27001 and other industry standards and requirements. During the year we have:

- increased security awareness practices
- improved identity and access management
- implemented Essential 8 controls to mitigate cyber incidents
- implemented an identity governance and administration solution that serves as the key repository for all internal identities and identity lifecycle processes
- enhanced overall information security metrics and reporting.

Results of the project to date have helped to mitigate against the impacts of potential cyber attacks, including breach of personal and stakeholder data, denial of service to our systems, and the compromising of election data and results. These improvements are essential to the maintenance of public confidence in the integrity of election processes.

Regulatory priorities

Our purpose is to deliver trusted and independent systems, processes, oversight and engagement that support democracy in New South Wales. On 15 June 2022 the Electoral Commission for the first time published a Regulatory Priorities Statement. The Statement set out the Electoral Commission's strategic regulatory focus for 2022-23. This period included the NSW State general election in March 2023, so there was a particular focus on issues that could impact that event. Our regulatory priorities will be updated and published at the beginning of each financial year, to reflect emerging issues and key events in the election cycle.

The regulatory priorities support the NSW Electoral Commission to optimise the efficiency and value of its regulatory effort and ensure responses to non-compliance are targeted and proportionate. They are informed by a risk-based assessment of legislated regulatory functions and anticipated events. Taking a more strategic approach is also consistent with the NSW Government's guidance for regulators to implement outcomes and risk-based regulation.

Our regulatory priorities show how and where we will focus our regulatory efforts in the year ahead. The regulatory priorities are updated annually to reflect emerging issues and key events in the election cycle. The priorities for 2023-24 have been released and are published on our website. See Part two for more information.

Nomination Online Management System

Ahead of the 2019 NSW State election, the Joint Standing Commission for Electoral Matters (JSCEM) recommended the introduction of an online system to make it easier for candidates and parties to submit their nomination forms. In response to this recommendation, the Electoral Commission developed an online nomination system for use at the 2019 NSW State election.

The Nomination Online Management System (NOMS) was further configured and developed for use at the 2021 NSW Local Government elections, with additional development completed during 2022-23 in readiness for the 2023 NSW State election.

The system enables candidates and registered political parties to prepare documentation in advance of the opening of the nomination period to check that all mandatory information is provided and, where required, confirmed against the electoral roll.

The system also allows candidates and/or registered political parties, administrators and groups to oversee and manage the progress of each nomination and allows for the nomination and deposit to be lodged online.

Initiatives and projects for 2022-23 continued

The Nomination Online Management System reduces the administrative burden on electoral participants and the Electoral Commission, and simplifies the process of complying with legislative requirements. Candidates are encouraged to use the online system where possible. Paper-based nomination processes remained available for candidates and registered political parties who did not wish to utilise the online system.

During 2022-23 in the lead-up to the 2023 NSW State election, NOMS was showcased at a candidate information webinar. We subsequently provided individual training and 'drop-in' sessions to support candidates and registered political parties using the system. Ninety-three per cent of candidate nominations for the 2023 NSW State election were subsequently lodged using NOMS.

Further opportunities for improving NOMS will be considered for the 2027 State election, noting that the system still requires a mix of electronic submission and 'wet ink' signatures. We intend to explore the possibility of electronic signatures subject to further clarity being introduced into the governing legislation about the permitted use of e-signatures for nominations, including the child protection declaration that must accompany every nomination.

See Part two for information about *Funding and Disclosure Online*, which enables election participants to register for electoral funding purposes, update their registered details, appoint an official agent and lodge disclosures of political donations online.

Website review and enhancement

Our current website was developed in 2018 as a place for electors and political participants to engage with the Electoral Commission and our work. Since the website's launch ahead of the 2019 NSW State election, we have continued to enhance the site with new functionality and incremental changes to help improve the overall website experience.

During 2022-23, in preparation for the 2023 State election, we conducted a review of the website to understand what needed to be changed to ensure the site continued to enable people to effectively engage with the website and participate in elections.

With an initial focus on voters, this review included quantitative and qualitative research and user testing. Testing stimulus included the current website on mobile and desktop and a series of future-state prototypes.

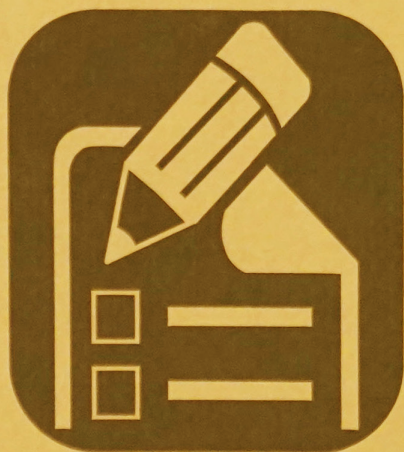
What we found was that voter needs and goals have not changed, but their expectations have.

Analytics highlighted that voting-related search topics often included a specific location. This implied a desire to find relevant, localised information, as opposed to general election information. In response, during 2022-23 we enhanced our "find my electorate" tool – a key feature of the website for the 2023 NSW State election. This functionality enabled people to find information based on their enrolled address. This included links to candidate information and an interactive map showing early voting and election day voting locations (with the accessibility features of each venue), and access to directions via Google maps.

During the year we launched our 'Integrity hub' to provide a centralised location on our website for information about the Electoral Commission's role as the independent regulator of elections and political participants in New South Wales. It includes information focused on the transparency of electoral processes, disclosures, and the investigation of breaches of lobbying and electoral laws. The hub provides guidance and support to political participants through educational resources and our regulatory priorities.

The Integrity hub also includes our Disinformation register, where we track and rebut prominent false and misleading statements about our electoral processes. See Disinformation and misinformation monitoring for further details.

We also upgraded the platform that supports the website. This upgrade delivered significant improvements to how the website operates, is managed and is maintained. It enhanced performance, accessibility, security and how we develop content, together with streamlined integration between the website and our election systems.



Vote Here



Vote Here

Initiatives and projects for 2022-23 continued

Work, health and safety principles for election staff

During 2022-23 we continued to mature our safety culture, further embedding safe working conditions for election staff. A set of election work, health and safety principles was a key safety tool introduced for the first time at the 2019 NSW State election. This tool was refined for the 2021 Local Government elections and again for the March 2023 NSW State election.

The principles describe safety controls that have been implemented primarily to reduce the risk of fatigue in our workforce associated with delivering a major event in the context of absolute statutory deadlines.

Working (or traveling to and from work) while fatigued impairs functioning and therefore increases safety risks, such as the risks of accidents (including car accidents) or the risk of psychological injury. Election officials, including ongoing staff at head office, must necessarily work atypical hours during a state-wide event's peak operational period.

The Electoral Commission is reviewing its safety outcomes and experience at the 2023 State election and working on further measures to reduce risk at the 2024 NSW Local government elections and the 2027 NSW State election. For example, practices that may have once been 'normal', such as working all night on election night and continuing to work on the days that follow, are no longer acceptable. It is also not feasible to duplicate all subject matter expert roles during a short operational period to provide for more flexible rostering. Developing a more mature safety culture and implementing process and staffing changes for the 2024 and 2027 elections is a major work in progress and will require increased resource investment.

The Electoral Commission's work, health and safety principles are designed to minimise the risks of fatigue and working in isolation during election events. They include:

- Staff should not work in isolation.
- Staff should take sufficient breaks (30 minutes every five hours).
- Staff should have a minimum break of eight consecutive hours between rostered shifts.
- Staff should not work more than six consecutive days.
- Staff should not work more than a 10-hour shift, with the exception of election day.
- All counting to cease at 10.30pm on election night (allowing closure of venues by 11pm and return of materials by midnight).
- Voting centre staff will not work past 11pm on election night without prior approval.
- Election staff should not drive more than one hour from their venue to a nominated material drop-off point.
- Election manager office staff will not work past 11pm on election night without prior approval.
- Staff returning materials to nominated drop-off point will not work past 12.30am.

Work, health and safety principles



All counting will cease at **10.30pm** on election night.



Staff will take sufficient breaks (30 minutes every five hours).



Election Manager (EM) office staff will not work past **11pm** on election night without prior approval.



Return of material staff will not work past **12.30am**.



Voting centre staff will not work past **11pm** on election night without prior approval.



Staff should have a minimum break of eight consecutive hours between rostered shifts.



Staff should not work more than a 10 hour shift. With the exception of election day.



Staff should not work more than six consecutive days.



Staff will not work in isolation.



Election staff should not be expected to drive more than one hour from their venue to a nominated material drop off point.

EL/PLU/20/07/2018/1/4

Figure 1. Work, health and safety principles

Initiatives and projects for 2022-23 continued

Disinformation and misinformation monitoring

Participants in elections globally, including voters, have embraced social media to generate, source and distribute information about political issues and elections. This brings with it great benefit but also real risk, sometimes unreasonable expectations and increased responsibilities, both for online platforms and electoral commissions. False information circulating in the community about elections, including through different forms of media, can undermine confidence in the integrity of democratic processes and have broader negative impacts for social cohesion.

During 2022-23 we developed a number of strategies that were implemented at the March 2023 State election to mitigate the risks and preserve high levels of trust in our electoral system. We will build on these for the upcoming NSW Local Government elections in September 2024.

What is disinformation and misinformation?

Misinformation is false information that is spread due to ignorance, or by error or mistake, without the intent to deceive.

Disinformation is knowingly false information designed to deliberately mislead and influence public opinion or obscure the truth for malicious or deceptive purposes.

During 2022-23, in the lead-up to the state election in March 2023, we worked with our Electoral Council of Australia and New Zealand (ECANZ) colleagues and the Commonwealth's Electoral Integrity Assurance Taskforce (EIAT) to mitigate the risks of online misinformation and disinformation that is deliberately created with the intent to disrupt electoral processes.

Disinformation register

During 2022-23, for the 2023 NSW State election, we placed a specific focus on countering the threats to election integrity from online disinformation and misinformation. In particular, an online Disinformation Register, modelled on a similar register used by the Australian Electoral Commission at the 2022 federal election, was established to track and rebut significant false and misleading statements about electoral processes in New South Wales. The Disinformation register is published on the NSW Electoral Commission's website.

Stop and consider campaign

We ran an awareness campaign encouraging voters to consider the information they saw and heard that may have sought to influence their vote at the 2023 NSW State election. The campaign, called 'Stop and consider', ran from 13 February to 8 April 2023 across various digital and print media in New South Wales and provided voters with information to help assess potential mis- and disinformation.

The campaign was based on the Australian Electoral Commission's Stop and consider campaign for the 2019 and 2022 federal elections. The Victorian Electoral Commission ran a similar campaign (Fact or fiction) for the 2022 Victorian State election.

The messaging encouraged voters to consider three aspects of any election-related information they received in any format on any communication channel:

- **Reliable:** Is the information from a reliable and credible source?
- **Current:** When was it published?
- **Safe:** Could it be a scam?

The campaign linked to the NSW Electoral Commission's Disinformation register. The Stop and consider campaign was funded by a special purpose grant from the then Department of Premier and Cabinet.

ECANZ Statement of Intent concerning online platforms

The Electoral Commission was closely involved in the development of the 2022 ECANZ Statement of Intent... concerning electoral management arrangements with online platforms for Australian elections, which formed the basis of interactions with some social media organisations prior to the 2023 election.

This Statement of Intent sets out how Australian electoral commissions propose to work with online platforms to address breaches of electoral and related laws that apply to the online environment; and breaches of the online platforms' own terms of service where these relate to the integrity of electoral processes. The Statement of Intent emphasises the national importance of online media to the integrity of election events, while encouraging electoral commissions and online platforms to negotiate directly about specific operational arrangements. In the lead-up to March 2023, the Electoral Commission again engaged with some of the main platforms to agree specific processes for requesting the removal of material that is either (i) unlawful under NSW electoral legislation, or (ii) not unlawful but may adversely impact the successful delivery of an election and has breached the platform's own terms around personal safety or mis/disinformation about elections.

The Electoral Commission does not have a specific power to order or direct an online platform to take-down published material. We note, however, that the Australian Government released a consultation draft Communications Legislation Amendment (Combatting Misinformation and Disinformation) Bill in the months following the State election. If passed, that Bill would give significant new regulatory powers to the Australian Communications and Media Authority. ECANZ and its members have engaged in that consultation process as it relates to the delivery and regulation of elections and the Electoral Commission will continue to monitor whether new regulatory arrangements will apply at future NSW elections as a result.

Collaboration with other agencies and organisations

Inter-agency working group

The preparation and delivery of a state general election requires a high level of coordination and planning. To ensure access to specialist advice, relevant information and resources, we collaborated with key government agencies, including meeting regularly with participating agencies as a working group from November 2022. Members of the inter-agency working group included NSW Electoral Commission participants as well as attendees from:

- NSW Health
- NSW Police Force
- NSW Department of Customer Service
- NSW Department of Education
- NSW Reconstruction Authority
- Australian Electoral Commission.

The main objectives of this inter-agency collaboration were to:

- raise awareness with relevant agencies of the scope, scale and timeline of the election in order to anticipate risks and impacts that could impact the successful delivery of the election
- consult with those agencies to implement appropriate and responsive measures to those risks
- receive specialist advice from those agencies regarding public safety, current health advice, intelligence and response actions to natural disasters and implement that advice into our processes and delivery planning.

The Electoral Commission also established a Security Assurance Panel in collaboration with Cyber Security NSW and the Australian Cyber Security Centre, which met regularly in the lead-up to the election and on election day. We also received ongoing support during the event from the Commonwealth's Electoral Integrity Assurance Taskforce.

Initiatives and projects for 2022-23 continued

Community engagement

Identify, mitigate and eliminate barriers to participation

The integrity of democracy and representative government in New South Wales depends on high levels of participation by eligible voters. We aim to inform and engage all eligible voters to participate in elections and understand the democratic process. The Electoral Commission recognises some members of the New South Wales community face additional barriers to participation in democracy, including:

- people living with disability
- Aboriginal and Torres Strait Islander peoples
- people from culturally and linguistically diverse backgrounds
- people experiencing homelessness.

NSW government agencies are expected to provide high quality services and programs for all people of New South Wales. We work with voters, community organisations, peak bodies and advocacy groups to identify, mitigate and – where possible – eliminate these barriers. This work is vital to ensure all people have fair and equal access to the democratic and electoral process. Election-related resources for these target audiences are created in consultation with the NSW Electoral Commission's reference groups and informed by post-election research.

See Part two for information about how the Electoral Commission engages with election/political participants.

Reference groups

Our reference groups are established as a mechanism to provide guidance, information and feedback in relation to services for electors and to ensure that accessibility barriers to these services are identified and solutions to these barriers are reflected in our programs and services. This includes providing a range of communication formats and channels to inform people about enrolment, elections and voting.

During 2022-23, we had two standing reference groups:

- Equal Access to Democracy (Disability) Reference Group
- Culturally and Linguistically Diverse Reference Group.

These reference groups are made up of peak bodies and advocacy groups across New South Wales.

Before each state-wide election the CALD and Equal Access to Democracy (Disability) reference groups are consulted about their member needs and briefed about any legislative or other changes that may need to be communicated to their members and networks.

Multicultural Action Plan

The *Multicultural NSW Act 2000* (NSW) establishes multicultural principles for New South Wales. The NSW Electoral Commission develops a Multicultural Action Plan in line with the Multicultural NSW Multicultural Policies and Services Program (MPSP). The MPSP assists agencies to advance multicultural principles and support culturally and linguistically diverse communities by guiding planning across four focus areas: service delivery, planning, leadership and engagement.

The purpose of our Multicultural Action Plan is to improve access to elections for culturally and linguistically diverse communities and support the delivery of our strategic plans.

Our Multicultural Action Plan is refreshed every three years. The 2018-20 Plan expired at the end of 2020. The Plan was designed to support the 2019 NSW State election and the 2020 NSW Local Government elections. However, the Local Government elections were postponed from September 2020 to September 2021 due to the COVID pandemic and again postponed to December 2021. A decision was made to extend the Plan to cover another calendar year to December 2021 to accommodate the postponement of the Local Government elections.

With the NSW State election in March 2023, and several reviews currently underway – such as the NSW Electoral Commissioner’s technology assisted voting review – during 2022-23 we developed an interim plan to cover calendar year 2023. This ensures that insights from the experience of the 2023 NSW State election, and emerging themes, can be incorporated into a four-year plan covering 2024-27. The interim plan outlines key steps for developing a longer-term plan in collaboration with our Culturally and Linguistically Diverse Reference Group, and internal and external stakeholders. The Multicultural Action Plan 2023 was developed in line with the Multicultural NSW Multicultural Policies and Services Program (MPSP) Framework. The MPSP Framework is outcome-focused and consists of: service delivery, planning, leadership and engagement.

We engage with the Culturally and Linguistically Diverse Reference Group to discuss key focus areas of each Multicultural Action Plan. This provides an opportunity to reflect on the barriers faced by people from culturally and linguistically diverse backgrounds and to determine priorities for the future.

The Culturally and Linguistically Diverse Reference Group includes representatives from peak bodies, government and non-government organisations in the multicultural sector. The group provides valuable guidance and supports the NSW Electoral Commission to reduce barriers to electoral participation. We are grateful for the ongoing support of its Culturally and Linguistically Diverse Reference Group members.

Initiatives and projects for 2022-23 continued

Disability Inclusion Action Plan

The NSW *Disability Inclusion Act 2014* is designed to improve the lives of people with disability. According to Australian Bureau of Statistics 2021 Census data, more than 5 per cent of Australians need help with day-to-day activities due to disability. The NSW Electoral Commission has a responsibility to provide accessible electoral services to meet a wide range of needs, expectations and levels of understanding of our democratic system. The purpose of the Disability Inclusion Action Plan 2018-2020 is to improve access to elections for people with disability. The NSW Electoral Commission develops a Disability Inclusion Action Plan (DIAP) aligned with the NSW Disability Inclusion Action Plan Guidelines and NSW Disability Inclusion Plan 2021-2025 published by the NSW Department of Communities and Justice.

The NSW Disability Inclusion Action Plan framework has four focus areas that set out how the NSW Government will improve the lives of people with disability: developing positive community attitudes and behaviours, creating liveable communities, supporting access to meaningful employment, and improving access to mainstream services through better systems and processes.

As with the Multicultural Action Plan, our Disability Inclusion Action Plan is refreshed every three years. The 2018-20 Plan expired at the end of 2020. A decision was made to extend the Plan to cover another calendar year to December 2021 to accommodate the postponement of the Local Government elections.

An interim 12-month plan was developed to cover calendar year 2023.

Paramount to the Disability Inclusion Action Plan 2023 is the establishment of internal governance mechanisms, commitment to steps for long-term Disability Inclusion planning to address barriers faced by people with disability and the determination of priorities for development as part of the Disability Inclusion Action Plan 2024-27. This work will include consultation with the NSW Electoral Commission's Equal Access to Democracy Disability Reference Group, as well as the broader disability community in New South Wales.

The NSW Electoral Commission's Equal Access to Democracy Disability Reference Group includes representatives from peak bodies, government and non-government organisations. The group provides valuable guidance and supports the NSW Electoral Commission to reduce barriers to electoral participation.

People experiencing homelessness

During the year, in the lead-up to the 2023 NSW State election, we developed resources for people experiencing homelessness. These included an animated video (translated into seven community languages), factsheet and an easy-read guide. The topics covered included enrolling and voting with no fixed address.

We also worked with Newtown Neighbourhood Centre. This included weekly in-person engagement at the Centre's 'One-stop-shop'. The One-stop-shop program connects people experiencing homelessness or at risk of experiencing homelessness with government services.

Aboriginal and Torres Strait Islander peoples

To support the participation in democracy by First Nations people, we developed resources (fact sheets) covering the topics of voting at 2023 NSW State election, enrolling and voting with no fixed address, and the redistribution of electoral districts. These resources were shared with Aboriginal community organisations and Indigenous centres.

Case study: Vote Talk

For the 2023 NSW State election, the NSW Electoral Commission partnered with the Ethnic Communities Council of NSW (ECCNSW) to deliver Vote Talk.

The Vote Talk initiative was developed to assist culturally and linguistically diverse (CALD) communities to better understand how they can actively participate and make informed decisions about voting at elections in Australia.

Vote Talk is a series of community-led education, in-language engagement and communication initiatives including podcasts and community conversations to raise the awareness of electoral processes and improve the voting practices and participation of CALD Australian citizens over 18 years of age.

Six CALD language groups across Western Sydney were targeted (based on low English language proficiency using ABS Census data and feedback from the sector regarding high-priority groups): Arabic, Cantonese, Greek, Korean, Mandarin and Vietnamese. For the 2023 NSW State election, the Vote Talk program included:

- 24 in-language podcasts
- community engagement sessions run by ECCNSW bilingual facilitators with 505 participants over 30 sessions in six languages
- pre-recorded in-language messages on how to fill out ballot papers played on community radio.

This engagement aimed to address cultural and/or language barriers that can hinder electoral participation and voting responsibilities, with a view to increasing enrolment, election awareness and voting formality rates of people from CALD backgrounds living in New South Wales.

The Vote Talk program was evaluated using a 'before and after' survey format. An indication of the success of the program is shown by the change in responses from participants pre- and post-engagement. Confidence in, and knowledge of, voting options and how to vote at the 2023 NSW State election increased from 28.6 per cent (pre-engagement) to 86.7 per cent (post-engagement).





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Elections conducted during 2022-23

The NSW Electoral Commissioner is responsible for:

- conducting general elections and by-elections for the NSW Parliament
- conducting elections and by-elections for local councils (if engaged to do so), including countback elections
- conducting elections for the NSW Aboriginal Land Council
- conducting elections for office holders in registered clubs, statutory boards and New South Wales registered industrial organisations (if engaged to do so).

During 2022-23, we conducted 13 elections for statutory bodies, service clubs and industrial organisations; the NSW State general election in March 2023 (for the 93 seats in the Legislative Assembly and 21 of the 42 seats in the Legislative Council); five council by-elections and 12 council countback elections.

Table 1. Council by-elections conducted during 2022-23

Date	Council
30 July 2022	Kempsey Shire Council
30 July 2022	Shellharbour City Council (Ward A)
30 July 2022	Singleton Council
15 October 2022	City of Ryde – West Ward
20 May 2023	Lachlan Shire Council (D Ward)*

*Lachlan Shire Council – D Ward by-election was originally scheduled for Saturday, 25 February 2023, however no nominations were received so the new election date of Saturday, 20 May 2023 was set.

Table 2. Council countback elections conducted during 2022-23

Date	District
27 July 2022	Wentworth Shire Council
26 August 2022	Hay Shire Council
26 August 2022	Snowy Monaro Regional Council
21 September 2022	Georges River Council (Mortdale Ward)
26 October 2022	Snowy Monaro Regional Council
16 November 2022	Georges River Council (Peakhurst Ward)
6 December 2022	Upper Hunter Shire Council
7 February 2023	Queanbeyan-Palerang Regional Council
21 February 2023	North Sydney Council (St Leonards Ward)
9 May 2023	City of Sydney Council
20 June 2023	Northern Beaches Council (Pittwater Ward)
21 June 2023	Lithgow City Council

Elections for statutory bodies, service clubs and industrial organisations

The NSW Electoral Commission does not publish the results of elections conducted for statutory bodies, service clubs and industrial organisations. Election results are available from the individual organisation.

Table 3. Elections for statutory bodies, service clubs and industrial organisations 2022-23

Date	Organisation	Details
28 July 2022	ClubsNSW	Election of Regional State Councillors – Newcastle and Hunter Valley Region
18 August 2022	TAB Agents' Association of NSW	Election of Executive Committee Member – Casual vacancy (term expires 2023)
21 October 2022	ClubsNSW	Election of two Board Directors – Group 2
2 October 2022	Narrandera Ex-Servicemen's Club	Election of the Board of Directors
26 November 2022	West Tradies Building Workers Club	Election of the Board of Directors
12 November 2022	Canley Heights RSL & Sporting Club	Election of the Board of Directors
11 November 2022	Canada Bay Club Ltd	Election of the Board of Directors – Group 1
17 November 2022	NSW Gun Club Ltd	Election of the Board of Directors
5 December 2022	Transport Workers Union of NSW	Quadrennial election
12 March 2023	Croatian Wickham Sports Club Co-Op Ltd	Election of the Board of Directors
27 March 2023	Silverton Village Committee Inc.	By-election of one Committee Member
28 March 2023	Cronulla Sutherland Leagues Club	Election of the Board of Directors – Group 2
20 May 2023	Petersham RSL Club	2023 Election of the Board of Directors

Elections conducted during 2022-23

continued

2023 NSW State election

The NSW State election on Saturday, 25 March 2023 elected the 58th Parliament of New South Wales. This included the 93 seats in the Legislative Assembly and 21 of the 42 seats in the Legislative Council.

The writs for the 2023 Legislative Assembly and Legislative Council elections were issued by Her Excellency the Governor, the Honourable Margaret Beazley AC KC on Monday, 6 March 2023 and were returned on Friday, 5 May 2023.

The election saw a slight decrease in turnout compared with the 2019 State election (90 per cent compared with 90.16 per cent). Informality rates improved compared with the 2019 State election: to 3.28 per cent from 3.46 per cent for the Legislative Council and 5.69 per cent from 6.35 per cent for the Legislative Council. A redistribution was conducted in 2021 to adjust the district boundaries across all 93 New South Wales electoral districts. This redistribution came into effect for the 2023 State election.

In total, 39 staff from the Tasmanian, Victorian, Western Australian, South Australian and the Australian electoral commissions were engaged for operational and support roles in areas including centralised count centres, social media, nominations, investigations, counting and telephone assisted voting. The NSW Electoral Commission thanks these staff for their valuable contribution to the successful conduct of this election.

For more information about the 2023 NSW State election, see the Report on the administration of the 2023 NSW State election on our website.

Voting services for other jurisdictions

The NSW Electoral Commission offered in-person early voting services for the following elections conducted by other Australian States:

- **South Australian House of Assembly – Bragg by election:** Early voting available from Monday, 27 June to Friday, 1 July.
- **Tasmania Legislative Council – Division of Pembroke:** Early voting available from Monday, 15 August to Friday, 9 September 2022, 9am to 5pm.
- **Western Australian State by-election – District of Northwest Central:** Early voting available from Wednesday, 31 August until Friday, 16 September 2022, 9am to 5pm.
- **2022 Victorian State election (election of the 60th Parliament of Victoria):** Early voting available from Monday, 14 November to Friday, 25 November 2022, 9am to 5pm.
- **2023 Tasmanian Legislative Council elections – Divisions of Launceston, Murchison and Rumney:** Early voting available from Monday, 1 May to Friday, 5 May 2023, 9am to 5pm.

2024 NSW Local Government elections

The NSW Local Government elections are scheduled for Saturday, 14 September 2024. Councils can engage either the NSW Electoral Commissioner or a commercial election service provider to conduct their election. At the time of writing this report, 125 of the 128 councils in New South Wales had chosen the NSW Electoral Commissioner to manage their election. Fairfield City Council and Liverpool City Council have chosen to use a commercial provider; and Central Darling Council is in administration (due to come out of administration in September 2024).

Councils will share returning officers' offices where possible and practical. This is done to ensure that councils benefit from sharing resources thus reducing costs.

During 2022-23 we engaged with councils to secure suitable council-owned venues for returning officers' offices and for early voting venues. Where possible, fully accessible venues are being secured to ensure all electors have easy access to voting venues.

2024 NSW Aboriginal Land Council elections

The NSW Aboriginal Land Council (ALC) elections are scheduled for Saturday, 24 February 2024. These elections are conducted every four years for the nine land council regions across New South Wales. One councillor is elected for each region.

Enrolment data

The NSW Electoral Enrolment Register is maintained pursuant to a Joint Roll Arrangement between the NSW Electoral Commission and the Australian Electoral Commission.

As at 30 June 2023, there were 5,563,350 people enrolled to vote in New South Wales, representing 98.9 per cent of the estimated eligible voting population.

Table 4. New South Wales enrolment data

Date	Enrolment	Enrolment as a percentage of the (estimated) eligible population
30 June 2023	5,563,350	98.9%
30 June 2022	5,496,164	98.5%
30 June 2021	5,385,535	97.2%
30 June 2020	5,339,629	98.0%
30 June 2019	5,326,532	98.8%
30 June 2018	5,248,487	98.5%

Registration of political parties

The Electoral Commissioner maintains registers of NSW political parties. Parties are registered for state elections under the *Electoral Act 2017* and for local government elections under the *Local Government Act 1993*. All NSW Electoral Commission registers and lists are available for inspection on the NSW Electoral Commission website.

State elections

As at 30 June 2023, 15 political parties were registered for New South Wales state elections. Parties registered for state elections are also registered for local government elections. During 2022–23, no new parties were registered for state elections and one state registered party, Flux NSW, was deregistered.

Table 5. Political parties registered for state elections as at 30 June 2023

Registered party name	Registered abbreviation
Animal Justice Party	AJP
Australian Labor Party (NSW Branch)	Labor
Elizabeth Farrelly Independents	EFI
Informed Medical Options Party	IMOP
Legalise Cannabis NSW Party	Legalise Cannabis Party
Liberal Democratic Party	Liberal Democrats
National Party of Australia – NSW	The Nationals
Pauline Hanson's One Nation	One Nation
Public Education Party	
Shooters, Fishers and Farmers Party (NSW) Incorporated	Shooters, Fishers and Farmers
Socialist Alliance	
Sustainable Australia Party – Stop Overdevelopment / Corruption	Sustainable Australia Party
The Greens NSW	The Greens

Registered party name	Registered abbreviation
The Liberal Party of Australia, New South Wales Division	Liberal
The Small Business Party	SBP

Local government elections

As at 30 June 2023, 27 political parties were registered for local government elections only. Including the 15 parties registered for state elections that are also registered for local government elections, 42 parties in total were registered for local government elections.

Table 6. Political parties registered for local government elections as at 30 June 2023

Registered party name	Registered abbreviation
Australia First Party (NSW) Incorporated (Councils)	Australia First Party
Australian Federation Party New South Wales	Federation Party New South Wales
Australian Women's Party	Dai Le
Battler	
Central Coast Heart	CC Heart
Clover Moore Independent Team	Clover Moore Independents
Community First Team	
Georges River Residents and Ratepayers Party	GRRRP
Good for Manly	
Independent Community Voice	
Kogarah Residents' Association	
Lake Mac Independents	Local Independents
Liverpool Community Independents Team	LCIT
Lorraine Wearne Independents	
Manly Independents - Putting Residents First	Manly Independents

Registered party name	Registered abbreviation
Nella Hall Independents	Nella Hall
Our Local Community	OLC
Our Sustainable Future	OSF
Residents First Woollahra	Residents First
Science Party NSW	Science Party
Serving Mosman	
Shoalhaven Independents Group	Shoalhaven Independents
Strathfield Independents	
The Arts Party NSW	APNSW
The Local Independent Party	
Totally Locally Committed Party	TLC
Your Northern Beaches Independent Team	Your Northern Beaches

During the year, no new parties were registered for local government elections and one local government party, the Ben Shields Team, was deregistered.

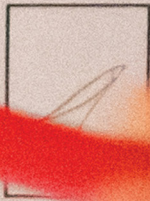
Annual continued registration of political parties

Between 1 June and 30 June each year, the registered officer of each registered party must demonstrate to the Electoral Commissioner that the party continues to be eligible for registration. This includes that a party has the requisite number of members to remain registered. Parties registered for state elections must have at least 750 members and parties registered for local government elections must have at least 100 members.

At the conclusion of the continued registration process in 2022, 13 parties registered for state elections and 27 parties registered only for local government elections had demonstrated continued eligibility for registration.

...OF ICE CREAM, FRUIT AND VEG

Group C



Ice cream

Group D



...olates

Group E



Meals



CHOCOLATE ICE CREAM



CHOCOLATE



BREKFAST MEALS



CARAMEL ICE CREAM



LUNCH MEALS



VANILLA ICE CREAM



DINNER MEALS



STRAWBERRY ICE CREAM



AFTERNOON MEALS



PEPPERMINT ICE CREAM



SNACKS

NSW Parliament's Family Fun Day

NSW Parliament hosted Family Fun Day
on Friday, 7 October 2022

It was our pleasure to support this initiative, with children and their families from across New South Wales participating in a variety of activities to learn about voting and the functions of NSW Parliament.

Staff from the NSW Electoral Commission enjoyed demonstrating how to vote with specially designed ballot papers for the children to vote for their favourite colours and foods. They were given 'I voted' stickers upon casting their vote. The Electoral Commission produced the ballot papers and provided ballot boxes and voting screens.

Inquiries, reviews and submissions

Details of Parliamentary Committee inquiries, including reports and submissions, are available on the NSW Parliament website.

Joint Standing Committee on Electoral Matters: Inquiry into the administration of the 2019 NSW State election

The Joint Standing Committee on Electoral Matters (JSCEM, the Committee) inquires into, and reports on, electoral laws and practices. In October 2020 the JSCEM released its report on the Administration of the 2019 NSW election and related matters. This report contained 54 recommendations. Of these, the then NSW Government accepted in its response tabled 28 April 2021 (in full or in principle) 44, did not accept one and noted the remaining nine. An update on the implementation by the NSW Electoral Commission of relevant recommendations is provided at Appendix 1 in the Electoral Commissioner's Report on the administration of the 2023 NSW State election published on our website.

Joint Standing Committee on Electoral Matters: Adequacy of the funding allocation of the NSW Electoral Commission for the 2023 State general election

The Electoral Commission received an initial funding allocation of \$89.1 million to conduct the 2023 NSW State election. This was based on the cost of delivering the 2019 State general election, with adjustments for CPI. We estimated the costs to conduct the election at \$140.7 million, giving a shortfall in funding of approximately \$51.6 million. We were able to self-fund \$1.1 million in 2021-22 and submitted a funding request to NSW Treasury for the remaining \$50.5 million. The main drivers of the funding shortfall included (but were not limited to):

- Funding required to meet the minimum reliability and security posture of essential election infrastructure and systems required to conduct the election (renew expiring software licensing, replace obsolete IT equipment used to carry out the essential functions of election managers' offices and other election event operations; upgrade network services; upscale contractor resources due to the fragility of the systems and compressed timeframe to the 2023 State election caused by the postponement of the Local Government elections).

- Venue procurement and logistics cost increases (additional centralised services and larger venues due to projected increase in postal voting, above-CPI rental increases on many goods and services due to global supply chain issues and increased transport costs).
- Increased cost of the temporary election workforce (reliance on contractors to complement over-stretched core staffing capability and capacity, expanded staffing model to fulfil work health and safety obligations and support staff wellbeing).
- Other essential costs to protect the integrity of the election (cyber security; online systems for, and engagement of, candidates and parties; stable website performance).

In November 2021, the Joint Standing Committee on Electoral Matters (JSCEM) was given a reference to inquire into the adequacy of the funding allocation of the NSW Electoral Commission for the 2023 State general election. The Electoral Commission made a submission to the Inquiry, available on the NSW Parliament's website.

In 2022 the Electoral Act was amended to reduce the maximum period of early voting from 13 days to 7 days preceding the election day. These amendments had cost implications for the Electoral Commission due to the increased numbers of venues, staff and equipment required to service these early voters over the shorter time period. An additional \$3.6 million in funding was approved by the NSW Government to the Electoral Commission from the Integrity Agencies contingency fund to cover these costs. This brought the total funding for the 2023 State election to \$144.3 million.

In November 2022 the JSCEM released its report of its inquiry into the Adequacy of the funding allocation of the NSW Electoral Commission for the 2023 State general election. In this report, the JSCEM, having noted the key role played by the Electoral Commission in enabling democracy in state and local government elections, commented that adequate funding for the Electoral Commission is important to ensure that elections in NSW are conducted to the highest standard and with the utmost integrity.

Following approval by NSW Treasury in its 2022-23 Budget of the Electoral Commission's funding submission of \$50.5m, the Committee considered that the funding allocated to the Electoral Commission for the 2023 State general election appeared to be adequate for the proper conduct of the election. While the JSCEM considered that funding for the election was satisfactory, it noted that the current funding levels remained inadequate to address

longer-term issues; in particular the Electoral Commission's ageing technology systems and cyber security vulnerabilities. The Committee found that, in non-election years, funding shortfalls have impacted the Electoral Commission's capacity to keep its systems current. This has resulted in non-compliance with NSW Government standards, particularly in relation to cyber security.

To address this, the JSCEM recommended that the Electoral Commission be provided with additional funding in upcoming budgets to address long-term systemic issues. The JSCEM accepted that it is challenging to maintain and update systems with the current funding arrangements and recommended that additional funding be provided to the Electoral Commission, particularly in those years where there is not a major state-wide election event (a state parliamentary or local government general election). This would allow for systems upgrade and other projects while there is more capacity across the organisation.

The JSCEM also noted the ongoing concerns from stakeholders about the iVote electronic voting system that was, until recently, used in NSW elections. The Committee supported the decision not to use iVote in the 2023 NSW State election, noting that it was, however, important that NSW electors have alternative, accessible and secure voting platforms and tools available to them for future elections, particularly people living with disability.

Legislative Council Portfolio Committee No. 1 – Premier and Finance Budget estimates 2022-23

On 7 September 2022 the Electoral Commissioner appeared before the Portfolio Committee No. 1 – Premier and Finance (the Committee).

Questions posed to the NSW Electoral Commissioner in relation to the (at that time, upcoming) 2023 NSW State election focused on the adequacy of funding for the election, foreseen operational risks, testing of systems and re-resting in light of the reduced early voting period, projections of higher participation and the load of the subsequent extra votes that entailed.

Questions also included technology assisted voting and the accessibility requirements of elections and the provision of services to target audiences.

Legislative Council Select Committee Inquiry into the conduct of elections under COVID-19 conditions

On 11 May 2022 the Legislative Council established a select committee (the Committee) to inquire into and report on the conduct of elections under COVID-19 conditions by the NSW Electoral Commissioner, including the local government elections held on 4 December 2021 and the four New South Wales by-elections held on 12 February 2022, with particular reference to the appropriateness of similar settings in a general election, including:

- the COVID-19 restrictions that were in place for the conduct of these elections and any implications that had for the conduct of the elections
- the issuing of postal votes in both elections to all registered voters in the four New South Wales by-elections and the rationale for doing so, the administrative arrangements and processes employed to support this, and any implications for the conduct of the elections
- the adequacy or otherwise of material alerting voters to the upcoming by-elections and explanatory information provided in languages other than English
- the use of the iVote system in the local government elections, the performance of that system and its implications, and future arrangements for use of the iVote system, including the possibility of a replacement software system, and
- any other related matter.

On 15 July 2022 the NSW Electoral Commission made a submission to the Committee, available on the NSW Parliament's website. This was one of 22 submissions made to the Committee.

In its report of October 2022, the Committee noted that the issues set out in the Terms of Reference were ventilated, at least in part, during the Budget Estimates hearing of Portfolio Committee No. 1 on 7 September 2022. Issues addressed in the evidence of the Electoral

Inquiries, reviews and submissions continued

Commissioner during this hearing included:

- funding received by the NSW Electoral Commission in the 2022-23 State Budget for the conduct of future elections
- the challenges posed by some of the aging electoral systems used by the Electoral Commission
- the likelihood of future State elections being conducted entirely by postal vote
- the discontinuation of iVote
- voting options for blind and low-vision voters
- an upcoming review of technology assisted voting in New South Wales
- the effect of the decision of the NSW Supreme Court in *NSW Electoral Commissioner v Kempsey Shire Council (No 2)*.

In light of the Electoral Commissioner's evidence in Budget Estimates on 7 September 2022, the Committee resolved not to proceed with the Inquiry.

Public Accountability Committee inquiry and review by the NSW Auditor-General

The Public Accountability Committee inquiry was established in October 2019 to inquire into and report on the Budget process for independent oversight bodies (being the integrity agencies: Independent Commission Against Corruption, Law Enforcement Conduct Commission, Audit Office of New South Wales, NSW Electoral Commission, and NSW Ombudsman) and the Parliament of New South Wales (Legislative Council and the Department of Parliamentary Services). In particular, the inquiry reviewed the options for enhancing the process for determining the quantum of funding, including the transparency of this process.

Coinciding with the Public Accountability Committee review, in November 2019 the NSW Government requested that the Auditor-General undertake a review of the effectiveness of the financial arrangements and management practices of New South Wales integrity agencies. The Public Accountability Committee's final report recommended that, with regard to ongoing funding, the integrity agencies be directly allocated their annual funding through the Appropriation legislation, rather than the funding being allocated to the relevant Minister, so they are not subject to reductions in funding during the financial year.

The NSW Auditor-General's report highlighted the risk to the delivery and regulation of democratic processes through continued budget shortfalls, finding that the current approach to determining and administering annual funding for the integrity agencies presents threats to their independent status. In May 2022, following consideration of the Public Accountability Committee's recommendations and those of the Auditor-General, the then NSW Government announced it would implement new funding arrangements for NSW integrity agencies. Key features of these new arrangements include:

- **Safeguarding independence:** The integrity agencies will be removed from the Premier and Cabinet cluster financial management processes and be exempt from future efficiency dividends. Integrity agencies will be able to seek additional funding from contingency funds set aside for this purpose.
- **Enhancing transparency:** Integrity agencies will be invited to comment on Treasury's advice to the Cabinet Expenditure Review Committee (ERC) and provide their own advice to ERC. The Treasurer will provide the integrity agencies, and the relevant Parliamentary Oversight Committees, with written decisions on funding bids and, if relevant, reasons for variation from an integrity agency's funding bid.
- **Improving recognition:** Treasury representatives will receive specialist training to ensure that the independence of the integrity agencies is not compromised during the Budget process.
- **A Charter of Independence,** drafted in consultation with the integrity agencies and issued under a Treasurer's Direction, will codify the new arrangements. The level of funding provided to integrity agencies will be adjusted.

In consultation with integrity agencies, Treasury will commence a review to 're-baseline' the funding provided to these agencies to better reflect their funding needs.

Re-baseline future funding needs

As part of new budget management processes mentioned in the Public Accountability Committee inquiry that are being implemented for NSW independent integrity agencies, during 2022-23, we commenced the re-baseline exercise to provide advice to the Government on the future funding needs of the organisation.

This re-baselining exercise is a foundational piece of work to develop a comprehensive business case in support of our future funding needs. Phase one included a request for funding for several ongoing and additional

positions. The second phase includes a full organisational structure review and a review of our fundamental funding framework.

More information on the re-baseline exercise is available in *Initiatives and projects for 2022-23*.

Digital modernisation submission to NSW Treasury

As noted by the Joint Standing Committee on Electoral Matters in its report on the Adequacy of the funding allocation of the NSW Electoral Commission for the 2023 State general election, current funding levels remain inadequate to address longer-term issues; in particular our ageing technology systems and cyber security vulnerabilities.

During 2022-23, we submitted a strategic funding proposal seeking initial funding of \$12.32 million in financial year 2024 to commence time-critical foundational works to ensure the 2027 NSW State general election can be delivered with confidence and to set a clear direction with coordinated activities to modernise electoral and regulatory services across New South Wales over the coming decade.

The digital modernisation plan will enable us to embrace advances in digital, cybersecurity, data, and analytical capability to enhance delivery of our mandate, protect the national interest, deliver better citizen outcomes, and ensure the ongoing integrity of elections in New South Wales.

More information on the digital modernisation scope of work is available in *Initiatives and projects for 2022-23*.

Electoral Commissioner's review of technology assisted voting

The Electoral Commission first provided technology assisted voting through iVote* in 2011. It has featured:

- operator assisted telephone voting
- independent telephone voting using interactive voice recording, and
- internet voting through a web browser.

iVote was used again for eligible electors in the 2015 and 2019 NSW state general elections, a number of intervening state by-elections and at the local government elections in 2021.

In March 2022 following difficulties experience during the 2021 Local Government elections, the Electoral Commissioner determined that, except for telephone voting for electors who are blind or have low vision,

technology assisted voting would not be used at the March 2023 state election or any state or local government by-election in the intervening period. He also determined that a review of internet voting should be undertaken prior to the 2027 NSW State election. The determination and the reasons for it are published on the NSW Electoral Commission's website.

In July 2022 Blind Citizens Australia (BCA) lodged a disability discrimination complaint with the Australian Human Rights Commission (AHRC) in relation to the Electoral Commissioner's determination. BCA and the NSW Electoral Commissioner agreed to participate in the AHRC conciliation process, which resulted in a joint public statement being published on both the NSW Electoral Commission and BCA websites in November 2022.

The joint statement set out the things that were mutually agreed upon during the conciliation process, including:

- BCA and the NSW Electoral Commission agreed to work together as part of the planned technology assisted voting review process, to explore and consider accessible voting options for elections beyond 2023.
- BCA and the NSW Electoral Commission agreed that people with disability would be directly and closely engaged in the review process.
- The NSW Electoral Commission committed to doing all it can to implement the review recommendations and develop any new technology assisted voting system in time for the 2027 State election. Part of this commitment is to include people who are blind or have low vision in user testing of any new system.

In November 2022, the Electoral Commissioner published an Issues and questions paper to consider options for technology assisted voting in New South Wales for the 2027 NSW State general election and subsequent state and local government elections and by-elections (the review). Submissions were invited and received.

An interim report, taking into account the submissions received, was published in August 2023 and a final report is expected in November 2023. The interim report explored the potential future use in New South Wales of technology assisted voting. It applied a risk-based assessment of technology assisted voting options, balancing the risk of technical reliability and cyber security threats with the needs of particular electors, the requirements of electoral laws and cost effectiveness.

More information on the technology assisted voting review including the timeline, submissions and reports is available on our website.



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Our people and work environment

Our culture is one of our greatest strengths. The NSW Electoral Commission is an organisation that needs to deliver on-time and with precision across all its activities. We continue to improve our agility as an organisation. We aim to support collaboration and continuous improvement, and build skills and capacity within a learning environment.

The statistics reported in our staffing tables refer only to staff of the Electoral Commission engaged under the *Government Sector Employment Act 2013*. The work of the Electoral Commission is also supported by a number of contractors with specialist information technology and project management skills.

Staff profile

The Electoral Commission's staff profile is shown in Table 7.

Table 7. Staff numbers as at 30 June 2023*

	Female	Male	Total
Senior executives (equivalent)**	7	16	23
Ongoing officers	74	43	117
Temporary officers	36	23	59
Total	117	82	199

*Excludes the Public Office Holder, Board Members and Audit Review Committee members, and staff on long-term leave, for example parental leave. **Includes staff who are on a long-term (greater than three months) temporary assignment in a senior executive role.

Table 8. Women employed in grade 9/10 and 11/12 positions as at 30 June 2023

Grade	Proportion of women at grade
Grade 11/12	61.9%
Grade 9/10	55.7%

Does not include contractors or consultants. Excludes staff on long-term leave, for example parental leave.

Numbers and remuneration of senior executives

Table 9. Senior executive staffing profile as at 30 June 2023*

	Female	Male	Total
Public Office Holder	0 (0)	1 (1)	1 (1)
Band 2 (equivalent) **	2 (1)	4 (3)	6 (4)
Band 1 (equivalent) **	5 (5)	12 (10)	17 (15)
Total	7 (6)	17 (14)	24 (20)

The NSW Electoral Commission did not have any Band 3 employees during the reporting period. The numbers in brackets are as at 30 June 2022 for comparison. ** Includes staff who are on a long-term (greater than three months) temporary assignment in a senior executive role.

Table 10. Average total remuneration package of senior executives per band

Band*	Range (\$)	Average remuneration 2022-23 (\$)
Band 2	287,201 - 361,300	326,304
Band 1	201,350 - 287,200	245,908

*The NSW Electoral Commission did not have any Band 3 (equivalent) employees as at 30 June 2023.

In 2022-23, 8.6 per cent of the Electoral Commission's employee-related expenditure was for senior executives, compared to 8.7 per cent in 2021-22. The calculations for employee-related expenditure only include expenditure on staff within the labour expenses cap, not contractors paid with project funding.

Staffing changes

As per Table 10, separations increased 2022–23 compared with the previous year. Factors attributing to this increase in separations include the end of an election cycle and the subsequent reduction in associated resource requirements; the Electoral Commission’s funding constraints; and resignations due to mobility, career development and opportunities external to the Electoral Commission.

Table 11. Staff separations and movements

	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23
Total commencements	70	23	36	35	39	41
Total continuing	67	122	109	134	136	161
Total separated	21	47	38	28	50	41
Separation rate	14.5%	24.5%	20.8%	14.2%	22.2%	20.4%

Consultants

Engagements costing less than \$50,000

During the year we engaged two consultants, where each engagement was for less than \$50,000, with a combined total of \$37,475. All consultancy fees were categorised as management services.

Engagements equal to or greater than \$50,000

During 2022–23, we did not engage any consultants with a value greater than \$50,000.

Secondments

The *Government Sector Employment Act 2013* and the *Government Sector Employment Rules 2014* provide mobility provisions to support employees and employers as they respond to workforce needs and develop employee capabilities. Mobility provides a way for employees to experience new areas of work, increase their knowledge and capabilities, and bring new ideas into a workplace. The Electoral Commission supports staff mobility and opportunities for secondment. During 2022–23, there were seven secondments from other agencies to the NSW Electoral Commission.

Staff training and development

During 2022–23, 175 staff undertook an average of 1.5 training days per employee. In addition, the Electoral Commission continued to provide support to two staff members conducting their tertiary studies through our study assistance program.

With the easing of COVID restrictions, staff were able to participate online or in person (where offered).

Table 12. Staff training during 2022–23

Training type	Number of courses	Number of training days
Internal courses	958	301
External courses	76	60

Our people and work environment continued

Table 13. Staff development attendance during 2022-23 (face-to-face and online)

Development program	Number of staff	Number of training days or equivalent
Safety leadership program for leaders	48	53.5
Safety leadership program for employees	17	17
Executive leadership essentials	1	2
Compliance curricula (seven mandatory online modules)	211*	30
Onboarding online curricula	54	8
HR welcome and induction	86	12
LinkedIn Learning	47	26
Microsoft Office (Excel and Word)	10	4
Mental Health First Aid	10	2
First aid training	16	3
Regulation of Australian Elections	23	2
Managing unreasonable conduct by complainant	24	1
Peak Performance and Working Sustainably	20	1
The Modern Regulator – ANZSOG	7	1

Does not include individual staff development: 30 staff members were provided individual development opportunities through targeted skills training totalling 521.25 hours of learning. *211 staff completed all seven mandatory modules. This table does not include the training provided to the temporary election staff and training provided to staff when applications are upgraded (for example, HP Content Manager, SharePoint training).

People Matter Employee Survey

Each year our staff have the opportunity to provide feedback about their employee experience at the Electoral Commission through the People Matter Employee Survey. The survey is open to all employees across the New South Wales Public Service.

In 2022, more than 95 per cent of our temporary and ongoing employees completed the survey. Our overall employee engagement score of 73 per cent was in line with our result from the previous year and higher than the public sector average of 64 per cent.

The results of the survey assist us to identify elements of good practice and areas for further improvement. The survey results also provide evidence to help target strategies to build our capability.

Flexible working, ethics and values, risk management and innovation were identified as key strengths. Our areas of opportunity were burnout, learning and development, and feedback and performance management. In response to this feedback we:

- Increased leadership capability by offering Safety Leadership Training at all levels of people leaders of the organisation and introduced targeted Application Workshops and Coaching to senior people leaders
- Provided secondment opportunities for our people to build their knowledge by operationalising existing frameworks across other state jurisdictions
- Embedded work health and safety principles in the organisation as a safety way of working and introduced fatigue assessment tools to proactively identify and minimise risks.

Legislative change

State election: *Electoral Act 2017*

In November 2022, the Electoral Legislation Amendment Act 2022 and the Electoral Legislation Amendment Act (No 2) 2022 amended the *Electoral Act 2017* so that:

- the early voting period was shortened from two weeks to one week
- the time permitted for receiving postal votes was increased from 4 days to a period of up to 13 days following the election day (the prescribed period is ordinarily 13 days, but was modified to 12 days for the 2023 NSW State election, due to the Good Friday public holiday)
- there are modified requirements for the printing of postal vote certificates and scrutiny of returned postal vote envelopes
- a voting centre manager or election official now must consider any guidelines issued by the Electoral Commissioner before enforcing the “6-metre” rules outside the entrance to a voting centre
- technology assisted voting could not be used at the 2023 NSW State election or at any by-election held before the 2023 NSW State election, other than telephone voting by blind or vision impaired electors
- the Electoral Commissioner could appoint a place outside Australia as a voting centre and early voting centre for all electoral districts in the 2023 NSW State election.

These amendments came into effect on 2 and 3 November 2022, respectively.

State election: *Electoral Regulation 2018*

In December 2022, the Electoral Legislation Amendment Regulation 2022 amended the *Electoral Regulation 2018* to:

- expand the classes of persons who can be appointed as election officials to include officers or members of staff of an electoral commission or electoral office of the Commonwealth or of another State or Territory
- set the period for preliminary postal vote scrutiny as 12 days following the close of votes for the 2023 State general election (due to the Good Friday public holiday), and 13 days otherwise.

These amendments came into effect on 16 December 2022.

In February 2023, the Electoral Amendment (Electoral Material and Election Officials) Regulation 2023 amended the *Electoral Regulation 2018* to:

- further expand the classes of persons who can be appointed as election officials, to include employees of the Department of Foreign Affairs and Trade working at overseas locations, NSW Public Service employees who are assigned to work at overseas locations, and employees of the Royal Borough of Kensington and Chelsea Borough Council. These amendments helped facilitate postal voting for overseas electors at SGE2023 through delivery to an election official at an overseas “drop off” centre.

This amendment came into effect on 22 February 2023.

Local government elections: *Local Government (General) Regulation 2021*

In December 2022, the Local Government (General) Amendment Regulation (No 2) 2022 amended the *Local Government (General) Regulation 2021* so that the election manager of a local government election for one councillor must now approve the random selection method that is used, during the count, to exclude a candidate with the fewest votes, if there are 2 or more candidates with an equal amount of the fewest votes

This amendment came into effect on 16 December 2022.

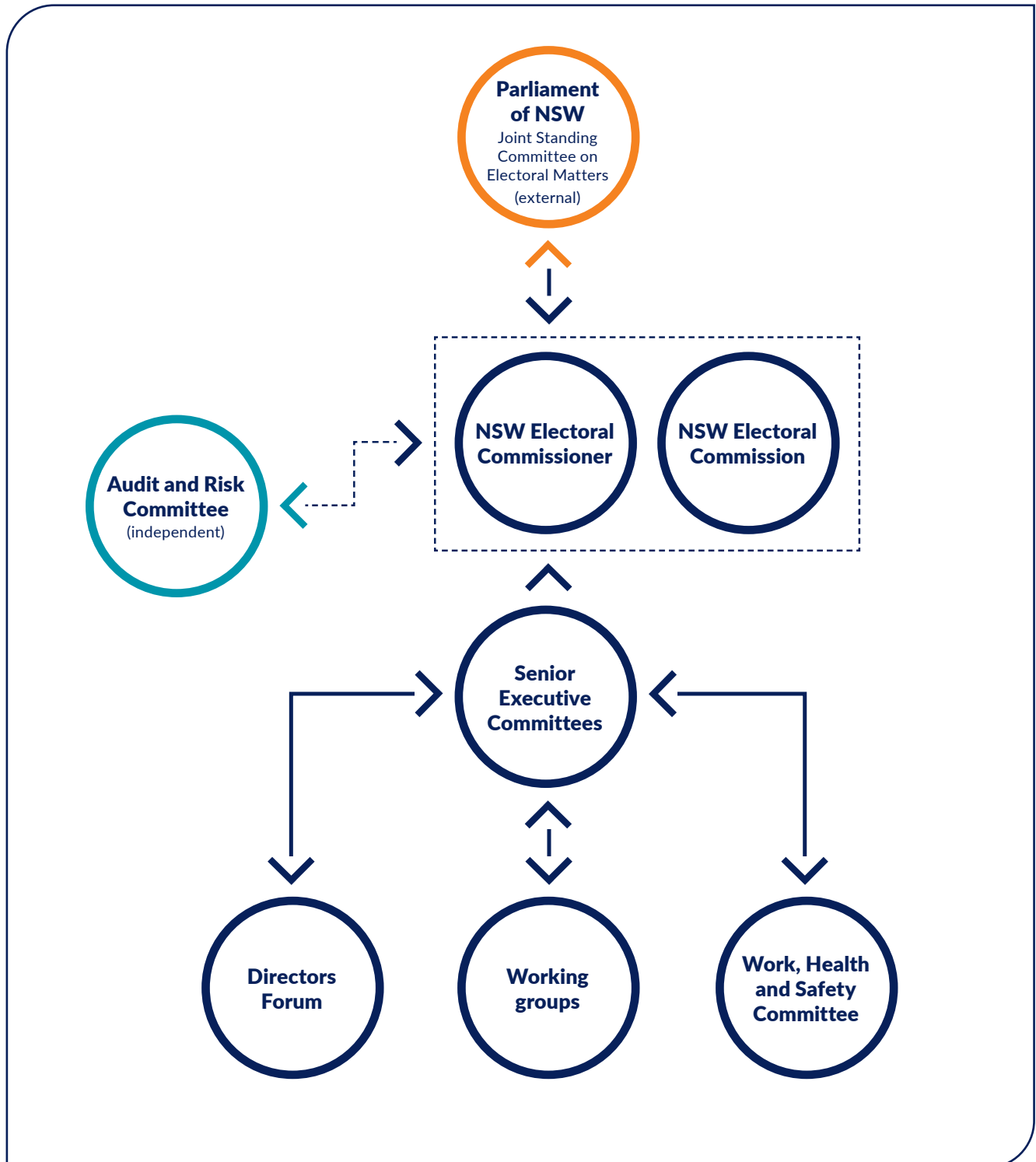
Other relevant legislation

Legislative changes relating specifically to the work and activities of the three-member Electoral Commission, including those relating to electoral funding and disclosure requirements, compliance and enforcement, and third-party lobbyists, are reported separately in Part two.

Governance and risk management

Governance within the NSW Electoral Commission

The NSW Electoral Commission has various arrangements in place to ensure effective organisational governance. These arrangements include strategic planning, policies and procedures, risk management practices, financial and operational controls, an internal audit programme, and committees and working groups that support effective decision-making.



The committees and working groups were revised following an internal audit of governance arrangements in 2022 to ensure that they are working effectively and efficiently to support senior executive decision making. The Senior Executive Committee meets weekly to focus on organisational issues (strategy, portfolio management, finance, integrity, information technology, human resources and safety) and the Major Events Committee manages the delivery of election operations.

Risk management

Risk is managed at all levels of the organisation. The senior executive regularly reviews all identified strategic-level risks and their controls. The strategic risks are also monitored by the Audit and Risk Committee. Risks are also identified and actively managed at the divisional level, and in all projects and programmes, as standard practice in our project management methodology.

Audit and Risk Committee

The Audit and Risk Committee continued to provide independent assistance to the Electoral Commissioner and the Electoral Commission during 2022-23, by monitoring, reviewing and advising on governance processes, risk management and control frameworks, management of audit actions and external accountability obligations.

Audit and Risk Committee meetings were held on the following dates:

- 29 July 2022
- 2 September 2022
- 27 September 2022
- 8 December 2022
- 2 March 2023
- 25 May 2023.

Members

The Chair and members of the Audit and Risk Committee were:

- Independent Chair, Greg Fletcher
- Independent Member, Mark Sercombe
- Independent Member, Elizabeth Gavey.

The terms of the members are shown in this report's Internal Audit and Risk Management Attestation. All members attended all the Audit and Risk Committee meetings in 2022-23.

Regular attendees

Regular attendees at Audit and Risk Committee meetings include:

- John Schmidt, Electoral Commissioner
- Matt Phillips, Executive Director Corporate, and Chief Audit Executive
- Simon Thompson, Acting Director Finance, and Chief Financial Officer
- Riaan Husselmann, Director EPMO and Corporate Governance
- Neil Pfister, Manager Governance, and Chief Risk Officer
- Representatives from the Audit Office of NSW
- Representatives from BDO, the Commission's internal audit service provider.

Members of the NSW Electoral Commission's senior executive also attended meetings as needed, to provide updates on operational issues and risks.

Governance and risk management continued

Internal audit

We have a risk-based internal audit program in accordance with NSW Government policy. The NSW Electoral Commission has engaged BDO as its outsourced internal audit service provider.

Internal audits undertaken in 2022-23

Final reports were issued for the following internal audits during the year:

- Governance Arrangements
- IT Audits Follow-up
- State Government Election Count Centre Operations
- Work Health and Safety (Wellness Programs)

Preliminary work was also conducted for an internal audit of the Commission's investigations function, and for the implementation of fraud control data analytics.

We are working through actions to address the recommendations from previous internal audits and other reviews. This work is monitored by the senior executive and the Audit and Risk Committee.

Internal audit work plan for 2023-24

- Payroll – end to end and data analytics
- Procurement and long-term contracts
- Cyber security
- Roll data management
- Fraud and corruption controls

Complaints and consumer response

The Electoral Commission manages complaints in accordance with our Complaints Management Policy, which is available on our website. For the purposes of this process, complaints are an expression of dissatisfaction about our service delivery (other issues, such as allegations that people are not complying with electoral laws, or disagreements about failure to vote penalties, are dealt with through separate processes).

The Electoral Commission's complaints management process enables us to respond to issues raised by people making complaints and to improve our service delivery.

The 2023 NSW State election was conducted during the annual reporting year 2022-23. The main themes of complaints received about the election were:

- overseas postal voting packs not being received or unable to be returned on time
- queues at polling places.

Other feedback received that was not categorised as a complaint about our service delivery, or amounted to an allegation of a contravention of electoral laws, included:

- the behaviour of political party campaign volunteers at voting centres
- electoral roll issues (for example, requests for removal from the roll, change of address after electoral roll closure).

Fraud and corruption control

The NSW Electoral Commission did not refer any internal corrupt conduct to the Independent Commission Against Corruption (ICAC) during 2022-23.

Internal Audit and Risk Management Policy Attestation



Office of the Electoral Commissioner

Internal Audit and Risk Management Attestation Statement for the 2022–2023 Financial Year for New South Wales Electoral Commission Staff Agency

I, John Schmidt am of the opinion that the NSW Electoral Commission Staff Agency has internal audit and risk management processes in operation that are compliant with the seven (7) core requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements	Compliant, non-compliant, or in transition
Risk Management Framework	
1.1 The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2 The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant
Internal Audit Function	
2.1 The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	Compliant
2.2 The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	Compliant
2.3 The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	Compliant
Audit and Risk Committee	
3.1 The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2 The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'.	Compliant

Membership

The Chair and members of the Audit and Risk Committee are:

- Independent Chair Greg Fletcher, appointed February 2018, second term expires October 2023
- Independent Member Mark Sercombe, appointed June 2018, second term expires May 2026
- Independent Member Elizabeth Gavey, appointed October 2018, second term expires October 2026

John Schmidt
Electoral Commissioner
New South Wales Electoral Commission
14 August 2023

Agency Contact Officer:
Matt Phillips
Chief Audit Executive
Ph: 02 9290 5453

Cyber Security Policy Attestation



Office of the Electoral Commissioner

2022 - 23 Financial Year Cyber Security Annual Attestation Statement for the NSW Electoral Commission

I, John Schmidt, am of the opinion that the NSW Electoral Commission has identified cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy ("the Policy").

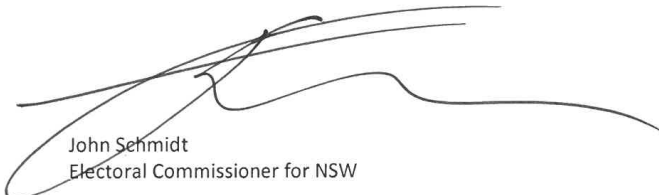
To achieve this, the NSW Electoral Commission has implemented governance processes that provide oversight of its cyber security activities, and these governance processes are consistent with the Policy. Under the governance framework, identified risks have been assessed and are being managed, to the extent possible, in line with the NSW Electoral Commission's existing resources and capabilities.

During the year, the NSW Electoral Commission reviewed its cyber incident response plan for the NSW State election held in March 2023, which was integrated with business continuity arrangements for that event. These arrangements were tested as part of an exercise involving senior executives and other staff, and included specific cyber-related scenarios.

The NSW Electoral Commission is not compliant with all the Policy's Mandatory Requirements. Without continued budgetary allocations the NSW Electoral Commission cannot fully mitigate the gaps that have been identified or achieve ongoing compliance.

Some additional funding was approved for the NSW Electoral Commission during the year to enhance baseline controls and introduce key security capabilities to mitigate critical business risks. These activities, while important, could not deliver a significant increase in overall levels of compliance with the Policy before the 2023 State election.

The NSW Electoral Commission has developed a detailed programme of work to better align its operations with the Policy and to improve cyber security governance and resilience in general. Implementation of the Cyber Uplift Work Programme in full, however, is dependent on additional funding being provided to the NSW Electoral Commission. The Cyber Uplift Work Programme is being monitored under the cyber governance framework.



John Schmidt
Electoral Commissioner for NSW

8 September 2023

231 Elizabeth Street SYDNEY NSW 2000 | GPO Box 832 SYDNEY NSW 2001
P 1300 135 736 | elections.nsw.gov.au

Privacy and access to information

Privacy and Personal Information Protection Act 1998

The annual report must include a statement of action taken by the Electoral Commission in complying with the requirements of the *Privacy and Personal Information Protection Act 1998* (PIIP Act), and statistical details of any review conducted by, or on our behalf under Part 5 of that Act.

Action taken by the Electoral Commission to comply with the requirements of the PIIP Act include a privacy management plan (reviewed on an ongoing basis) and a nominated privacy contact officer. In the last reporting year, we continued compulsory online privacy training for staff. Other action taken to promote privacy awareness included agency wide information sessions and active participation in Privacy Awareness Week. Data custodians and project officers continue to undertake privacy assessments to ensure projects, forms, policies and procedures are compliant with the PIIP Act.

Consistent with its regulatory priorities for the period 1 July 2022 to 30 June 2023 the NSW Electoral Commission continued to raise awareness about the proper handling of enrolment information accessed by parties, groups, candidates or third parties and updated arrangements with other authorised users of enrolment information.

In October 2022 responsibility for managing privacy across the Electoral Commission's business was transferred from the Enterprise Portfolio Management Office and Corporate Governance business unit to the Legal business unit. In the first half of 2023 the Legal business unit has commenced work to ready the Electoral Commission and its staff for the commencement of the Mandatory Notification of Data Breach (MNDB) scheme which will apply to public sector agencies bound by the PIIP Act, commencing in November 2023.

Internal reviews

No internal review under Part 5 of the PIIP Act was conducted by us, or on our behalf during 2022-23.

Government Information (Public Access) Act 2009

Section 125 of the *Government Information (Public Access) Act 2009* (GIPA Act) requires an agency to report annually on the agency's obligations under the GIPA Act. The *Government Information (Public Access) Regulation 2018* (GIPA Regulation) sets out the information to be included in the annual report.

The following section details access to government information pertaining to the NSW Electoral Commission.

Obligations under the Government Information (Public Access) Act 2009

Clause 8(a): Review of proactive release program

Under section 7(3) of the GIPA Act, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months.

Our program for proactive release of information is detailed in our *Government Information (Public Access) Act 2009* Policy and Procedures and is available on our website. Directors are periodically invited to identify any additional information in the public interest that could be released proactively.

Clause 8(b): Number of access applications received

During the reporting period we received two formal applications for access to information. This figure includes withdrawn applications but not invalid applications.

Clause 8(c): Number of refused applications for Schedule 1 information

One application was refused during the reporting period.

Privacy and access to information continued

Clause 8(d) and Schedule 2: Statistical information about access applications

Table 14. Number of applications by type of applicant and outcome*

Applicant type	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	-	-	-	-	-	-	-	-
Members of Parliament	-	-	-	-	-	-	-	-
Private sector business	-	-	-	-	-	-	-	-
Not for profit organisations or community groups	-	-	-	-	-	-	-	-
Members of the public (application by legal representative)	-	-	-	-	-	-	-	-
Members of the public (other)	-	1	1	-	-	-	-	-

*More than one decision can be made in respect of a particular access application. If so, a record must be made in relation to each decision.

Table 15. Number of applications by type of application and outcome**

Application type	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	-	-	-	-	-	-	-	-
Access applications (other than personal information applications)	-	1	1	-	-	-	-	-
Access applications that are partly personal information applications and partly other	-	-	-	-	-	-	-	-

*A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual). ** More than one decision can be made in respect of a particular access application. If so, a record must be made in relation to each decision.

Table 16. Invalid applications

Reason for invalidity	No of applications
Application does not comply with formal requirements (section 41 of the Act)	2
Application is for excluded information of the agency (section 43 of the Act)	1
Application contravenes restraint order (section 110 of the Act)	-
Total number of invalid applications received	-
Invalid applications that subsequently became valid applications	-

Table 17. Conclusive presumption of overriding public interest against disclosure (matters listed in Schedule 1 to Act)

	Number of times consideration used*
Overriding secrecy laws	1
Cabinet information	-
Executive Council information	-
Contempt	-
Legal professional privilege	-
Excluded information	-
Documents affecting law enforcement and public safety	-
Transport safety	-
Adoption	-
Care and protection of children	-
Ministerial code of conduct	-
Aboriginal and environmental heritage	-
Information about complaints to Judicial Commission	-
Information about authorised transactions under <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	-
Information about authorised transaction under <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	-

*More than one public interest consideration may apply in relation to a particular access application and each such consideration is recorded (but only once per application).

Table 18. Other public interest considerations against disclosure (matters listed in table to section 14 of Act)

	Number of occasions when application not successful*
Responsible and effective government	-
Law enforcement and security	-
Individual rights, judicial processes and natural justice	-
Business interests of agencies and other persons	-
Environment, culture, economy and general matters	-
Secrecy provisions	-
Exempt documents under interstate Freedom of Information legislation	-

*More than one public interest consideration may apply in relation to a particular access application and each such consideration is recorded (but only once per application).

Privacy and access to information continued

Table 19. Timeliness

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	2
Decided after 35 days (by agreement with applicant)	-
Not decided within time (deemed refusal)	-
Total	2

Table 20. Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	Decision varied	Decision upheld	Total
Internal review	-	-	-
Review by Information Commissioner*	-	-	-
Internal review following recommendation under section 93 of Act	-	-	-
Review by NSW Civil and Administrative Tribunal (NCAT)	-	-	-
Total	-	-	-

*The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker.

Table 21. Applications for review under Part 5 of the Act (by type of applicant)

Applicant type	Number of applications for review
Applications by access applicants	-
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	-

Table 22. Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)

Transfer type	Number of applications transferred
Agency-initiated transfers	-
Applicant-initiated transfers	-

Access to enrolment and electoral information Disclosure of enrolment information to other persons

The Electoral Commissioner may receive requests from people, organisations or government agencies under section 50 of the Electoral Act for a list of enrolled persons and their particulars (enrolment information). These requests are dealt with in accordance with the Electoral Act and the *Privacy and Personal Information Protection Act 1998*. The provision of this information is very limited and strictly controlled.

In response to a request, the Electoral Commission will make a finding on whether or not the public interest in providing the requested information outweighs the public interest in protecting the privacy of personal information in the particular circumstances.

The Electoral Commissioner must publish on its website, any finding made under section 50 of the Electoral Act. A summary of any findings and the reasons for each of them will also be made available in the Electoral Commission's annual report.

The Electoral Commissioner made one finding in response to a request under section 50 of the Electoral Act during the 2022-23 reporting year. The request was made by a prospective candidate wanting early access to the roll for a particular district to undertake campaigning. The request was refused because the public interest in providing the requested information did not outweigh the public interest of protecting the privacy of the information.

Disclosure of electoral information to other persons

We are prohibited, unless an exemption applies, from disclosing electoral information to other persons and courts (including tribunals). Electoral information is not the same as enrolment information. Electoral information refers to the information collected by the Electoral Commission for the purpose of maintaining and updating enrolment information contained in the Electoral Information Register.

There are exemptions to the general prohibition against the divulging of electoral information found in section 55 of the Electoral Act, one of those exemptions occurs when the Electoral Commissioner certifies that it is necessary in the public interest to disclose the information.

As with the disclosure of enrolment information to other persons, our annual report must include details of any disclosure of electoral information where the Electoral Commissioner has certified that disclosure is necessary in the public interest. The disclosure of electoral information is very limited and strictly controlled.

No disclosures of electoral information were made under subsections 55(2)(a) or (4)(a) of the Electoral Act during the 2022-23 reporting year.

Disclosure of enrolment information to registered parties and candidates

Undertakings for the provision of enrolment information to registered parties and candidates were revised during the 2022-23 year. Minimum system requirements were amended, reviewed and approved by the Information Security team. Also, the frequency and mechanism for delivering enrolment information has been amended to offer greater data protection. This resulted in fewer requests for enrolment information.

Public Interest Disclosures

Public Interest Disclosures Act 1994

No Public Interest Disclosures were received by the Electoral Commission during 2022-23. Our Public Interest Disclosures reports were submitted to the NSW Ombudsman as follows:

- Public Interest Disclosures report for July to December 2022 submitted 19 April 2023.
- Public Interest Disclosures report for January to June 2023 submitted 14 August 2023.

To ensure our staff are aware of their responsibilities under section 6E(1)(b) of the *Public Interest Disclosures Act 1994*, we:

- Publish our Public Interest Disclosures Policy on the intranet and corporate website so that staff understand our internal process for handling reports of wrongdoing, and the Electoral Commission's commitment to the protection of public officials from reprisal in relation to any disclosure matters.
- Include internal reporting in our mandatory Code of Ethics and Conduct training.
- Presentations to the executive and other staff members on the Public Interest Disclosures processes.

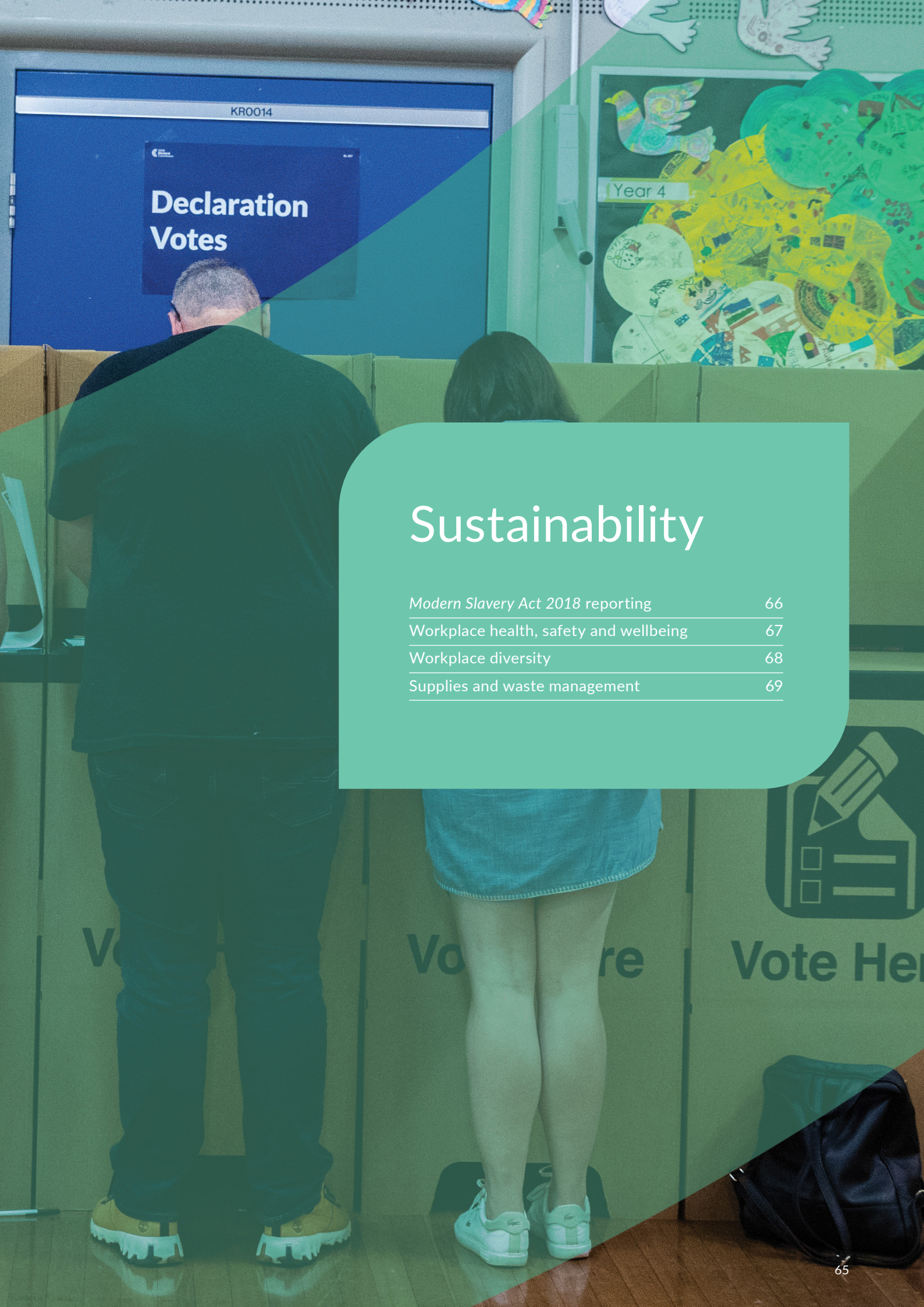
The Commission drafted a revised internal reporting policy to be implemented when the Public Interest Disclosures Act 2022 commenced in October 2023. The implementation of the new legislative scheme and policy will be supported by staff training on the revised disclosure arrangements.



RECOGNITION



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Sustainability

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Vote Here

Modern Slavery Act 2018 reporting

'Modern slavery' is the term used to describe situations where coercion, threats or deception are used to exploit victims and undermine or deprive them of their freedom. For example:

- slavery, servitude, forced labour, deceptive recruiting for labour or services, forced marriage
- trafficking in persons, trafficking in children
- debt bondage
- sexual servitude
- forced child marriage
- the use of a child in the production of child abuse material and related offences
- the slavery, servitude or forced labour of a child.

Statement of the action taken by the agency in relation to any issue raised by the Anti-slavery Commissioner during the financial year then ended concerning the operations of the agency and identified by the Commissioner as being a significant issue:

No issues were brought to the NSW Electoral Commission's attention during the reporting year and no correspondence was received from the Anti-Slavery Commissioner requiring an agency response.

Statement of steps taken to ensure that goods and services procured by and for the agency during the financial year then ended were not the product of modern slavery within the meaning of the *Modern Slavery Act 2018*:

The provisions of the *Modern Slavery Act 2018* are embedded in our Procurement Policy to help ensure that our procurement processes are in accordance with NSW Government guidelines for modern slavery.

In accordance with the NSW Government guidelines, modern slavery is considered at the planning, sourcing, and contract management stages of all of the Electoral Commission's procurement processes.

- Prioritising risks
 - Modern slavery risk assessments are conducted during each procurement planning phase.
- Embed into 'business as usual'
 - A modern slavery questionnaire included in tender schedules require suppliers to identify supply chain risks and commit to take action, monitor and track modern slavery risks.
 - Modern Slavery model clauses are included in all new NSW Electoral Commission-specific contracts.
 - Resources including modern slavery tools and templates are available to all staff.
- Build awareness and capability
 - Modern slavery awareness training has been conducted with staff involved in procurement.
- Collaborate and share
 - Our procurement team participates in a regular inter-agency forum on procurement excellence where modern slavery compliance risks and issues are discussed.

Workplace health, safety and wellbeing

WHS Management Systems project

Audits and reviews over the last three years have identified opportunities to improve our safety culture under our work, health and safety management system (WHSMS). During 2022-23 we embarked on a journey to improve our WHSMS and our health and safety performance.

Inputs for the development of our WHS Project included improvement opportunities from WHS audits and reviews, safety maturity assessments, WHS and business strategy alignment, operational risk assessments (reviewing the hazards, risks and incidents identified during the 2023 NSW State election and previous elections) and injury and workers compensation data.

Scoping of the WHSMS Project during the 2023 NSW State election period provided the opportunity to determine and develop some initial improvements. These included

- commencement of Executive Committee safety reporting to strengthen oversight of organisational WHS risks and incidents. The monthly report provides insights into progress with 'delivering democracy safely' and the achievement of business objectives for operational excellence,
- development of the WHS Risk Register and risk controls, and
- continuing progress to eliminate or minimise the risk of driving fatigued after being awake for long periods on election day and the period before and after election day.

Workers' compensation claims

During 2022-23, 15 workers' compensation claims were lodged and accepted. Of these, 13 claims originated from the 2023 NSW State election. There are currently 10 open claims being managed.

Health and safety culture training

We continue to invest in our Safety Culture and Leadership Program with our external training provider. Senior leaders began a series of workshops and coaching sessions focusing on psychology-based safety leadership. This increased awareness, combined with the stronger management of our work, health and safety principles assisted people leaders to effectively manage fatigue and risk within the counting centres and voting venues.

Several workstreams in our safety plan assisted in the development our safety vision. The intention of the vision is to build motivation, bring our teams together, improve safety performance and embed positive safety behaviours.

In line with our commitment to safety, we launched our Safety Vision and Mission:

- Safety vision: Democracy delivered safely
- Safety mission: "Health, safety and wellbeing is the foundation of our success and the way we think, behave and lead".

We have updated our existing organisational behaviours to incorporate safety-related actions to support us in achieving our safety vision and mission.

Health and wellbeing

During 2022-23 we conducted a mental wellness audit. There are several 'good practice' activities in place relating to mental wellness that are intended to encourage a psychologically safe and healthy workplace by setting realistic expectations for staff and ensuring staff don't take on an unreasonable and unsustainable workload. This is particularly important in the lead-up to and during elections, where there is increased pressure to deliver a well-run election.

During 2022-23, education continued around support streams provided through our employee assistance program. These streams address key areas including career, money, family and legal issues. Annual utilisation of the employee assistance program increased from seven hours to 41 hours.

To help staff embrace a healthy lifestyle, we joined the Fitness Passport membership program, with 39 eligible employees and 41 of their immediate family members signing up during 2022-23.

A number of volunteers undertook Mental Health First Aid Certification. This was a key strategy to lessen the impact of psychosocial hazards on our people and productivity, assisting in moving towards a mentally healthy workplace. Mental Health First Aid Ambassadors are a point of contact for workers who are experiencing a mental health issue or emotional distress.

COVID-19

We continued to monitor and update the COVID-19 plan as restrictions were lifted and requirements changed as risks were identified as much lower than they were in 2021-22. We withdrew the requirement that staff and contractors be vaccinated against COVID-19, however staff and contractors are encouraged to follow NSW Health advice and stay up to date with all recommended vaccinations. See *Initiatives and projects for 2022-23* for more information about work, health and safety.

Workplace diversity

Table 23. Trends in the representation of equal employment opportunity (EEO) groups¹

EEO target group	2019	2020	2021	2022	2023
Women	56.55%	51.72%	57.23%	63.22%	58.50%
People who identified themselves as Aboriginal and Torres Strait Islander	0.69%	0.69%	0.60%	0.57%	0.50%
People whose first language is not English (self-identified)	11.03%	8.97%	7.83%	7.47%	6.00%
People who identified themselves as having a disability ²	1.38%	1.38%	1.20%	1.15%	1.00%
People who identified themselves as having a disability requiring work-related adjustment	0.69%	0.69%	0.60%	0.57%	0.50%
People who identified themselves as coming from a racial, ethnic or ethno-religious group ³	11.72%	9.66%	7.83%	9.77%	6.50%

1. The source of the data is the Annual Workforce Profile Report as reported to the NSW Public Service Commission.

2. The target for 'People who identified themselves as having a disability' has historically been published in the Premier's Priorities. No such target has been published for this current reporting period.

3. While not an EEO target group, the Electoral Commission elects to report this figure. The EEO target groups reported in this table are those required by the NSW Public Service Commission. The data for 2019 to 2023 does not include Temporary election staff and contractors. We previously reported against the Premier.

Supplies and waste management

Availability of paper stock

The Electoral Commission requires a large quantity of paper stock for the production of ballot papers and other paper and cardboard items.

Prior to the ordering of paper for ballot papers for the 2023 State election, forestry-related legal proceedings in Victoria meant that the Electoral Commission was unable to source suitable paper stock in Australia.

The Electoral Commission's requirement for this paper was subsequently met by Indonesian supply (PEFC Chain of custody certified, ISO 14001:2015). The stock was received on time and in the quantities required (approximately 240 tonnes).

Sharing of supplies and equipment

The NSW Electoral Commission approached other electoral jurisdictions and government agencies to borrow various supplies and equipment where feasible. For example, the Australian Electoral Commission provided plastic ballot boxes and envelope opening machines (to assist with the opening of returned postal votes).

Waste management

When providing electoral services, wherever possible the Electoral Commission seeks to use paper and cardboard items comprising recycled content and to plan that the paper and cardboard items are themselves recycled after use. For the 2023 NSW State election, standard cardboard items used in voting centres included voting screens, accessible voting screens, ballot boxes, caution signs and waste bins – approximately 108,600 individual items in total.

The products produced are eligible to bear the FSC® Mix 70% label which confirms these products are made of material from FSC®-certified forests, recycled materials and other controlled sources. Noting an estimated 160 tonnes of cardboard material have been used to manufacture these products, with an average recycle content of 64 per cent and the remaining balance comprising of virgin fibre material.

For the 2023 NSW State election, the NSW Electoral Commission introduced brown cardboard and non-branded supplies to reduce procurement costs compared with the previously supplied branded cardboard items and to increase the ability to share supplies with other electoral commissions. After the 2023 NSW State election, cardboard stores that could not be reused were recycled using onsite or local recycling facilities.

Ballot papers and other sensitive/high-security paper-based electoral materials are securely stored according to legislation. At the conclusion of the legislated preservation period (six months after election day) these items are securely shredded for recycling.



Financial performance

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Financial position

Payment of accounts

Table 24. Payment of accounts for the 2020-21 financial year

Quarter	Current (\$)	Less than 30 days (\$)	Between 30 and 60 days (\$)	Between 60 and 90 days (\$)	More than 90 days (\$)	Target (%)	Actual (%)	Total (\$)
September	13,187,116	1,333,511	234,026	34,153	27,509	100	89.00%	14,816,315
December	19,015,949	1,722,706	449,232	1,148,800	169,601	100	84.49%	22,506,288
March	38,232,524	2,971,272	2,268,729	71,189	148,883	100	87.50%	43,692,597
June	48,355,085	3,045,697	230,951	33,199	29,443	100	93.54%	51,694,375
Total	118,790,674	9,073,186	3,182,938	1,287,341	375,436	100	89.51%	132,709,575

Time for payment of accounts

Our performance in payments continues to be high, with an average of 89.51 per cent of all accounts paid on time. There were no instances where interest was paid due to late payment.

After balance date events

The NSW Electoral Commission did not have any significant post balance date events (details are in the financial statements that follow).

Major works

Table 25 lists major works in progress during 2021-22, including the cost of those works to date and the estimated date of completion.

Table 25. Major works (projects over \$250,000) during 2022-23

Project description	Costs to 30 June 2023 (\$m)	Completion date (actual or estimated)
Funding and Disclosure Online system Phase 3: Release 1	6.0	Completed during 2022-23
Funding and Disclosure Online system Phase 3: Release 2	4.0	In progress, estimated completion 2024-25

Note: There were no significant over-runs or delays.

The NSW Electoral Commission is a NSW Government entity. The Electoral Commission is a not-for-profit entity (as profit is not its principal objective) and it has no cash-generating units. The reporting entity is consolidated as part of the NSW Total State Sector Accounts. The NSW Electoral Commission, as a reporting entity, comprises all the entities under its control, namely the parent entity (the statutory authority) and the NSW Electoral Commission staff agency.

Statement by the Electoral Commissioner



Statement by the Electoral Commissioner

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018* ('the Act') and to the best of my knowledge and belief, I state that these financial statements:

- have been prepared in accordance with the Australian Accounting Standards which include Australian Accounting Interpretations and the applicable requirements of the Act, the *Government Sector Finance Regulation 2018* and the Treasurer's directions, and
- present fairly New South Wales Electoral Commission's financial position, financial performance and cash flows.

A handwritten signature in black ink that reads 'John Schmidt'.

John Schmidt
Electoral Commissioner
17 October 2023

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT New South Wales Electoral Commission

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of the New South Wales Electoral Commission (the Commission), which comprise the Statement by the Electoral Commissioner, the Statement of Comprehensive Income for the year ended 30 June 2023, the Statements of Financial Position as at 30 June 2023, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Statement of Significant Accounting Policies and other explanatory information of the Commission and the consolidated entity. The consolidated entity comprises the Commission and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2018* (GSF Regulation) and the Treasurer's Directions
- presents fairly the financial position, financial performance and cash flows of the Commission and the consolidated entity.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Commission and the consolidated entity in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Electoral Commissioner's Responsibilities for the Financial Statements

The Electoral Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the GSF Act, GSF Regulation and Treasurer's Directions. The Electoral Commissioner's responsibility also includes such internal control as the Electoral Commissioner determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Electoral Commissioner is responsible for assessing the ability of the Commission and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole [are / is] free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar3.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Commission and the consolidated entity carried out their activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Nirupama Mani
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

18 October 2023
SYDNEY

Start of the Audited Financial Statements

Statement of comprehensive income

for the year ended 30 June 2023

	Notes	Consolidated			Parent	
		Actual 2023 \$'000	Budget 2023 \$'000	Actual 2022 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Expenses excluding losses						
Operating expenses						
Employee related	2(a)	71,939	119,296	62,650	713	698
Personnel services	2(b)	-	-	-	70,759	61,724
Other operating expenses	2(c)	112,227	14,249	73,132	112,227	73,132
Depreciation and amortisation	2(d)	7,950	10,610	7,412	7,950	7,412
Finance costs	2(e)	799	627	848	799	848
Other expenses	2(f)	46,135	101,246	16,710	46,135	16,710
Total expenses excluding losses		239,050	246,028	160,752	238,583	160,524
Revenue						
Appropriations	3(a)	245,225	241,779	160,867	245,225	160,867
(Transfers to the Crown – Receipts from local government elections)		(1,205)	-	(40,520)	(1,205)	(40,520)
Sale of goods and services from contracts with customers	3(b)	596	1,444	39,783	596	39,783
Grants and other contributions	3(c)	4,401	3,855	2,724	4,401	2,724
Acceptance by the Crown of employee benefits and other liabilities	3(d)	467	555	228	-	-
Other revenue	3(e)	-	-	61	-	61
Total revenue		249,484	247,633	163,143	249,017	162,915
Gains/(losses) on disposal	4	-	-	(44)	-	(44)
Other gains/(losses)	5	(271)	-	(2,278)	(271)	(2,278)
Net result	20	10,163	1,605	69	10,163	69
Other comprehensive income		-	-	-	-	-
Total other comprehensive income		-	-	-	-	-
Total comprehensive income		10,163	1,605	69	10,163	69

The accompanying notes form part of these financial statements.

Statement of financial position

as at 30 June 2023

	Notes	Consolidated			Parent	
		Actual 2023 \$'000	Budget 2023 \$'000	Actual 2022 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Assets						
Current assets						
Cash and cash equivalents	7	23,058	5,680	11,888	23,058	11,888
Receivables	8	2,559	2,301	2,376	2,559	2,376
Contract assets	9	58	-	-	58	-
Inventories	10	145	90	135	145	135
Other current assets		-	3	-	-	-
Total current assets		25,820	8,074	14,399	25,820	14,399
Non-current assets						
Plant and equipment	11	963	1,106	1,007	963	1,007
Right-of-use assets	12	23,967	26,246	27,537	23,967	27,537
Intangible assets	13	23,482	24,434	21,085	23,482	21,085
Total non-current assets		48,412	51,786	49,629	48,412	49,629
Total assets		74,232	59,860	64,028	74,232	64,028
Liabilities						
Current liabilities						
Payables	14	4,493	2,798	2,141	4,493	2,141
Contract liabilities	9	8	-	-	8	-
Borrowings	15	3,433	3,666	3,230	3,433	3,230
Provisions	16	5,063	3,522	4,171	5,063	4,171
Other		-	365	-	-	-
Total current liabilities		12,997	10,351	9,542	12,997	9,542
Non-current liabilities						
Borrowings	15	29,991	30,763	33,425	29,991	33,425
Provisions	16	685	648	665	685	665
Total non-current liabilities		30,676	31,411	34,090	30,676	34,090
Total liabilities		43,673	41,762	43,632	43,673	43,632
Net assets		30,559	18,098	20,396	30,559	20,396
Equity						
Accumulated funds	17	30,559	18,098	20,396	30,559	20,396
Total equity		30,559	18,098	20,396	30,559	20,396

The accompanying notes form part of these financial statements.

Statement of changes in equity

as at 30 June 2023

	Accumulated funds	
	Consolidated	Parent
	\$'000	\$'000
Balance at 1 July 2022	20,396	20,396
Net result for the year	10,163	10,163
Total other comprehensive income	-	-
Total comprehensive income for the year	10,163	10,163
Balance at 30 June 2023	30,559	30,559
Balance at 1 July 2021	20,327	20,327
Net result for the year	69	69
Total other comprehensive income	-	-
Total comprehensive income for the year	69	69
Balance at 30 June 2022	20,396	20,396

The accompanying notes form part of these financial statements.

Statement of cash flows

for the year ended 30 June 2023

	Notes	Consolidated			Parent	
		Actual 2023 \$'000	Budget 2023 \$'000	Actual 2022 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Cash flows from operating activities						
Payments						
Employee related		(70,215)	(118,741)	(61,862)	-	-
Personnel services		-	-	-	(70,215)	(61,862)
Suppliers for goods and services		(110,827)	-	(77,772)	(110,827)	(77,772)
Finance costs		(784)	(627)	(834)	(784)	(834)
Other expenses		(46,135)	(115,495)	(17,316)	(46,135)	(17,316)
Total payments		(227,961)	(234,863)	(157,784)	(227,961)	(157,784)
Receipts						
Appropriations (excluding equity appropriations)		245,225	241,779	160,867	245,225	160,867
Transfers to the Crown		(1,205)	-	(40,520)	(1,205)	(40,520)
Sale of goods and services		945	1,444	46,594	945	46,594
Grants and other contributions		4,401	3,855	2,724	4,401	2,724
Total receipts		249,366	247,078	169,665	249,366	169,665
Net cash flows from operating activities	21	21,405	12,215	11,881	21,405	11,881
Cash flows from investing activities						
Purchase of plant and equipment		(410)	(483)	(569)	(410)	(569)
Purchase of intangible assets		(6,594)	(10,361)	(3,487)	(6,594)	(3,487)
Net cash flows from investing activities		(7,004)	(10,844)	(4,056)	(7,004)	(4,056)
Cash flows from financing activities						
Payment of principal portion of lease liabilities		(3,231)	(3,652)	(1,961)	(3,231)	(1,961)
Net cash flows from financing activities		(3,231)	(3,652)	(1,961)	(3,231)	(1,961)
Net increase/(decrease) in cash and cash equivalents		11,170	(2,281)	5,864	11,170	5,864
Opening cash and cash equivalents		11,888	7,961	6,024	11,888	6,024
Closing cash and cash equivalents	7	23,058	5,680	11,888	23,058	11,888

The accompanying notes form part of these financial statements.

Notes to the financial statements

for the year ended 30 June 2023

1. Summary of significant accounting policies

a) Reporting entity

The New South Wales Electoral Commission (NSWEC) is a NSW Government entity and is controlled by the State of New South Wales, which is the ultimate parent. The NSWEC is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

The NSWEC is an independent statutory authority established under the *Electoral Act 2017*. The NSWEC conducts state elections, local council elections, the NSW Aboriginal Land Council elections and certain statutory elections.

The NSWEC is responsible for public funding to eligible registered political parties, candidates and independent members of Parliament.

The NSWEC, as a reporting entity, comprises all the entities under its control, namely the parent entity and the New South Wales Electoral Commission Staff Agency.

In the process of preparing the consolidated financial statements for the economic entity, consisting of the controlling and controlled entities, all inter-entity transactions and balances have been eliminated, and like transactions and other events are accounted for using uniform accounting policies.

These consolidated financial statements for the year ended 30 June 2023 have been authorised for issue by the NSWEC on 16 October 2023.

b) Basis of preparation

The NSWEC's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations);
- the requirements of the Government Sector *Finance Act 2018* (GSF Act) and
- Treasurer's Directions issued under the GSF Act.

The NSWEC's financial statements have been prepared on a going concern basis, which contemplates the continuity of normal operating activity and the realisation of assets and the settlement of liabilities in the normal course of operations. The NSWEC held cash at bank as at 30 June 2023 of \$23.1m and had a net working capital balance of \$12.8m. The NSWEC is funded directly from the Consolidated Fund on a cash flow needs basis and should only hold unrestricted cash balances to cover its immediate operational requirements. The NSWEC draws down appropriations from the Treasury based on its allocated budget that is sufficient to fund its ongoing operations.

Plant and equipment is measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations made by management are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is NSWEC's presentation and functional currency.

c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

d) Administered activities

The NSWEC administers, but does not control, certain activities on behalf of the Crown. It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of the NSWEC's own objectives.

Transactions and balances relating to the administered activities are not recognised as the NSWEC's revenue, expenses, assets and liabilities, but are disclosed in the accompanying schedules as 'Administered assets', 'Administered liabilities', 'Administered income' and 'Administered expenses'.

The accrual basis of accounting and applicable accounting standards have been adopted.

Responsibility for administered receivables is transferred to Revenue NSW for debt collection after 12 months.

e) Accounting for the Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of GST, except that:

- the amount of GST incurred by the NSWEC as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

Notes to the financial statements

for the year ended 30 June 2023

f) Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements.

g) Changes in accounting policy, including new or revised Australian Accounting Standards

i) Effective for the first time in financial year (FY) 2022-23

The accounting policies applied in FY2022-23 are consistent with those of the previous year.

ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise.

The following new Accounting Standards have not been applied and are not yet effective:

- AASB 1060 General purpose Financial Statements – Simplified Disclosures for For-Profit and Not-For-profit Tier 2 Entities
- AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

The NSWEC anticipates that the adoption of these Standards in the period of initial application will have no material impact on the financial statements.

h) Impact of COVID-19 on financial reporting for FY2022-23

The effect of COVID-19 on the financial position and performance of the NSWEC has been considered in the preparation of these financial statements.

The NSW Government provided an allocation of \$2.5m in additional funding in FY2022-23 to support the planned expenditure for a COVID-safe election for the Central Coast and Wingecarribee Council by-elections should they be held. The Councils decided not to run these elections during FY2022-23, but instead to wait until the next Local Government elections are held in September 2024.

Other impacts are considered to be immaterial.

Notes to the financial statements

for the year ended 30 June 2023

2. Expenses excluding losses

a) Employee related expenses

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Salaries and wages (including annual leave)	61,313	54,952	585	598
Superannuation				
defined benefit plan	32	53	-	-
defined contribution plan	5,666	4,193	40	40
Long service leave	541	198	45	25
Workers' compensation insurance	444	309	6	3
Payroll tax and fringe benefits tax	3,645	2,905	37	32
Redundancy	298	40	-	-
	71,939	62,650	713	698

Employee related expenses includes \$612,431 which is attributable to the development of new software and was capitalised and excluded from employee related expenses during the year ended 30 June 2023 (2022: \$277,170).

Recognition and measurement

Refer note 16 – Provisions

b) Personnel services expenses

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Personnel services expenses	-	-	70,759	61,724

These relate to expenses for personnel services provided by the NSW Electoral Commission Staff Agency. The New South Wales Staff Agency's objective is to provide personnel services to the New South Wales Electoral Commission, which is the immediate parent.

Notes to the financial statements

for the year ended 30 June 2023

c) Other operating expenses include the following:

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Auditor's remuneration				
- audit of the financial statements	83	75	83	75
Advertising	3,761	2,938	3,761	2,938
Consultants	37	339	37	339
Contractors – Agency staff	34,744	22,814	34,744	22,814
Contractors – Professional services	4,332	2,251	4,332	2,251
Electricity	84	52	84	52
Insurance	509	453	509	453
Internal audit	179	185	179	185
IT Hosting Services	1,385	3,874	1,385	3,874
Legal fees	304	35	304	35
Low Pool Assets	1,684	437	1,684	437
Maintenance **	60	6	60	6
Expenses relating to short-term leases	20,362	15,355	20,362	15,355
Provision of services	19,975	7,254	19,975	7,254
Postage	5,501	4,075	5,501	4,075
Printing	5,458	1,486	5,458	1,486
Security	2,879	1,084	2,879	1,084
Software maintenance and licences	5,906	5,602	5,906	5,602
Stationery	1,104	1,500	1,104	1,500
Storage	33	22	33	22
Telephone	86	430	86	430
Training	542	190	542	190
Travel	337	263	337	263
Other	2,882	2,412	2,882	2,412
	112,227	73,132	112,227	73,132

**Reconciliation – total maintenance

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Maintenance expense – contracted labour and other (non-employee related)	60	6	60	6
Total maintenance expense included in note 2(c)	60	6	60	6

Notes to the financial statements

for the year ended 30 June 2023

Recognition and measurement

Other operating expenses

Other operating expenses are recognised as an expense in the period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Maintenance expense

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Insurance

The NSWEC's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

Lease expense

The NSWEC recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term. That is, where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- Leases of assets that are valued at \$10,000 or under when new.

Variable lease payments are not included in the measurement of the lease liability (that is, variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occurs.

d) Depreciation and amortisation expense

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Depreciation				
Plant and equipment				
Computer hardware	375	376	374	376
Furniture, fittings and leasehold improvement	64	31	64	31
Plant and equipment	15	32	16	32
Right-of-use assets	3,299	2,915	3,299	2,915
	3,753	3,354	3,753	3,354
Amortisation				
Intangibles – software	4,197	4,058	4,197	4,058
	4,197	4,058	4,197	4,058
Depreciation and Amortisation	7,950	7,412	7,950	7,412

Refer to notes 11, 12 and 13 for recognition and measurement policies on depreciation and amortisation.

Notes to the financial statements

for the year ended 30 June 2023

e) Finance costs

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Interest expense from lease liabilities	784	834	784	834
Unwinding of discount and effect of changes in discount rate on provisions	15	14	15	14
	799	848	799	848

Recognition and measurement

Finance costs consist of interest and other costs incurred in connection with the borrowing of funds. Borrowing costs are recognised as expenses in the period in which they are incurred, in accordance with Treasury's mandate to not-for-profit NSW GGS entities.

f) Other expenses

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Joint roll agreement (payment to the Commonwealth) ¹	2,673	2,535	2,673	2,535
Funding of candidates, groups and political parties	43,338	13,986	43,338	13,986
Act of grace payments ²	124	189	124	189
	46,135	16,710	46,135	16,710

¹Joint roll agreement

An Arrangement between the Governor General of the Commonwealth and the Governor of New South Wales to provide for a joint electoral enrolment procedure was signed on 21 October 2010. The 'Exchange of Information Agreement' between the Australian Electoral Commission (AEC) and the NSWEC pursuant to this arrangement was executed on the same day. This agreement sets a cost per elector rate and allows for escalation at the Sydney Consumer Price Index. The charge is payable from the NSWEC to the AEC. For the year ending 30 June 2023 the amount payable per elector is \$0.956 (2022: \$0.901). AEC has agreed to provide NSWEC a 50 per cent reduction on the full national per elector rate for the year ended 30 June 2023.

²Act of grace payments

Due to uncertainty resulting from issues with the iVote system on the day of the December 2021 Local Government elections, the NSWEC brought proceedings seeking a declaration that the results in the councillor elections for the Shire of Kempsey, the City of Singleton, and Shellharbour Ward A be declared void. The Supreme Court of New South Wales has voided the affected elections.

Any candidate, group or party contesting fresh elections will be liable to incur electoral expenditure for two election campaigns, through no fault of their own. As this additional expenditure would be a direct consequence of the workings of government, it has been decided that act of grace payments is an appropriate form of redress. These act of grace payments reimburse candidates for costs incurred by them in the 2021 Local Government elections.

Recognition and measurement

Other expenses are recognised as an expense in the period in which they are incurred.

Notes to the financial statements

for the year ended 30 June 2023

3. Revenue

Recognition and measurement

Income is recognised in accordance with the requirements of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities, dependent on whether there is a contract with a customer defined by AASB 15 Revenue from Contracts with Customers. Comments regarding the accounting policies for the recognition of income are discussed below.

a) Appropriations and transfers to the Crown

The Appropriation Act 2022 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$241.8m to the Premier out of the Consolidated Fund for the services of the NSWEC for the year 2022-23.

The Commissioner is taken to have been given an appropriation out of the Consolidated Fund under the authority s4.7 of the Government Sector *Finance Act 2018*, at the time the NSWEC receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the NSWEC.

The spending authority of the Commissioner from the Appropriations Act and that of the Commissioner from deemed appropriation money has been delegated/sub-delegated to officers of the NSWEC.

The summary of compliance has been prepared on the basis of aggregating the spending authorities of the Commissioner for \$241.8m for the services of the NSWEC. It reflects the status at the point in time this disclosure statement is being made.

The State Budget and related 2023-24 Appropriation Bill has been delayed until October 2023. However, pursuant to section 4.10 of the GSF Act, the Treasurer has authorised Ministers to spend specified amounts from the Consolidated Fund. This authorisation is current from 1 July 2023 until the earlier of 30 September 2023 or release of the 2023-24 Appropriation Act.

	2023 \$'000	2022 \$'000
Amount appropriated per Appropriation Act	241,779	193,416
Other appropriations		
Variations made to the appropriations during the financial year		
Section 36 Appropriations Act – Contingencies relating to integrity agencies	3,600	-
Standing appropriation (not Appropriation Act)	15,200	-
Section 4.13 GSF Act Exigency of Government	-	29,120
Section 34 Appropriations Act – COVID-19 related & changes in wages awards	-	939
Total spending authority from Parliamentary appropriations, other than deemed appropriations	260,579	223,475
Add:		
The spending authority from deemed appropriations during the year	5,346	49,317
The unutilised spending authority from deemed appropriations from prior years	50,493	1,176
Total	316,418	273,968
Less: Total expenditure	238,196	163,800
Variance	78,222	110,168
Less:		
The spending authority from appropriations lapsed at 30 June	22,383	59,675
Deemed appropriations balance carried forward to following years	55,839	50,493

Notes to the financial statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
Transfer payments	-	-
Equity appropriations	-	-
Appropriations (per Statement of Comprehensive Income)	245,225	160,867
Total amount drawn down against annual appropriations	245,225	160,867

Recognition and measurement

Parliamentary appropriations other than deemed appropriations

Income from appropriations, other than deemed appropriations (of which the accounting treatment is based on the underlying transaction), does not contain enforceable and sufficiently specific performance obligations as defined by AASB 15. Therefore, except as specified below, appropriations (other than deemed appropriations) are recognised as income when the NSWEC obtains control over the assets comprising the appropriations. Control over appropriations is normally obtained upon the receipt of cash.

b) Sale of goods and services from contracts with customers

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Rendering of services from contracts with customers				
Local government, Aboriginal Land Council and other statutory elections	596	39,783	596	39,783
	596	39,783	596	39,783

Recognition and measurement

Rendering of services

Revenue from rendering of services is recognised when the NSWEC satisfies the performance obligations by transferring the promised services.

Type of service	Nature of timing of satisfaction of performance obligation, including significant payment terms	Revenue recognition policies
Conduct of local council, NSW Aboriginal Land Council and certain statutory elections.	The NSWEC in its contract with these entities details service levels. The customers are invoiced upon completion of the election and all costs of the election have been finalised. The NSWEC may receive payments in advance.	As service levels are met, the NSWEC recognises revenue for these services over time which approximate the costs incurred to date. Revenue from the election management fee is also brought to account in line with when service levels are met.

Refer note 9 for the disclosure of the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied (or partly unsatisfied) at the end of the reporting period, and when the NSWEC expects to recognise the unsatisfied portion as revenue.

Notes to the financial statements

for the year ended 30 June 2023

c) Grants and other contributions

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Grants without sufficiently specific performance obligations				
Recurrent grants from government agency	4,401	2,724	4,401	2,724
	4,401	2,724	4,401	2,724

Recognition and measurement

Income from grants without sufficiently specific performance obligations are recognised when the NSWEC obtains control over the granted assets (for example, cash).

d) Acceptance by the Crown of employee benefits and other liabilities

The following liabilities and/or expenses have been assumed by the Crown:

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Superannuation-defined benefit	32	53	-	-
Long service leave	433	172	-	-
Payroll tax	2	3	-	-
	467	228	-	-

e) Other revenue

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Recoupment of salaries and on-costs from staff secondments	-	61	-	61
	-	61	-	61

Notes to the financial statements

for the year ended 30 June 2023

4. Gains/(losses) on disposal

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Plant and equipment				
Plant and equipment (gross carrying amount)	230	1,395	230	1,395
Less: Accumulated depreciation	(230)	(1,351)	(230)	(1,351)
Written down value	-	44	-	44
Proceeds	-	-	-	-
Net loss on disposal of plant and equipment	-	(44)	-	(44)

5. Other gains/(losses)

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Impairment losses on intangible assets	-	(1,701)	-	(1,701)
Impairment losses on right-of-use assets	(271)	(577)	(271)	(577)
	(271)	(2,278)	(271)	(2,278)

Recognition and measurement

Impairment losses on non-financial assets

Impairment losses may arise on non-financial assets held by the entity from time to time. Accounting for impairment losses is dependent upon the individual asset (or group of assets) subject to impairment. Accounting policies and events giving rise to impairment losses are disclosed in the following notes:

Leases – note 12

Intangible assets – note 13

6. Program group statement

The NSWEC has one program group only. This program group covers the delivery of elections and related services. Details of the expenses, revenues, assets and liabilities for this program group are available in the Statement of comprehensive income and Statement of financial position. Program group statements therefore have not been prepared. Administered assets, Liabilities, Expenses and Income are shown in note 22.

Notes to the financial statements

for the year ended 30 June 2023

7. Current assets – cash and cash equivalents

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Cash at bank and on hand	23,058	11,888	23,058	11,888
	23,058	11,888	23,058	11,888

For the purposes of the Statement of cash flows, cash and cash equivalents include cash on hand and cash at bank.

Cash and cash equivalents assets recognised in the Statement of financial position are reconciled at the end of the financial year to the Statement of cash flows as follows:

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Cash and cash equivalents (per Statement of financial position)	23,058	11,888	23,058	11,888
Closing cash and cash equivalents (per Statement of cash flows)	23,058	11,888	23,058	11,888

Refer note 23 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

8. Current assets – receivables

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Trade receivables from contracts with customers	3	355	3	355
GST recoverable from the taxation authority	1,098	736	1,098	736
Prepayments	1,344	1,238	1,344	1,238
Deposits recoverable	114	42	114	42
Other receivables	-	5	-	5
	2,559	2,376	2,559	2,376

For the year ended 30 June 2023, there were no impairment of trade receivables (2022: \$Nil).

Details regarding credit risk of trade debtors that are neither past due nor impaired, are disclosed in note 23.

Recognition and measurement

The NSWEC recognises a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument. To determine when the NSWEC becomes a party to the contractual provisions of the instrument, the NSWEC considers:

- Whether the NSWEC has a legal right to receive cash (financial asset) or a legal obligation to pay cash (financial liability); or
- Whether one of the parties has performed under the agreement.

All 'regular way' purchases or sales of financial asset are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Notes to the financial statements

for the year ended 30 June 2023

Subsequent measurement

The NSWEC holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Impairment

The NSWEC recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that NSWEC expects to receive, discounted at the original effective interest rate.

For trade receivables, the NSWEC applies a simplified approach in calculating ECLs. The NSWEC recognises a loss allowance based on lifetime ECLs at each reporting date. The NSWEC has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

9. Contract assets and liabilities

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Contract assets – current	58	-	58	-
Less: impairment allowance	-	-	-	-
	58	-	58	-
Contract liabilities – current	8	-	8	-
Contract receivables included in note 8	3	355	3	355

Recognition and measurement

Contract assets relate to the NSWEC's right to consideration in exchange for goods transferred to customers/works completed, but not billed at the reporting date in respect of conduct of local government, NSW Aboriginal Land Council and statutory elections.

10. Current assets – inventories

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Held for distribution				
Election materials – at cost	145	135	145	135
	145	135	145	135

Recognition and measurement

Inventories held for distribution are stated at cost, adjusted when applicable, for any loss of service potential. A loss of service potential is identified and measured based on the existence of a current replacement cost that is lower than the carrying amount or any loss of operating capacity due to obsolescence. Inventories (other than those held for distribution) are stated at the lower of cost and net realisable value. Cost is calculated using weighted average cost method.

Notes to the financial statements

for the year ended 30 June 2023

11. Non-current assets – plant and equipment consolidated and parent

	Computer hardware	Furniture, fittings & leasehold improvement	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000
At 1 July 2021 – fair value				
Gross carrying amount	3,058	864	660	4,582
Accumulated depreciation	(2,332)	(754)	(575)	(3,661)
Net carrying amount	726	110	85	921
Year ended 30 June 2022				
Net carrying amount at start of the year	726	110	85	921
Additions	417	107	45	569
Disposals	(2)	(14)	(28)	(44)
Depreciation expense	(376)	(31)	(32)	(439)
Net carrying amount at end of the year	765	172	70	1,007
At 1 July 2022 – fair value				
Gross carrying amount	3,364	223	169	3,756
Accumulated depreciation	(2,599)	(51)	(99)	(2,749)
Net carrying amount	765	172	70	1,007
Year ended 30 June 2023				
Net carrying amount at start of the year	765	172	70	1,007
Additions	298	112	-	410
Disposals	-	-	-	-
Depreciation expense	(375)	(64)	(15)	(454)
Net carrying amount at end of the year	688	220	55	963
At 30 June 2023 – fair value				
Gross carrying amount	3,431	335	169	3,935
Accumulated depreciation	(2,743)	(115)	(114)	(2,972)
Net carrying amount	688	220	55	963

Notes to the financial statements

for the year ended 30 June 2023

Recognition and measurement

Acquisition of plant and equipment

Plant and equipment are initially measured at cost and subsequently valued at fair value less accumulated depreciation and impairment.

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, that is, the deferred payment amount is effectively discounted over the period of credit.

Capitalisation thresholds

Plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Depreciation of plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets to write off the depreciable amount of each asset as it is consumed over its useful life to the NSWEC.

All material separately identifiable components of assets are depreciated over their useful lives.

Asset type	Useful life
Computer hardware	4 years
Plant and equipment	7 years
Furniture and fixtures	8 years
Leasehold improvements	7 years*

*Or to the end of the lease, if shorter

Right-of-use assets acquired by lessees

The NSWEC has elected to present right-of-use assets separately in the Statement of financial position.

Further information on leases is contained at note 12.

Revaluation of property, plant and equipment

Physical non-current assets are valued in accordance with the 'Valuation of physical non-current assets at fair value' Policy and Guidelines Paper (TPP21-09) and Treasurer's Direction Valuation of Physical Non-Current Assets at Fair Value (TD21-05). TD21-05 and TPP21-09 adopt fair value in accordance with AASB 13, AASB 116.

Non-specialised assets with short useful lives are measured at depreciated historical cost, as a surrogate for fair value. The NSWEC has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

The NSWEC does not have any assets that are subject to fair value measurement. Its plant and equipment assets are measured using depreciated historical cost as a surrogate for fair value.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 Impairment of Assets is unlikely to arise. As plant and equipment is carried at fair value, or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal are material. Specifically, impairment is unlikely for not-for-profit entities given that AASB 136 modifies the recoverable amount test for non-cash generating assets of not-for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

The NSWEC assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the NSWEC estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

Notes to the financial statements

for the year ended 30 June 2023

12. Leases

The NSWEC leases various properties. Lease contracts are typically made for fixed periods of 2 to 12 years with extension options. Lease terms are negotiated on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The NSWEC does not provide residual value guarantees in relation to leases.

Extension options are included in NSWEC property leases. These terms are used to maximise operational flexibility in terms of managing contracts. The extension options held are exercisable only by the NSWEC and not by the respective lessor. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option. Extension options are only included in the lease term if the lease is reasonably certain to be extended. The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee.

AASB 16 Leases (AASB16) requires a lessee to recognise a right-of-use asset and a corresponding lease liability for most leases.

The NSWEC has elected to recognise payments for short-term leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less.

Right-of-use assets under leases

The following table presents right-of-use assets that do not meet the definition of investment property. The NSWEC has no right-of-use assets that meet the definition of investment property.

	2023 \$'000	2022 \$'000
Buildings		
Balance at 1 July	27,537	30,753
Additions	-	1,670
Lease remeasurement	-	(1,394)
Impairment losses	(271)	(577)
Depreciation expense	(3,299)	(2,915)
Balance at 30 June	23,967	27,537

Lease liabilities

The following table presents liabilities under leases.

	2023 \$'000	2022 \$'000
Balance at 1 July	36,655	38,340
Additions	-	1,670
Lease remeasurement	-	(1,394)
Interest expenses	784	834
Payments	(4,015)	(2,795)
Balance at 30 June	33,424	36,655

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the NSWEC is the lessee:

	2023 \$'000	2022 \$'000
Depreciation expense of right-of-use assets	3,299	2,915
Impairment losses	271	577
Interest expense on lease liabilities	784	834
Expense relating to short-term leases	20,362	15,355
Total amount recognised in the statement of comprehensive income	24,716	19,681

The NSWEC had total cash outflows for leases of \$24.4m in FY2022-23 (FY2021-22: \$18.2m).

Notes to the financial statements

for the year ended 30 June 2023

Recognition and measurement

The NSWEC assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The NSWEC recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

i) Right-of-use assets

The NSWEC recognises right-of-use assets at the commencement date of the lease (that is, the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer ii below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

The right-of-use assets are subsequently measured at cost. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Buildings – 2 to 12 years

The right-of-use assets are also subject to impairment. The NSWEC assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the NSWEC estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the net result.

In FY2020 there was a decrease in rental costs due to COVID-19 which resulted in the right-of-use assets being impaired by \$6.7m. Further impairments of \$1.2m and \$0.58m were recognised in FY2021 and FY2022. A further impairment of \$0.27m has been recognised as at 30 June 2023 based on market rental forecasts received from independent valuers. This impairment can be considered to be the result of hybrid working conditions.

ii) Lease liabilities

At the commencement date of the lease, the NSWEC recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by NSWEC; and
- payments of penalties for terminating the lease, if the lease term reflects the entity exercising the option to terminate.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the NSWEC's leases, the lessee's incremental borrowing rate is used, being the rate that the NSWEC would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (for example, changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The NSWEC's lease liabilities are included in borrowings.

iii) Short-term leases and leases of low-value assets

The NSWEC applies the short-term lease recognition exemption to its short-term leases (that is, those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption for leases that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

Notes to the financial statements

for the year ended 30 June 2023

13. Intangible assets – consolidated and parent

	Software	Total
	\$'000	\$'000
At 1 July 2021		
Gross carrying amount	46,214	46,214
Accumulated amortisation	(22,857)	(22,857)
Net carrying amount	23,357	23,357
Year ended 30 June 2022		
Net carrying amount at start of the year	23,357	23,357
Additions – internally developed software	3,487	3,487
Impairment losses	(1,701)	(1,701)
Amortisation expense (recognised in 'depreciation and amortisation')	(4,058)	(4,058)
Net carrying amount at end of the year	21,085	21,085
At 1 July 2022		
Gross carrying amount	49,700	49,700
Accumulated amortisation and impairment	(28,615)	(28,615)
Net carrying amount	21,085	21,085
Year ended 30 June 2023		
Net carrying amount at start of the year	21,085	21,085
Additions	6,594	6,594
Amortisation expense (recognised in 'depreciation and amortisation')	(4,197)	(4,197)
Net carrying amount at end of the year	23,482	23,482
At 30 June 2023		
Gross carrying amount	56,295	56,295
Accumulated amortisation and impairment	(32,813)	(32,813)
Net carrying amount	23,482	23,482

Notes to the financial statements

for the year ended 30 June 2023

Recognition and measurement

The NSWEC recognises intangible assets only if it is probable that future economic benefits will flow to the NSWEC and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the NSWEC's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

The NSWEC's intangible assets solely comprise of software.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite.

The NSWEC's intangible assets are amortised using the straight-line method over a period of between 4 years and 12 years. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount

is less than its carrying amount the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

A new system build for iVote was built and released for the State general election (SGE) 2019. This is being depreciated over 4 years, in line with two previous systems, which required new system builds for the following SGE.

Due to the performance issues with the iVote system on Local Government election day (4 December 2021) a number of electors who successfully registered for iVote did not receive their security credentials and were not able to cast a vote using iVote. Before it can be used again for any NSW election, the iVote system requires extensive reconfiguration and testing.

The current version of the iVote software used by the Electoral Commission has been decommissioned and a decision was made to impair iVote as at 31 December 2021 by \$1,7M, being the assets written down value as of that date (refer note 5).

14. Current liabilities – payables

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Accrued salaries, wages and on-costs	881	521	-	-
Accrued personnel services	-	-	881	521
Creditors	3,612	1,620	3,612	1,620
	4,493	2,141	4,493	2,141

Accrued personnel services payable relate to the accrued cost of personnel services provided by the New South Wales Electoral Commission Staff Agency. Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed in note 23.

Recognition and measurement

Payables represent liabilities for goods and services provided to the NSWEC and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial. Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest rate method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through amortisation.

Notes to the financial statements

for the year ended 30 June 2023

15. Current/Non-current liabilities – borrowings

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 -\$'000
Current				
Lease liability (see note 12)	3,433	3,230	3,433	3,230
Non-current				
Lease liability (see note 12)	29,991	33,425	29,991	33,425
Total borrowings	33,424	36,655	33,424	36,655

Recognition and measurement

Financial liabilities at amortised cost

Borrowings classified as financial liabilities at amortised cost are initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are derecognised as well as through the amortisation process.

Changes in liabilities arising from financing activities

	Leases	Total
	\$'000	\$'000
1 July 2021	38,340	38,340
New leases	1,670	1,670
Lease remeasurement	(1,394)	(1,394)
Cash flows	(1,961)	(1,961)
30 June 2022	36,655	36,655
Cash flows	(3,231)	(3,321)
30 June 2023	33,424	33,424

Notes to the financial statements

for the year ended 30 June 2023

16. Current/Non-current liabilities – provisions

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Current				
Employee benefits and related on-costs ^(a)				
Annual Leave	4,624	3,780	106	86
Long service leave on-costs	439	391	22	23
Personnel services	-	-	4,935	4,062
Total current provisions	5,063	4,171	5,063	4,171
Non-current				
Long service leave on-costs	43	38	-	-
Personnel services	-	-	43	38
	43	38	43	38
Other provisions				
Restoration costs	642	627	642	627
Total non-current provisions	685	665	685	665
Aggregate personnel services, employee benefits and related on-costs				
Provisions – current	5,063	4,171	5,063	4,171
Provisions – non-current	43	38	43	38
Accrued salaries, wages and on-costs (note 14)	881	521	-	-
Accrued personnel services (note 14)	-	-	881	521
	5,987	4,730	5,987	4,730

Notes to the financial statements

for the year ended 30 June 2023

^(a)The personnel services provision and the employee benefits provision include a value of leave and on-costs expected to be taken within 12 months and after 12 months as follows:

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Short term - less than 12 months				
Annual leave	2,867	2,188	106	86
Long service leave on-costs	439	391	22	23
Personnel services	-	-	3,178	2,470
	3,306	2,579	3,306	2,579
Long term - after 12 months				
Annual leave	1,757	1,592	-	-
Long service leave on-costs	43	38	-	-
Personnel services	-	-	1,800	1,630
	1,800	1,630	1,800	1,630

Movements in other provisions (other than Personnel services or Employee benefits)

Movements in each class of provisions during the financial year, other than employee benefits, are set out below:

	Restoration Provision	Total
	\$'000	\$'000
Carrying amount at the beginning of financial year	627	613
Unwinding/change in the discount rate	15	14
Carrying amount at end of financial year	642	627

Recognition and measurement

Employee benefits and related on-costs

The New South Wales Electoral Commission Staff Agency provides employees to the NSWEC entity to enable it to carry out its functions. Personnel services provision relates to employee related provisions for those employees employed by the New South Wales Electoral Commission Staff Agency.

Employee benefits provision relates to employees directly employed by the NSWEC.

Employee related provisions include:

a) Salaries and wages, annual leave, sick leave and on-costs

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service. As such it is required to be measured at present value in accordance with AASB 119 Employee Benefits (although shortcut methods are permitted).

Notes to the financial statements

for the year ended 30 June 2023

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 7.9% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The NSWEC has assessed the actuarial advice based on the NSWEC's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the entity does not expect to settle the liability within 12 months as the entity does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

b) Long service leave and superannuation

The NSWEC's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The NSWEC accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as "Acceptance by the Crown of employee benefits and other liabilities".

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using the Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (that is, Basic Benefit and First State Super) is calculated as a percentage of the employee's salary. For other superannuation schemes (that is, State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employee's superannuation contributions.

c) Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation, insurance premiums and fringe benefits tax.

Other provisions

Other provisions are recognised when: the NSWEC has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. When the NSWEC expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented net of any reimbursement in the Statement of comprehensive income.

Any provisions for restructuring are recognised only when the NSWEC has a detailed formal plan and the NSWEC has raised a valid expectation in those affected by the restructuring that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected.

If the effect of the time value of money is material, provisions are discounted at a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability.

When discounting is used, the increase in the provision due to the passage of time (that is, unwinding of discount rate) is recognised as a finance cost.

17. Equity

Recognition and measurement

Accumulated funds

The category accumulated funds include all current and prior period retained funds.

Notes to the financial statements

for the year ended 30 June 2023

18. Commitments for expenditure

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Capital commitments				
Aggregate capital expenditure contracted for at balance date and not provided for:				
Not later than one year	5,660	1,649	5,660	1,649
Later than one year and not later than five years	352	-	352	-
Later than five years	-	-	-	-
Total (including GST)	6,012	1,649	6,012	1,649

The amount of tax recoverable from the Australian Taxation Office included within commitments is \$546,591 (2022: \$149,874).

19. Contingent liabilities and Contingent assets

The NSWEC has no contingent liability as at 30 June 2023 (2022: Nil).

The NSWEC has no contingent assets as at 30 June 2023 (2022: Nil).

20. Budget review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (for example, adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below.

Net result

The net result of \$10.1m profit is \$8.5m higher than the full year budgeted net result of \$1.6m. Appropriations revenue is \$3.4m above budget as \$3.6m in additional funds were required to pay for a legislated increase in Administration Fund advances (from 50% to 100% of the maximum amount claimable by candidates and parties per quarter) and an additional \$6.5m for a 25% increase in Election Campaign Fund advances required to be paid in March 2023. Expenses of \$239.1m were down \$7.0m against budget due to no state by-elections being run during the year (\$1.5m), the budgeted Local Government by-elections of Central Coast and Wingecarribee Councils being delayed by their Administrators (\$2.5m) and Depreciation and amortisation

being down \$2.6m against budget due to the write-off of the iVote system in 2021/22 and the impairment reductions in the Right-to-use lease asset in prior periods.

Assets and liabilities

Cash and cash equivalents of \$23.1m are above the year end budget by \$17.4m due to the carry forward of \$3.0m in Digital Restart Fund grants, large year end accruals of \$4.5m, drawdown for \$4.2m Administration Fund advances payable on 1 July 2023 and \$2.0m in Election Campaign Fund claims yet to be finalised at year end. Right-of-use assets of \$24.0m is \$2.3m less than budget due to impairment losses reducing the asset value in current and prior years. Intangible assets of \$23.5m are down against a budget of \$24.4m due to timing delays in the delivery of capital projects. Payables of \$4.5m are up \$1.7m due to larger year end accruals. Current provisions of \$5.1m are \$1.5m up on budget due to a higher annual leave provision at year end. This is due to the NSWEC coming off the peak election period. Staff are now scheduling leave in the quieter post year end period.

Cash flows

There is a \$9.2m increase in cash flow from operating activities against budget of \$12.2m. This is due to \$3.0m in Digital Restart Fund grants carried over at year end and the drawdown of \$4.2m Administration Fund advances payable on 1 July 2023 and \$2.0m in Election Campaign Fund claims yet to be finalised at year end. There is a \$3.8m reduction in cash flow from investing activities against a full year budget of \$10.8m. This is mainly due to timing delays in the FDC Online system project that has resulted in an approved carry forward of \$3.9m to FY2023/24.

Notes to the financial statements

for the year ended 30 June 2023

21. Reconciliation of cash flows from operating activities to net result

	Consolidated		Parent	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Net cash flows from operating activities	21,405	11,881	21,405	11,881
Depreciation and amortisation	(7,950)	(7,412)	(7,950)	(7,412)
Impairment of Intangibles and right-of-use assets	(271)	(2,278)	(271)	(2,278)
Decrease/(increase) in provisions and other liabilities	(912)	(499)	(912)	(499)
Increase/(decrease) in receivables and other assets	194	(2,972)	194	(2,972)
Increase/(decrease) in contract assets	58	(2,317)	58	(2,317)
Increase/(decrease) in contract liabilities	(8)	-	(8)	-
Decrease/(increase) in payables	(2,353)	3,710	(2,353)	3,710
Net gain/(loss) on disposal of plant and equipment & intangible assets	-	(44)	-	(44)
Net result	10,163	69	10,163	69

22. Administered assets, liabilities, expenses and income

	2023 \$'000	2022 \$'000
Administered assets:		
Receivables – fines for failure to vote	24,901	17,996
Cash at bank	215	82
Administered liabilities:		
Payables – refund of fines for failure to vote	2	(98)
Payables – Crown	215	(69)
Payables – Local Government entities		(12)
Administered expenses		
Fines written back	(1,640)	(13,973)
Administered income		
New fines issued payable to crown	27,412	39,458
Forfeited nominations deposits payable to Crown	100	-
Reconciliation of net administered assets		
Opening balance	17,899	345
New fines issued payable to crown	27,412	39,458
Nomination deposits received	235	489

Notes to the financial statements

for the year ended 30 June 2023

	2023 \$'000	2022 \$'000
Fines written back	(1,640)	(13,973)
Fines paid	(1,335)	(7,760)
Referred for collection to Revenue NSW	(17,437)	(171)
Nomination deposits refunded to candidates and councils	(135)	(489)
Forfeited deposits paid to Crown	(100)	-
Net administered assets/(liabilities)	24,899	17,899

23. Financial instruments (parent and consolidated)

The NSWEC's principal financial instruments are outlined below. These financial instruments arise directly from the NSWEC's operations or are required to finance the NSWEC's operations. The NSWEC does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The NSWEC's main risks arising from financial instruments are outlined below, together with the NSWEC's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Electoral Commissioner has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the NSWEC, to set risk limits and controls and to monitor risks. From time to time, compliance with policies is reviewed by the Audit & Risk Committee.

a) Financial instrument categories

Class	Note	Category	Carrying amount	
			2023 \$'000	2022 \$'000
Financial assets				
Cash and cash equivalents	7	N/A	23,058	11,888
Receivables *	8	Amortised cost	117	402
Contract assets	9		58	-
Financial liabilities				
Payables **	14	Financial liabilities measured at amortised cost	4,333	2,127
Borrowings	15	Financial liabilities measured at amortised cost	33,424	36,655

Notes

* Excludes statutory receivables and prepayments (that is, not within scope of AASB 7).

** Excludes statutory payables and unearned income (that is, not within scope of AASB 7).

The NSWEC determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

Notes to the financial statements

for the year ended 30 June 2023

b) Financial risk

i) Credit risk

Credit risk arises when there is the possibility of the NSWEC's debtors defaulting on their contractual obligations, resulting in a financial loss to the NSWEC. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or impairment).

Credit risk arises from the financial assets of the NSWEC, including cash, receivables and contract assets. No collateral is held by the NSWEC. The NSWEC has not granted any financial guarantees.

Credit risk associated with the NSWEC's financial assets, other than receivables, is managed through the selection of counterparties and establishment of minimum credit rating standards.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. Interest is earned on daily bank balances at the monthly average NSW Treasury Corporation (TCorp) 11am unofficial cash rate, adjusted for a management fee to NSW Treasury.

Accounting policy for impairment of trade receivables and other financial assets

Receivables – trade receivables and contract assets

All trade receivables and contract assets are recognised as amounts receivable at balance date. Collectability of trade receivables and contract assets is reviewed on an ongoing basis. No interest is earned on trade receivables or contract assets. Sales are made on 30-day terms. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. Debts which are known to be uncollectible are written off.

The NSWEC applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables and contract assets.

The expected loss rates are based on historical observed loss rates. This evidence includes past experience, and current and expected changes in economic conditions and debtor credit ratings.

Trade receivables and contract assets are written off when there is no reasonable expectation of recovery.

The NSWEC does not have a history of impairment losses. The loss allowance for trade receivables as at 30 June 2023 and 30 June 2022 is \$Nil.

Based on past experience, trade receivables that are not past due (past due 2023: \$Nil and 2022: \$Nil) represent 100% of the total trade debtors.

ii) Liquidity risk

Liquidity risk is the risk that the NSWEC will be unable to meet its payment obligations when they fall due. The NSWEC continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets.

The NSWEC's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11-12.

For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest.

The following table summarises the maturity profile of the NSWEC's financial liabilities, together with the interest rate exposure.

Notes to the financial statements

for the year ended 30 June 2023

	Weighted average effective interest rate	Nominal amount	Interest rate exposure			Maturity dates		
			Fixed interest rate	Variable interest rate	Non-interest bearing	< 1 yr.	1-5 yrs.	> 5 yrs.
			\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2023								
Payables	-	4,333	-	-	4,333	4,333	-	-
Borrowings								
Lease liabilities	2.26	33,424	33,424	-	-	3,433	13,377	16,614
2022								
Payables	-	2,127	-	-	2,127	2,127	-	-
Borrowings								
Lease liabilities	2.24	36,655	36,655	-	-	3,230	13,199	20,226

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The NSWEC has no exposure to borrowings or foreign currency risk and does not enter into commodity contracts.

iv) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The NSWEC does not have exposure to interest rate risk through interest bearing liabilities. The NSWEC does not account for any fixed rate financial instruments at fair value through profit or loss or at fair value through other comprehensive income. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The NSWEC's exposure to interest rate risk is set out below:

	Carrying amount	-1%		1%	
		Profit	Equity	Profit	Equity
	\$'000	\$'000	\$'000	\$'000	\$'000
2023					
Financial assets					
Cash and cash equivalents	23,058	-	-	-	-
Receivables	117	-	-	-	-
Contract assets	58	-	-	-	-
Financial liabilities					
Payables	4,333	-	-	-	-
Borrowings – Lease liabilities	33,424	-	-	-	-

Notes to the financial statements

for the year ended 30 June 2023

	Carrying amount \$'000	-1%		1%	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
2022					
Financial assets					
Cash and cash equivalents	11,188	-	-	-	-
Receivables	402	-	-	-	-
Contract assets	-	-	-	-	-
Financial liabilities					
Payables	2,127	-	-	-	-
Borrowings – Lease liabilities	36,655	-	-	-	-

c) Fair value measurement

i) Fair value compared to carrying amount

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value, because of the short-term nature of many of the financial instruments.

ii) Fair value recognised in the statement of financial position

The NSWEC does not have any financial assets at fair value recognised in the statement of financial position.

Notes to the financial statements

for the year ended 30 June 2023

24. Related party disclosures

The Key management personnel are defined as, the Electoral Commissioner, Electoral Commission members and Executive Directors.

The NSWEC's key management personnel compensation are as follows:

	Consolidated	
	2023 \$'000	2022 \$'000
Short-term employee benefits		
Salaries	1,671	1,661
Other monetary allowances	8	47
Other long-term employee benefits	64	66
Post-employment benefits	153	136
Total remuneration	1,896	1,910

No material transactions took place between the NSWEC and Key management personnel, their close family members and controlled or jointly controlled entities thereof during the year.

During the year, the NSWEC entered into transactions on arm's length terms and conditions with other entities controlled by the NSW Government. These transactions include:

- appropriations from the Crown
- administering income, expenses, assets and liabilities on behalf of the Crown
- leasing of properties from Government Property NSW
- long service leave and defined benefit superannuation assumed by the Crown
- payments to icare (Insurance and Care NSW)
- payment to the Audit Office of NSW for the audit of our financial statements
- provision of data centre services with the New South Wales Department of Customer Services
- grants received from the New South Wales Department of Customer Services and Department of Premier and Cabinet.

25. Events after reporting period

There are no events subsequent to balance date which affect the financial statements.

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Index of annual reporting requirements

As per the Government Sector *Finance Act 2018*.

Item/content	Source	Requirement	Page
Acknowledgement of Country	TPG23-10	Mandatory	1
Letter of submission	TPG23-10	Mandatory	Inside front cover
Aims and objectives	TPG23-10	Mandatory	What we do: 10 Our work: 17
Management and structure	TPG23-10	Mandatory	13
Charter	TPG23-10	Mandatory	Establishment 10
Combined annual reports	TPG23-10	Mandatory	n/a
Application for extension of time	TPG23-10	Mandatory	n/a
Strategic objectives and outcomes	TPG23-10	Mandatory	16-18
Management and activities	TPG23-10	Mandatory	Initiatives and projects for 2022-23: 22-47
Summary review of operations	TPG23-10	Mandatory	Initiatives and projects for 2022-23: 22-47
Land disposal	TPG23-10	Mandatory	n/a
Research and development	TPG23-10	Mandatory	n/a
Implementation of Price Determination	TPG23-10	Mandatory	n/a
Performance information	TPG23-10	Mandatory	n/a
Numbers and remuneration of senior executives	TPG23-10	Mandatory	50
Human resources	TPG23-10	Mandatory	50-52
Consultants	TPG23-10	Mandatory	51
Promotion	TC 15-07	Mandatory	n/a
Requirements arising from employment arrangements	TPG23-10	Mandatory	n/a
Legal Change	TPG23-10	Mandatory	53
Economic or other factors	TPG23-10	Mandatory	n/a
Events arising after the end of the annual reporting period	TPG23-10	Mandatory	n/a
Risk management and insurance activities	TPP20-08	Mandatory	54-56
Internal audit and risk management policy attestation	DCS Cyber Security Policy	Mandatory	57
Cyber Security Policy attestation	TPG23-10	Mandatory	58
Compliance with the <i>Privacy and Personal Information Protection Act 1998</i>	GIPA Act s123(4), (6) GIPAR c8, Sch 2, c13, Sch 3	Mandatory	59
<i>Government Information (Public Access) Act 2009</i> reporting	PID Act s31 PID Regulation c4	Mandatory	59-63
Public Interest Disclosures	TPG23-10	Mandatory	63

Item/content	Source	Requirement	Page
Other information (external production cost of the annual report, website the report can be accessed)	TPG23-10	Mandatory	1
Exemptions	DIA s12, 13	Mandatory	n/a
Disability Inclusion Action Plan	<i>Modern Slavery Act 2018 s31</i>	Mandatory	32
<i>Modern Slavery Act 2018 (NSW) reporting</i>	TPG23-10	Mandatory	66
Work, health and safety	PSC Circular 2014-09	Mandatory	26-27, 67
Workforce diversity	GSF Act	Mandatory	68
Financial statements	TPG23-10	Mandatory	76-108
Identification of audited financial statements	TPG23-10	Mandatory	74-75
Unaudited financial information	TPG23-10	Mandatory	n/a
Investment and liability management performance	TC17-02	Mandatory	n/a
Costs and benefits associated with MoG changes	NSW MoG Changes Guide	Recommended	n/a
SDA account financial reports		Optional	n/a
Access (agency's address, telephone number and the business and service hours)		Optional	Back cover
Funds granted to non-government community organisations		Optional	n/a
Social program		Optional	n/a
Consumer response		Optional	56
Payment of accounts		Optional	72
Time for payment of accounts		Optional	72
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Disclosure of subsidiaries		Optional	n/a
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Glossary

Refer also to the Glossary on our website.

Name/title	Definition
By-election	An election held to fill a casual vacancy, usually caused by retirement, death or resignation of the Member for that district or the Councillor for the council/ward.
Candidate	A person who nominates for election to parliament or to a council.
Countback election	In a countback election, the count is conducted using the same ballot papers from, and the same proportional representation voting count system as, the previous general election (that is, the ballot papers from the local government elections held on 4 December 2021).
Digital transformation	A multi-year project being undertaken by the NSW Electoral Commission to transform the products, business systems, organisational design and technology that support our digital presence.
Disinformation	Disinformation is deliberately deceptive information that is knowingly spread.
Election	Selection by vote of a person or persons to hold (political) office.
Elector	A person who is entitled to vote at an election.
Electoral district	One of the 93 Legislative Assembly electorates in New South Wales.
Electoral roll	The certified list of persons eligible to vote at an election. The rolls are maintained by the Australian Electoral Commission.
Disability Inclusion Action Plan	The NSW Electoral Commission has a responsibility to provide accessible electoral services to meet a wide range of needs, expectations and levels of understanding of the democratic system. The purpose of the Disability Inclusion Action Plan is to plan and document the activities and support to be provided by the Electoral Commission to improve access to elections for people with disability.
Integrity agencies	Independent oversight bodies in New South Wales: Independent Commission Against Corruption, Law Enforcement Conduct Commission, Audit Office of New South Wales, NSW Electoral Commission, and NSW Ombudsman (collectively, integrity agencies).
Joint Standing Committee on Electoral Matters	The Joint Standing Committee on Electoral Matters of the NSW Parliament inquires into and reports on electoral laws and practices and the spending and public funding of political parties.
Misinformation	Misinformation is incorrect or false information that is spread, regardless of intent to mislead. It is differentiated from disinformation, which is deliberately deceptive.
Multicultural Action Plan	New South Wales is the most culturally, linguistically and religiously diverse state in Australia. The NSW Electoral Commission has a responsibility to communicate with and engaging the public, to make it easier to understand and participate in the democratic process. The purpose of the Multicultural Action Plan is to capture the activities and support to be provided by the Electoral Commission to improve participation in elections by people who are from culturally and linguistically diverse communities.
Nomination	The process by which a person applies to become a candidate for election.
Nomination Online Management System	The Electoral Commission's online nominations portal.

Name/title	Definition
Political donation	A political donation is a gift made to, or for the benefit of, a political party, elected member, candidate, group of candidates, or other person or entity including an associated entity or third-party campaigner in New South Wales.
Political participant	Political parties, organisations, candidates and other individuals or groups involved in politics or elections in New South Wales, but not electors. If a member of the public makes a donation to a political candidate or party, then that person is considered a political participant.
Political party	An organised group with a common political philosophy that supports/endorsees candidates at NSW elections.
Technology-assisted voting	The Electoral Act and the Local Government Regulations provide for voting by eligible electors at state and local government elections by means of technology-assisted voting. Currently, the Electoral Commissions offers telephone voting for electors who are blind or have low vision.

Part two

Part two reports on the activities of the NSW Electoral Commission under the *Electoral Funding Act 2018* for the financial year 2022–23. This includes the exercise of certain statutory functions regarding the regulation of lobbying, the regulation of elections and electoral funding and the payment of public funding to political participants.

NSW Electoral Commission

Report to the NSW Parliament

2022-23

The Hon. Benjamin Cameron Franklin, MLC
President, Legislative Council
Parliament House
Macquarie Street
Sydney NSW 2000

The Hon. Greg Piper MP
Speaker Legislative Assembly
Parliament House
Macquarie Street
Sydney NSW 2000

Dear Mr President and Mr Speaker

In accordance with section 154 of the *Electoral Funding Act 2018*, I am pleased to present the Report of the NSW Electoral Commission with respect to its work and activities under the *Electoral Funding Act 2018* for the year 2022-23, including statistical information on the use of enforcement powers.

I recommend that the Report be laid before the Council and the Assembly as soon as practicable.

Yours sincerely,



The Hon Arthur Emmett, AO KC
Chairperson, NSW Electoral Commission

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The NSW Electoral Commission acknowledges the Traditional Owners of Country throughout New South Wales and their continuing connection to the land, sea and community. Our head office is located on Gadigal land. We pay our respects to Elders past and present.

Foreword by the Chairperson of the Electoral Commission

I am pleased to provide to the NSW Parliament this report on the work and activities of the NSW Electoral Commission (Electoral Commission) for 2022-23. This report has been prepared in accordance with section 154 of the *Electoral Funding Act 2018* and includes statistical information on the use of enforcement powers under the Act. This is my second annual report under the Act as Chairperson of the NSW Electoral Commission. This report is distinct from the NSW Electoral Commission's agency annual report under the Government Sector *Finance Act 2018* and highlights the independent role of the Electoral Commission in regulating participants in New South Wales electoral and political processes.

My second full year as Chairperson of the Electoral Commission was eventful and included a State general election; the first year the Regulatory Priorities guided the Electoral Commission's efforts, particularly in relation to the State general election; and the first time we have exercised the statutory power to provide a Special Report to the NSW Parliament on the public funding and regulation of the 2023 NSW State election (tabled by the Presiding Officers on 17 October 2023 and published on the Electoral Commission's website).

With the scheduled 2020 NSW Local Government ordinary elections delayed by the COVID-19 pandemic for more than one year to December 2021, there was only a 15-month runway to the 2023 NSW State election. The usual gap of two years between state-wide elections is important because each such election is followed by a long tail of electoral funding regulation, compliance, investigation and litigation for which the Electoral Commission has responsibility. Due to the pandemic deferral, during 2022-23 the Electoral Commission was administering the regulatory requirements arising from the December 2021 Local Government elections and the numerous February 2022 by-elections, while simultaneously preparing for and delivering the 2023 State election. I wish to acknowledge the staff of the Electoral Commission staff agency for their efforts in regulating these elections in such quick succession. It was a remarkable effort.

At the start of the 2022-23 financial year, the Electoral Commission published its first set of annual Regulatory priorities. Many focussed on preparations for the 2023 NSW State election and, informed by our experience, following that election we refreshed our Regulatory priorities for 2023-24. The current priorities are focussed on enforcement of compliance with disclosure obligations arising from the 2023 NSW State election, strengthening transparency through publication of data about electoral funding and disclosure compliance and enforcement activities, and preparations for the 2024 Local Government ordinary elections.

We released new and enhanced features on our *Funding and Disclosure Online* system (FD Online), and for the first time at a State general election, election participants were able to register, update their registered details, appoint an official agent and lodge disclosures of political donations online. We have provided 4,032 political participants with a *Funding and Disclosure Online* login and close to half our transactions are now being conducted online.

We also updated the online training and testing program to assist new party and official agents learn about their obligations under the law. This is integrated with the *Funding and Disclosure Online* system providing an improved experience for prospective agents required to complete the training and pass the test as part of the appointment process.

During 2022-23 the Electoral Commission issued four new guidelines. The first was in relation to identifying the dominant purpose of expenditure by third-party campaigners. The second was in relation to payments made to the NSW branch of a party from another state, territory or the federal branch of the party. A third was in relation to extension of due date for making disclosures. The final dealt with what constitutes a 'proper reason' for the granting of an extension of time under section 153 of the Act.

The Electoral Commission continued its education and information program to educate political participants regarding their legislative obligations, including developing new video animations (including translated versions) about political donation rules and who can lawfully make political donations, among other topics.

In the lead-up to the 2023 NSW State election, the Parliament of NSW passed the *Electoral Legislation Amendment Act 2022* and *Electoral Legislation Amendment Act (No 2) 2022* and the Electoral Commission worked quickly to implement the changes and communicate these to political participants across the state. We also implemented amendments that limited donations involving registered clubs. Throughout the year we continued to administer the Register of Third-Party Lobbyists, deploying considerable effort towards lobbyists' obligations to keep their registration details current to support transparency.

The Electoral Commission has again delivered trusted and independent oversight, processes, systems, and engagement that supports democracy in New South Wales, and plays a central role in enhancing transparency and integrity in NSW democracy. I thank the staff of the Electoral Commission staff agency for their work in maintaining trust in the integrity of elections and government decision-making through the regulation of elections and lobbying and administration of the public funding scheme. I particularly thank the Electoral Commissioner for New South Wales for his advice and for his leadership of the staff agency.



The Hon Arthur Emmett, AO KC
Chairperson

Constitution and members of the Electoral Commission

The Electoral Commission for NSW (Electoral Commission) was constituted on 1 December 2014 under the Electoral Act as a statutory body representing the Crown.

The Electoral Commission consists of three members:

- a former Judge appointed by the NSW Governor as Chairperson
- the Electoral Commissioner for NSW, ex officio
- a person appointed by the NSW Governor who has financial or audit skills and qualifications relevant to the functions of the Electoral Commission.

The Hon. Arthur Emmett AO KC was appointed Chairperson on 1 December 2021.

Mr John Schmidt as Electoral Commissioner for NSW is the ex officio member.

Ms Sandie Boswell was appointed as member on 11 May 2022.

The Hon. Alan Robertson SC was appointed as deputy Chairperson of the Electoral Commission on 1 December 2021.

The appointed members and deputy Chairperson of the Electoral Commission have been appointed for a seven-year term which for the Chairperson and deputy commenced on 1 December 2021 and will expire 30 November 2028; and for the member commenced on 11 May 2022 and will expire 10 May 2029.



Hon. Arthur Emmett AO KC
Chairperson

The Hon Arthur Emmett AO KC graduated from the University of Sydney with a Bachelor of Arts (1964), Bachelor of Laws (1967) and Master of Laws with honours (1976). Arthur has been Challis Lecturer in Roman Law at the University of Sydney since 1990. In 2009, the University conferred on him the degree of Doctor of Laws (honoris causa). In 2016 Arthur was appointed as an Officer of the Order of Australia.

In 1967 Arthur was admitted as a solicitor in New South Wales, in 1978 he was admitted as a barrister in New South Wales and in 1985 he was appointed Queen's Counsel. Arthur was a judge of the Federal Court of Australia from 1997 until 2013, a Judge of Appeal of the Supreme Court of New South Wales from 2013 to 2015, and for six years from October 2015, was an Acting Judge of Appeal, also sitting in the Commercial and Real Property Lists of the Equity Division.

From October 2007 to March 2011, Arthur was the President of the Copyright Tribunal of Australia. Since 1990, he has been Challis Lecturer in Roman Law in the University of Sydney.

Prior to commencing as Chair of the NSW Electoral Commission, Arthur served as Chair of the Electoral Districts Redistribution Panel to determine the 2021 redistribution of names and boundaries of NSW electoral districts.



John Schmidt

Electoral Commissioner for NSW

John Schmidt was appointed NSW Electoral Commissioner on 8 August 2016. From 2009 to 2014 John was the Chief Executive Officer of the Australian Transactions Reports & Analysis Centre (AUSTRAC), after serving in senior NSW Government positions within the Department of Premier and Cabinet and the Department of Fair Trading. John holds a Bachelor of Arts (1977 – Australian National University), Bachelor of Laws (1979 – Australian National University) and Master of Arts (1986 – University of Sydney).



Sandie Boswell

Member

Ms Sandra (Sandie) Boswell graduated from the University of Sydney with a Bachelor of Economics and a Graduate Diploma of Education and has over 25 years' experience in professional services.

Sandie is a partner of Grant Thornton Australia. Prior to this, Sandie was a partner for 15 years with PwC Australia and was also a member of the Australian Governance Board of Partners. Sandie chaired the Finance and Operations (Audit) Committee while on the board and was a member of several other committees. In 2017 Sandie was appointed as a member of the PwC Asia Pacific Board.

Sandie is also a non-executive director of the Global Legal Identity Foundation (GLEIF) based in Switzerland, where she is currently a member of the audit committee having been Chair of that committee from 2019 to 2021. Sandie has held several other board appointments including board member and Chair of the audit committee for the Sisters of Charity Foundation as well as a board member of the Heart Research Institute where she was Chair of the commercialisation committee.



The Hon. Alan Robertson SC

Deputy Chairperson

The Hon Alan Robertson SC graduated from the Australian National University with a Bachelor of Arts (Hons) (1972) and Bachelor of Laws (Hons) (1980). Alan was admitted in 1980 as a Legal Practitioner of the Supreme Court of the Australian Capital Territory.

After working in the Commonwealth Attorney General's Department from 1980 to 1983, Alan moved to the New South Wales Bar and, in 1995, was appointed Senior Counsel.

Alan was a part-time member of the Administrative Review Council between 1992 and 1997 and was appointed a judge of the Federal Court in April 2011, retiring from that court in 2020. While a judge of the court, Alan was a Deputy President of the Administrative Appeals Tribunal and a Deputy President of the Australian Competition Tribunal. Alan is an Honorary Professor at the Australian National University and President of the Australian Academy of Law.

Meetings of the NSW Electoral Commission

The Electoral Commission meets on the second Wednesday of every alternate month and as agreed by the members. The quorum for a meeting is two members (one of whom is the Chairperson or the deputy of the Chairperson).

The Chairperson (or, in Chairperson’s absence, the deputy of the Chairperson) presides at each meeting. The presiding member has a vote and, in the event of an equality of votes, has a second or casting vote.

A decision of the Electoral Commission is one that is supported by a majority of the votes cast at a meeting of the Electoral Commission at which a quorum is present.

Table 1. Scheduled meetings of the Electoral Commission during 2022-23

Date	Attendees
Wednesday, 10 August 2022	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt • Alan Robertson
Wednesday, 26 October 2022	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt
Wednesday, 7 December 2022	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt • Alan Robertson
Wednesday, 8 February 2023	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt
Wednesday, 12 April 2023	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt • Alan Robertson
Wednesday, 14 June 2023	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt • Alan Robertson

Between scheduled meetings, some matters that required attention by the Electoral Commission were dealt with ‘out-of-session’ by circulating the relevant papers electronically. Votes on decisions are cast by email, are recorded, and are then confirmed at the following scheduled meeting. ‘Out-of-session’ decisions are generally in relation to the approval of public funding payments of more than a delegated amount that have a statutory deadline. During 2022-23, the members voted on 24 matters out-of-session.

From time to time the Electoral Commission will schedule an ad hoc meeting to address a specific matter. In 2022-23 one out-of-session meeting of the Electoral Commission was held to consider the Electoral Commission’s Regulatory priorities for the following year.

Table 2. Out-of-session meetings of the Electoral Commission during 2022-23

Date	Attendees
Tuesday, 5 June 2023	<ul style="list-style-type: none"> • Arthur Emmett • Sandie Boswell • John Schmidt • Alan Robertson

Highlights from 2022-23



Funding and Disclosure Online
used for the first time during
a State general election

Regulatory
priorities
introduced
for the first
time in 2022-23



4,032

users of *Funding and
Disclosure Online*



1,003

candidates, groups, and third-party
campaigners registered for elections



12,756

disclosures
submitted

10,166

Compliance audits
finalised



\$47 million
paid in public
funding

Functions of the Electoral Commission

The functions of the Electoral Commission are set out in the *Electoral Act 2017* (Electoral Act). The Electoral Commission has a duty to exercise its functions in a way that is not unfairly biased against or in favour of any party, group, candidate or other person, body, or organisation.

Staff employed in the NSW Electoral Commission Public Service agency (staff agency) support the Electoral Commission in the exercise of its functions, those that are exercised as part of the day-to-day operations of the agency.

The Electoral Commission has the functions conferred or imposed on it under several acts, including the:

- *Electoral Act 2017*
- *Electoral Funding Act 2018*
- *Lobbying of Government Officials Act 2011*
- electoral provisions of the *Local Government Act 1993*.

In addition, functions of the Electoral Commission include:

- instituting proceedings for offences under NSW electoral and lobbying laws
- assisting the Electoral Commissioner with the conduct of elections
- conducting, promoting, and publishing research into electoral and other matters that relate to its functions
- promoting public awareness of electoral matters that are in the public interest by means of education and information programs.

Delegations

The Electoral Commission is authorised under the Electoral Act to delegate any of its functions to:

- the Electoral Commissioner
- a member of staff of the Electoral Commission Public Service agency, casual, or contracted.
- an officer or member of staff of an electoral commission or electoral office of the commonwealth or of a state or territory
- any person, or any class of persons, authorised by the Electoral Regulation.

During 2022-23, the Electoral Commission delegated several of its functions to the Electoral Commissioner and members of staff of the Electoral Commission Public Service agency. Details of these delegations are set out in Annexure 1. Those delegations exercised by the Executive Director, Funding, Disclosure, Compliance and General Counsel (FDC&GC) (or in some cases, the Director Compliance) under the Lobbying of Government

Officials Act and the Electoral Funding Act are reported to the Electoral Commission at each scheduled meeting. Delegations from the Electoral Commission are made in accordance with the Delegations Policy published on the Electoral Commission's website.

At the 7 December 2022 Electoral Commission meeting, the Members approved refreshed instruments of delegation to ensure all delegated functions were accurately recorded and maintained and to provide consolidated schedules for each Act. New instruments of delegation were drafted reflecting up-to-date Electoral Commission staff agency division and staff position names, and a new delegation in relation to an amendment to the Electoral Funding Act was made on the passing of the *Electoral Legislation Amendment Act 2022*.

COVID-related delegations

Delegations from the Electoral Commission to the Electoral Commissioner in respect of sections 73(2), 86(2), and 92(2) of the Electoral Funding Act, which pertain to payments made from the Elections Campaign, New Parties and Administration Funds, were made for business continuity purposes in the context of COVID-19. These expired on 9 February 2023, 12 months from execution of the delegation instrument. This was considered a reasonable timeframe to cover payments made in relation to the March 2023 State general election.

Government Sector Finance Act delegations

The Electoral Legislation Amendment Act (No. 2) 2022 was passed in late 2022. It included an amendment to the Government Sector *Finance Act 2018* (GSF Act) that designated the Electoral Commissioner, rather than the members of the Electoral Commission, as the "accountable authority" under the GSF Act. The previous delegations and sub-delegations of "accountable authority" functions by the Electoral Commission to the Electoral Commissioner, including authorising expenditure and sub-delegation, now have no effect. Notwithstanding this change, the May 2021 instrument of delegation under the GSF Act signed by the former Premier and Special Minister of State authorising the expenditure of funds appropriated to the Premier for the functions of the NSW Electoral Commission continues to operate. The instrument remains effective as it was expressed to be a delegation to "the accountable authority" not to the Electoral Commission. The consequent sub-delegation to incur expenditure signed on 7 June 2021 by the Electoral Commissioner to staff (at various levels) also continues to have effect.

New delegated function under Electoral Funding Act

One new delegation was made in the reporting year. The *Electoral Legislation Amendment Act 2022* introduced a change pertaining to section 14A of the Electoral Funding Act, deals with disclosures of political donations and electoral expenditure where a candidate in a State election has been dis-endorsed by a registered party. The change allows a party agent to notify the Electoral Commission in writing that the party has dis-endorsed the candidate. Upon receipt of the notice by the Electoral Commission, the person responsible for making a disclosure for the dis-endorsed candidate is the candidate, and not the party agent. The form of that written notice is to be approved by the Electoral Commission and the delegation relates to this approval.

Guidelines

The Electoral Commission is authorised under the Electoral Funding Act to determine and issue guidelines, consistent with the Electoral Funding Act and regulations, for or in relation to any matters dealt with under the Electoral Funding Act. The Electoral Commission is required to have regard to its guidelines in the operation, application and enforcement of the Electoral Funding Act including dealing with any applications, claims or disclosures.

Four new guidelines were issued during 2022-23:

- At the October 2022 meeting, the Electoral Commission issued two new guidelines. The first was in relation to identifying the dominant purpose of expenditure by third-party campaigners. The second was in relation to payments made to the NSW branch of a party from another state, territory or the federal branch of the party.
- At the February 2023 meeting, the Electoral Commission issued one new guideline in relation to the extension of the due date for making disclosures.
- At the June 2023 meeting, the Electoral Commission issued one new guideline in relation to what constitutes a 'proper reason' for the granting of an extension under section 153 of the Electoral Funding Act.

The guidelines are published on the website.

Policies

The Electoral Commission has policies and procedures that set out frameworks for how the various administrative and enforcement functions are carried out in accordance with the relevant legislation. The policies are reviewed and updated every three years, or earlier if required.

During 2022-23 the Electoral Commission published no new policies but did review and update all policies and procedures as part of a triennial review of policies and in response to legislative change introduced by the *Electoral Legislation Amendment Act 2022* and *Electoral Legislation Amendment Act (No 2) 2022*, and the *Electoral Funding Amendment (Registered Clubs) Act 2023*. The Electoral Commission's policies are set out below and can also be found on the website:

- Administration Fund Procedures
- Compliance Audit Policy
- Compliance and Enforcement Policy
- Compliance and Enforcement Procedures
- Compliance and Enforcement Publication Policy
- Disclosure Policy and Procedures
- Election Campaigns Fund Procedures
- Electoral Participants and Agents Registration Policy
- Identification of Potential Political Donors Policy and Procedures
- New Parties Fund Procedures
- Public Funding Policy
- Penalty Notice Caution Procedures
- Potential Political Donors Policy and Procedures
- Prosecution Policy
- Registration of Political Participants Policy.

Extensions of time

The Electoral Commission is authorised under the Electoral Funding Act to extend the time for doing anything under the Act, if satisfied that proper reasons exist justifying the extension. Express provision is also made under the Act for the Electoral Commission to extend the due date for the making of disclosures.

During 2022-23, the Electoral Commission granted one extension request under section 153(1) of the Electoral Funding Act to extend the time for lodging a claim from the Administration Fund.

Functions of the Electoral Commission

continued

Determination by the Electoral Commission that a person is not a prohibited donor

Under section 56 of the Electoral Funding Act, a person may apply to the Electoral Commission for a determination they or another person or entity are not a prohibited donor. A person is a prohibited donor in New South Wales if that person is, or is a close associate of, a property developer, a tobacco industry business entity or a liquor or gambling industry entity. The Electoral Commission is to make its determination solely based on the information provided by the applicant.

During the 2022-23 period the Electoral Commission did not make such a determination, and one determination of a non-prohibited donor expired. The Register of non-prohibited donors is published on the website.

Act of grace payments

On 5 April 2022 the Supreme Court of NSW made orders, which took effect from 3 May 2022, voiding the local government councillor elections in Kempsey, Singleton and Shellharbour Ward A held on 4 December 2021 due to a failure of the iVote electronic voting system. Those orders were sought by the Electoral Commissioner in the public interest, to support the integrity of the electoral system. The three voided local government ordinary elections were re-run on 30 July 2022.

To address the financial impact on candidates, and political parties that endorsed candidates in the voided elections, delegated authority was sought to offer act of grace payments to affected candidates and parties. These 41 candidates and three parties were offered reimbursement for electoral expenditure that was legally incurred campaigning for the voided.

Applications for payments were made by 25 candidates and two parties with all 27 applications approved and a total amount paid of \$97,616.95. While 26 of the 27 applicants were paid during the 2021-22 financial year, a final payment of \$580.50 was made to one candidate during the 2022-23 financial year.

In accordance with requirements of the Government Sector *Finance Act 2018*, the Electoral Commission created an internal register of act of grace payments made, with particular information recorded and retained by the agency for five years from the date of payment. A copy of the register was published on the Electoral Commission's website.

Regulatory priorities 2022-23

The Regulatory priorities statement, adopted on 15 June 2022, sets out the Electoral Commission's strategic regulatory focus for 2022-23. This was the Electoral Commission's first annual Regulatory priorities statement, and the period included the 2023 NSW State election and a number of local government by-elections.

Informed by a risk-based assessment of legislated regulatory functions and anticipated events, the Regulatory priorities support the Electoral Commission to optimise the efficiency and value of its regulatory effort and ensure responses to non-compliance are targeted and proportionate. The Electoral Commission developed and also published complementary Regulatory Priorities Procedures on its website.

Regulatory priorities for the period 1 June 2022 to 30 June 2023

Regulatory priority 1: Electoral material and other election-related material does not mislead electors about the electoral process

Key actions

The Electoral Commission supported integrity in election campaigning by focusing on:

- electoral and other election-related material published online being clearly attributable to a political party or candidate or a third-party campaigner, where election law requires this
- electoral and other election-related material (such as participant-generated postal vote applications) being designed in a way that does not mislead voters that it is official information issued or collected by the Electoral Commission, and
- engagement with online platforms to embed protocols for responding to notifications about unlawful material or election-related content that may be contrary to the platforms' terms and conditions.

Highlights

- contact with social media platforms ahead of the regulated period established protocols to request removal of material online, understand their community guidelines, explain legislative requirements and identify tools to monitor paid advertisements
- communication with registered parties and candidates about electoral material rules, before the regulated period. Electoral Commission staff provided feedback on proposed postal vote application templates of parties and independents

- dedicated staff proactively monitored social media platforms for known candidates and parties in the lead-up to and during the regulated period to inform them of the authorisation requirements, including name and address of authorisers of paid internet advertisements
- the Electoral Commission was closely involved in the development of the 2022 Electoral Council of Australia and New Zealand (ECANZ) Statement of Intent concerning election management arrangements with social media and digital services companies for Australian elections, which formed the basis of interactions with some social media organisations prior to the 2023 election. It sets out how Australian electoral commissions will work with online platforms to address breaches of electoral law in the online environment. The Statement is published on the ECANZ website
- legislation was further clarified in relation to the manner and circumstances in which authorisation details must be displayed for paid or unpaid social media posts, online videos/ animations, SMS text messages. Authorisation rules were also updated for certain electoral material, including unpaid social media posts, SMS messages and automated 'robocall' telephone calls.

Regulatory priority 2: Voting in person at NSW elections is free of interference

Key actions

The Electoral Commission supported voting in person without interference by focusing on:

- persons appointed by a voter to assist them to vote acting transparently and leaving a voting centre immediately after providing assistance
- electoral material being distributed or displayed so as not to obstruct access to a voting centre.

Highlights

- communication with parties and candidates about voting centre requirements and information for candidate/party workers and scrutineers
- information for voting centre managers updated to address active monitoring of electoral material at the voting centres and provide escalation pathway for more complex matters
- a Guideline, issued by the Electoral Commissioner, which a voting centre manager or election official was required to consider before enforcing the "6-metre" rules outside the entrance to a voting centre

Regulatory priorities 2022-23 continued

- translated stakeholder packs in seven languages (Arabic, Simplified Chinese, Traditional Chinese, Greek, Italian, Korean, Vietnamese) collated in-language resources, key messages and assistance available to voters and packs were distributed to target community organisations
- the online Disinformation Register was established to track and rebut significant false and misleading statements. The Disinformation Register is published on the Electoral Commission's website.

Regulatory priority 3: State registered political party membership information is accurate in the lead-up to the 2023 NSW State election

Key actions

The Electoral Commission supported integrity in election participation by focusing on accurate membership information, including assessing the currency of party membership claims. The Electoral Commissioner registers eligible parties in accordance with the Electoral Act.

Highlights

- party registration policy updated and Procedures for party registration developed and published on the Electoral Commission's website
- registered parties lodged annual returns by 30 June 2023, to confirm eligibility to remain registered. Registration of 15 parties registered for state elections was confirmed and one cancelled. Registration of 26 parties registered for local government elections was confirmed and one cancelled
- two parties were not required to lodge annual returns as they were newly registered in February 2022. These parties had their party members surveyed to test membership and the eligibility to remain registered was confirmed by the Electoral Commissioner in November 2022 for both parties. Further information about the Electoral Commissioner's registration of parties and associated activities is reported in the NSW Electoral Commission's Annual report 2022-23.

Regulatory priority 4: Election participants meet their political donation disclosure obligations for the 2023 NSW State election pre-election period

Key action

The Electoral Commission supported enhanced transparency in the pre-election period for the 2023 NSW State election by focusing on activities that promoted compliance with the 21-day period for reporting political donations from 1 October 2022 until election day.

Highlights

- information and education campaign for political participants commenced in the lead up to (as well as during) the pre-election disclosure period 1 October 2022 to election day, 25 March 2023
- more than \$6.5 million in reportable political donations was disclosed in 1,039 pre-election disclosures for the 2023 NSW State election by political parties, elected members, candidates and third-party campaigners. Over 90 per cent of pre-election donation disclosures were lodged using the *Funding and Disclosure Online* system
- pre-election donation disclosures and amendments were published on the Electoral Commission's website.

Regulatory priority 5: Regular recipients of enrolment information – such as registered political parties and candidates – handle this personal information securely

Key actions

The Electoral Commission supported privacy protection for NSW electors' personal details by focusing on:

- raising awareness about the proper handling of enrolment information provided under statute to political parties and candidates, and
- updating arrangements with other authorised users of enrolment information.

Highlight

Improvements to roll security included revising the Undertakings required to be signed by bodies who are provided access to enrolment data. The revised Undertakings reflect increased expectations around system security in the Electoral Act.

Regulatory priority 6: Third-party lobbyists comply with their Code of Conduct obligations around meeting disclosures

- the Electoral Commission administers the NSW third-party lobbyists registration scheme and enforces lobbying laws
- for 2022-23 any options for expansion (within existing limited powers) of the Electoral Commission's regulatory efforts in relation to lobbying were deferred to allow for a NSW Government response to the ICAC's recommendations for changes to lobbying regulation, such as a new lobbying regulator. To date, however, there has been no NSW Government response.

Highlights

- the Electoral Commission registered third-party lobbyists in accordance with its responsibilities under NSW lobbying laws, including online compliance training for responsible officers of third-party lobbyists, which must be completed for registration, and then annually
- the Electoral Commission administered three confirmation periods during the year, which is the statutory timeframe third-party lobbyists are required to confirm their registered details are up to date. Following each confirmation period, compliance action can suspend or cancel a lobbyist registration, for failure to confirm the information on the register
- third-party lobbyists were reminded of their obligations to confirm their details twice before the confirmation period and, failing to do this, were issued a warning of imminent suspension within a week following the due date resulting in the vast majority complying and only one suspension for failure to confirm details in the financial year. The Lobbyists Register continued to be updated and published on the Electoral Commission's website. Published information includes the details of third-party lobbyist business owners, employees, clients and information about clients who are foreign principals.

Regulatory priority 7: Electors who vote more than once are considered for enforcement action

Key action

The Electoral Commission supported the integrity of election results by applying fair and robust investigation and enforcement procedures to any cases of identified multiple voting.

Highlights

- electors whose names have been marked off the role more than once were sent written notification and reminded that electors are prohibited from voting more than once
- analysis of voting data confirmed that no instances of multiple/double voting had an impact on the 2023 State election result. The scale of apparent double voting at the 2023 State election significantly declined to 1,023 from the 2019 State election, where 2,197 voters appeared to have voted twice.
- declared special electors were contacted ahead of the election event to remind them of the additional steps they needed to take to cast their vote.

Regulatory priority 8: Regulated participants in NSW elections have access to useful and timely information about their key obligations

Key action

The Electoral Commission supported compliance by participants in the 2023 State election (candidates, parties, donors and third-party campaigners) and any other state or local government by-elections through initiatives that raise awareness about the main regulatory obligations that apply to elections in NSW.

Highlights

- a helpdesk for candidates, parties, third-party campaigners responded to over 7,000 calls and more than 3,000 email inquiries, during January to April 2023
- 14 election bulletins were published from August 2022 to April 2023
- nine online webinars and a series of informal online 'drop-in sessions' provided candidates and other participants with information about the election operation, their obligations; as well as the opportunity to ask questions of Electoral Commission subject matter experts. Webinars and the questions-and-answer write-ups were published on the website
- state-wide advertising and education campaign about political donation laws, including information in multiple languages across digital platforms.

For more information about the Regulatory priorities actions and highlights, please refer to the Electoral Commission's Special Report on the public funding and regulation of the 2023 NSW State election, and the Electoral Commissioner's Report on the administration of the 2023 NSW State election, available on the website at Election reports – NSW Electoral Commission.

Regulatory priorities statement 2023-24

As the reporting year drew to a close, the Electoral Commission reviewed the Regulatory priorities with a view to developing an appropriate focus for the year ahead which would include preparation for the 2024 Local Government ordinary elections. The Regulatory Priorities were renewed for 2023-24 and include two new and six existing, though refocused, actions now published on the Electoral Commission website.



Enforce compliance with disclosure obligations, particularly those arising from the 2023 NSW State election



Strengthen transparency through publication of data about compliance and enforcement activities concerning electoral funding and disclosures



Provide regulated participants in upcoming NSW elections with access to useful and timely information about their key obligations



Raise awareness among election participants about prohibited donors



Maintain accuracy of registered political party membership information in the lead-up to the 2024 Local Government elections



Respond to material that misleads electors about the electoral process and undermines integrity



Support voting in person at NSW elections to be safe and free of interference, including for election officials working at polling places



To support privacy, educate authorised recipients of enrolment information about handling personal data securely

Funding and Disclosure Online

Funding and Disclosure Online was enhanced during the reporting year, now allowing all political participants to register for elections, appoint a party or official agent, update their respective details and disclose political donations and electoral expenditure. At the time of publication further improvements were being finalised that would allow eligible candidates and parties to apply for and track public funding online.

There are now 4,032 active users of the *Funding and Disclosure Online* portal, which was developed in response to several reviews about improving electoral funding regulation in New South Wales through technology. Across the year, the Electoral Commission delivered webinars showing users how to complete online processes, created explainer videos, and provided extensive call centre support, particularly in the lead-up to the 2023 NSW State election as political participants registered for the general election. The Electoral Commission continues to offer individual support and guidance by telephone and email to all political participants.

A key benefit of *Funding and Disclosure Online* is that political participants are guided by the system to comply with their legal obligations and so reduces unintentional non-compliance. The Electoral Commission is measuring the transition from the manual paper-based system to the online system and particularly monitors the critical success factors detailed below, including tracking improvements in compliance.

Success measures: Adoption and use of online functions

Total portal users

During the 2022-23 reporting year, 899 new individual portal users were granted access to *Funding and Disclosure Online* with a total of 4,032 users now approved to view and comply with their registration, political donations and electoral expenditure disclosure obligations online. Of these, 2,285 or 57 per cent are candidates, 828 or 20 per cent are elected members and 483 or 12 per cent are donors. The breakdown of other portal users includes 76 party agent and official agent duty holders responsible for making disclosures; and more than 220 authorised administrative staff who assist political participants to comply (bookkeepers, compliance managers and administrators); as well as political party officials (party secretaries, registered officers, deputy registered officers).

Disclosures submitted online versus manually

During the reporting year, the number of online submissions of political donation and electoral expenditure disclosures came close to matching the number of disclosures submitted using the manual paper process, with 6,477 or 47 per cent of disclosures submitted online compared with 7,442 or 53 per cent submitted manually.

Reduced invalid disclosures

There was a significant reduction (to less than one per cent) in invalid disclosures submitted online compared with disclosures submitted manually, with 13 disclosures submitted online being invalid compared with 365 disclosures submitted manually being invalid.

Registrations made online versus manually

Approximately 21 per cent of candidate registrations and 25 per cent of group registrations for elections held during the financial year were completed using *Funding and Disclosure Online*, with 198 candidate and group registrations completed online and 741 completed using a paper form.

In the next reporting period the Electoral Commission will continue building adoption of *Funding and Disclosure Online*, supporting all recipients of public funding to make online claims. The Electoral Commission expects 2027 State election participants to use the online system for registrations and disclosures.

Education and information for stakeholders

The Electoral Funding Act provides that the Electoral Commission may undertake education and information programs to inform parties, elected members, candidates, groups, third-party campaigners, party agents, official agents, donors and associated entities of their obligations under the Act. The Electoral Commission undertook a range of such educational activities during 2022-23.

2023 NSW State election

For participants in the 2023 NSW State election, the Electoral Commission provided extensive direct support and guidance by phone, email and in person. Information about the Electoral Commission's support, education and guidance for participants in the 2023 NSW State election is set out on pages 33 and 34 of the Electoral Commission's Special Report on the 2023 NSW State Election.

Additionally, the Electoral Commission provided education and information to political participants at the 2023 NSW State election including:

- website content about registration, the management and disclosure of political donations and electoral expenditure and changes to the law
- instructional video animations about key aspects of electoral funding laws are made available on the website and via social media, and translated into multiple community languages
- webinars explaining all aspects of the regulatory and administrative requirements of the 2023 NSW State election
- election bulletins communicating legal and administrative requirements ahead of due dates and providing key information about the election
- online handbook for candidates, political parties and scrutineers
- fact sheets that bring together the key requirements for the 2023 NSW State election for each stakeholder type, published and distributed in the leadup to the election
- social media and other advertising mediums, used to convey information to political participants who might not receive direct communications.

State by-elections

No state by-elections were conducted during the 2022-23 financial year.

Local government ordinary elections

The three 2021 local government ordinary elections voided due to the failure of the iVote electronic voting system were re-run on 30 July 2022 for the following councils:

1. Kempsey Shire Council election
2. Shellharbour City Council (Ward A) election
3. Singleton Council election.

To address the financial impact on candidates, and political parties that endorsed candidates in the voided elections, delegated authority was sought to offer act of grace payments to affected candidates and parties, with a total amount of \$97,616.95 ultimately being paid.

Local government by-elections

Two local government by-elections were held during the 2022-2023 financial year.

1. Lachlan Shire Council D Ward 2023 (20 May 2023)
2. Ryde City Council West Ward 2022 (15 October 2022).

For each of these local government by-elections, one by-election bulletin was issued, and the Electoral Commission's website was progressively updated to provide key information including key dates and information for electoral participants. Social media was also used to promote the by-elections.

Educating candidates about their electoral funding obligations

The Electoral Commission provides direct education about electoral funding obligations of candidates via an email or letter sent to every candidate who registers for an election in NSW, including all candidates deemed to be registered after nomination day. Comprehensive information is provided about candidates' obligations under the Electoral Funding Act, including information about the resources available to help candidates understand and comply with the law.

Complying with the electoral funding rules video animations

During 2022-23, the Electoral Commission created five additional general educational video animations to add to the suite explaining to electoral participants and the public the rules regarding electoral funding obligations on the following topics:

1. Fundraisers, donations and the rules
2. Make sure your political donations comply with the law
3. Political donations, gifts and the rules
4. Who can make political donations
5. Electoral material rules.

This video content is applicable to both state and local elections, making them a useful resource for all electoral participants. The videos are published on our website and YouTube channel, and are translated into key languages, to support engagement with members of culturally and linguistically diverse communities. The videos are used in promotion campaigns in the lead-up to state and local government elections as well as at key points during the electoral funding regulatory cycle such as during disclosure lodgement periods.

Raising awareness of political donation and electoral expenditure obligations

As part of its information and education programs, the Electoral Commission used multiple channels to promote awareness and compliance with the disclosure obligation requirements of the Electoral Funding Act prior to, during, and following each of the disclosure lodgement periods.

Email and SMS reminders

Emails were sent to elected members, candidates, lead candidates of groups, party agents, third-party campaigners, associated entities and major political donors to remind them of their disclosure obligations. These emails informed electoral participants about when and how to submit their disclosures and where to find more information and assistance. The emails were sent prior to and at the beginning of, each disclosure lodgement period. Follow-up emails and SMS messages were sent to stakeholders who were late submitting their disclosures.

Website updates

The website was updated in the lead-up to each disclosure lodgement period to promote the disclosure requirements. These updates included banner notifications on the website, information about how to make using *Funding and Disclosure Online*, as well as publication of the forms and fact sheets to assist stakeholders to understand their disclosure obligations. The following fact sheets were published on the Electoral Commission's website:

- Disclosing political donations (Half-yearly period 1 July to 31 December 2022)
- Pre-election period political donation disclosures (1 October 2022 to 25 March 2023)
- Disclosing political donations (Half-yearly period 1 January to 30 June 2023)
- Disclosing electoral expenditure 2022-23
- Disclosures by major political donors 2022-23
- Timeline: Disclosure reporting periods and due dates 2022-23.

Social media

The disclosure lodgement periods were promoted more broadly on our social media platforms prior to and during each disclosure lodgement period.

Education and information for stakeholders continued

Political donations education campaign

Campaign approach

The NSW Electoral Commission has run several political donation public awareness campaigns to educate people in New South Wales about political donations laws and specific changes that make cash donations over \$100 to political participants unlawful. The campaign was also run during the 2023 NSW State election period across digital and social media.

Messaging

The campaign let donors and potential donors know that important rules apply when making a political donation. It focussed on the following key pieces of information and encouraged people to find out more on the NSW Electoral Commission website:

- political donations paid in cash must not exceed \$100
- buying tickets or other items for a fundraiser could be a political donation
- giving free or discounted goods and services could be a political donation
- there are limits to the amount any political participant can accept from a donor in a financial year.

Campaign results

Table 3. Results of the political donations public awareness campaign

Channel	Result
Digital advertising	Digital advertising delivered more than 15,150,546 impressions.
Social media	Paid social media advertising delivered cost-efficient results, to targeted audiences with 5,751,925 impressions delivered overall across Meta, WeChat and Weibo.

Regulatory guidance services

The Electoral Commission provides direct support and assistance to existing and prospective political participants by answering their enquiries made by telephone and in writing, Monday to Friday during business hours. Additional staff are assigned to provide stakeholder support during busy periods. While staff cannot provide legal advice in relation to stakeholders' questions, they can provide guidance and information about the provisions of the Electoral Funding Act.

Direct support by telephone and in writing

During 2022-23, the Electoral Commission responded to more than 4,000 telephone inquiries from political participants. Our staff provided a further 1,425 responses in writing to stakeholders on a range of matters. The subject of inquiries received was broad ranging and commonly included questions about:

- how to register a new political party at the NSW State or local government level
- the quantum and type of disclosures requiring lodgement by a political participant
- how to report specific items in declarations of disclosure, such as loans
- in-kind donations and contributions made by a candidate to their own campaign account
- the quantum and type of disclosures requiring lodgement by a political participant
- how to register a group of candidates or as a third-party campaigner
- how to register a new political party at the NSW State or local government level
- how to change registered particulars and information required by legislation to be kept by the NSW Electoral Commission in its registers
- how to seek an extension of time to lodge a disclosure
- how to make a claim from the election campaigns fund and what items of electoral expenditure can be claimed for reimbursement.

Communications sent by political participants

During 2022-23 the Electoral received 21,903 items of correspondence, including inquiries, paper-based party and election registration forms, disclosure forms and supporting documentation (such as receipts, invoices, financial statements), public funding claims and supporting documentation, notifications of appointment of agents and changes to registered details, and correspondence relating to the Electoral Commission's compliance audit functions.

Table 4. Registration, funding, disclosure and compliance communication processed during 2022-23

Communication type	Number
Emails received	20,047
Faxes received	68
Letters and hand deliveries received	1,788
Total	21,903

Implementing legislative amendments

During the 2022-23 year, a number of changes were made to the legislative framework under which the Electoral Commission operates. These changes largely reflected recommendations arising from the Joint Standing Committee on Electoral Matters (JSCEM) Inquiry into the Administration of the 2019 NSW State election. In the lead-up to the 2023 NSW State election, the Electoral Commission implemented these changes, including amending its forms, electronic systems and processes, and conducted an education campaign to raise awareness of the new laws. This included direct communications with electoral participants, website messaging, a social media campaign and information conveyed through election communications channels including bulletins and webinars as well as training agency staff to support political participants and administer the laws.

Those changes relevant to the 2023 NSW State election are set out on page 7 of the Electoral Commission's Special Report on the 2023 NSW State Election.

Further changes enacted during the reporting year by the *Electoral Legislation Amendment Act 2022* included:

- requests for extensions to the due date for submission of a disclosure may now be made up to and on the day the disclosure is due (instead of before)
- the Administration Fund:
 - unspent administration funding – a party or elected member may carry over any unspent administration funding entitlement to a subsequent quarter within the same calendar year
 - quarterly advance payments – a claim for quarterly advance payment can be made at least two weeks before the end of each quarter, and the quarterly advance payment is now equal to 100 per cent (rather than 50 per cent) of the quarterly entitlement of the party or elected member.
- the New Parties Fund:
 - this fund now makes reimbursements based on expenditure incurred in a financial year (rather than calendar year). As such, the annual amount payable to an eligible party is the amount of actual policy development expenditure incurred by the party during the financial year (up to a certain amount).

Additionally, the *Electoral Funding Amendment (Registered Clubs) Act 2023* was passed on 1 June 2023. From commencement on 1 July 2023, it was unlawful for certain donors to make a political donation or loan. The following legislative rules now apply to these donors:

- a registered club (as defined by the *Registered Clubs Act 1976*) is a prohibited donor if the business undertaken by the registered club includes wagering, betting or other gambling
- the secretary of the registered club, a member of the governing body of the registered club, the spouse of the secretary or member of the governing body, and close associates of the registered club, are also prohibited donors
- permitting the use of part of the premises of a registered club is not a prohibited political donation, as long as goods or services are not provided in association with the use of the premises, such as:
 - food
 - beverages
 - use of staff or contractors
 - use of IT or audio visual facilities.
- registered club premises cannot be used for electoral fundraising purposes or an electoral campaign office.

Electoral funding registrations

The Electoral Commission is responsible for the registration of electoral participants under the Electoral Funding Act. The Act prescribes that, for campaign funding purposes, candidates, groups of candidates and third-party campaigners register for each election they contest. It also provides the rules for the management and disclosure of political donations and electoral expenditure, including the registration of associated entities, the appointment and registration of party agents for political parties and the appointment and registration of official agents for third-party campaigners and associated entities. Political parties are registered by the Electoral Commissioner under the Electoral Act and details of party registration are provided in the Electoral Commission staff agency annual report.

Registration enables a candidate, group or third-party campaigner to accept political donations and pay for electoral expenditure for the election in which they are registered. Associated entities, party agents and official agents are also registered under the Electoral Funding Act.

Candidates and groups were able to register for elections during 2022-23 using the *Funding and Disclosure Online* system or submitting the applicable form made available on the Electoral Commission's website.

Registration via *Funding and Disclosure Online* did not become available for third-party campaigners until November 2022 and so most third-party campaigner registrations during 2022-23, including for the 2023 NSW State election, were made using a form downloaded from the website.

Members of Parliament seeking re-election do not need to register before accepting political donations or making payments for electoral expenditure.

The Electoral Commission maintains registers for each type of electoral participant and information contained in the registers is published on the Electoral Commission's website.

Political participant registration requirements

Candidates – a person must be registered as a candidate before accepting a gift or making a payment for electoral expenditure for their proposed candidacy at a future election. A person nominated as a candidate for the purpose of having their name included on the ballot paper is deemed to be registered as a candidate from the time of nomination.

Group of candidates – two or more individuals must be registered as a group of candidates before accepting a gift or making a payment for electoral expenditure for the proposed candidacy of the individuals at a future election. Nominated candidates who comprise a group for the purpose of a ballot paper are deemed to be registered as a group of candidates from the time of nomination.

Third-party campaigners – an entity or person must be registered as a third-party campaigner before paying for more than \$2,000 in electoral expenditure incurred in the capped expenditure period for an election.

Associated entities – a corporation or other entity that operates solely for the benefit of one or more registered parties or elected members must be registered as an associated entity.

Party agents and official agents – each party must appoint a party agent and each third-party campaigner and associated entity must appoint an official agent. Agents are responsible for disclosing political donations and electoral expenditure on behalf of parties, third-party campaigners, associated entities and, in certain cases, candidates, groups, and elected members.

Registrations for elections held in NSW during 2022-23

During 2022-23, the Electoral Commission registered 912 candidates, 27 groups of candidates and 63 third-party campaigners for five local government elections and the 2023 NSW State general election. Registration details are provided in the tables below:

Table 5. Kempsey Shire Council re-run local government ordinary election

Kempsey Shire Council election 30 July 2022	Number
Registered candidates prior to nomination	4
Candidates that registered via FDC Online	0
Registered groups of candidates prior to nomination	0
Groups of candidates that registered via FDC Online	0
Deemed registered groups upon nomination	3
Deemed registered candidates upon nomination	17
Candidate registration cancelled	0
Third-party campaigners registered	0
Third-party campaigner registration cancelled	0

Table 6. Shellharbour City Council (Ward A) re-run local government ordinary election

Shellharbour City Council (Ward A) election 30 July 2022	Number
Registered candidates prior to nomination	2
Candidates that registered via FDC Online	2
Registered groups of candidates prior to nomination	1
Groups of candidates that registered via FDC Online	1
Deemed registered groups upon nomination	2
Deemed registered candidates upon nomination	4
Candidate registration cancelled	0
Third-party campaigners registered	1
Third-party campaigner registration cancelled	0

Electoral funding registrations continued

Table 7. Singleton Council re-run local government ordinary election

Singleton Council election 30 July 2022	Number
Registered candidates prior to nomination	8
Candidates that registered via FDC Online	6
Registered groups of candidates prior to nomination	0
Groups of candidates that registered via FDC Online	0
Deemed registered groups upon nomination	0
Deemed registered candidates upon nomination	5
Candidate registration cancelled	0
Third-party campaigners registered	1
Third-party campaigner registration cancelled	0

Table 8. Lachlan Shire Council D Ward 2023 local government by-election

Lachlan Shire Council D Ward by-election 20 May 2023	Number
Registered candidates prior to nomination	0
Candidates that registered via FDC Online	0
Registered groups of candidates prior to nomination	0
Groups of candidates that registered via FDC Online	0
Deemed registered groups upon nomination	0
Deemed registered candidates upon nomination	2
Candidate registration cancelled	0
Third-party campaigners registered	0
Third-party campaigner registration cancelled	0

Only two candidates and no groups or third-party campaigners contested the Lachlan Shire Council D Ward local government election. Neither candidate registered before nomination, and both were deemed registered upon nomination.

Table 9. Ryde City Council West Ward 2022 local government by-election

Ryde City Council West Ward by-election 15 October 2022	Number
Registered candidates prior to nomination	2
Candidates that registered via FDC Online	2
Registered groups of candidates prior to nomination	0
Groups of candidates that registered via FDC Online	0
Deemed registered groups upon nomination	0
Deemed registered candidates upon nomination	3
Candidate registration cancelled	0
Third-party campaigners registered	0
Third-party campaigner registration cancelled	0

Table 10. 2023 NSW State general election

2023 NSW State election	Number
Registered candidates prior to nomination	272
Candidates that registered via FDC Online	181
Groups of candidates	7
Groups of candidates that registered via FDC Online	6
Deemed registered candidates upon nomination	592
Deemed registered groups upon nomination	14
Candidate registration cancelled	12
Third-party campaigners registered	61
Third-party campaigners registered via FDC Online	9
Third-party campaigner registration cancelled	1

At the 2023 State general election, 67 per cent of candidates and 86 per cent of groups registered using *Funding and Disclosure Online*. *Funding and Disclosure Online* was not available for the start of the third-party campaigner registration period on 1 October 2022, but became available in November 2022. With most third-party campaigners registered prior to this, only 15 per cent registered online.

Electoral funding registrations continued

Table 11. Total candidate, group and third-party campaigner registered during 2022-23

Election event	Candidates	Groups	TPCs	Cancelled
Kempsey Shire Council re-run local government election (30 July 2022)	21	3	0	0
Shellharbour City Council re-run (A ward) local government election (30 July 2022)	6	3	1	0
Singleton Council election re-run local government election (30 July 2022)	13	0	1	0
Lachlan Shire Council D Ward local government election (20 May 2023)	2	0	0	0
Ryde City council West Ward local government election (15 October 2022)	5	0	0	0
2023 NSW State election (25 March 2023)	865	21	61	12
Total	912	27	63	12

During 2022-23 candidates successfully elected at 12 countback elections administered by the Electoral Commissioner have elected member disclosure obligations and must comply with electoral funding laws. Candidates are not registered for countback elections but are contacted once they are elected and provided with information about their obligations under electoral funding laws.

Local government countback elections

- Lithgow City Council – 21 June 2023
- Northern Beaches Council (Pittwater Ward) – 20 June 2023
- City of Sydney Council – 9 May 2023
- North Sydney Council (St Leonards Ward) – 21 February 2023
- Queanbeyan-Palerang Regional Council – 7 February 2023
- Upper Hunter Shire Council – 6 December 2022
- Georges River Council (Peakhurst Ward) – 16 November 2022
- Snowy Monaro Regional Council – 26 October 2022
- Georges River Council (Mortdale Ward) – 21 September 2022
- Snowy Monaro Regional Council – 26 August 2022
- Hay Shire Council – 26 August 2022
- Wentworth Shire Council – 27 July 2022

Agents responsible for complying with electoral funding laws in 2022-23

At 30 June 2023, 130 appointed agents were registered by the Electoral Commission to be legally responsible for the campaign finances and disclosure of political donations and electoral expenditure of 62 political parties, four associated entities and 64 third-party campaigners, being 62 party agents and 68 official agents. The registers of state and local government party agents, associated entities and third-party campaigners for each election are published on the Electoral Commission's website.

Party agents

A party agent is the person appointed to be legally responsible for the campaign finances, including the management and disclosure of political donations and electoral expenditure, for a political party. Party agents appointed by registered political parties are also responsible for elected members of the NSW Parliament, groups and candidates for State elections that are members of the party, and local government elected members, groups and candidates that are members of the party (but only if section 14A of the Electoral Funding Act applies and the Electoral Commission has been notified in writing).

At 30 June 2023, there were 15 political parties registered for State elections and 27 political parties registered for Local Government elections. Each had an appointed party agent. A further 20 (six state and 14 local government) political parties that were not registered at 30 June 2023, had an appointed party agent.

Official agents

An official agent is the person who is legally responsible for the management and disclosure of political donations and electoral expenditure for an associated entity or third-party campaigner.

At 30 June 2023, 64 official agents appointed by third-party campaigners and one official agent appointed by four associated entities were registered by the Electoral Commission.

If, at any time, a third-party campaigner or associated entity does not have an appointed official agent the Electoral Commission may designate a person as official agent. During this year, the Electoral Commission did not designate any person to be an official agent. No registrations of official agents were cancelled.

Online compliance training for party and official agents

To be eligible to be appointed as a party agent or official agent a person must satisfy several criteria including successfully completing an agent training program provided by the Electoral Commission. Individuals who hold any of the following accounting memberships are not required to complete the agent training program:

- a Certified Practising Accountant member of CPA Australia, New South Wales Division
- a member of, and holding a Certificate of Public Practice issued by, the Institute of Chartered Accountants in Australia, New South Wales region, or
- a member of, and holding a Professional Practice Certificate issued by, the Institute of Public Accountants.

The Electoral Commission authorises an online training program for party agents and official agents, as a requirement of the Electoral Funding Act. The online training and testing program was updated and enhanced to assist new party and official agents learn about their obligations under the law. The online agent training is integrated with the *Funding and Disclosure Online* system providing a better user experience for prospective agents required to complete the training and pass the test as part of the appointment process.

Notification of party agent agreement

At local government elections each candidate is responsible for the management and disclosure of their political donations and electoral expenditure. The lead candidate of each group is responsible for the management and disclosure of the group's political donations and electoral expenditure. Each local government elected member is responsible for the management and disclosure of their political donations and electoral expenditure.

If a candidate or elected member is a member of a registered party, or group members are members of a registered party, the candidate, group, or elected member can enter into an agreement with the party agent of the party for the party agent to be responsible for the management and disclosure of the candidate, group or elected member's political donations and electoral expenditure. Such an agreement is only of effect if the Electoral Commission has been notified that the party agent has consented to such an agreement.

During the 2022-23 year, the Electoral Commission received no notifications from party agents who had decided to become responsible for the management and disclosure of political donations and electoral expenditure on behalf of local government elected members, candidates or groups of candidates.

Registration of third-party lobbyists

Third-party lobbyists and individuals engaged to undertake lobbying on behalf of a third-party lobbyist must be included in the Lobbyist Register, which is kept and maintained by the Electoral Commission under the Lobbying of Government Officials Act. The Lobbyist Register is published on the Electoral Commission's website.

Thirty-five new third-party lobbyists were registered by the Electoral Commission during 2022-23 and there were 179 third-party lobbyists registered at 30 June 2023. Each registered third-party lobbyist is required to appoint a person as the officer responsible for the lobbyist's compliance with NSW lobbying laws. Such officers are responsible for completing the Electoral Commission's online training on an annual basis.

Registered third-party lobbyists are responsible for updating the Lobbyist Register within 10 days of any change to the information on the register including the details of their clients and details of foreign principals whose interests the lobbyist is representing. Eleven third-party lobbyists had been declared in the Lobbyists Register that at 30 June 2023, 16 clients met the legislated definition of foreign principal.

Registered third-party lobbyists are also required to provide the Electoral Commission with confirmation that their registered details are up to date, three times annually: 31 January, 31 May and 30 September. Third-party lobbyists were reminded of their obligations to confirm their details twice before the confirmation period and, failing to do this, were issued a warning of imminent suspension within a week following the due date resulting in the vast majority complying and only one suspension for failure to confirm details in the financial year.

Failure to comply with the requirements of the Lobbying of Government Officials Act or the Lobbyists Code of Conduct can result in the suspension or cancellation of a lobbyist's registration. One lobbyist had their registration suspended for failure to confirm their details when required during 2022-23. The Electoral Commission cancelled the registration of 18 third-party lobbyists at their request as they were no longer carrying on the business of lobbying. Details of the decisions made by the Electoral Commission in relation to the registration of third-party lobbyists and the reasons for those decisions are published on the Electoral Commission's website.



Adjustment of monetary amounts

The Electoral Funding Act requires the caps on political donations, indirect campaign contributions, electoral expenditure, and public funding amounts to be adjusted for inflation periodically. The Electoral Commission is required to publish notice of adjusted amounts on its website and on the NSW legislation website.

Political donations and indirect campaign contributions

Political donations and indirect campaign contributions are subject to caps that are adjusted for inflation annually. The caps on political donations apply to:

- political parties (registered and unregistered)
- groups of candidates
- candidates
- elected members
- third-party campaigners
- associated entities.

The caps on indirect campaign contributions apply to:

- political parties (registered and unregistered)
- groups of candidates
- candidates
- elected members.

During 2022-23, the caps on political donations and indirect campaign contributions were adjusted for inflation for the 2023-24 financial year and are now published on the Electoral Commission's website.

Table 12. Caps on political donations and indirect campaign contributions 2022-23

Political participant type	2022/23	2023/24
Registered political parties	\$7,000	\$7,600
Unregistered political parties	\$3,300	\$3,600
Groups of candidates	\$7,000	\$7,600
Candidates	\$3,300	\$3,600
Elected members	\$3,300	\$3,600
Third-party campaigners	\$3,300	\$3,600
Associated entities	\$3,300	\$3,600

The amounts for exemptions to the donation caps were also adjusted for inflation for 2023-24.

Table 13. Exemptions to the donation caps 2022-23

Category	2022/23	2023/24
A candidate for a Legislative Assembly election, can donate to their party up to a certain amount, during the financial year in which the election is held: <ul style="list-style-type: none"> • for state elections held during the four-year period up to, and including, the financial year in which the 2023 NSW State election is held. 	\$66,400	\$75,500
Donations made to a party by a candidate in a Legislative Council election who is a member of the party	\$55,800	\$59,900
Donations made to a group of candidates by a candidate in Legislative Council election who is a member of the group but is not a member of a party	\$55,800	\$59,900

Electoral expenditure

Electoral expenditure is subject to caps at state and local government elections. At state elections the caps on electoral expenditure apply to:

- political parties (registered and unregistered)
- independent groups for a Legislative Council election
- candidates
- third-party campaigners.

Expenditure caps that apply to state elections are adjusted for inflation every four years after each NSW state general election. Following the 2023 NSW State general election held on 25 March, the expenditure caps were adjusted for inflation for the four-year period leading up to the 2027 NSW State general election.

In the lead-up to the 2023 NSW State election, provisions for the caps on electoral expenditure at state elections were altered by the *Electoral Legislation Amendment Act 2022*. The Act removed the cap on expenditure incurred for office accommodation for a single campaign office for a candidate or party engaged in an election campaign up to an amount of \$20,000 (adjusted for inflation each year) for each capped expenditure period. It also re-introduced electoral expenditure caps for third-party campaigners at state general elections set to \$1,288,500 or \$644,300 depending on the registration date. At the time of publication, no caps for third-party campaigners at state by-elections were in place but a revised cap was being considered by the NSW Parliament.

The expenditure caps that apply at all state general and by-elections during this period are listed in Table 14.

Table 14. Caps on electoral expenditure incurred for the state elections

Political participant	Applicable expenditure cap 2019-23	Applicable expenditure cap 2023-27
Party with more than 10 endorsed Legislative Assembly candidates at a general election	\$132,600 multiplied by the number of electoral districts in which a candidate is endorsed by the party	\$150,700 multiplied by the number of electoral districts in which a candidate is endorsed by the party
Party that endorses candidates in a group for the Legislative Council but does not endorse any candidates for election to the Legislative Assembly or does not endorse candidates in more than 10 electoral districts	\$1,389,900	\$1,579,400
Independent Legislative Council group at a general election	\$1,389,900	\$1,579,400
Endorsed Legislative Assembly candidate at a general election	\$132,600	\$150,700
Independent Legislative Assembly candidate at a general election	\$198,700	\$225,800
Ungrouped Legislative Council candidate at a general election	\$198,700	\$225,800
Candidate at a Legislative Assembly by-election	\$265,000	\$301,200
Third-party campaigner at a general election	\$1,288,500 if the third-party campaigner was registered before the commencement of the capped state expenditure period for the election \$644,300 in all other cases	\$1,464,200 if the third-party campaigner was registered before the commencement of the capped state expenditure period for the election \$732,200 in all other cases
Third-party campaigner at a state by-election	\$21,600	n/a
Electoral district cap for a party	\$66,400 within the party's overall expenditure cap	\$75,500 within the party's overall expenditure cap
Electoral district cap for a third-party campaigner	\$26,700	\$30,400 within the third-party campaigner's overall expenditure cap
Maximum amount for expenditure incurred for campaign office accommodation that is not included in the electoral expenditure cap	\$21,600 within the third-party campaigner's overall expenditure cap	\$22,800

Adjustment of monetary amounts continued

The caps for state elections are published on the Electoral Commission's website.

At local government elections the expenditure caps apply to:

- political parties (registered and unregistered)
- groups of candidates
- ungrouped candidates
- third-party campaigners.

Determination of number of enrolled electors

The expenditure caps applicable to each local government area or ward are based on the number of enrolled residential electors in that area or ward¹.

Local government expenditure caps are adjusted a year ahead of the local government ordinary elections. With the next local government ordinary elections scheduled for September 2024, the expenditure caps were not adjusted during 2022-23 and will next be adjusted during the 2023-24 financial year.

The NSW Electoral Commission is required to publish on its website the details of the enrolled electors and applicable caps for each area or ward and notify registered candidates, groups and third-party campaigners of the applicable caps.

For local government by-elections held after the previous local government ordinary elections, the number of enrolled electors was determined as at the date of those ordinary elections that is, 4 December 2021.

There are eight levels of expenditure caps based on the number of enrolled electors in a local government area or ward. These are set out in Table 15.

Caps for mayoral candidates in areas divided into wards

The cap for a candidate for mayor (or a group that includes a candidate for mayor) in a local government area that is divided into wards is equal to:

- 100 per cent of the cap for a non-mayoral candidate in a ward of the area plus 25 per cent of the non-mayoral candidate cap in each of the other wards of the area.

Example: if an area has four wards and the expenditure cap for a non-mayoral candidate in a ward is \$10,000, the expenditure cap for a mayoral candidate in that area is \$10,000 (ward 1) + \$2,500 (ward 2) + \$2,500 (ward 3) + \$2,500 (ward 4) = \$17,500.

Caps for candidates running for mayor and councillor at the same time

The cap for a candidate running for mayor and councillor at the same election is the applicable cap for a mayoral candidate.

Public funding adjustments

The maximum amount of applicable to payments from the Administration Fund and New Parties Fund are adjusted for inflation each year and are published on the Electoral Commission's website.

Table 15. Applicable caps that apply to electoral expenditure incurred for local government elections held from 1 July 2021

Number of enrolled electors for a local government area or ward	Non-mayoral candidates (and groups that do not include mayoral candidates)	Mayoral candidates in undivided areas (and groups that include mayoral candidates)	Third-party campaigners
1-5,000	\$6,000	\$7,500	\$2,000
5,001-10,000	\$10,000	\$12,500	\$3,340
10,001-20,000	\$18,000	\$22,500	\$6,000
20,001-30,000	\$25,000	\$31,250	\$8,340
30,001-50,000	\$36,000	\$45,000	\$12,000
50,001-75,000	\$46,000	\$57,500	\$15,340
75,001-125,000	\$63,500	\$79,375	\$21,170
125,001 or more	\$72,000	\$90,000	\$24,000

1. Prior to the commencement of the *City of Sydney Amendment Act 2023*, the City of Sydney also included non-residential electors such as owners, occupiers and rate-paying lessees as enrolled electors.

Administration Fund amounts adjusted

The maximum amounts payable from the Administration Fund to eligible parties and elected members are adjustable amounts that are to be adjusted for inflation on a calendar year basis.

The maximum amount an eligible party or elected member can receive from the Administration Fund in relation to a quarterly period is the lesser amount of the party or elected member's applicable cap or the amount of administrative and operating expenditure incurred in a quarterly period. The applicable maximum amounts for the Administration Fund for the 2023 calendar year are listed in Table 16.

Table 16. Caps applicable to quarterly payments from the Administration Fund for expenditure incurred in 2023

Category	Amounts for 2022	Amounts for 2023
If a Parliamentary party has one endorsed elected member	\$93,800	\$100,400
If a Parliamentary party has two endorsed elected members	\$160,600	\$171,900
If a Parliamentary party has three endorsed elected members	\$200,600	\$214,700
If a Parliamentary party has more than three endorsed elected members	\$200,600 + \$32,200 for each additional elected member up to 22 elected members	\$214,700 + \$34,500 for each additional elected member up to 22 elected members
An independent elected member	\$60,600	\$64,900

New Parties Fund amounts adjusted

The annual amount payable to an eligible party from the New Parties Fund is the amount of actual policy development expenditure incurred by or on behalf of the party during the year to which the payment relates, but not exceeding the relevant maximum amount applicable to the party.

The maximum amounts payable from the New Parties Fund for policy development expenditure are now adjusted for inflation each financial year. Prior to 1 July 2022, the New Parties Fund was calculated on a calendar year basis. In November 2022, the *Electoral Legislation Amendment Act 2022* amended the provisions of the New Parties Fund changing the administration from a calendar year to a financial year basis, allowing for a six-month transition period.

The relevant maximum amounts for the New Parties Fund for the 2023-24 financial year are shown in Table 17.

Table 17. Relevant annual maximum amounts payable from the New Parties Fund for expenditure incurred in 2022

Category	Amount for 2022	Amount for 2023-24
Per first preference vote received by each endorsed candidate of the party at the previous state general election	\$0.70	\$0.75
Maximum amount for a party that is registered less than eight years	\$13,300	\$14,300

Disclosures of political donations and electoral expenditure

The Electoral Funding Act requires political donations and electoral expenditure to be disclosed to the Electoral Commission by:

- political parties (registered and unregistered)
- elected members of the NSW Parliament and local councils
- associated entities of registered parties and elected members
- candidates, groups and third-party campaigners for NSW state and local government elections
- political donors who make reportable political donations.

The Electoral Commission is required by legislation to publish details of political donations and electoral expenditure disclosed and makes disclosures available on the Electoral Commission's website. The Electoral Commission is also responsible for enforcing the laws that apply to political donations and electoral expenditure.

Disclosures required to be made

Political participants may have been required to make one or more of the following disclosures during the 2022-23 financial year:

- pre-election disclosure of reportable political donations for the 2023 NSW State election
- half-yearly disclosure of political donations
- annual disclosure of electoral expenditure
- annual donor disclosure.

Pre-election period disclosures for the 2023 NSW State election

Reportable political donations made and received during the pre-election disclosure period, which coincides with the capped expenditure period for a State general election, must be submitted by parties, elected members, candidates, group of candidates, associated entities and third-party campaigners within 21 days of the donation being made or received. The pre-election disclosure period for the 2023 NSW State election started on 1 October 2022 and ended on election day, 25 March 2023. The last reporting day by which donations, received on election day, were due to be disclosed was 17 April 2023.

Information about pre-election disclosures for the 2023 NSW State election is detailed in the Electoral Commission's Special Report on the public funding and regulation of the 2023 NSW State election.

Half-yearly disclosure of political donations

Political donations made or received by, or on behalf of, political parties, elected members, candidates, groups of candidates and associated entities must be disclosed every six months in a half-yearly disclosure of political donations. Reportable political donations received by, or on behalf of, third-party campaigners for the purpose of incurring electoral expenditure during the capped expenditure period for an election must also be disclosed every six months in a half-yearly disclosure of political donations.

The half-yearly disclosure periods for the disclosure of political donations are 1 July to 31 December and 1 January to 30 June. Disclosures must be submitted within six weeks after the end of the disclosure period, by 11 February and 11 August, respectively. The lodgement time was changed during this financial year, from four to six weeks following the end of the disclosure period following commencement of the *Electoral Legislation Amendment Act 2022*.

Half-yearly disclosure of political donations

Electoral expenditure incurred by, or on behalf of, political parties, associated entities, elected members, candidates, groups, and third-party campaigners must be disclosed annually. The annual disclosure period is 1 July to 30 June with disclosures due by 22 September. Third-party campaigners are only required to disclose electoral expenditure incurred during the capped expenditure period for an election.

Annual donor disclosure

Political donors that make reportable political donations of \$1,000 or more are known as major political donors and are required to disclose those donations annually. Political donors include third-party campaigners that make reportable political donations. The annual disclosure period is 1 July to 30 June with disclosures due by 11 August.

Who is responsible for making disclosures?

The Electoral Funding Act sets out the rules that determine the person responsible for making disclosures that were due to be submitted to the Electoral Commission during 2022-23 as set out in Table 18.

Table 18. Person responsible to submit disclosures due during 2022-23

Category	Person responsible
Political party (registered and unregistered)	Party agent ¹
Member of Parliament (MP)	Party agent, if the MP is a member of a party that is registered for state elections MP in all other cases
State election candidate	Party agent, if the candidate is a member of a party that is registered for state elections State candidate in all other cases
State election group of candidates	Party agent of a party registered for state elections where all candidates in the group are members of the party Party agent of a party registered for state elections where the lead candidate is a member of the party and one or more other candidates in the group are members of another party that is registered for state elections Lead candidate ² of the group in all other cases
Councillor or mayor	Councillor or mayor Party agent of a registered party where the councillor or mayor is a member of the party and the party agent has consented, or made a decision, to be the person responsible ³
Local government election candidate	Candidate Party agent of a registered party where the candidate is a member of the party and the party agent has consented, or made a decision, to be the person responsible ³
Local government election group of candidates	Lead candidate ² of the group Party agent of a registered party where one or more of the candidates are members of the party and the party agent has consented, or made a decision, to be the person responsible ³
Associated entity	Official agent of associated entity
Third-party campaigner	Official agent of third-party campaigner
Major political donor	If the donor is an individual, the individual If the donor is an entity, the entity
Dis-endorsed candidate	Where a candidate in a state election is dis-endorsed by a registered party, a party agent may notify the NSW Electoral Commission that the party has dis-endorsed the candidate. On and from the receipt of the notice by the Electoral Commission, the person responsible for making a disclosure for the dis-endorsed candidate is the candidate, and not the party agent of the registered party.

1. The registered officer of a political party can now lodge a disclosure (or public funding claim) when the party agent is absent or unavailable if: the registered officer has completed the agent training (or is exempt); and the party agent or registered officer has advised the Electoral Commission in writing in advance of any occasion on which the registered officer is to lodge a disclose or claim on the agent's behalf.

2. The lead candidate is the candidate in the group whose name is first in the order of names in the Register of Candidates in relation to the group; or if the group is not registered, the candidate whose name is first in the order of names of candidates on a ballot paper (whichever occurs first).

3. A party agent for a registered party can be responsible for making disclosures on behalf of a local government elected member, candidate or group in certain circumstances. In such cases, the NSW Electoral Commission must be notified in writing.

Disclosures of political donations and electoral expenditure continued

How are disclosures made?

Disclosures due during 2022-23 were required to be made using *Funding and Disclosure Online*, or manually using the downloadable forms published on the Electoral Commission's website. Individuals who are responsible for submitting a disclosure are notified when the forms are available for use and provided with information on how and when to disclose.

Funding and Disclosure Online was first available for individuals responsible to prepare and submit disclosures for the disclosure lodgement period ending 31 July 2021. The 2023 NSW State election was the first state general election for which pre-election period disclosures could be made online.

Fact sheets were published on the Electoral Commission's website and shared to inform and support compliance with the disclosure requirements. The disclosure requirements are promoted on the Electoral Commission's website at the time disclosures are due to be submitted. The Electoral Commission aims to increase awareness of the disclosure requirements more broadly by promoting the disclosure requirements on social media platforms.

The disclosure forms include a declaration that must be made by the person responsible for making the disclosure that all that is required to be disclosed has been disclosed. Each disclosure received is checked to make sure the person who is lawfully required to submit the disclosure has signed the declaration and used the approved form.

Political parties are provided with a worksheet to populate the information required to be disclosed in lieu of using the tables in the disclosure forms. A disclosure form must be signed and submitted even if a worksheet has been used.

If a person responsible for making a disclosure is not able to lodge the disclosure form on time, they can request an extension. The request must be made before the due date for submitting the disclosure and the Electoral Commission can only approve an extension if proper reasons exist to justify the extension. The Electoral Commission can grant a conditional extension where the person is asked to disclose what they can by the due date and then disclose the remaining information by the extended due date.

If a disclosure has not been submitted in the form and manner approved by the Electoral Commission or in accordance with the Electoral Funding Act the disclosure is taken to be 'invalidly' submitted. An invalid disclosure generally occurs where:

- the approved form is not used
- the declaration was not signed by the person responsible.

In such cases, the person responsible for submitting the disclosure is notified and advised how to validly submit the disclosure.

An 'incomplete' disclosure form is one where the information submitted is not complete. When an 'incomplete' disclosure form is received the person responsible for making the disclosure is notified and is given an opportunity to provide the information to be disclosed.

The Electoral Funding Act provides that a person who submitted a disclosure (or that person's successor as the agent of the party, elected member, group, candidate, third-party campaigner or associated entity concerned) may amend the disclosure by submitting an amended disclosure in the manner and form approved by the Electoral Commission. An amended disclosure can alter, omit, add or substitute information disclosed.

The Electoral Commission is authorised under the Electoral Funding Act to audit disclosures that are received and to enforce breaches of the disclosure requirements. Detailed information about the audit activities of the Electoral Commission is set out in the Compliance and enforcement section of this report.

Disclosures received during 2022-23

During 2022-23, 16,882 disclosures were expected to be received from political participants for the disclosure periods listed in Table 19, including the second half-year donations disclosure period for 2021-22, and the annual electoral expenditure disclosure period for 2021-22 and for the first half-year donations disclosure period for 2022-23.

Table 19. Disclosures due to be lodged during 2022-23 and relevant disclosure periods

Disclosure obligation	Disclosure period	First date of lodgement	Due date	Disclosures due
Second half-yearly political donation 2021-22	1 January 2022 to 30 June 2022	1 July 2022	28 July 2022	7,016
Annual reportable political donations by donors 2021-22	1 July 2021 to 30 June 2022	1 July 2022	28 July 2022	1,138
Annual electoral expenditure 2021-22	1 July 2021 to 30 June 2022	1 July 2022	22 September 2022	7,020
First-half period political donation 2022-23	1 July 2022 to 31 December 2022	1 January 2023	13 February 2023	1,708
Pre-election period donation disclosure	1 October 2022 to 25 March 2023	1 October 2022	within 21 days of donation being made or received	Details of pre-election disclosures are in the Special Report at Part two

On-time lodgement rates

During 2022-23, 7,317 of the 16,882 disclosures due were submitted to the Electoral Commission on time. This represents an overall 'on-time' submission rate of 43 per cent and was the lowest on-time disclosure submission rate since the Electoral Commission was established in 2015.

A comparison of 'on-time' lodgement rates across the financial years since 2014-15, set out in Table 20, shows a decline in the level of compliance in most categories of political participants compared with previous years though particularly for candidates and groups of candidates, mainly candidates in the December 2021 Local Government elections.

In response to the low candidate and elected member submission rates, the Electoral Commission implemented an intensive program to contact all political participants with overdue disclosure obligations. During this program, compliance and client services officers assisted many duty-holders to navigate the lodgement process step-by-step. Following this intensive compliance program, 12,773 disclosures had been submitted in total, which was 76 per cent of all due for 2022-23. Further late disclosures arising from the 2021 Local Government elections will be reported during the next reporting year (2023-24). Amended disclosures were also received during 2022-23, including those overdue for previous financial years. Refer to Failure to lodge disclosures for more information about the enforcement actions taken in response to failures to lodge disclosures by the due date.

The 2021 Local Government elections were the first ordinary local elections regulated under the Electoral Funding Act. The previous local government ordinary elections (conducted in two tranches in 2016 and 2017 due to council amalgamations) were regulated under the *Election Funding, Expenditure and Disclosures Act 1981*. As a result, the disclosure requirements for most political participants in this reporting year were more frequent than many had previously experienced. Also, under the Electoral Funding Act, candidates contesting local government elections are responsible for submitting their own disclosures rather than appointing an official agent to make disclosures.

Additionally, compliance with 'on-time' disclosure rules was likely impacted by the election schedule. A second half-yearly disclosure of political donations and an electoral expenditure disclosure must be made following 30 June each year, and local government ordinary elections are held in the first half of the financial year. This passage of time can result in some political participants, particularly unsuccessful candidates, believing they have already dealt with all their obligations after making the first half-yearly donations disclosure (in this case, during the previous reporting year in 2021-22).

Disclosures of political donations and electoral expenditure continued

Compounding these matters, the 2021 Local Government elections were twice delayed due to the COVID-19 pandemic. Originally scheduled for September 2020 and then deferred until September 2021, they were eventually held on 4 December 2021. Although the Electoral Commission communicated often with registered participants, and more generally about electoral funding requirements, awareness of the regulatory requirements for this election may have diminished over such an extended period.

Major political donor 'on-time' lodgement rates remained low at 21 per cent compared with 25 per cent in the previous reporting period. The low compliance from major political donors suggests there is still a significant lack of awareness by donors of their disclosure obligations. That will be a focus of awareness-raising activities in the next reporting period, including what additional steps may be taken by donation recipients.

The Electoral Commission is required to publish, as soon as practicable, disclosures of reportable political donations and electoral expenditure and any other information it considers relevant. During 2022-23 a total of 14,987 disclosures were published. These included amended disclosures received in relation to prior periods.

Second half-yearly political donation disclosures 2021-22

Political donation disclosures for the second half-yearly period ending 30 June 2022 were due to be submitted between 1 July and 28 July 2022. It was expected that 7,016 half-yearly disclosures would be made. Forty-six per cent of these were received on time with 3,210 submitted by the due date across all political participant categories, and 2,489 disclosures received late. The due date was extended in 607 cases. In addition to disclosures lodged there were 54 amended disclosures lodged during the reporting period 2022-23.

Most disclosures due for this period were obligations generated by participation in the twice delayed 2021 Local Government ordinary elections. On-time disclosure submission by participants in local government elections is typically lower than compliance by participants in state elections, and factors considered above also impacted this lodgement period.

Table 20. On-time* submission rates for disclosures received since 2014-15, up to 2022-23 (excluding pre-election period disclosures)

Political participant	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Political parties	81%	78%	64%	72%	76%	76%	72%	71%	66%
Elected members	83%	76%	67%	74%	76%	70%	75%	69%	64%
Candidates	63%	71%	64%	60%	78%	78%	56%	59%	49%
Groups of candidates	71%	67%	65%	58%	75%	68%	53%	74%	58%
Third-party campaigners	85%	N/A	54%	47%	98%	80%	100%	74%	68%
Associated entities	N/A	N/A	N/A	N/A	100%	67%	100%	100%	100%
Donors	52%	57%	50%	47%	43%	43%	31%	25%**	21%

Note: Where "N/A" is shown, the political participant category was not required to submit disclosures or there were no political participants of that category for that year. *On-time submission means the disclosure was lodged by the statutory due date or, where a participant requested and was granted an extension of time, it was lodged by the extended due date. **Data was unavailable for this participant type for the 2021-22 report. The table is updated with the relevant figure, 25%.

Table 21. Disclosure obligations and disclosures received second half-yearly period 2021-22

Political participant	Disclosure obligations	Received on time	Received late	Not received	On time lodgement rate*
Political parties	54	27	18	9	50%
Elected members	1,969	1,033	493	443	52%
Candidates	4,173	1,712	1,713	748	41%
Groups of candidates	771	411	249	111	53%
Third-party campaigners	45	23	16	6	51%
Associated entities	4	4	0	0	100%
Total	7,016	3,210	2,489	1,317	46%

*On-time lodgement means the disclosure was lodged by the statutory due date or, where a participant requested and was granted an extension of time, the disclosure was lodged by the extended due date.

There were 1,010 or 18 per cent of disclosures received that were 'nil' disclosures. A 'nil' disclosure is a declaration that there are no political donations to be disclosed. Table 22 shows the 'nil' disclosures received.

Table 22. 'Nil' disclosures received for the second half-yearly period 2021-22

Political participant	Number of 'nil' disclosures received	'Nil' disclosures as a percentage of all disclosures received by political participant
Political parties	26	52%
Elected members	477	32%
Candidates	442	13%
Groups of candidates	60	9%
Third-party campaigners	5	13%
Associated entities	0	0%
Total	1,010	18%

Disclosures of political donations and electoral expenditure continued

Based on the disclosures and amended disclosures received in 2021-22, a total of \$5,127,979.25 in political donations and reportable loans were received in the half-yearly period, as shown in Table 23.

Table 23. Political donations and loans received second half-yearly period 2021-22

Political participant	Small political donations received	Reportable political donations received	Membership and affiliation fees received	Reportable loans received	Total donations and loans received
Political parties	\$867,827.26	\$2,126,440.59	\$1,740,223.79	\$120,165.69	\$4,854,657.33
Elected members	\$62,636.17	\$91,910.40	N/A	\$0	\$154,546.57
Candidates	\$21,722.71	\$24,836.00	N/A	\$0	\$46,558.71
Groups	\$22,158.09	\$48,783.06	N/A	\$0	\$70,941.15
Third-party campaigners	N/A	\$1,275.49	N/A	\$0	\$1,275.49
Associated entities	\$0	\$0	N/A	\$0	\$0
Total	\$974,344.23	\$2,293,245.54	\$1,740,223.79	\$120,165.69	\$5,127,979.25

Note: N/A means the political participant category is not required to disclose the category of political donations.

Based on the disclosures and amended disclosures received 2021-22, a total of \$892,802.93 in political donations were made by political participants in the second half-yearly period as shown in Table 24.

Table 24. Political donations made second half-yearly period 2021-22

Political participant	Small political donations made	Reportable political donations made	Total
Political parties	\$0	\$6,897.98	\$6,897.98
Elected members	\$68,969.89	\$602,370.23	\$671,340.12
Candidates	\$55,936.92	\$109,186.76	\$165,123.68
Groups	\$9,686.73	\$17,754.42	\$27,441.15
Third-party campaigners	N/A	\$22,000.00	\$22,000.00
Associated entities	\$0	\$0	\$0
Total	\$134,593.54	\$758,209.39	\$892,802.93

*Third-party campaigners can disclose reportable political donations made in a third-party campaigner disclosure form or in an annual major political donor form.

The disclosures and amended disclosures received also included the net or gross proceeds from fundraising ventures and functions. The legislation provides that in connection with fundraising ventures or functions, during the relevant disclosure period, disclosures of political donations may include either the net or gross proceeds for the venture or function. The amounts disclosed, totalling \$422,837.02, are listed in Table 25.

Table 25. Net or gross proceeds from fundraising ventures and functions second half-yearly period 2021-22

Political participant	Net or gross proceeds from fundraising ventures and functions
Political parties	\$329,827.90
Elected members	\$80,446.12
Candidates	\$363.00
Groups	\$12,200.00
Third-party campaigners	\$0
Associated entities	\$0
Total	\$422,837.02

The disclosures and amended disclosures received also included the payments made by candidates and elected members into a campaign account. The amounts disclosed are listed in Table 26.

Table 26. Payments made by candidates, groups, and elected members into a campaign account second half-yearly period 2021-22

Political participant	Payments made into a campaign account
Elected members	\$123,097.52
Candidates	\$150,891.19
Total	\$273,988.71

Note: the disclosure of payments into a campaign account only applies where a party agent is not the person responsible to disclose on behalf of an elected member, candidate or group.

Financial records of political parties

Political parties are required to lodge copies of their financial records with their second half-yearly disclosure. The financial records covered the 2021-22 financial year. These records are used as part of the audits of political party disclosures.

Table 27 shows the number of parties that complied with this requirement.

Table 27. Lodgement of financial records by parties second half-yearly disclosure 2021-22

Document	Lodged	Not available/ not lodged	Total
Audited financial statements (only for parties registered for state elections)	11	7	18
Financial records	28	24	52
Chart of accounts	23	29	52
Trial balance	25	27	52
Bank statements	35	17	52

Disclosures of political donations and electoral expenditure continued

Annual electoral expenditure disclosures 2021-22

Electoral expenditure disclosures for the annual period ending 30 June 2022 were due to be lodged between 1 July and 22 September 2022. Most disclosures due for this period were obligations generated by participation in the twice delayed 2021 Local Government ordinary elections. There were 7,020 electoral expenditure disclosures expected. Of these, 3,016 or 43 per cent were received by the due date, a further 2,177 were received after the due date and 1,827 had not been received by 30 June 2023. The due date was extended in 620 cases. In addition to disclosures lodged there were 33 amended disclosures lodged during the reporting period 2022-23.

Table 28. Annual electoral expenditure disclosure obligations and disclosures received for the annual electoral expenditure period 2021-22

Political participant	Disclosure obligations	Received on time	Received late	Not received	On-time lodgement rate*
Political parties	54	31	15	8	57%
Elected members	1,971	907	475	589	46%
Candidates	4,175	1,691	1,421	1,063	41%
Groups of candidates	771	349	261	161	45%
Third-party campaigners	45	34	5	6	76%
Associated entities	4	4	0	0	100%
Total	7,020	3,016	2,177	1,827	43%

*On-time lodgement means the disclosure was lodged by the statutory due date or, where a participant requested and was granted an extension of time, the disclosure was lodged by the extended due date.

For the annual electoral expenditure period 2021-22, 953 or 18 per cent of disclosures received were 'nil' disclosures. Table 29 shows the 'nil' disclosures by each category of political participant.

Table 29. 'Nil' disclosures lodged for the annual electoral expenditure period 2021-22

Political participant	Number of 'nil' disclosures received	'Nil' disclosures as a percentage of all disclosures received
Political parties	29	58%
Elected members	222	16.1%
Candidates	417	13.4%
Groups of candidates	260	42.3%
Third-party campaigners	25	62.5%
Associated entities	0	0%
Total	953	18.4%

Based on the disclosures and amended disclosures received in 2021-22, a total of \$10,252,902 in electoral expenditure was incurred in the annual period as shown in Table 30.

Table 30. Electoral expenditure incurred annual period 2021-22

Political participant	Political parties	Elected member	Candidates	Groups	Third-party Campaigners	Total
Advertising	\$1,377,685.78	\$375,956.98	\$1,385,444.14	\$1,095,303.33	\$238,872.33	\$4,473,262.56
Production and distribution of electoral material	\$1,066,075.39	\$342,460.22	\$1,268,363.51	\$944,862.83	\$48,676.21	\$3,670,438.25
Internet, tele-communications, stationery, and postage	\$200,630.77	\$63,180.91	\$173,732.98	\$126,152.46	\$10,260.08	\$573,957.20
Employing staff engaged in election campaigns	\$376,275.93	\$4,554.68	\$133,563.10	\$11,622.12	\$41,199.88	\$567,215.71
Office accommodation for staff and candidates	\$35,342.11	\$3,404.90	\$14,294.17	\$5,569.42	\$129.65	\$58,740.25
Travel and travel accommodation for staff and candidates	\$20,911.07	\$1,122.02	\$40,443.86	\$5,947.84	\$11,731.26	\$80,156.05
Election campaign research	\$285,661.99	\$356.18	\$103,424.71	\$1,258.60	\$12,320.00	\$403,021.48
Fundraising and audit expenses	\$38,844.27	\$35,329.43	\$59,624.54	\$292,312.35	0	\$426,110.59
Total	\$3,654,895.39	\$826,365.32	\$3,158,110.74	\$2,250,341.14	\$363,189.41	\$10,252,902.00

Annual major political donor disclosures 2021-22

Major political donor disclosures for the annual period ending 30 June 2022 were due to be received between 1 July and 28 July 2022. We expected to receive approximately 1,138 major political donor disclosures. We received 238 by the due date, representing an 'on-time' lodgement rate of 21 per cent; 578 disclosures were received during 2021-22 after the due date and 322 were not received during 2021-22.

In no case was the due date extended and no amended disclosures were received during 2021-22 for major political donors. Based on the disclosures and amended disclosures received during 2022-23, a total of \$3,874,072.84 in reportable political donations were disclosed by major political donors as having been made during the annual period ending 30 June 2022.

First half-yearly political donation disclosures 2022-23

Political donation disclosures for the first half-yearly period starting on 1 July and ending on 31 December 2022 were due to be received between 1 January and 13 February 2023, noting the lodgement period was amended by legislation to be six weeks rather than four weeks after the end of the period.

Disclosures of political donations and electoral expenditure continued

A number of candidates, groups and third-party campaigners registered for local government elections held during 2022-23 as well as those registered for the 2023 NSW State election, were required to submit disclosures for this period. We expected to receive 1,708 half-yearly disclosures. We received 1,095 by the due date; 521 disclosures were received during 2022-23 after the due date and 92 were not received during 2022-23.

The due date was extended in three cases. In addition to disclosures lodged there were 19 amended disclosures lodged by or on behalf of five political parties, 13 elected members, four candidates and two political parties. There were 73 disclosure forms that were not validly lodged. In 69 cases a valid disclosure form was subsequently received. The most common reasons for a disclosure form not being validly lodged were that the wrong disclosure form was used.

Table 31. Disclosure obligations and disclosures received first half-yearly period 2022-23

Political participant	Disclosure obligations	Received on time	Received late	Not received	On-time lodgement rate*
Political parties	53	32	12	9	60%
Elected members	1,404	886	450	68	63%
Candidates	190	133	44	13	70%
Groups of candidates	10	6	3	1	60%
Third-party campaigners	47	34	12	1	72%
Associated entities	4	4	0	0	100%
Total	1,708	1,095	521	92	64%

*On-time lodgement means the disclosure was lodged by the statutory due date or, where a participant requested and was granted an extension of time, the disclosure was lodged by the extended due date.

There were 1,128 'nil' disclosures lodged. Table 32 shows the 'nil' disclosures by political participant.

Table 32. 'Nil' disclosures lodged first half-yearly period 2022-23

Political participant	Number of 'nil' disclosures lodged	'Nil' disclosures as a percentage of all disclosures lodged
Political parties	26	58%
Elected members	950	73%
Candidates	110	62%
Groups of candidates	8	89%
Third-party campaigners	30	67%
Associated entities	4	100%
Total	1,128	71%

Based on the disclosures and amended disclosures received during 2022-23, a total of \$4,338,387.10 in political donations and reportable loans were received in the half-yearly period as shown in Table 33.

Table 33. Political donations and loans received first half-yearly period 2022-23

Political participant	Small political donations received	Reportable political donations received	Membership and affiliation fees received	Reportable loans received	Total donations and loans received
Political parties	\$1,648,393.28	\$1,221,925.35	\$907,847.23	-\$4,054.95*	\$3,774,110.91
Elected members	\$237,819.21	\$75,070.00	N/A	\$66,307.30	\$379,196.51
Candidates	\$114,338.68	\$54,741.00	N/A	\$5,000.00	\$174,079.68
Groups	\$0	\$0	N/A	\$0	\$0
Third-party campaigners	N/A	\$1,000.00	N/A	\$10,000.00	\$11,000.00
Associated entities	\$0	\$0	N/A	\$0	\$0
Total	\$2,000,551.17	\$1,352,736.35	\$907,847.23	\$77,252.35	\$4,338,387.10

*This figure comprises new reportable loans and repayments of principal for previous loans.

Based on the disclosures and amended disclosures received during 2022-23, a total of \$1,454,233.16 in political donations were made in the half-yearly period as shown in Table 34.

Table 34. Political donations made first half-yearly period 2022-23

Political Participant	Small political donations made	Reportable political donations made	Total
Political parties	\$4518.80	\$14,000.00	\$18,518.80
Elected members	\$100,964.47	\$151,882.79	\$252,847.26
Candidates	\$13,139.58	\$12,583.02	\$25,722.60
Groups	\$0	\$5,500.00	\$5,500.00
Third-party campaigners*	N/A	\$1,151,644.50	\$1,151,644.50
Associated entities	\$0	\$0	\$0
Total	\$118,622.85	\$1,335,610.31	\$1,454,233.16

*Third-party campaigners can disclose reportable political donations made in their third-party campaigner disclosure form or in an annual major political donor form.

Disclosures of political donations and electoral expenditure continued

The disclosures and amended disclosures lodged also included the net or gross proceeds from fundraising ventures and functions. The amounts disclosed are listed in Table 35.

Table 35. Net or gross proceeds from fundraising ventures and functions first half-yearly period 2022-23

Political participant	Net or gross proceeds from fundraising ventures and functions
Political parties	\$161,383.02
Elected members	\$4,868.40
Candidates	\$180.00
Groups	\$1,785.00
Third-party campaigners	\$0
Associated entities	\$0
Total	\$168,216.42

The disclosures and amended disclosures received also included the payments made by candidates, elected members, and groups of candidates into a campaign account. The amounts disclosed are listed in Table 36.

Table 36. Payments made by candidates, groups, and elected members into a campaign account first half-yearly period 2022-23

Political participant	Payments made into a campaign account
Elected members	\$44,031.62
Candidates	\$48,474.72
Groups	\$0
Total	\$92,506.34

Note: the disclosure of payments into a campaign account only applies where a party agent is not the person responsible to disclose on behalf of an elected member, candidate, or group.

Disclosures received for past periods

During 2022-23, 856 disclosures and 187 amended disclosures were received for prior disclosure periods as shown in Table 37. Disclosures that are received past the due date are dealt with in accordance with the Electoral Commission's Compliance and Enforcement Policy. Amended disclosures are generally received because of findings through a compliance audit.

Table 37. Disclosures received during 2022-23 for past disclosure periods

Political participant	Annual period 2018-19	1st half yearly 2018-19	2nd half yearly 2018-19	Annual period 2019-20	1st half yearly 2019-20	2nd half yearly 2019/2020	Annual period 2020-21	1st half yearly 2020-21	2nd half yearly 2020-21	1st half yearly 2021-22
Candidate	0	0	0	1	0	0	21	0	19	420
Elected Member	2	1	1	2	4	2	6	1	12	147
Group of Candidates	0	0	0	0	0	0	1	0	3	50
Major Political Donor	2	0	0	2	0	0	114	0	0	0
Major Political Donor - Entity	0	0	0	0	0	0	40	0	0	0
Political Party	0	0	0	0	0	0	0	0	1	2
Third-Party Campaigner	0	0	0	0	0	0	0	0	0	2
Total	4	1	1	5	4	2	182	1	35	621

Table 38. Amended disclosures received during 2022-23 for past disclosure periods

Political participant	Annual period 2018-19	1st half yearly 2018-19	2nd half yearly 2018-19 H2	Annual period 2019-20	1st half yearly 2019-20	2nd half yearly 2019-20	Annual period 2020-21	1st half yearly 2020-21	2nd half yearly 2020-21	1st half yearly 2021-22	Pre-election period 2019 NSW State Election
Candidate	0	0	0	0	0	0	5	1	11	65	0
Elected Member	1	0	1	1	1	2	4	3	9	23	0
Group of Candidates	0	0	0	0	0	0	5	0	8	18	0
Major Political Donor	0	0	0	1	0	0	1	0	0	0	0
Political Party	1	1	1	1	1	4	3	1	1	8	1
Third-party Campaigner	0	0	0	0	0	0	0	0	0	2	0
Total	2	1	2	3	2	6	20	5	29	116	1

Information about pre-election disclosures published by donor location

All disclosures of political donations and electoral expenditure are published on the Electoral Commission's website including the pre-election donations disclosures which were published soon after they were received in the lead up to the 2023 NSW State election. To complement the publication of disclosures, the Electoral Commission also published a map providing a data visualisation of the value of political donations based on the location of donors. Donations were included on the map of New South Wales according to the electoral district in which the individual donor was enrolled, or in which the entity/business donors' offices were located. The data visualisation tool provided a quick and easy way to view the location of, and density of donations across the state during the pre-election period of 1 October 2022 to election date 25 March 2023. The data was published on 22 May 2023 in a Statement from the Chair of the Electoral Commission.

Obligations of registered parties and senior office holders

The Electoral Funding Act imposes certain governance and accountability requirements on registered political parties.

Audited annual financial statements of registered parties

The Electoral Funding Act requires parties that are registered for state elections to provide the Electoral Commission with copies of the parties' audited annual financial statements. The annual financial statements must be prepared in accordance with the Australian Auditing Standards.

The annual financial statements are used as part of the audit and compliance program to ensure parties are complying with the disclosure and public funding requirements of the Electoral Funding Act.

A registered party is not entitled to receive public funding payments if the latest copy of the party's audited annual financial statements has not been lodged. The Electoral Commission is authorised to waive this requirement for parties that are not eligible to receive public funding or where the cost of compliance is unreasonable. The Electoral Commission has waived this requirement for parties that were not entitled to receive public funding payments during the financial year to which the financial statements relate.

During 2022-23, the audited annual financial statements were due to be received by 20 October 2022. Of the 18 parties registered for state elections at that time, 11 provided copies of the audited annual financial statements and seven parties did not provide copies of the statements. These seven parties were unable to receive public funding payments until they complied.

Senior office holders of registered parties

A senior office holder of a party is a person involved in the management or control of the party or the operations of the party. Senior office holders have a duty under the Electoral Funding Act to report to the Electoral Commission any conduct in connection with the party that the office holder knows or reasonably believes constitutes a contravention of the Act. This applies to senior office holders of parties registered for state elections and parties registered for local government elections.

A registered party is not eligible to receive public funding payments unless it provides the Electoral Commission with a list of senior office holders, their roles, and responsibilities. The NSW Electoral Commission must be notified as and when senior office holders change or the roles and responsibilities of a senior office holder changes.

During 2022-23 the registered parties that received public funding payments had all provided a list of senior office holders. The lists are published on the Electoral Commission's website. The Electoral Commission was notified on 25 occasions of changes to senior office holder lists for 11 political parties. No public funding payments were withheld or delayed due to a party not providing a list or not notifying the Electoral Commission of changes to a list.

Public funding

The Electoral Funding Act provides for three schemes where public funds may be approved by the Electoral Commission for payment to eligible political parties, candidates and members of the NSW Parliament. Information about public funding claims is published and updated on the Electoral Commission's website, in accordance with the legislation.

The three schemes are:

- the Election Campaigns Fund – which provides payments to eligible parties and candidates for electoral expenditure incurred at a state election
- the Administration Fund – which provides payments to eligible parties and independent members of the NSW Parliament for administrative expenditure incurred
- the New Parties Fund – which provides payments to eligible parties for policy development expenditure incurred.

Each scheme sets out criteria that determines eligibility to receive payments, the way claims for funding must be made and the rules for assessing the amount a claimant is entitled to receive.

One of the objects of the Electoral Funding Act is to provide for the effective administration of public funding of elections, recognising the importance of the appropriate use of public money for that purpose. To support this objective the Electoral Commission audits claims, and claimants are required to respond to requests for information and provide documents to support the audit process.

A risk-based audit is undertaken for each claim. A risk-based audit may include auditing a sample of expenditure included in a claim. A risk profile is determined for each claimant based on the likelihood and consequence of potential incidents of including unauthorised expenditure in a claim.

Each scheme reimburses claimants for expenditure incurred. In some cases, payments are made in advance where claimants subsequently provide evidence of expenditure incurred. Any excess amounts paid to claimants are payable back to New South Wales consolidated revenue.

The Electoral Commission is authorised under the legislation to withhold payments where a claimant has not met the disclosure requirements for political donations or electoral expenditure or where a party has not provided the Electoral Commission with a copy of its audited annual financial statements or an up-to-date list of senior office holders.

The Electoral Commission is authorised under the legislation to disallow items of expenditure included in a claim under certain circumstances, including if expenditure is not eligible to be included in a claim.

Election Campaigns Fund

The purpose of the Election Campaigns Fund is to reimburse eligible political parties and candidates for electoral expenditure incurred in connection with a state election. Electoral expenditure is expenditure that promotes or opposes a party or candidate or influences the vote at an election. Electoral expenditure is capped in the lead-up to a state election, which means parties and candidates can only spend within the applicable cap amount.

In the lead-up to the 2023 NSW State election, provisions for the Electoral Campaigns Fund were altered by the *Electoral Legislation Amendment Act 2022* increasing the advance payments that a party can receive from the Election Campaigns Fund before a State general election from 50 per cent to 75 per cent of the party's entitlement for the previous State general election.

Information about the payments to parties and candidates from the Election Campaigns Fund in relation to the 2023 NSW State election are set out in the Electoral Commission's Special Report on the 2023 NSW State Election available on the Electoral Commission's website. This includes advance payments and reimbursement of overpayments.

Payments totalling \$1,049,047.72 were made to 57 candidates, and payments totalling \$29,744,321.28 were made to five parties, entitled to receive reimbursement from the Election Campaigns Fund for electoral expenditure in connection with the 2023 NSW State Election. Copies of claims for payment received and payments and repayments made are published on the Electoral Commission's website.

Public funding continued

Administration Fund

The purpose of the Administration Fund is to reimburse eligible political parties and independent members of the NSW Parliament for administrative and operating expenditure incurred. Administrative and operating expenditure includes:

- expenditure on the administration or management of the activities of the eligible party or elected member
- expenditure for conferences, seminars, meetings, or similar functions at which the policies of the eligible party or elected member are discussed or formulated
- expenditure on providing information to the public or a section of the public about the eligible party or elected member
- expenditure on providing information to members and supporters of the eligible party or elected member
- expenditure in respect of the audit of the financial accounts of the eligible party or elected member
- expenditure on equipment and training to ensure compliance by the eligible party, elected members or endorsed candidates of the eligible party with the obligations under the *Electoral Funding Act 1981*
- expenditure on the reasonable remuneration of staff engaged in the above activities for the eligible party or elected member (being the proportion of that remuneration that relates to the time spent on those activities)
- reasonable expenditure on equipment or vehicles used for the purposes of the above activities (being the proportion of the cost of their acquisition and operation that relates to the use of the equipment or vehicles for those activities)
- expenditure on office accommodation for the above staff and equipment
- expenditure on interest payments on loans.

Administrative and operating expenditure does not include:

- electoral expenditure
- expenditure for which a member may claim a parliamentary allowance as a member
- expenditure incurred substantially in respect of operations or activities that relate to the election of members to a Parliament other than the NSW Parliament
- expenditure prescribed by the Electoral Funding Regulation.

Parties and elected members must meet the criteria to be eligible to receive payments from the fund. This includes that a party is registered for state elections and Members of Parliament are endorsed by the party. A Member of Parliament is eligible to receive payments from the fund only if the elected member was not endorsed by a party at the election in which the elected member was last elected and continues not to be endorsed by a party.

The fund operates on a calendar-year basis where eligible parties and elected members have a maximum amount payable each quarter and a claim for quarterly payment may be made following the end of a quarter.

In November 2022, provisions for the Administration Fund were altered by the *Electoral Legislation Amendment Act 2022* increasing the advance quarterly payments that a party or elected member can receive from the Administration Fund from 50 per cent to 100 per cent of the entitlement and allowing for unspent administrative expenditure in any quarter to be carried over to the following quarter within a given calendar year.

The maximum amount payable to an eligible party is based on the number of endorsed elected members of the party. The maximum amounts payable are adjusted for inflation each calendar year. If an eligible party or elected member claims expenditure more than the maximum amount payable, the amount payable to the eligible party or elected member cannot exceed the maximum amount payable. Excess amounts of expenditure can be carried over to the following quarter in the calendar year.

Eligible parties and elected members are entitled to claim an advance payment at the beginning of each quarter. A quarterly advance payment is equal to 100 per cent of what the eligible party or elected member would be entitled to claim in relation to the quarter once the quarter has ended. Quarterly advance payments are made on the first business day of each quarter. Claims for quarterly payment must be made within three months of the end of a quarter.

Quarterly payments must be made by the Electoral Commission within 30 days of receiving a claim for payment, declaration of expenditure and the required supporting documentation in relation to the expenditure included in the claim. An advance payment made to a party or elected member is deducted from the quarterly amount payable.

If a party or elected member receives by way of an advance payment or quarterly payment more than the amount the party or elected member is entitled to receive the excess amount must be repaid.

Payment made with respect to expenditure incurred in the 2022 calendar year are shown in Table 39. The Electoral Commission paid over \$8.9 million from the Administration Fund to seven eligible parties and three eligible independent elected members during this period. Copies of claims for payment received and payments and repayments made are published on the Electoral Commission's website and in Table 39.

Table 39. Administration Fund amounts paid during 2022-23 for administrative expenditure incurred during 2022

Name of Party or MP	Quarterly maximum amount*	Payment type	Status	Amount	Date of payment/repayment
Alexander Greenwich	\$60,600.00	1st quarterly payment	Paid	\$30,300.00	18/07/2022
	\$60,600.00	2nd quarterly payment	Paid	\$29,141.86	10/11/2022
	\$60,600.00	3rd quarterly advance	Paid	\$30,300.00	1/07/2022
		3rd quarterly payment	Paid	\$27,602.93	9/01/2023
	\$60,600.00	4th quarterly advance	Paid	\$30,300.00	4/10/2022
		4th quarterly payment	Paid	\$23,347.10	11/05/2023
Animal Justice Party	\$160,600.00	1st quarterly payment	Paid	\$76,863.18	21/07/2022
	\$160,600.00	2nd quarterly payment	Paid	\$77,186.99	29/09/2022
	\$160,600.00	3rd quarterly advance	Paid	\$80,300.00	1/07/2022
		3rd quarterly payment	Paid	\$78,167.07	25/01/2023
	\$160,600.00	4th quarterly advance	Paid	\$80,300.00	4/10/2022
		4th quarterly payment	Paid	\$80,300.00	18/04/2023
Australian Labor Party (NSW Branch)	\$909,000.00	2nd quarterly payment	Paid	\$454,500.00	18/08/2022
	\$909,000.00	3rd quarterly advance	Paid	\$454,500.00	1/07/2022
		3rd quarterly payment	Paid	\$454,500.00	4/11/2022
	\$909,000.00	4th quarterly advance	Paid	\$454,500.00	4/10/2022
		4th quarterly payment	Paid	\$454,500.00	14/02/2023
Gregory Michael Piper	\$60,600.00	1st quarterly payment	Paid	\$21,666.84	21/07/2022
	\$60,600.00	2nd quarterly payment	Paid	\$28,727.79	11/08/2022
	\$60,600.00	3rd quarterly advance	Paid	\$30,300.00	1/07/2022
		3rd quarterly payment	Paid	\$30,288.08	25/01/2023
	\$60,600.00	4th quarterly advance	Paid	\$30,300.00	4/10/2022
		4th quarterly payment	Paid	\$30,300.00	21/02/2023
Joseph Gregory McGirr	\$60,600.00	2nd quarterly payment	Paid	\$2,347.85	4/10/2022
	\$60,600.00	3rd quarterly advance	Paid	\$30,300.00	1/07/2022
		3rd quarterly payment	Paid	\$92.96	23/01/2023
	\$60,600.00	4th quarterly advance	Paid	\$30,300.00	4/10/2022
		4th quarterly payment	Repaid	\$10,906.16	5/04/2023

Public funding continued

Name of Party or MP	Quarterly maximum amount*	Payment type	Status	Amount	Date of payment/repayment
National Party of Australia – NSW	\$683,600.00	1st quarterly payment	Paid	\$341,800.00	28/07/2022
	\$683,600.00	2nd quarterly payment	Paid	\$341,800.00	27/10/2022
	\$683,600.00	3rd quarterly advance	Paid	\$341,800.00	1/07/2022
		3rd quarterly payment	Paid	\$341,800.00	19/01/2023
	\$683,600.00	4th quarterly advance	Paid	341,800.00	4/10/2022
		4th quarterly payment	Paid	\$341,800.00	20/04/2023
Pauline Hanson's One Nation	\$160,600.00	1st quarterly payment	Repaid	\$2,083.30	3/08/2022
	\$160,600.00	2nd quarterly payment	Paid	\$9,285.96	17/11/2022
	\$160,600.00	3rd quarterly advance	Paid	\$80,300.00	1/07/2022
		3rd quarterly payment	Paid	\$7,881.29	25/01/2023
	\$160,600.00	4th quarterly advance	Paid	\$80,300.00	4/10/2022
		4th quarterly Payment	Paid	\$7,954.94	27/04/2023
Shooters, Fishers and Farmers Party (NSW) Incorporated	\$232,800.00	2nd quarterly payment	Paid	\$116,400.00	18/08/2022
	\$232,800.00	3rd quarterly advance	Paid	\$116,400.00	1/07/2022
		3rd quarterly payment	Paid	\$116,400.00	22/12/2022
	\$232,800.00	4th quarterly advance	Paid	\$116,400.00	4/10/2022
		4th quarterly payment	Paid	\$44,200.00	3/04/02023
The Greens NSW	\$297,200.00	2nd quarterly payment	Paid	\$148,600.00	27/10/2022
	\$297,200.00	3rd quarterly advance	Paid	\$148,600.00	1/07/2022
		3rd quarterly payment	Paid	\$148,600.00	3/04/2023
	\$297,200.00	4th quarterly advance	Paid	\$148,600.00	4/10/2022
		4th quarterly Payment	Paid	\$148,600.00	4/05/2023
The Liberal Party of Australia New South Wales Division	\$909,000.00	2nd quarterly payment	Paid	\$454,500.00	15/09/2022
	\$909,000.00	3rd quarterly advance	Paid	\$454,500.00	1/07/2022
		3rd quarterly payment	Paid	\$454,500.00	17/11/2022
	\$909,000.00	4th quarterly advance	Paid	\$454,500.00	4/10/2022
		4th quarterly payment	Paid	\$454,500.00	14/02/2023
Total of all payments:				\$8,900,065.38	

*Estimated maximum amount – may be different when eligibility is determined.

During the first half of the 2023 calendar year, the Electoral Commission paid \$7.4 million from the Administration Fund to seven eligible parties and three eligible independent elected members. During this period a quarterly advance payment increased to 100 per cent of what the eligible party or elected member is entitled to claim. Copies of claims for payment received and payments and repayments made are published on the Electoral Commission's website and in Table 40.

Table 40. Administration Fund amounts paid during 2023 for administrative expenditure incurred

Name of Party or MP	Quarterly maximum amount*	Payment type	Status	Amount	Date of payment/repayment
Alexander Greenwich	\$64,900.00	1st quarterly advance	Paid	\$64,900.00	3/01/2023
	\$64,900.00	2nd quarterly advance	Paid	\$64,900.00	3/04/2023
Animal Justice Party	\$171,900.00	1st quarterly advance	Paid	\$171,900.00	3/01/2023
	\$171,900.00	2nd quarterly advance	Paid	\$171,900.00	3/04/2023
Australian Labor Party (NSW Branch)	\$973,700.00	1st quarterly advance	Paid	\$973,700.00	3/01/2023
	\$973,700.00	2nd quarterly advance	Paid	\$973,700.00	3/04/2023
Gregory Michael Piper	\$64,900.00	1st quarterly advance	Paid	\$64,900.00	3/01/2023
	\$64,900.00	2nd quarterly advance	Paid	\$64,900.00	3/04/2023
Joseph Gregory McGirr	\$64,900.00	1st quarterly advance	Paid	\$64,900.00	3/01/2023
	\$64,900.00	2nd quarterly advance	Paid	\$64,900.00	3/04/2023
National Party of Australia – NSW	\$732,200.00	1st quarterly advance	Paid	\$732,200.00	3/01/2023
	\$732,200.00	2nd quarterly advance	Paid	\$732,200.00	3/04/2023
Pauline Hanson's One Nation	\$171,900.00	1st quarterly advance	Paid	\$171,900.00	3/01/2023
	\$171,900.00	2nd quarterly advance	Paid	\$171,900.00	3/04/2023
Shooters, Fishers and Farmers Party (NSW) Incorporated	\$171,900.00	1st quarterly advance	Paid	\$171,900.00	3/01/2023
	\$171,900.00	2nd quarterly advance	Paid	\$171,900.00	3/04/2023
The Greens NSW	\$318,200.00	1st quarterly advance	Paid	\$318,200.00	3/01/2023
	\$318,200.00	2nd quarterly advance	Paid	\$318,200.00	3/04/2023
The Liberal Party of Australia New South Wales Division	\$973,700.00	1st quarterly advance	Paid	\$973,700.00	3/01/2023
	\$973,700.00	2nd quarterly advance	Paid	\$973,700.00	3/04/2023
Total of all payments:				\$7,416,400.00	

Public funding continued

New Parties Fund

The purpose of the New Parties Fund is to reimburse eligible political parties for policy development expenditure incurred. Policy development expenditure includes:

- expenditure on providing information to the public or a section of the public about the eligible party
- expenditure for conferences, seminars, meetings, or similar functions at which the policies of the eligible party are discussed or formulated
- expenditure on providing information to members and supporters of the eligible party
- expenditure in respect of the audit of the financial accounts of the eligible party
- expenditure on the reasonable remuneration of staff engaged in the above activities for the eligible party (being the proportion of that remuneration that relates to the time spent on those activities)
- reasonable expenditure on equipment or vehicles used for the purposes of the above activities (being the proportion of the cost of their acquisition and operation that relates to the use of the equipment or vehicles for those activities)
- expenditure on office accommodation for the above staff and equipment
- expenditure on interest payments on loans.

Policy development expenditure does not include:

- electoral expenditure incurred outside the capped expenditure period for a state election
- expenditure incurred substantially in respect of operations or activities that relate to the election of members to a Parliament other than the NSW Parliament
- expenditure prescribed by the Electoral Funding Regulation.

Parties must meet criteria to be eligible to receive payments from the fund. This includes that a party is registered for state elections, the Electoral Commission is satisfied the party operates as a genuine party and the party is not eligible to receive payments from the Administration Fund.

In November 2022, provisions for the New Parties Fund were altered by the *Electoral Legislation Amendment Act 2022* changing the operation of the fund from calendar year to financial year.

A claim for payment can now only include actual policy development expenditure incurred by a party in the relevant financial year. Eligible parties are not entitled to be reimbursed more than the amount of policy development expenditure incurred and the amount payable is subject to a cap called a 'maximum amount payable'.

The maximum amounts payable to an eligible party are based on the number of first preference votes received by the party's endorsed candidates at the previous NSW State general election. The maximum amounts payable are adjusted for inflation each financial year, noting that the legislative amendment allowed for a six-month period of adjustment in the first half of 2023. If an eligible party claims expenditure more than the maximum amount payable, the amount payable to the eligible party cannot exceed the maximum amount payable.

The maximum amounts payable for the 2022 calendar year, the 2023 adjustment period and the 2023-24 financial year, are published on the Electoral Commission's website.

After a financial year has ended, an eligible party is entitled to claim a payment for expenditure incurred in that year. Claims for payment must be made within six months of the end of a financial year. Payments must be made by the Electoral Commission within 30 days of receiving a claim for payment, declaration of expenditure and the required supporting documentation in relation to the expenditure included in the claim.

The Electoral Commission paid \$10,450.94 from the New Parties Fund to three eligible parties during 2022-23. The payments were made in relation to expenditure incurred by the parties between 1 January 2022 to 30 June 2022. Copies of claims for payment received and payments made are published on the Electoral Commission's website. Four eligible parties did not lodge a claim for payment for expenditure incurred in 2022-23.

Table 41. New Parties Fund amounts paid during the 2022-23 reporting year

Name of party	Maximum amount*	Status	Amount paid	Date of payment
Public Education Party	\$16,439.85	Paid	\$5,060.24	25/01/2023
Socialist Alliance	\$5,390.70	Paid	\$5,390.70	22/12/2022
Total of all payments:			\$10,450.94	

Note: not all eligible parties submit a claim from the New Parties Fund.

Public funding payments not made

If, at the time a payment is due to be made, a party, elected member or candidate has any outstanding disclosures of political donations or electoral expenditure, or, in the case of a party, the party has not provided us with copies of its audited annual financial statements, they are ineligible to receive public funding payments. In some instances the Electoral Commission delayed making payments to political participants until they lodged an outstanding disclosure, however those payments were ultimately made when the participants complied with their obligations.

Repayments of public funding

The Electoral Commission is authorised to recover any excess public funding amounts paid to a party, candidate, or elected member. This generally occurs where the amount of expenditure actually incurred by an elected member or a party in a period is less than the amount paid in advance.

There were two repayments to the Administration Fund during 2022-23 totalling \$12,989.46 and no repayments to the New Parties Fund.

Table 42. Repayments of public funding made during 2022-23

Fund	Party, elected member or candidate	Amount repaid	Repayment date
Administration Fund	Pauline Hanson's One Nation	\$2,083.30	03/08/2022
Administration Fund	Joseph McGirr	\$10,906.16	05/04/2023
Total amount repaid		\$12,989.46	

Compliance and enforcement

The Electoral Commission is responsible for the monitoring and enforcement of compliance with New South Wales electoral and lobbying laws.

The Electoral Commission is required to report statistical information each year to the NSW Parliament about the use of its enforcement powers. These include issuing statutory notices to require the provision of documents or information or require a person to attend an interview and to be subject to an inspection.

During 2022-23, the Electoral Commission continued to regulate and enforce the Electoral Act and the Electoral Funding Act and, the now repealed, *Election Funding, Expenditure and Disclosures Act 1981*, for breaches of the legislation that occurred in relation to electoral funding obligations before 1 July 2018.

Additionally, the Electoral Commission regulated and enforced matters under the *Local Government Act 1993* (electoral provisions only) and the Lobbying of Government Officials Act.

The Electoral Commission seeks to detect, review and investigate potential non-compliance, initiating enforcement actions as appropriate and operate in accordance with key policies and procedures including the following that are published on the Electoral Commission's website:

- Compliance Audit Policy
- Compliance and Enforcement Policy
- Compliance and Enforcement Procedures
- Prosecution Policy
- Compliance and Enforcement Publication Policy.

Limits on authority to disclose compliance and enforcement information

The Electoral Commission was not, during 2022-23, generally authorised under its statutory framework to publish or otherwise disclose information about the existence or outcomes of specific investigations and enforcement actions, except with the agreement of the individuals concerned or where there has been a public enforcement action (for example, court proceedings).

On 26 October 2022, the *Electoral Legislation Amendment Act 2022* introduced a provision that permits disclosure of information concerning investigations and other enforcement action in certain circumstances, in the public interest. The Electoral Commission's Compliance and Enforcement Publication Policy was amended to reflect this change. No such disclosure was made during the 2022-23 financial year.

Under the Lobbying of Government Officials Act, the Electoral Commission is specifically required to publish on its website any decisions to refuse to register a third-party lobbyist, suspend or cancel the registration of a third-party lobbyist, place a third-party lobbyist or other lobbyist on the Lobbyist Watch List and determine that a third-party lobbyist is ineligible to be registered.

Compliance framework

The Electoral Commission's compliance framework is structured around core audit and investigation capabilities with the work, processes and procedures supported by ongoing compliance and intelligence functions.

The Electoral Commission receives allegations of breaches of electoral and lobbying laws directly from members of the public, the media, political stakeholders and other government agencies. Non-compliance with electoral funding and lobbying laws is also identified through compliance audits and other operational processes.

The Electoral Commission conducts compliance audits of parties, elected members, candidates, groups, third-party campaigners and associated entities to determine compliance with the requirements for political donations and electoral expenditure. Compliance reviews are undertaken of disclosures lodged by major political donors.

As part of the compliance audits the Electoral Commission audits disclosures of political donations and electoral expenditure. The Electoral Commission can also appoint a registered company auditor to undertake an audit of a disclosure on its behalf. During 2022-23, the Electoral Commission did not appoint any registered company auditors, relying instead on its own audit team.

A political party, elected member, group of candidates, candidate, third-party campaigner or associated entity must assist the Electoral Commission with the audit of a disclosure by complying with reasonable requests for information, explanations, financial and other records.

A compliance audit includes assessing compliance with all aspects of the laws that apply to political donations and electoral expenditure including the use and operation of campaign accounts and the registration of electoral participants for the purposes of accepting political donations and making payments for electoral expenditure.

Using a risk-based approach, the validity and completeness of disclosures is determined and supporting documentation such as financial records, invoices and receipts are verified.

Table 43. Compliance audits and reviews finalised and commenced for disclosures received during 2021-22

Political participant	Audits finalised for the 12-month disclosure period ending 30 June 2021	Audits finalised for the 12-month disclosure period ending 30 June 2022	Audits commenced for the 12-month disclosure period ending 30 June 2022	Audits to be started for the 12-month disclosure period ending 30 June 2022
Political parties	145	87	11	41
Elected members	4,025	3,027	16	1,685
Candidates	1,365	5,263	69	4,998
Groups	222	1,035	105	868
Third-party campaigners	25	90	0	6
Associated entities	12	12	0	0
Major political donors	652	652	12	102
Total	6,446	10,166	213	7,700

Where compliance issues including financial or factual anomalies are identified through a compliance audit or review, enforcement action may be taken including issuing warnings, cautions or penalty notices.

Compliance reviews are also conducted on registered third-party lobbyists and the Electoral Commission may issue warnings, suspend or cancel the registration of third-party lobbyist where there is a failure to comply with the Lobbying of Government Officials Act or the Lobbyists Code of Conduct.

In certain cases, a compliance matter may be referred to another NSW government agency. This may occur where the matter is not within the Electoral Commission's remit, or the Electoral Commission is required to refer the matter to the Independent Commission Against Corruption Section 11 of the *Independent Commission Against Corruption Act 1988*.

Information management and case recording

All compliance and enforcement work undertaken by the Electoral Commission is recorded using systems designed for, and exclusively managed by, the Electoral Commission.

The Electoral Commission's Funding and Disclosure Management System (FADMS) is used to record and manage the audit of disclosures. The FADMS platform contains disclosure data inputted through the lodgement of disclosures and published to the Electoral Commission's website.

The Investigations Matter Management System (IMMS) is used to manage compliance reviews and investigations. IMMS ensures that cases can be tracked with workflows of actions, activities, and milestones.

Both FADMS and IMMS also store audit, high volume non-compliance, and investigation and intelligence data securely in the agency's records management system.

Compliance activities

Compliance operations for the July 2022 Local Government elections and the 2023 State election

The Investigations team led compliance operations involving field teams for the three local government elections held on 30 July 2022 (Shellharbour City Council, Singleton Council and Kempsey Shire Council) and for the 2023 State election. More details about these compliance operations can be found in the relevant local government election report available on the website and the Electoral Commission's Special Report on the public funding and regulation of the 2023 NSW State election.

During the other local government by-elections held during the year, the Investigation team was available to respond to any compliance issue arising during pre-poll and on election day.

Compliance and enforcement continued

Focused reviews following compliance audits of disclosures

During 2022-23, investigators reviewed 292 matters identified by the audit team arising from compliance audits where further review was warranted. These mostly related to suspected failures to:

- maintain a campaign account
- pay for electoral expenditure from the campaign account
- disclose reportable political donations or ensure donors are on the electoral roll
- provide required vouching to support the disclosure of political donations or electoral expenditure
- disclose electoral expenditure
- identify donations in breach of the donation caps
- provide receipts for donations, which include statements regarding the obligation of a donors to disclose.

In relation to the above matters, no further action was taken in relation to 240 matters, and warnings were issued as shown in the following. A warning is issued to the person who was responsible for complying with the disclosure requirements.

Table 44. Warnings issued because of compliance audit referrals to the investigations team

Political participant	Warnings issued
Party agents	7
Official agents of third-party campaigners	4
Major political donors	2
Elected Members	1
Candidates	18
Lead Candidates of a Group of Candidates	202
Total warnings issued from compliance audits and reviews	52

Failure to lodge disclosures

It is an offence to fail to submit a disclosure by the due date. The Electoral Commission may issue penalties or prosecute a person who commits an offence in relation to a disclosure. The Electoral Commission manages, in accordance with an approved protocol, a measured process to encourage timely lodgement and penalise non-compliant behaviour. As an initial step, a 'first-level warning' is issued to a person or entity who failed to lodge a disclosure, after the due date has passed, giving them an opportunity to submit the disclosure. Warnings and cautions are also issued to persons who lodged after the due date.

Final enforcement decisions consider responses to the 'first-level warning' and any aggravating or mitigating circumstance around the alleged breach.

During 2022-23, the Investigations team worked on examining those who lodged a disclosure past the due date, or who had failed to lodge a disclosure. The following disclosure periods were examined:

- half-yearly political donations disclosures for the period 1 July 2021 to 31 December 2021, due 25 February 2022
- half-yearly political donation disclosures for the period 1 January 2021 to 30 June 2021, due 28 July 2022
- annual expenditure disclosures for the period 1 July 2020 to 30 June 2021, due 22 September 2022
- annual disclosures of reportable political donations by major political donors for the period 1 July 2021 to 30 June 2022, due 28 July 2022
- half-yearly political donation disclosures for the period 1 July 2022 to 31 December 2022, due 13 February 2023.

Following the 2021 Local Government elections, a large number of first-time candidates and other electoral participants required clarification and education regarding their obligations to lodge disclosures in different capacities and spanning multiple disclosure periods. To reduce instances of non-compliance and encourage stakeholders to lodge, the Investigations team undertook a joint project with the Client Services team, to proactively call and email candidates directly advising them which disclosures were overdue and why. The targeted emails, which also informed the candidates of the consequences of non-compliance, significantly increased the lodgement rate. Since the beginning of that project, more than excess of 2,500 outstanding disclosures were lodged.

Table 45 shows the number of warnings issued through to enforcement actions taken in response to disclosures not lodged or not lodged by the due date. In these cases, the enforcement action is taken against the person responsible for submitting the disclosure. The examination of the 1st half-yearly disclosures for the period 1 July 2021 to 31 December 2021 continued beyond the reporting period.

Table 45. Enforcement actions in response to a failure to submit a disclosure by the due date

Enforcement action	1st half-yearly disclosures 2021-22	2nd half-yearly disclosures 2021-22	Annual expenditure disclosures 2021-22	Annual major political donor disclosures 2021-22	1st half-yearly disclosures 2022-23	Total
Warning	190	926	1,019	797	382	3,314
Caution	858	0	0	0	0	858
Penalty Notice	30	0	0	1	0	31
Recommendation to prosecute	4	0	0	0	0	4

The Electoral Commission continues to exercise its discretion in some matters to issue a caution where it may have otherwise considered taking different enforcement action, such as issuing a penalty notice or prosecuting, in cases where the COVID-19 pandemic was having a significant impact on a stakeholder's ability to comply with the legislative requirements. A discretion was also exercised in cases of first-time candidates who were not elected at the December 2021 Local Government elections who had, by virtue of the elections being postponed, obligations to lodge disclosures for multiple periods and had nothing to disclose.

Investigations

Reviews and investigations

During 2022-23, the Investigations team reviewed 245 new matters of alleged non-compliance and potential breaches falling under the Electoral Commission's enforcement authority.

Electoral Funding Act

During 2022-23, the NSW Electoral Commission reviewed 45 new matters relating to potential breaches of the Electoral Funding Act. The potential breaches mainly concerned unlawful political donations.

Table 46. Outcomes of reviews and investigations conducted into breaches of the Electoral Funding Act

Activity	Total	No further action	Warnings	Penalty Notice	Recovery of unlawful political donations	Prosecution	Ongoing
Review/Investigation	45	26	9	1	3	0	6

Electoral Act

During the 2022-23 period the NSW Electoral Commission reviewed 122 matters relating to potential breaches of the Electoral Act. Out of these 108 matters were linked to the 2023 NSW State election, with the main breach relating to non-compliant electoral material.

Apart from the State election allegations, the Electoral Commission also reviewed potential cases of multiple voting arising from the 2022 Bega, Monaro and Strathfield State by-elections, as well as matters concerning failures to vote. It is important to note that a review or investigation into a failure to vote is only undertaken if the matter is not resolved through a separate penalty notice process and is expected to be heard by a court.

Table 47. Outcomes of reviews and investigations conducted into potential breaches of the Electoral Act

Activity	Total	No further action	Warnings	Penalty notice	Prosecutions	Ongoing	Failure to vote	Multiple voting
Review/Investigation	108	34	70	-	-	4	7	7

Local Government Act

During 2022-23 the NSW Electoral Commission reviewed seven matters relating to potential breaches of the electoral provisions of the Local Government Act. Six of these matters related to related to electoral material for the 2021 Local Government elections held on 4 December 2021. One allegation related to electoral material for the 2022 Kempsey Local Government by-election.

We also reviewed matters concerning failures to vote. It is important to note that a review or investigation into a failure to vote is only undertaken if the matter is not resolved through a separate penalty notice process and is expected to be heard by a court.

Table 48. Outcomes of reviews and investigations conducted into potential breaches of the Local Government Act

Activity	Total	No further action	Cautions	Warnings	Prosecution	Ongoing	Failure to vote
Review/Investigation	7	7	0		0	0	13

Lobbying of Government Officials Act

Where breaches of the Lobbying of Government Officials Act occur the registration of a third-party lobbyist may be suspended or cancelled, or the third-party lobbyist can be placed on a Watch list.

Reviews are conducted following 31 January, 31 May, and 30 September to identify where a registered third-party lobbyist has not complied with the requirement to confirm the lobbyist's registered details are up to date.

Reviews are also undertaken where a registered third-party lobbyist has not appointed a responsible officer or where the responsible officer of a registered third-party lobbyist has not complied with the requirement to undertake the annual online training provided by the Electoral Commission.

During 2022-23 one registration of a third-party lobbyist was suspended, and 55 registered third-party lobbyists received a warning in relation to their failure to confirm on time. There were no third-party lobbyist registrations cancelled or lobbyists placed on the Watch list.

During the 2022-23, one matter was reviewed relating to a potential breach of the Lobbying of Government Officials Act. The review determined there was no need for any further action.

Table 49 shows the number of warnings issued, that only one third-party lobbyist registration was suspended and that no registrations were cancelled during 2022-23 due to a breach of the Lobbying of Government Officials Act or Lobbyists Code of Conduct.

Table 49. Suspensions and cancellations of third-party lobbyist registrations for breaches of the Act or the Lobbyists Code of Conduct 2022-23

Reason	Warnings issued	Suspension of registration	Cancellation of registration
Failure to confirm registered details are up to date	55	1	0

Table 50. Notices issued

Notice type	Purpose	Number issued
s.138(a) Electoral Funding Act	Require information	26
s.138(b) Electoral Funding Act	Require the provision of documents	38
s.138(c) Electoral Funding Act	Answer questions	7
s.138(d) Electoral Funding Act	Attend interview	13
Total		84

Details of the decisions made by the Electoral Commission in relation to the suspension or cancellation of registrations of third-party lobbyists and the reasons for those decisions are published on the Electoral Commission's website.

Use of powers of compulsion

Under the Electoral Funding Act, the Electoral Commission and its appointed inspectors have the authority to issue notices for the provision of information, documents, or attendance for questioning. These powers empower the inspectors with the Investigation Team to carry out investigations.

Moreover, the Electoral Commission's enforcement powers extend beyond the Electoral Funding Act to include potential breaches of the Electoral Act, the Lobbying of Government Officials Act, electoral provisions of the Local Government Act as well as matters previously governed by the now repealed Parliamentary Electorates and Elections Act and Election Funding, Expenditure and Disclosures Act.

The Electoral Funding Act also grants inspectors appointed by the Electoral Commission the right to enter premises and inspect documents to determine whether any contraventions of the Electoral Funding Act have occurred. During the 2022-23 period no inspections were conducted.

Table 50 shows the number of notices issued under section 138 of the Electoral Funding Act.

Investigations continued

Recovery of unlawful political donations and electoral expenditure incurred in excess of an applicable expenditure cap

The Electoral Commission is authorised under the Electoral Funding Act to recover the value of unlawful political donations and electoral expenditure incurred in excess of an applicable expenditure cap and pay these amounts to the State.

In the 2022-23 period, three matters led to the recovery of unlawful political donations totalling \$11,770.12. Additionally, during the same reporting period, an older matter outside of the reporting period resulted in the recovery of \$9,000. In total, \$20,770.12 of unlawful donations were voluntarily recovered in this reporting period from those who had received them. These donations were considered unlawful as they exceeded the applicable political cap or were an unlawful campaign contribution. There were no compliance cases during this period where the value of electoral expenditure in excess of an expenditure cap was recovered.

Table 51. Recovery of unlawful political donations

Political participant	Number	Total value
Political parties	4	\$20,770.12
Candidates	-	-
Total		\$20,770.12

Compliance agreements

Compliance agreements are a tool for remedying and/or avoiding breaches of electoral funding laws by way of a set of agreed actions between a duty-holder and the Electoral Commission. During 2022-23 one new agreement was entered into and the Electoral Commission continued to monitor, as required, compliance with agreements entered into in previous years.

Penalty notices issued in accordance with the Fines Act and internal review of decisions

During the year, 31 penalty notices were issued by authorised officers of the Electoral Commission for apparent breaches of the Electoral Funding Act.

Table 52. Penalty notices issued for apparent breaches of the Electoral Funding Act

Breach	Penalty amount	Number of penalty notices issued
Failure to lodge a disclosure by a party agent – s.141(1)	\$2,750	0
Failure to lodge a disclosure by anyone other than a party agent – s.141(1)	\$1,100	31
Total		31

In accordance with the Fines Act a person can apply for a review of the decision to issue a penalty notice. Reviews of penalty notice decisions issued under the Electoral Funding Act are conducted by authorised officers of the Electoral Commission. In the reporting period, the Electoral Commission received 17 applications to conduct an internal review of its decision to issue a penalty notice. In 10 instances the outcome of the review was for the penalty to stand, and 16 penalty notices were withdrawn, and cautions were issued. Of four reviews initiated in the previous reporting period, two penalties were to stand and two were withdrawn with cautions issued instead.

Litigation

Failure to vote proceedings

During 2022-23, the Electoral Commission commenced proceedings in relation to 71 electors who appeared to have failed to vote at the Local Government elections held on 4 December 2021 and who chose to have their matters dealt with in court instead of paying a fine. Thirty-six (36) matters of the 71 concluded in 2022-23 while the remaining matters will continue to be dealt with in 2023-24.

Of the 36 matters dealt with to finality, 12 matters were withdrawn in line with the Prosecution Policy of the Electoral Commission. The remaining 24 matters were concluded with court outcomes ranging from a conviction and imposition of the maximum penalty (a fine of \$110) to an order dismissing the charge in accordance with section 10(1)(a) of the *Crimes (Sentencing Procedure) Act 1999* (offence proven but no conviction recorded).

The Electoral Commission also commenced proceedings in relation to one elector who appeared to have failed to vote at the Tenterfield Local Government by-election held on 26 February 2022 and who chose to have the matter dealt with in court. This matter will continue to be dealt with in 2023-24.

The Electoral Commission commenced proceedings in relations to three electors who failed to vote at the State by-elections held on 12 February 2022, and who chose to have their matters dealt with in court instead of paying a fine, one relating to the district of Strathfield and two relating to the district of Willoughby. These three matters will continue to be dealt with in 2023-24.

Failure to lodge disclosure proceedings

There was one prosecution commenced in 2021-22 for the offence of failure to lodge a declaration under the Electoral Funding Act. The defendant was convicted of failing to lodge a declaration as an elected member of a council for the relevant 2019-20 disclosure period, with a fine of \$1,350 and additional costs of \$1,250 imposed by the Local Court. Following an appeal against the severity

of this sentence, the conviction and fine imposed by the Local Court were set aside. The District Court dealt with the defendant in accordance with section 10(a) of the *Crimes (Sentencing Procedure) Act 1999* (offence proven but no conviction recorded).

Other Election Funding, Expenditure and Disclosures Act proceedings

In its 2020-21 Report to NSW Parliament, the Electoral Commission reported on proceedings concerning a former councillor. The proceedings involved two alleged offences under the former Election Funding, Expenditure and Disclosures Act, namely:

- Section 96H(3) – giving information to official agent knowing it would result in the making of a false statement in a disclosure required to be made under the Election Funding, Expenditure and Disclosures Act, and
- Section 96I(1) read with 96C(1)– accepting a reportable political donation being aware that a record of the donation has not been made or a receipt provided.

The defendant, who was convicted and fined in respect of both offences, lodged an appeal against the two convictions imposed by the Local Court. The District Court appeal was heard in 2022, resulting in the Local Court convictions and fines being upheld. The defendant then appealed against the severity of the Local Court sentence, with this appeal being heard in June 2023. The District Court ultimately dealt with the matter in accordance with s10(1)(b) of the *Crimes (Sentencing Procedure) Act 1999*, dismissing the Local Court convictions and imposing a conditional release order for 12 months. The defendant was ordered to pay costs to the prosecutors.

Civil proceedings

There were no civil proceedings in 2022-23 relating to the statutory functions of the Electoral Commission.

Table 53. Prosecutions and related proceedings commenced 2021-22 and 2022-23

Act	Matter	Number of matters in 2021-22	Number of matters in 2022-23
Election Funding, Expenditure and Disclosures Act	Appeals (s 96H(3), 96I(1) and 96C(1))	1	0
Electoral Funding Act	Failure to lodge	0	1
Electoral Funding Act	Appeal regarding failure to lodge	0	1
Local Government Act	Failure to vote	0	72
Electoral Act	Failure to vote	0	3

Glossary

Refer also to the Glossary on the Electoral Commission's website.

Name/Title	Definition
Actual administrative expenditure	Administrative expenditure for which the elected member or party has a legal liability to pay or has paid.
Actual campaign expenditure	Actual electoral expenditure incurred in connection with a state election that is within a party or candidate's expenditure cap and: <ul style="list-style-type: none"> • for a state election – is incurred by a party or candidate between 1 July in the year before the election, to the end of election day, or • for a state by-election – is incurred by a candidate during the three-month period leading up to, and including election day.
Actual electoral expenditure	Electoral expenditure for which the candidate or party has a legal liability to pay or has paid, including electoral expenditure incurred by a party for, and invoiced to, a candidate (as provided in section 9(9) of the <i>Electoral Funding Act 2018</i>).
Address	The residential address of a registered officer, deputy registered officer or party secretary and the street address of a party's headquarters.
Administrative expenditure	Expenditure for administrative and operating expenses and includes expenditure on or for: <ul style="list-style-type: none"> • the administration or management of the activities of the eligible party or elected member • conferences, seminars, meetings or similar functions at which the policies of the eligible party or elected member are discussed or formulated • providing information to the public or a section of the public about the eligible party or elected member • providing information to members and supporters of the eligible party or elected member • the audit of the financial accounts of the eligible party or elected member • equipment and training to ensure compliance by the eligible party, elected member or endorsed candidates of the party with obligations under the EF Act • reasonable remuneration of staff engaged in the above activities for the eligible party or elected member (being the proportion of that remuneration that relates to the time spent on those activities) • reasonable expenditure on equipment or vehicles used for the purposes of the above activities (being the proportion of the cost of their acquisition and operation that relates to the use of the equipment or vehicles for those activities) • office accommodation for the above staff and equipment • interest payments on loans. • Administrative expenditure does not include: <ul style="list-style-type: none"> • electoral expenditure • expenditure for which a member may claim a parliamentary allowance as a member • expenditure incurred substantially in respect of operations or activities that relate to the election of members to a Parliament other than the NSW Parliament and • expenditure prescribed by the regulations.

Name/Title	Definition
Administration Fund	<p>The purpose of the Administration Fund is to reimburse eligible political parties and independent members of parliament for administrative and operating expenditure incurred in a quarterly period.</p> <p>A political party or elected member that is eligible to receive a payment may make a claim with the NSW Electoral Commission for payment from the fund.</p> <p>The NSW Electoral Commission publishes reports on payments made from the Administration Fund.</p>
Aggregate political donation	Political donations added together. See also: Political donation.
Associated entity	A corporation or another entity that operates solely for the benefit of one or more parties registered for State elections or members of the NSW Parliament.
Auditor	A registered company auditor within the meaning of the <i>Corporations Act 2001</i> of the Commonwealth.
By-election	<p>By-election means—</p> <p>a) in relation to State elections—a by-election for the Assembly, or</p> <p>b) in relation to local government elections—a by-election for a councillor (including the mayor) of the council of a local government area.</p>
Campaign account	A campaign account is an account held by political parties, elected members, candidates, groups of candidates, third-party campaigners and associated entities for the purpose of isolating certain income and payments for an election from other income and payments. The account is held in Australian dollars with a financial institution. Campaign accounts allow election campaign finances to be more easily identified when a disclosure is audited by the NSW Electoral Commission. Political parties, elected members (NSW Members of Parliament and councillors), candidates, groups of candidates, third-party campaigners and associated entities may be required to use a campaign account.
Candidate	<p>A person who is nominated in accordance with the <i>Electoral Act 2017</i> for election to political office and whose nomination has been accepted by the Electoral Commissioner. Only duly nominated candidates have their names included on a ballot paper. Under the <i>Electoral Funding Act 2018</i>, a candidate includes a person registered as a candidate under the <i>Electoral Funding Act 2018</i> for the purpose of accepting political donations and electoral expenditure.</p> <p>A candidate under the <i>Electoral Funding Act 2018</i> also includes an unregistered candidate who has accepted a political donation or made a payment for electoral expenditure for the election.</p>
Cap on electoral expenditure	Electoral expenditure incurred by parties, groups, candidates and third-party campaigners is capped during the capped expenditure period of a state general election and the capped local government expenditure period of a local government election. There are different caps applicable to parties, groups, candidates and third-party campaigners.
Cap on political donations	Political donations made to registered political parties, unregistered parties, elected members, groups, candidates, associated entities and third-party campaigners are subject to caps. There are different caps applicable to registered political parties, unregistered parties, elected members, groups, candidates, associated entities and third-party campaigners.
Capped expenditure period	The period in which the electoral expenditure of parties, groups, candidates and third-party campaigners is capped. For the 2023 NSW State election, the period commenced 1 October 2022 and ends on election day.

Glossary

continued

Name/Title	Definition
Capped local government expenditure period	The period during which the electoral expenditure of parties, groups, candidates (including mayoral candidates) and third-party campaigners is capped for local government elections. For an ordinary election of the councillors, the capped local government expenditure period starts on 1 July in the year of the election. If an election is to be held where a council was constituted, has been dismissed, or has been declared to be non-functioning, the capped local government expenditure period will start 3 months before election day or on the day of proclamation of the election. In all other instances, it will start from and including the day on which the date of the election is publicly notified by the person conducting the election. The capped local government expenditure period for will end on election day.
Capped State expenditure period	Capped State expenditure period- means: <ul style="list-style-type: none"> • for a State general election – from 1 October in the year before the election to the end of election day • for a State by-election – from the day the writ is issued for the by-election, to the end of election day.
Claimant/s	A party or independent elected member eligible for administrative funding.
Close associate of a corporation	A close associate of a corporation means each of the following: <ul style="list-style-type: none"> • a director or officer of the corporation or the spouse of such a director or officer • a related body corporate of the corporation • a person whose voting power in the corporation or a related body corporate of the corporation is greater than 20% or the spouse of such a person • if the corporation or a related body corporate of the corporation is a stapled entity in relation to that stapled entity • in relation to a corporation that is a property developer – a person in a joint venture or partnership with the property developer in connection with a relevant planning application made by or on behalf of the property developer who is likely to obtain a financial gain if the development that would be or is authorised by the application is authorised or carried out and • if the corporation is a trustee, manager or responsible entity in relation to a trust-a person who holds more than 20% of the units in the trust (in the case of a unit trust) or is a beneficiary of the trust (in the case of a discretionary trust).
Close associate of an individual	Close associate of an individual means each of the following: <ul style="list-style-type: none"> • the spouse of the individual and • in relation to an individual who is a property developer – a person in a joint venture or partnership with the property developer in connection with a relevant planning application made by or on behalf of the property developer who is likely to obtain a financial gain if development that would be or is authorised by the application is authorised or carried out.
Delegation	The formal assignment of functions of the Electoral Commission conferred or imposed on them under the Electoral Act and regulation, Electoral Funding Act and regulation, Local Government Act and regulation, and Lobbying of Government Officials Act and regulation, to the and Electoral Commissioner and staff of the agency. In this document, delegation does not refer to financial delegations under the <i>Public Finance and Audit Act 1983</i> or other delegations in place for the NSWEC that relate to the day-to-day workings of the organisation, such as who can approve annual leave or staff travel.

Name/Title	Definition
Deputy registered officer	Deputy registered officer – of a registered party, means the person shown in the Register of Parties or the Local Government Register of Political Parties as the deputy registered officer of the party.
Disclosure	A person or entity who makes a political donation to a party, elected member, candidate, group or other person or entity (including a third-party campaigner or associated entity). See also: Major political donor and Prohibited donor.
Disposition of property	Disposition of property means any conveyance, transfer, assignment, settlement, delivery, payment or other alienation of property, and includes— <ul style="list-style-type: none"> a) the allotment of shares in a company, and b) the creation of a trust in property, and c) the grant or creation of any lease, mortgage, charge, servitude, license, power, partnership or interest in property, and d) the release, discharge, surrender, forfeiture or abandonment, at law or in equity, of any debt, contract or chose in action, or of any interest in property, and e) the exercise by a person of a special or general power of appointment of property in favour of any other person (or a hybrid of both), and f) any transaction entered into by any person with intent to diminish, directly or indirectly, the value of the person's own property and to increase the value of the property of any other person.
Donor	A person or entity who makes a political donation to a party, elected member, candidate, group or other person or entity (including a third-party campaigner or associated entity). See also: Major political donor.
Elected member	A member of Parliament, or a councillor (including the mayor) of the council of a local government area, and includes a person who, during any period after ceasing to be a member of Parliament or a councillor, is entitled to remuneration as such a member or councillor.
Election	Election means a State election or a local government election in NSW. See also: Local government election.
Elector	A person entitled to vote at an election.
Election Campaigns Fund	The fund used by the NSW Electoral Commission to reimburse eligible parties and candidates for electoral expenditure incurred in connection with the election.
Electoral Commissioner of NSW	Appointed by the Governor under section 11 of the <i>Electoral Act 2017</i> . The Commissioner is responsible for the conduct of elections under the <i>Electoral Act 2017</i> including the enrolment of electors, the maintenance of the Electoral Information Register and the preparation of the authorised rolls for use in elections. The Commissioner is also an ex officio member of the NSW Electoral Commission.
Electoral expenditure	Expenditure for or in connection with promoting or opposing, directly or indirectly, a party or the election of a candidate or candidates or for the purpose of influencing, directly or indirectly, the voting at an election.
Eligible party	A party that has at least 750 members (or at least 100 members for registration under the Local Government Act) and that is established on the basis of a written constitution (however expressed).
Enrolment	The process of officially registering to be on the list of voters.

Glossary

continued

Name/Title	Definition
Endorsed	Endorsed, in relation to a party, means endorsed, selected or otherwise accredited to stand as a representative of the party in an election.
Entity	An incorporated or unincorporated body, or the trustee of a trust.
Expenditure period	In the case of a State election – the period from and including 1 October in the year before which the election is to be held to the end of polling day for the election; in the case of a State by-election – the period from and including the day of the issue of the writ or writs for the election to the end of polling day for the election; in the case of a local government general election – the period from and including 1 July in that year to the end of polling day for the election; and for another other local government election – the period from and including the day on which the date of the election is publicly notified by the person conducting the election to the end of polling day for the election.
Fines Act	<i>Fines Act 1996 (NSW)</i>
First preference votes	The first preference votes recorded for a candidate that are not rejected as informal at the election.
<i>Funding and Disclosure Online</i>	The NSW Electoral Commission's secure portal for political participants to comply with NSW electoral funding laws online. It allows users to perform a range of tasks online including disclosing political donations and electoral expenditure.
Gift	Any disposition of property made by a person to another person, otherwise than by will, being a disposition made without consideration in money or money's worth or with inadequate consideration, and includes the provision of a service for no consideration or for inadequate consideration, other than— <ul style="list-style-type: none"> a) the provision of voluntary labour, and b) the provision of voluntary professional services to a party by an officer or an elected member of the party.
Government official	The following: <ul style="list-style-type: none"> a) a Minister or Parliamentary Secretary, b) a staff member of a Minister or Parliamentary Secretary (including a staff member in an electorate office), c) the head of a Public Service agency, d) a person employed in the Public Service of New South Wales, the Transport Service of New South Wales or any other service of the Crown, e) an individual who is engaged under a contract to provide services to or on behalf of the Public Service of New South Wales, the Transport Service of New South Wales or any other service of the Crown, f) a member (however expressed) of, or of the governing body of, a statutory body, but does not include (except in Parts 5 and 6) a local government official.
Group	In relation to State elections means a group of candidates, or part of a group of candidates, for a Legislative Council election, or in relation to local government elections means a group of candidates, or part of a group of candidates, for a local government election. For the purposes of Part 2 of the Electoral Funding Act, a group includes individuals who accept a gift for use solely or substantially for a purpose related to the proposed candidacy of the individuals at a future election.

Name/Title	Definition
Independent	A candidate or Member of Parliament who is not seeking election as a member of a political party.
Independent elected member	A member of Parliament who was not endorsed by any party when they were elected and is not a member or representative of any party.
Legislative Assembly	The lower house of Parliament in NSW. It has 93 members each representing an electoral district. All 93 members are elected at a general election, every four years.
Legislative Council	The upper house of the Parliament of New South Wales consisting of 42 members elected for an eight-year term, half of whom (that is, 21) are elected at each general election every four years.
Liquor or gambling industry business entity	A corporation engaged in a business undertaking that is mainly concerned with either or a combination of the following, but only if it is for the ultimate purpose of making a profit: <ul style="list-style-type: none"> • the manufacture or sale of liquor products • wagering, betting or other gambling (including the manufacture of machines used primarily for that purpose) or • a person who is a close associate of a such a corporation.
Lobbying a Government official	Lobbying a Government official means communicating with the official for the purpose of representing the interests of others in relation to any of the following: <ol style="list-style-type: none"> a) legislation or proposed legislation or a government decision or policy or proposed government decision or policy, b) a planning application, c) the exercise by the official of his or her official functions.
Lobbyist/Third-party lobbyist	A third-party lobbyist is an individual or body carrying on the business (generally for money or other valuable consideration) of lobbying government officials on behalf of another individual or body.
Lobbyists Code	The Lobbyists Code of Conduct prescribed by the Lobbying Regulations in accordance with Part 2 of the Lobbying Act.
Lobbyists Register	The Register of Third-Party Lobbyists established under Part 3 of the Lobbying of Government Officials Act.
Lobbyists Watch List	The Lobbyists Watch List established under Part 4 of the Lobbying of Government Officials Act.
Local government election	An election under the LG Act for the office of councilor or mayor under that Act (other than an election of mayor by councilors).
Local Government Register of Political Parties	Local Government Register of Political Parties – means the register kept by the Commissioner in accordance with section 319 of the Local Government Act.
Major political donor	A person or entity (other than a party, elected member, group or candidate) who makes a reportable political donation of or exceeding \$1,000. See also: Donor and Prohibited donor.
Member	Member – of a party, means a member of the party who is enrolled under the Electoral Act.

Glossary

continued

Name/Title	Definition
New Parties Fund	<p>The purpose of the New Parties Fund is to reimburse eligible political parties for policy development expenditure incurred in a calendar year.</p> <p>A political party that is eligible to receive a payment may make a claim with the NSW Electoral Commission for payment from the fund.</p> <p>The NSW Electoral Commission publishes reports on payments made from the New Parties Fund.</p>
Nil disclosure	Political participants who have an obligation to disclose, but who have not made or received any political donations or incurred any electoral expenditure during a reporting period, must make a disclosure declaring this.
NSW Electoral Commission	<p>The independent statutory authority constituted under the <i>Electoral Act 2017</i> consisting of three members, including the Electoral Commissioner, which regulates and enforces electoral laws, including the political donation and electoral expenditure disclosure and public funding schemes under the <i>Electoral Funding Act 2018</i>.</p> <p>NSW Electoral Commission also refers to the staff agency, headed by the Electoral Commissioner, that assists the Electoral Commission and Electoral Commissioner to exercise their functions.</p>
NSW Electoral Commission Public Service Agency	The NSW Electoral Commission staff agency is led by the Electoral Commissioner. It was created as a separate public sector agency under the <i>Government Sector Employment Act 2013</i> .
Nomination	The process by which a person applies to become a candidate for election. Note that this is different from 'registration' under the <i>Electoral Funding Act 2018</i> .
Official agent	A person who is responsible for the management and disclosure of the political donations and electoral expenditure of a third-party campaigner or associated entity.
Party	A body or organisation, incorporated or unincorporated, having one of its objects or activities the promotion of the election to the NSW Parliament or a local Council of a candidate or candidates endorsed by it. A party includes a registered political party and an unregistered political party.
Party agent	A person appointed as a party agent by a political party.
Planning application	<p>Planning application means an application or request by a person (other than a public authority within the meaning of the <i>Environmental Planning and Assessment Act 1979</i>):</p> <ol style="list-style-type: none"> to initiate the making of an environmental planning instrument or plan under that Act in relation to any development, project or activity on a particular site, or for consent to, or approval of, any development, project or activity under that Act or for the modification of any such consent or approval.
Political party	A body or organisation, incorporated or unincorporated, having as one of its objects or activities the promotion of the election to the NSW Parliament or a local Council of a candidate or candidates endorsed by it or by a body or organisation of which it forms a part. See also: Registered party.
Political donor	A person who makes a gift. See also: Major political donor.
Political donation	A gift made to or for the benefit of a party, elected member, group, candidate or other person or entity (including a third-party campaigner or associated entity).

Name/Title	Definition
Political participant	<p>Individuals and groups actively involved in the electoral process. Political participants include:</p> <ul style="list-style-type: none"> • candidates and groups • political parties • members of Parliament and councillors • party agents and official agents • associated entities • third-party campaigners • political donors • third-party lobbyists.
Prohibited donor	<p>Prohibited donor means:</p> <ul style="list-style-type: none"> • a property developer or • a tobacco industry business entity or • a liquor or gambling industry business entity; • and includes any industry representative organisation if the majority of its members are prohibited donors listed above.
Property developer	<p>Property developer means:</p> <ul style="list-style-type: none"> • an individual or a corporation that carries on a business mainly concerned with the residential or commercial development of land, with the ultimate purpose of the sale of the land for profit, and in the course of that business: • 1 relevant planning application has been made by or on behalf of the individual or corporation and is pending or • 3 or more relevant planning applications made by or on behalf of the individual or corporation have been determined within the preceding 7 years. • a person who is a close associate of an individual or corporation. <p>Any activity engaged in by an individual or corporation for the dominant purpose of providing commercial premises at which the individual or corporation or a related body corporate of the corporation will carry on business is to be disregarded for the purpose of determining whether the individual or corporation is a property developer unless that business involves the sale or leasing of a substantial part of the premises.</p>
Public Funding	<p>The NSW Electoral Commission administers three public funding schemes in New South Wales. Public funding is available to eligible parties and candidates contesting state elections and to eligible parties and independent members of Parliament.</p> <p>Public funding is not available to political parties registered for local government elections.</p>
Register of Third-Party Lobbyists	<p>The Electoral Commission is required to establish a Register of Third-Party Lobbyists and publish it on a website under their maintenance.</p>
Register of Parties	<p>The register kept by the Commissioner in accordance with section 58 of the Electoral Act.</p>
Registered party	<p>A political party on the Register of Parties kept by the Electoral Commissioner under the <i>Electoral Act 2017</i>. To be eligible to be registered, a party must have at least 750 members to be registered for State elections, or a minimum of 100 members for local government elections, and have a written constitution, however that is expressed.</p>

Glossary

continued

Name/Title	Definition
Registered officer	Registered officer – of a registered party, means the person shown in the Register of Parties or the Local Government Register of Political Parties as the registered officer of the party.
Registered party	Registered party – means a party registered in accordance with Part 6 of the Electoral Act or Part 7 of Chapter 10 of the Local Government Act.
Registration	In relation to a candidate, group of candidates or third-party campaigner for the election, means being registered under the <i>Electoral Funding Act 2018</i> for the purposes of accepting political donations and making payments for electoral expenditure. See also: Nomination.
Related body corporate	Related body corporate has the same meaning as in the <i>Corporations Act 2001</i> (cth). Sections 9 and 50 of that Act defines a related body corporate as a body corporate that is related to another body corporate because it is one of the following: <ul style="list-style-type: none"> • a holding company of the other body corporate • a subsidiary of the other body corporate or • a subsidiary of a holding company of the other body corporate.
Related body corporate	Related body corporate has the same meaning as in the <i>Corporations Act 2001</i> (Cth). Sections 9 and 50 of that Act defines a related body corporate as a body corporate that is related to another body corporate because it is one of the following: <ul style="list-style-type: none"> • a holding company of the other body corporate • a subsidiary of the other body corporate or • a subsidiary of a holding company of the other body corporate.
Relevant planning application	Relevant planning application has the same meaning as in section 10.4 (Disclosure of political donations and gifts) of the <i>Environmental Planning and Assessment Act 1979</i> (NSW).
Reportable political donation	A political donation of or more than \$1,000 made to or for the benefit of a party, elected member, group, candidate, associated entity or third-party campaigner.
Responsible officer	A person appointed by a third-party lobbyist who has a management, financial or other interest in the third-party lobbyist. The officer is responsible for the lobbyist's compliance with its obligations under the <i>Lobbying of Government Officials Act</i> on behalf of the third-party lobbyist.
Secretary	Secretary – of a party, means the person who holds the office (however expressed) the duties of which involve responsibility for the carrying out of the administration, and for the conduct of the correspondence, of the party.
Senior office holder (of political party)	A person involved in the management, control or the operations of the party. A person must be a senior office holder to be appointed as a party agent of a party. Seniors office holders may include the following: president, deputy president, chairperson, deputy chairperson, vice-chairperson, general secretary, assistant general secretary, secretary, deputy secretary, state director, deputy state director, treasurer, deputy treasurer, convenor, or deputy convenor.
Spouse	Spouse of a person includes a de facto partner of that person.
Stapled entity	The interests in which are traded, along with the interests in another entity as stapled securities and (in the case of a stapled entity that is a trust) includes any trustee, manager or responsible entity in relation to the trust.
State election	A Legislative Assembly general election, a Legislative Council election or a by-election for the Legislative Assembly

Name/Title	Definition
Third-party campaigner	A third-party campaigner is a person or entity (other than an associated entity, party, elected member, group or candidate) who incurs more than \$2,000 in electoral expenditure for a State election during the capped expenditure period for the election.
Third-party lobbyist	An individual or body carrying on the business (generally for money or other valuable consideration) of lobbying government officials on behalf of another individual or body.
Tobacco industry business entity	<ul style="list-style-type: none"> • a corporation engaged in a business undertaking that is mainly concerned with the manufacture or sale of tobacco products or • a person who is a close associate of such a corporation.
Unlawful political donation	<p>The following donations are unlawful under electoral funding legislation:</p> <ul style="list-style-type: none"> • Political donations in the form of cash over \$100 • Failure to record details of a reportable political donation • Anonymous reportable political donations • Identity of donors • Indirect campaign contributions valued at more than the allowable amount • Political donations to more than three third-party campaigners • Political donations by a party etc. to independent candidates • Failure to record details of reportable loans • Prohibited donors • Donations exceeding the caps

Annexure A

Schedule 1 – table of delegated powers and functions of the Electoral Commission

Electoral Funding Act 2018, Electoral Funding Regulation 2018

Miscellaneous

No.	Column 1	Column 2	Column 3
1.	s.4 (definition of 'official agent')	The designation of a person as an official agent of an associated entity or third-party campaigner	Executive Director, Funding, Disclosure and Compliance & General Counsel
2.	s.4 (definition of 'official agent')	The designation of a person as the official agent of an associated entity	
3.	s.9(6)(b)	To require that: a) the value of a donation or expenditure consisting of a disposition of property, or b) the value of a gift, be determined by a valuer appointed or approved in accordance with the Regulation	
4.	cl.42(1)	The determination that the value of property disposed of has not been correctly stated, and to appoint or approve a person to assess the value of property disposed of	

Disclosure of political donations and electoral expenditure

No.	Column 1	Column 2	Column 3
5.	s.14(4)	Approval of the manner and form of written notice that a party agent consents to being responsible for making disclosures on behalf of a candidate, group or elected member	Executive Director, Funding, Disclosure and Compliance & General Counsel
6.	s.14(5)	Approval of the manner and form of a written notice of withdrawal of consent or agreement for a party agent to be responsible for making disclosures on behalf of a candidate, group or elected member	
7.	s.14A	Approval of the way in which a party agent of a registered party must give written notice to the Electoral Commission that the party has dis-endorsed a candidate	
8.	s.17(2)	To approve the form and manner of an electronic or internet-based system for the lodgement of declarations of disclosures	
9.	s.17(1)(b)	Approval of the form and manner of a declaration of disclosure, including provision for an electronic or internet-based method of lodgement within the approval of a form and manner of declaration	

No.	Column 1	Column 2	Column 3
10.	s.22(1)	The maintenance of a website to which reportable political donations, electoral expenditure and any other information considered relevant, is published	Executive Director, Funding, Disclosure and Compliance & General Counsel
11.	s.22(1)	To publish disclosures of reportable political donations, electoral expenditure and any other information considered relevant by the Electoral Commission	
12.	s.22(1)(b)	The determination that any other information is to be considered relevant to disclosures of reportable political donations and expenditure and published on the Electoral Commission's website	
13.	s.22(3)	The determination that any disclosure of political donation is to be considered vexatious, false, or misleading, and to refuse to publish said disclosure on its website or to remove it from, its website	
14.	s.22(4)	To keep copies of disclosures made in a declaration for at least 6 years after the disclosure period to which they relate and make those copies available for public inspection	
15.	s.22(5)	To provide copies of or extracts from any disclosures of political donations or electoral expenditure kept by the Electoral Commission, on application and payment of a reasonable fee	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services
16.	s.22(5)	The determination of a reasonable amount for a fee for providing copies or extracts of disclosures for public inspection	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance Director, Client Experience Regulatory Services
17.	cl.6(3)	Approval of the form and manner of lodgement of the accompanying information to a Part 3 declaration by a party after the end of the half-year period ending 30 June	Executive Director, Funding, Disclosure and Compliance & General Counsel
18.	cl.6A(3)	Approval of the form and manner of lodgement in which information accompanying a Part 3 declaration by an elected member, candidate or group at the end of a half year period ending 30 June	

Annexure A continued

Political donations and electoral expenditure

No.	Column 1	Column 2	Column 3
19.	s.31A(7)	To publish number of enrolled electors and corresponding applicable caps for a local government area or ward prior to the start of the capped government expenditure period for an election	Executive Director, Funding, Disclosure and Compliance & General Counsel
20.	s.31A(8)	To notify local government candidates of the number of enrolled electors and applicable expenditure caps for the relevant local government area or ward	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
21.	s.41(7)(c)	To nominate a charity to receive any remaining amount in a campaign account that is no longer required by the relevant elected member, group, or candidate if the relevant elected member, candidate, or group cannot be contacted	Executive Director, Funding, Disclosure and Compliance & General Counsel
22.	s.46(1)(a)(iv)	The determination that identification supplied by an individual is acceptable for the purposes of making a political donation	
23.	s.46(1)(b)	The determination that identification supplied by an entity is acceptable for the purposes of making a political donation	
24.	s.56(6)	Maintenance of a public register of determinations published on a website maintained by the Electoral Commission	
25.	s.59(1)	To audit a declaration of disclosures	Executive Director, Funding, Disclosure and Compliance & General Counsel
26.	s.59(2)(b)	To ask for reasonable information and explanations with respect to any matter set out in a declaration	Director, Compliance Manager, Audit Senior Auditor Auditor
27.	s.60(2)	The determination that there is good cause to extend the due date for lodging of a declaration, and to extend the due date for the lodging of a declaration on that basis	Executive Director, Funding, Disclosure and Compliance & General Counsel
28.	s.60(4)	To make it a condition for extending a lodgement due date that a person lodges a declaration containing all disclosures the person is in a position to make at that time	
29.	s.61(2)	Approval of the form and manner of an amended declaration	

No.	Column 1	Column 2	Column 3
30.	cl.25(1)	To issue receipt books containing forms of receipt in triplicate for political donations	Executive Director, Funding, Disclosure and Compliance & General Counsel
31.	cl.26(1)	To issue acknowledgement books containing forms of acknowledgement in triplicate for political donations	Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
32.	cl.12(1)	Approval of an address at which a party must keep party records	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance
33.	cl.15(12)	Approval of an electronic accounting system by which a party may issue receipts for political donations	
34.	cl.16(12)	Approval of an electronic accounting system by which a party may issue acknowledgements for political donations	
35.	cl.22(3)	Conditional or unconditional approval of an application for a party to use an alternative system of accounting records where satisfied that: a) the proposed system of accounts will accurately explain the transactions to be disclosed in a Part 3 declaration, and b) that the information contained in the declaration is accessible in the proposed system	
36.	cl.22(4)	To cancel an approval granted under cl.22(3) following at least one month's notice	
37.	cl.25(10)	Approval of an electronic accounting system by which an elected member, candidate, group, associated entity or third-party campaigner may issue receipts for political donations	Executive Director, Funding, Disclosure and Compliance & General Counsel
38.	cl.26(11)	Approval of an electronic accounting system by which an elected member, group, candidate or third-party campaigner may issue acknowledgements for political donations	Director, Compliance
39.	cl.32	1. Authorisation of a person other than an elected member or candidate to operate the campaign account of the elected member or candidate for a specified period or purpose, if satisfied there are exceptional circumstances 2. Revocation of an authorisation granted under cl.32(1) 3. The determination that there are exceptional circumstances that warrant an authorisation under cl.32(1)	

Annexure A continued

No.	Column 1	Column 2	Column 3
40.	cl.35(1)	The decision to refuse to publish the address of a donor that has made a reportable political donation, when aware that the donor is a silent elector, under exemption from section 22 of the Electoral Funding Act	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services
41.	cl.34	To conduct a compliance audit of compliance with the requirements of Part 3 of the Act by a party, elected member, candidate (including the lead candidate of a group), associated entity or third-party campaigner	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance Manager, Audit Senior Auditor Auditor
42.	cl.44(1)	The determination that a material particular in a Part 3 declaration or a claim for a Part 4 payment is incorrect, and on that basis, to issue a notice to a current or former elected member or candidate, or current or former party agent, to lodge any records of political donations or electoral expenditure as required within the time specified in the notice	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance
43.	cl.44(3)	The determination that records lodged with the Electoral Commission may be of assistance in determining why a Part 3 declaration or a claim for a part 4 payment was not validly lodged, or whether a statement or claim was materially false or misleading, and to make copies of those records on that basis	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance

Public funding of state election campaigns

No.	Column 1	Column 2	Column 3
44.	s.64(2)	The decision as to whether any expenditure is or is not electoral expenditure	Executive Director, Funding, Disclosure and Compliance & General Counsel
45.	s.66(2)(b)	The determination that a candidate claims to be endorsed by a political party for the purpose of determining a party's eligibility to receive payments from the Election Campaigns Fund	
46.	s.71(1)	The determination that 2 or more registered parties endorse the same candidate or group and the candidate or candidates each claim to be endorsed by those parties	
47.	s.73(2)(a)	Approval for payments to be made from the Election Campaigns Fund (for payments up to \$150,000)	
48.	s.73(2)(a)(i)	Approval of the manner and form of a claim for payment from the Election Campaigns Fund	
49.	s.73(2)(a)(ii)	The determination that a party or candidate is eligible for a payment from the Election Campaigns Fund (for payments up to \$150,000)	

No.	Column 1	Column 2	Column 3
50.	s.73(3)	The determination that the applicant of a claim for payment from the Election Campaigns Fund must provide additional information relating to the assessment of the claim	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance Manager, Audit Senior Auditor Auditor
51.	s.73(4)	The determination that it is proper to disallow any items of expenditure covered by a claim in whole or in part, and to disallow the expenditure on that basis	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance Manager, Audit
52.	s.74(1)	To audit a claim from the Election Campaigns Fund	Executive Director, Funding, Disclosure and Compliance & General Counsel
53.	s.74(2)(b)	The determination that further information or explanation is required to assess a claim for a payment from the Election Campaigns Fund, and reasonably request that information or explanation is provided	Director, Compliance Manager, Audit Senior Auditor Auditor
54.	s.76(2)	The determination that it is proper in the circumstances that a payment is made wholly or partially to a specified account with a financial institution, established for or in trust for a party, members of a party, or a candidate, and to direct that the payment under Part 4 of the Act be made to that account (for payments up to \$150,000)	Executive Director, Funding, Disclosure and Compliance & General Counsel
55.	s.76(6)	The determination of reasonable conditions to which a payment made to an agent is subject, regarding the disbursement of that payment about (for payments up to \$150,000)	
56.	s.77(1)	To make a preliminary payment to a party within 14 days where a claim for payment is unable to be finalised (for payments up to \$150,000)	
57.	s.77(2)	To estimate the amount payable to a party as a preliminary payment	
58.	s.77(3)	The assessment of and reliance on information contained in a claim for the purpose of estimating the amount payable to a party	
59.	s.77(4)	To notify a party that a preliminary payment made to that party was in excess of the amount to which it became entitled, and that the excess must be repaid	
60.	s.79	To make a payment to a candidate's legal representative or other person in the case of the death of a candidate who would have been entitled to that payment (for payments up to \$150,000)	

Annexure A continued

No.	Column 1	Column 2	Column 3
61.	s.81(1)	The determination that the identity of a group has not substantially changed as a result of changes to its composition, and to subsequently make payments under Part 4 as though the group had not changed (for payments up to \$150,000)	Executive Director, Funding, Disclosure and Compliance & General Counsel
62.	s.82(1)	The creation and maintenance of copies of all claims for payment, and their assessment documents, for at least 6 years after the relevant election day	
63.	s.82(2)(a)	To publish a copy of a claim on the Electoral Commission's website	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
64.	s.82(2)(b)	To provide copies or extracts of claims, and documents relating to the assessment of claims, for public inspection	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services
65.	s.84(2)	The decision as to whether expenditure is or is not administrative expenditure	Executive Director, Funding, Disclosure and Compliance & General Counsel
66.	s.85(2)	The decision as to whether expenditure is or is not policy development expenditure	
67.	s.86(2)	To distribute payments from the s. 86(2) Administration Fund in accordance with Division 2 of the Electoral Funding Act (for payments up to \$150,000.00)	
68.	s.87(2)(b)	The determination that elected members did claim to be endorsed by a party at the State election in which the candidates were elected	Executive Director, Funding, Disclosure and Compliance & General Counsel
69.	s.87(2)(c)	The determination that elected members continue to be endorsed by a party	
70.	s.88(2)(b)	The determination that that an elected member is not a member or representative of any party	
71.	s.89(1)	The determination that 2 or more registered parties endorse the same elected members for the State election at which the elected members were elected, and that the members each claim to be endorsed by those parties	

No.	Column 1	Column 2	Column 3
72.	s.90(2)	To notify a party or elected member that they have been paid a quarterly payment in excess of the amount to which they are entitled, and that the excess is to be repaid within 60 days after receiving the notification within 60 days after receiving the notification	Executive Director, Funding, Disclosure and Compliance & General Counsel
73.	s.91(6)	To notify a party or elected member and demand repayment of an excess amount of a quarterly advance payment	
74.	s.91(7)(b)	The determination of the manner and form of a claim for quarterly advance payment	
75.	s.92(2)	To distribute payments from the s. 92(2) New Parties Fund (for payments up to \$150,000.00)	
76.	s.93(2)(b)	The determination that a party operates as a genuine political party in respect of eligibility to receive payments from the New Parties Fund	
77.	s.95(1)(b)	The determination that other information should be lodged with a claim for payment	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Compliance Manager, Audit Senior Auditor Auditor
78.	s.95(2)(a)	To publish claims for payment on the Electoral Commission's website	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
79.	s.95(2)(b)	To provide copies of, or extracts from, any document received in connection with a claim for public inspection	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services

Annexure A continued

Registered parties and senior office holders

No.	Column 1	Column 2	Column 3
80.	s.97(1)	Approval of the form of the audited annual financial statements of registered parties	Executive Director, Funding, Disclosure and Compliance & General Counsel
81.	s.97(4)	To waive compliance with the requirement for a registered party to provide a copy of the party's audited annual financial statements, where: a) the party is not eligible to receive a payment, or b) where the cost of compliance is considered by the Electoral Commission to be unreasonable	
82.	s.97(4)(b)	The determination that the cost of compliance with the requirement to provide an audited copy of a party's financial statements is unreasonable	
83.	s.98(3)	To publish the names of senior office holders of parties and a summary of their roles and responsibilities on the Electoral Commission's website	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
84.	s.98(2)	Approval of the manner and form of the list of senior office holders	Executive Director, Funding, Disclosure and Compliance & General Counsel
85.	s.102(1)(d)	The determination that a person is or is not "fit and proper" to be a party agent or official agent	
86.	s.102(3)	To cancel the registration of a person as a party or official agent where the person is no longer qualified to be appointed as an agent	Executive Director, Funding, Disclosure and Compliance & General Counsel
87.	cl.40(1)	The authorisation and/or provision of a training programme for the qualification of persons to be appointed as party agents and official agents	

No.	Column 1	Column 2	Column 3
88.	cl.40(2)	To notify a person in writing that they have successfully completed the training program for party agents and official agents	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer

Registers of electoral participants

Register of candidates

No.	Column 1	Column 2	Column 3
89.	s.103(4)(h)	The determination that other particulars are to be included in a State Register of Candidates for a State election, or a Local Government Register of Candidates for a Local Government election	Executive Director, Funding, Disclosure and Compliance & General Counsel
90.	s.103(5)(g)	The determination that other particulars in relation to a group are to be included in a State Register of Candidates for a State election, or a Local Government Register of Candidates for a Local Government election	
91.	s.103(6)	The determination of the manner and form in which a State Register of Candidates for a State election or a Local Government Register of Candidates for a Local Government election is to be kept	
92.	s.104(3)	To make an entry in a State Register of Candidates for a State election or a Local Government Register of Candidates for a Local Government election to effect the deemed registration of a candidate or group	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
93.	s.105(2)(a)	Approval of the manner and form of an application for registration of a candidate	Executive Director, Funding, Disclosure and Compliance & General Counsel
94.	s.105(2)(c) (viii)	The determination that other particulars are to be included in an application for registration of a candidate	

Annexure A continued

No.	Column 1	Column 2	Column 3
95.	s.106(2)(a)	Approval of the manner and form of an application for registration of a group	Executive Director, Funding, Disclosure and Compliance & General Counsel
96.	s.106(2)(c) (vii)	The determination that other particulars are to be included in an application for registration of a group	
97.	s.107(1)(a)	To register a person as a candidate for an election	Executive Director, Funding, Disclosure and Compliance & General Counsel
98.	s.107(1)(b)	To refuse to register a person as a candidate in the Register of Candidates for a general election	
99.	s.107(3)	The determination that any particulars in an application for registration of a candidate are incomplete or incorrect, and to: a) refuse to register a candidate on that basis, or b) register a candidate despite that determination	Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer
100.	s.107(4)(a)	To notify a candidate of a refusal to register the candidate	Senior Client Services Officer Client Services Officer
101.	s.108(1)(a)	To register a group of candidates for an election	
102.	s.108(1)(b)	To refuse to register a group in the Register of Candidates for a general election	
103.	s.108(3)	The determination that any particulars in an application for registration of a group are incomplete or not correct, and to: refuse to register a group on that basis, or register a group despite that determination.	
104.	s.108(4)(a)	To notify a group of a refusal to register the group	Executive Director, Funding, Disclosure and Compliance & General Counsel
105.	s.108(5)	The determination that the name of a group is obscene or offensive, and refusal to register a group on that basis	
106.	s.108(6)(a)	To notify a group of a refusal to register the group due to an obscene or offensive name	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
107.	s.109(1)	Approval of the manner and form of a notice to advise the Electoral Commission of a change in the registered particulars of a candidate or group	Executive Director, Funding, Disclosure and Compliance & General Counsel

No.	Column 1	Column 2	Column 3
108.	s.109(2)	The determination that there are reasonable grounds to believe that a candidate or group has not notified the Electoral Commission of a change in the registered particulars of the candidate or group, and based on that belief, to serve a notice on a candidate or group requiring the candidate or group to notify the Electoral Commission of a change in the registered particulars of the candidate or group.	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting
109.	s.109(3)	To cancel the registration of a candidate or group where the candidate or group has not notified the Electoral Commission of a change in the registered particulars of the candidate or group	Executive Director, Funding, Disclosure and Compliance & General Counsel
110.	s.110(1)	To vary the particulars set out in the Register of Candidates where the Electoral Commission has been notified of a change in the registered particulars of a candidate or group	Executive Director, Funding, Disclosure and Compliance & General Counsel
111.	s.110(1)	The determination that there are reasonable grounds to believe that the varied particulars of a candidate or group are not correct, and based on that belief, to not vary the particulars	Director, Client Experience Regulatory Services Manager, Client Services
112.	s.110(2)	To cancel the registration of a candidate or group at the written request of the candidate or group	Lead, Guidance and Decisions Lead, Systems and Reporting
113.	s.110(3)	The determination that particulars of a candidate or group are not correct, and to omit those particulars from the Register of Candidates on that basis	Regulatory Services Officer Senior Client Services Officer Client Services Officer
114.	s.110(4)	The determination that any particulars of a candidate or group are correct, and to include those particulars in the Register of Candidates on that basis	
115.	s.110(5)	To notify a candidate or group of variations made to the Register of Candidates	

Register of associated entities

No.	Column 1	Column 2	Column 3
116.	s.111(2)(c)	The determination that other particulars should be included in the Register of Associated Entities	Executive Director, Funding, Disclosure and Compliance & General Counsel
117.	s.111(4)	The determination of the manner and form in which the Register of Associated Entities is to be kept	
118.	s.112(2)(a)	Approval of the manner and form of an application for registration	

Annexure A continued

No.	Column 1	Column 2	Column 3
119.	s.113(1)(a)	To register an associated entity	Executive Director, Funding, Disclosure and Compliance & General Counsel
120.	s.113(1)(b)	To refuse to register an associated entity	
121.	s.113(2)	The determination that any particulars of an application for the registration of an associated entity are incomplete or incorrect, and to: a) refuse registration on that basis, or b) register the associated entity despite that determination	Director, Client Experience Regulatory Services
122.	s.113(3)(a)	To notify the official agent of an associated entity of a refusal to register the associated entity and the reasons for the refusal.	Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
123.	s.114(1)	Approval of the manner and form of a notice to advise the Electoral Commission of a change in the registered particulars of an associated entity	Executive Director, Funding, Disclosure and Compliance & General Counsel
124.	s.114(2)	The determination that there are reasonable grounds to believe that the official agent of an associated entity has not notified the Electoral Commission of a change in the registered particulars of the associated entity, and based on that belief, to serve a notice on the official agent of an associated entity requiring the official agent to notify the Electoral Commission of a change in the registered particulars of the associated entity.	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting
125.	s.114(3)	To cancel the registration of an associated entity where the official agent has not notified the Electoral Commission of a change in the registered particulars of the associated entity	Executive Director, Funding, Disclosure and Compliance & General Counsel
126.	s.115(1)	To vary the particulars set out in the Register of Associated Entities where the Electoral Commission has been notified of a change in the registered particulars of an associated entity	Executive Director, Funding, Disclosure and Compliance & General Counsel
127.	s.115(1)	The determination that there are reasonable grounds to believe that the varied particulars of an associated entity are not correct, and based on that belief, to not vary the particulars	Director, Client Experience Regulatory Services Manager, Client Services
128.	s.115(2)	To cancel the registration of an associated entity at the written request of the official agent	Lead, Guidance and Decisions Lead, Systems and Reporting
129.	s.115(3)	The determination that any particulars of an associated entity are incorrect, and to omit those particulars from the Register of Associated Entities	Regulatory Services Officer

No.	Column 1	Column 2	Column 3
130.	s.115(4)	The determination that any particulars of an associated entity are correct, and to include those particulars in the Register of Associated Entities	Senior Client Services Officer Client Services Officer
131.	s.115(5)	To notify the official agent of an associated entity of variations made to the Register of Associated Entities.	

Register of third-party campaigners

No.	Column 1	Column 2	Column 3
132.	s.116(4)(c)	The determination that other particulars should be included in the Register of Third- party Campaigners	Executive Director, Funding, Disclosure and Compliance & General Counsel
133.	s.116(5)	The determination of the manner and form in which the Register of Third-party Campaigners is to be kept	
134.	s.117(2)(a)	Approval of the manner and form of an application for registration	
135.	s.118(1)(a)	To register a person as a third-party campaigner in the Register of Third-party Campaigners for a general election	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services
136.	s.118(1)(b)	To refuse to register a person as a third-party campaigner in the Register of Third-party Campaigners for a general election	
137.	s.118(3)	The determination that any particulars of an application for the registration of a third-party campaigner are incomplete or incorrect, and to: a) refuse registration on that basis, or b) register the third-party campaigner despite that determination	Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
138.	s.118(4)(b)	To notify the official agent of a third-party campaigner of a refusal to register the third- party campaigner and the reasons for the refusal.	
139.	s.119(1)	Approval of the manner and form of a notice to advise the Electoral Commission of a change in the registered particulars of a Third-party Campaigner	Executive Director, Funding, Disclosure and Compliance & General Counsel
140.	s.119(2)	The determination that there are reasonable grounds to believe that the official agent of a third-party campaigner has not notified the Electoral Commission of a change in the registered particulars of the third-party campaigner, and based on that belief, to serve a notice on the official agent to notify the Electoral Commission of a change in the registered particulars of the third-party campaigner.	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting
141.	s.119(3)	To cancel the registration of a Third-party Campaigner where the official agent has not notified the Electoral Commission of a change in the registered particulars of the Third-party Campaigner	Executive Director, Funding, Disclosure and Compliance & General Counsel

Annexure A continued

No.	Column 1	Column 2	Column 3
142.	s.120(1)	To vary the particulars set out in the Register of Third-party Campaigners where the Electoral Commission has been notified of a change in the registered particulars of a third- party campaigner.	Executive Director, Funding, Disclosure and Compliance & General Counsel
143.	s.120(1)	The determination that there are reasonable grounds to believe that the varied particulars of a third-party campaigner are not correct, and based on that belief, to not vary the particulars	Director, Client Experience Regulatory Services Manager, Client Services
144.	s.120(2)	To cancel the registration of a third-party campaigner at the written request of the official agent	Lead, Guidance and Decisions Lead, Systems and Reporting
145.	s.120(3)	The determination that any particulars of a third-party campaigner are incorrect, and to omit those particulars from the Register of Third-Party campaigners	Regulatory Services Officer Senior Client Services Officer Client Services Officer
146.	s.120(4)	The determination that any particulars of a third-party campaigner are correct, and to include those particulars in the Register of Third-Party campaigners	
147.	s.120(5)	To notify the official agent of a third-party campaigner of variations made to the Register of Third-party Campaigners	

Register of party agents

No.	Column 1	Column 2	Column 3
148.	s.121(3){d}	The determination that other particulars should be included in the Register of Party Agents	Executive Director, Funding, Disclosure and Compliance & General Counsel
149.	s.121(5)	The determination of the manner and form in which the Register of Party Agents is to be kept	
150.	s.123(3)	Approval of the manner and form of a notice of the appointment or revocation of the appointment of a party agent	
151.	s.124(1)	To register a party agent	Executive Director, Funding, Disclosure and Compliance & General Counsel
152.	s.124(2)	To cancel the registration of a party agent upon notice of the death, resignation, or the revocation of the appointment of the party agent	Director, Client Experience Regulatory Services Manager, Client Services
153.	s.124(3)	To reject a notice of the appointment, revocation of the appointment, death or resignation of a party agent where the notice is not in accordance with the <i>Electoral Funding Act 2018</i>	Lead, Guidance and Decisions Lead, Systems and Reporting
154.	s.124(4)	To amend the Register of Party Agents	Regulatory Services Officer Senior Client Services Officer Client Services Officer

Register of official agents

No.	Column 1	Column 2	Column 3
155.	s.125(3)	The determination of the manner and form in which the Register of Official Agents is to be kept	Executive Director, Funding, Disclosure and Compliance & General Counsel
156.	s.125(4)	The determination that other particulars should be included in the Register of Official Agents	
157.	s.127(2)	Approval of the manner and form of a notice of the appointment or revocation of the appointment of an official agent	
158.	s.128(1)	To register an official agent upon receipt of a notice of appointment of the agent	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting
159.	s.128(2)	To cancel the registration of an official agent upon notice of the death, resignation, or the revocation of the appointment of the official agent	
160.	s.128(3)	To reject a notice of the appointment, revocation of the appointment, death or resignation of an official agent where the notice is not in accordance with the <i>Electoral Funding Act 2018</i>	
161.	s.128(4)	To include in the Register of Official Agents the particulars of the persons who are official agent because of the office they hold and not because of an appointment	
162.	s.129	To amend the Register of Official Agents	
			Regulatory Services Officer Senior Client Services Officer Client Services Officer

Maintenance of registers

No.	Column 1	Column 2	Column 3
163.	s.131	To publish the Register of Candidates, the Register of Third-Party Campaigners, and the Register of Official Agents for by-elections on the Electoral Commission's website	Executive Director, Funding, Disclosure and Compliance & General Counsel Director, Client Experience Regulatory Services Manager, Client Services Lead, Guidance and Decisions Lead, Systems and Reporting Regulatory Services Officer Senior Client Services Officer Client Services Officer
164.	s.131(3)	The determination of the manner and form of the registers kept for by-elections	
165.	s.132(2)(a)	To prepare a copy of each register that excludes the residential address of any person who is a silent elector within the meaning of the <i>Electoral Act 2017</i> and to make it available for inspection during ordinary office hours	

Annexure A continued

No.	Column 1	Column 2	Column 3
166.	s.132(2)(b)	To prepare a copy of each register that excludes the addresses of all individuals and publish it on the Electoral Commission's website	Executive Director, Funding, Disclosure and Compliance & General Counsel
167.	s.133	The determination that any particulars in an application or notice must be verified by a statutory declaration	

Financial delegations

No.	Column 1	Column 2	Column 3
168.	s.135	To pay any money received or recovered to the Consolidated Fund	Executive Director, Corporate Director, Finance

Investigation powers

No.	Column 1	Column 2	Column 3	
169.	s.138(8)	To authorise a person to exercise the functions conferred on the Electoral Commission under section 138 of the Act	Executive Director, Funding, Disclosure and Compliance & General Counsel	
170.	s.138(1)(a)	To serve notice on a person that they are required to provide information for the purposes of enforcement of the Act	Director, Compliance Inspector	
171.	s.138(1)(b)	To serve notice on a person that they are required to provide documents for the purposes of enforcement of the Act		
172.	s.138(1)(c)	To require a person, by notice in writing, to answer questions about matters in respect of which information is required for the purposes of the enforcement of the Act		
173.	s.138(1)(d)	To serve notice on a person that they are required to attend at a specified place and time to answer questions		
174.	s.138(2)	The nomination of a place and time a person may be required to produce a document or attend to answer questions		
175.	s.138(4)	To take copies of any document provided under section 138 of the Act		
176.	s.138(5)	To retain documents provided under section 138 of the Act where there is reason to believe the documents are evidence of an offence under the Act or Regulation		
177.	s.139(1)	To appoint a person who is a member of staff of the Electoral Commission, or person belonging to a class of persons prescribed by the regulations, as an inspector		Executive Director, Funding, Disclosure and Compliance & General Counsel
178.	s.139(2)	To issue each person appointed as an inspector with identification		
179.	s.139(2)	Approval of the form of an inspector's identification		

No.	Column 1	Column 2	Column 3
180.	s.150	<p>The authorisation of a person to certify that any one or more of the following matters is admissible in criminal or civil proceedings under the Electoral Funding Act:</p> <p>a) that a specified group, candidate, third- party campaigner or associated entity was or was not registered in a specified register kept under the EF Act at a specified time or during a specified period,</p> <p>b) that a specified party was or was not registered under the <i>Electoral Act 2017</i> or the <i>Local Government Act 1993</i> at a specified time or during a specified period,</p> <p>c) that a specified person was or was not registered as an agent in a specified register kept under the EF Act at a specified time or during a specified period, or</p> <p>d) that there was no person registered at a specified time or during a specified period as the agent of a specified party, third-party campaigner or associated entity.</p>	Executive Director, Funding, Disclosure and Compliance & General Counsel

Miscellaneous

No.	Column 1	Column 2	Column 3
181.	s.151	To undertake the education and information of parties, elected members, candidates, groups, third-party campaigners, associated entities, party agents, official agents and donors of their obligations	Executive Director, Funding, Disclosure and Compliance & General Counsel
182.	s.153(1)	To extend the time for doing anything under the Act, except for making a s.60 disclosure, where proper reasons exist for the extension	
183.	cl.45(3)	To require a party, elected member, candidate, group, associated entity or third- party campaigner to arrange for a member of the Electoral Commission, or a person authorised, to view a DVD, video tape, film or other transparency	Executive Director, Funding, Disclosure and Compliance & General Counsel
184.	cl.45(3)	The authorisation of a person to view a DVD, video tape, film or other transparency	Director, Compliance

Schedule 2 – table of covid-related delegations

The following delegated functions will expire 12 months from the date of the new instrument unless amended to reflect a shorter period.

No.	Column 1	Column 2	Column 3
185.	s.73	Approval for payments to be made from the Election Campaigns Fund	Electoral Commissioner
186.	s.86(2)	To distribute payments from the Administration Fund	
187.	s.92(2)	To distribute payments from the New Parties Fund	

NSW Electoral Commission
231 Elizabeth Street, Sydney NSW 2000
GPO Box 832, Sydney NSW 2001
T (+61 2) 9290 5999 | F (+61 2) 9290 5991
Office hours: Monday – Friday, 9am – 5pm
elections.nsw.gov.au