



WESTERN AUSTRALIAN
Electoral Commission
2022-23
Annual Report



Produced and published by
Western Australian Electoral Commission
Level 2, 111 St Georges Terrace, Perth WA 6000
GPO Box F316, Perth WA 6841

Phone (08) 9214 0400 or 13 63 06
Email waec@waec.wa.gov.au
Website elections.wa.gov.au
Fax (08) 9226 0577

Translating & Interpreting Service (TIS)
13 14 50 and the ask for (08) 9214 0400

National Relay Service (NRS)
Speak & Listen number 1300 555 727

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WESTERN AUSTRALIAN
Electoral Commission

Acknowledgement of Country

The Western Australian Electoral Commission recognises the traditional owners and custodians of the land on which we conduct electoral activities. We pay our respect to Aboriginal and Torres Strait Islander people and cultures, and to Elders past, present and emerging.

Letter of transmittal

Hon John Quigley JP MLA
Attorney General; Minister for Electoral Affairs
Level 11, Dumas House
2 Havelock Street
West Perth WA 6005

Dear Minister

Western Australian Electoral Commission Annual Report 2022-2023

In accordance with the Western Australian Public Sector Annual Reporting guidelines for the 2022-2023 reporting year and the provisions of the Financial Management Act 2006, I submit for presentation to Parliament, the Annual Report of the Western Australian Electoral Commission for the year ended 30 June 2023. The report includes the Auditor General's opinion on the Commission's financial statements and performance indicators.

Yours sincerely



Robert Kennedy
Electoral Commissioner
September 2023

About this report

The aim of this report is to inform our stakeholders about the strategic priorities, operations, performance and governance of the Western Australian Electoral Commission for the 2022-2023 financial year.

This report should be read in the context that the desired outcome of the Western Australian Electoral Commission is to provide Western Australians with an electoral experience that they understand, trust and can access easily and efficiently.



Electoral
Official

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Foreword

Western Australian Electoral Commission staff have worked exceptionally hard throughout 2022-23 to deliver our core business of accurate, timely and impartial election outcomes and also implement a modernisation strategy to secure the organisation's future.

The year started and finished with State by-elections. Usually rare events during a four year parliamentary term, the Commission was faced with two unexpected electoral events which added to the team's workload, already dedicated to planning for local government ordinary elections in October 2023.

The North West Central by-election was held on 17 September 2022 following the resignation of the sitting member, Hon Vince Catania MLA, while the Rockingham by-election was held on 29 July 2023 following the resignation of Hon Mark McGowan MLA. As the Rockingham by-election falls outside the reporting period, this by-election is not included in the annual report. A separate election report will be published before the end of 2023.

Meeting logistical challenges

The North West Central by-election was a challenging logistical exercise with the electorate spanning an area larger than New South Wales and an uneven geographic distribution of electors.

Fifteen polling places and one early voting location were established across more than 800,000 square kilometres to allow 11,000 electors to vote. Adding to this was a comprehensive remote polling operation, visiting 13 remote communities. This required complex planning in a short period.

Following on from the use of telephone assisted voting at the 2021 State Election, the Commission offered a reduced version of telephone voting to North West Central electors. The provision of telephone assisted voting was in response to the area's geographical challenges, past elector feedback and to better support electors with literacy issues, vision impairments and other barriers to in-person voting. Its use at by-elections is assessed on a case by case basis.

Special mention is made of our Returning Officer for the by-election, Brian Robartson, who visited every polling location and worked tirelessly to train and prepare many temporary staff.

Spreading the word

Generating community interest in the Commission's work was the greatest challenge. The absence of an incumbent government candidate reduced state-wide and local media interest which would have increased public awareness of the by-election.

Foreword

In addition to using traditional advertising channels to promote the by-election, the Commission received important support from two local radio stations targeting Aboriginal audiences. I want to thank those local stations for repeatedly agreeing to interview me in an effort to stimulate interest from electors. Community outreach also included social media advertising and contacting individual electors directly via email and mobile texting messaging.

The District had a historical low benchmark for voter turnout at State general elections, however, the participation rate of 47.68% was disappointing. The Commission's usual post-event review identified the need in some districts to approach communications with electors in a stronger and more creative way. The decision not to highlight the financial penalties for non-compliance in our messaging may also have contributed to people believing they did not have to participate, particularly given the election was out of context of the usual election cycle.

Picking up the pace

Planning for the local government ordinary elections in 2023 continued during the North West Central by-election and picked up pace following the event. As part of the Commission's modernisation strategy, extensive work was done by the team to create an online Returning Officer Hub. This facility will hopefully reduce much of the hard copy material previously issued to Returning Officers and candidates and, in the future, reduce some costs that the Commission has been required to pass on to local governments at election time as per statutory requirements.

I wish to acknowledge the efforts of all Commission staff involved in modernisation and continuous improvement efforts across the Commission's operations. Work has continued to deliver more digital enhancements to our processes. The Commission concluded a process to determine what the market could offer in terms of remote electronic voting solutions. This allowed the Commission to look at possible solutions for technology assisted voting with an eye to the 2029 State General Election.

The lead times involved in implementing such a solution mean that it is not possible to safely roll out an electronic voting solution for the 2025 State General Election.

The Commission farewelled long serving staff Cheryl Duce and Marie Genovese who retired at the end of June 2023 and Garry Hawkes earlier in the year. Dedicated members of the enrolment team for over ten years, Cheryl and Marie will be greatly missed and no doubt they will become part of our future temporary election workforce in their retirement. Garry similarly worked for a number of years in our election operations team and is set to re-join as a Returning Officer for the local government ordinary elections.

In 2022 the Commission celebrated two staff members for forty years' service to the people of Western Australia through their work at the Commission. Kylie Wholagan and Phil Richards both started months apart from each other in 1982, when electric typewriters were rare and computers non-existent in the workplace; elections were entirely manual and paper was king. Both Kylie and Phil have seen massive changes in those years and continue to deliver great service to the Commission. Phil is currently the manager of election events and Kylie is manager of the Electoral Education Centre. The Commission thanks them for their continuing dedicated service.

Robert Kennedy
Electoral Commissioner



2022–23 highlights

Achieved

41,830

**WAEC Electoral
Education Centre (EEC)
interactions**

representing a

4.9% 
increase



24,334

**Western Australian
students**

participated in:

107 school elections

conducted by the EEC

**115 students accessed
online electoral
awareness sessions**

98%

**of participating WA
teachers rated the
effectiveness of our
electoral education
programs as extremely
or very helpful**



Passed

1.8 million
electoral enrolments

for the first time, an increase
of more than

3.75% 

over the previous year



Delivered

**Electoral education and
awareness training to**

17,496

school students, trainee
teachers and adult groups
including Culturally and
Linguistically Diverse (CaLD)
Western Australians

Provided

**The Sheriff with
accurate and timely
jury lists for each of
the 15 jury districts**

and provided roll products
to Members of Parliament
and various other eligible
clients

Conducted

18
**extraordinary local
government elections**

plus one fresh election
for Serpentine-Jarrahdale
(North Ward)

17
**non-parliamentary
elections:**

- six union elections
- six non-statutory elections
- five extraneous elections

1
State by-election

for the District of
North West Central



Provided

**Voting services for
State and Legislative
Council elections
in three interstate
jurisdictions:**

- 2023 Victorian State Election
- 2022 South Australian
by-election – District of
Bragg
- 2022 Tasmanian Legislative
Council by-election –
Division of Pembroke
- 2023 Tasmania Legislative
Council elections –
Divisions of Launceston,
Murchison and Rumney



Completed

**The legislated
process for the
continued registration
of existing registered
parties:**

7
parties
applied to continue
their registration

12
parties
had their registration
cancelled as per the
legislative requirements



The year in review

With local government elections not occurring until the second half of 2023 and a State election not due until 2025, this period in the Commission's scheduled electoral cycle is traditionally a time to review and plan for future events. However, unexpected developments this year saw the Commission busy conducting a by-election for the District of North West Central and preparing for a snap by-election in the District of Rockingham.

North West Central by-election

A by-election for the District of North West Central was formally announced with the issue of a writ on 9 August 2022 following the resignation of the member for North West Central, Hon Vince Catania MLA. Events moved swiftly with rolls closing on 17 August and after nominations closed on 25 August, twelve candidates contested the seat.

Early voting opened on 31 August at the Carnarvon Woolshed and in remote communities over a 14 day period.

The Commission took democracy to the regions by locating our processing centre for the by-election in Carnarvon, using the Woolshed venue for both early in-person voting and

processing of results on the night. This provided the Commission with valuable insight into the challenges our regional Returning Officers face as well as those experienced by regional and remote electors.

Key Statistics for the North West Central by-election are displayed on page 9.

Rockingham by-election

The surprise resignation of WA Premier Hon Mark McGowan MLA in early June saw the Commission prepare for a by-election for the District of Rockingham held on 29 July, outside of this reporting period. The year closed with a field of nine candidates announcing their intention to contest the Rockingham by-election.



2022-23 in review

Serving the community

Work was completed on key aspects of the 2021 State general election review including feasibility studies into better services for our Returning Officers and electors. The Commission continues to engage with government for additional funding to implement some of these initiatives for the 2025 State Election.

Members of the community continue to show interest in the issue of technology assisted voting. Many electoral officials are asked why electors cannot vote remotely from their home or place of work using the same sorts of technology they use to conduct banking, shopping or other activities. With this in mind and cognisant of the Commission's legislative responsibilities to provide technology assisted voting at a State general election, a request for information procurement exercise was undertaken with guidance from the Department of Finance. The aim of the exercise was to ascertain the variety and detail of available market solutions for remote electronic voting.

The Commission examined proposals from several respondents and the exercise proved worthwhile for understanding the work to be done and the potential funding implications on a state-wide solution for future state elections. At present, the legislation only permits those electors who require assistance to vote because they have a visual impairment, insufficient literacy skills or are otherwise incapacitated. Currently the Commission's technology assisted voting offering is telephone voting, which still requires interaction between an elector and a call centre operator and requires another person to fill out the elector's ballot paper. The Commission supports requests from disability advocates and groups for the provision of a technology assisted voting system that allows electors to mark their own ballot paper using technological means.

Postal pressures

Like many other organisations, the Commission has been impacted throughout the year by inflationary price increases from suppliers of goods and services. The continued increase in postal service charges by Australia Post saw a rise in the Commission's operating costs for the 2023 Local Government Ordinary Elections, the majority of which are postal elections. Australia Post has noted a continuing decline in ordinary letter services contributing to a financial loss for the organisation and has flagged a potential reduction in service delivery standards. As a result, the future design and operations of postal elections is again in question.

As a member of the Australian and New Zealand Electoral Commissioners (ECANZ) WA Electoral Commissioner Robert Kennedy contributed to a joint submission to the Commonwealth Government review examining the operations of Australia Post. The submission noted the statutory requirement to conduct postal elections in most jurisdictions and the negative impact of rising postage costs and declining postal service. Commissioners across Australia await with interest the outcome of that review.

2022-23 in review

2022 North-West Central by-election at a glance



The region

820,591km²

Area

Including the shires of Carnarvon, Cue, Exmouth, Meekatharra, Mount Magnet, Murchison, Sandstone, Shark Bay, Upper Gascoyne, Ashburton, Wiluna, Yalgoo, Ngaanyatjaraku and part of the shire of Northampton.

An area larger than the entire state of New South Wales

North-West Central

The people

64

Polling staff

7

Mobile and remote polling staff

18

Early voting centre staff

15

Processing centre staff

Voting

5,335
Total votes

1,490
Early in person votes

966
Postal votes

Candidates

12
Candidates nominated

Enrolment 


11,189

Assisted voting 

19
Telephone assisted voting

Locations 

15
Polling places

Voter turnout 

48%

Voter turnout rate

46%
Voted early

9
Early voting centres

Formality 

5,084
Formal votes

4.7%
Informality rate

14
Special institution and remote polling sites

2022-23 in review

Looking to the future

Looking ahead

July 2023 will see the completion of the Rockingham by-election, delivering another timely, impartial and accurate result and filling the vacancy in the Legislative Assembly.

The Commission will conduct ordinary elections in October 2023 for a record 124 local governments. Nine of these will be in-person elections with the remainder conducted by post.

Recent legislative changes – most notably the move to an optional preferential voting method for local government elections – means there is much work to be done in raising awareness and educating the community about the changes. The Commission is working in partnership with the Department of Local Government, Sport and Cultural Industries and the

Western Australian Local Government Association to communicate these changes.



Team work

Finding Returning Officers and temporary election staff remains a challenge for all electoral management bodies. The Commission's efforts are compounded by many remote and regional local governments with small elector population bases, making it difficult to locate local staff. In many locations our local government clients are very helpful in partnering for the provision of temporary staff to assist our Returning Officer to complete the count and deliver a result.

Many people remain unaware that the staff they encounter at State and local government elections are not permanent public servants employed by the Commission. They are instead community members engaged (and paid) on a temporary basis to help us deliver democracy across the State. All of these people share a common interest in helping their community and they value the sensible and professional way that elections are conducted in this State, especially when they hear stories about elections in other countries. The Commission could not complete its job without these important team members.

Community trust

The experience of electoral management bodies in other jurisdictions in recent state and local government elections suggests a continuing decline in community participation in elections. Accompanying this decline is a similar drop in community trust in Members of Parliament and government institutions. The Commission, as with our Australian and New Zealand colleagues, is determined to work hard to maintain the levels of community trust in our respective electoral systems.

A threat appearing in some jurisdictions is the rise of conspiracy theories and misinformation about electoral processes. Riding on the popularity of social media, those disgruntled or disaffected with democracy and its institutions have found an outlet to spread misinformation and inaccuracies about electoral processes.

2022–23 in review



The Commission is developing strategies to educate the community about electoral processes, how to vote correctly and the security of our elections.”

In preparation for the 2023 Local Government Ordinary Elections and 2025 State General Election, the Commission is developing strategies to educate the community about electoral processes, how to vote correctly and the security of our elections. In some jurisdictions this has involved a significant investment in social media monitoring to allow the Commission to dispel conspiracies before they form. The Commission will use a mix of proactive engagement about WA’s electoral processes and, where appropriate, respond to inaccuracies when they are reported to us.

Expanding education

Education services about our electoral system continue to be popular with school aged children. The Commission is keen to expand these education and awareness services into Aboriginal and culturally and linguistically diverse (CaLD) communities. Current resource constraints limit the Commission’s activity in these areas, however, some initiatives are in progress. For example, the Commission plans to reinvest in our election-based Electoral Ambassadors program. This program identifies CaLD community members who can act as champions for our electoral system, explaining the importance of enrolling and participating to new and established migrants.

Office moves

In December 2023 the Commission will relocate from its current headquarters at 111 St Georges Terrace to a smaller venue at 66 St Georges Terrace. This was in compliance with government office accommodation requirements to consolidate leaseholds and reduce overall leasing costs. The smaller floor size will unite the Commission on one floor and provide a modern office fit-out. The central location will ensure community members can



easily visit the Commission’s office to check or update enrolment details.

It is likely that as preparations start for the next State general election, the Commission will need to lease additional office space to accommodate the usual increase in staff required to deliver this major event. It is hoped that some of this overflow can be accommodated through leasing a larger and more functional processing centre facility in 2025.

State election

After the 2023 Local Government Elections are complete, work will start in earnest on the State general election. With over 800 polling locations to identify; more than 60 Returning Officers and Assistant Returning Officers to select, train and appoint; and almost 10,000 temporary election staff to recruit; Commission staff will be extremely busy. Intensive activity around site selections and staff recruitment activities will start from February 2024.



Who we are & what we do

Who we are

Established in 1987, the Western Australian Electoral Commission is committed to ensuring Western Australia's electoral system meets the highest standards of independence, impartiality and reliability. The Chief Executive Officer of the Commission is the Electoral Commissioner, who is appointed by the Governor in Council and is required to operate independently in all areas of election operations. The Commissioner is assisted by a Deputy Commissioner.



All of these people share a common interest in helping their community."

What we do

The Commission is responsible for the conduct of parliamentary, local government and industrial elections, and referenda.

The Commission also conducts a wide range of elections and polls for community organisations, universities and private companies by agreement.

In conjunction with the management of electoral events, the Commission also: maintains the Western Australian electoral roll and provides a range of roll-related products; administers the registration of political parties and the financial disclosure requirements that govern parties, candidates and third parties; delivers student- and community-focused electoral education and awareness programs; provides advice to the Government and Parliament on electoral reform; and performs important legislative compliance and regulatory functions.

Who we are & what we do



Our purpose

The Commission's purpose is to provide Western Australians with an electoral experience that they understand, trust and can access easily and efficiently.

Who we are & what we do

2020–25 Strategic objectives

The strategic direction for the Commission is outlined in its 2020–2025 Strategic Plan.

This plan provides the framework for developing our business plan, setting our priorities, allocating resources and evaluating our performance. It ensures our activities deliver the following goals.



Goal 1

A modern electoral system that is:

- Secure from interference
- Able to adapt to customer needs
- Supported by modern legislation
- Based on high awareness and participation from the community

Goal 2

An organisation that is:

- Connected
- Professional
- Demonstrating a positive working environment
- Recognising and celebrating success

To support these objectives, the following strategies are being pursued.

Strategies to achieve Goal 1

1. A modern Electoral Act
2. A secure operating system and election event processes
3. Voting services that meet the needs of the community
4. An electoral system protected from interference
5. Easy access for all to enrol and vote
6. Support for voters, candidates, parties and third party campaigners navigating the digital age

Strategies to achieve Goal 2

1. Leadership development for our current and future leaders
2. Succession planning backed by a workforce plan
3. Internal collaboration and communications
4. Training that matches needs and keeps our team professional
5. Connection to the public sector and to our stakeholders

If we are doing it right in 2025 then the Commission will see:

1. A high awareness and participation from voters
2. A modern electoral act
3. Untarnished electoral outcomes
4. High satisfaction from voters and other stakeholders
5. Compliance with public sector accountability requirements
6. A positive working environment for the team

Structure & governance



The Electoral Commissioner

The Electoral Commissioner's functions are prescribed in section 5F of the Electoral Act 1907. The Commissioner and the Deputy Commissioner serve a fixed term in office and are appointed by the Governor. Robert Kennedy is the current Electoral Commissioner.

The Corporate Executive

The Commission's senior management team meets regularly to consider high level management issues and to assist the Electoral Commissioner in setting strategic direction for the agency. The executive consists of the Electoral Commissioner; Deputy Commissioner; Director of Enrolment and Regulation; Director of Business Services; Director of Information and Communications Technology; and Director of Election Operations.

Organisational structure

The Commission is comprised of the following core areas.

Executive Division

The Executive Division supports the Electoral Commissioner and the Deputy Commissioner to discharge their functions under the Electoral Act 1907. The division is responsible for all internal and external communications across the Commission, including social media and publications. The Division also develops and reviews internal policies, coordinates legislative reform and manages feedback and complaints received by the Commission. The Electoral Education Centre also forms part of the division and is responsible for educating students and members of the public about our systems of voting.



From left: Electoral Commissioner Robert Kennedy, Shani Wood, Sirviro Ripepi, Courtney Barron, Gary Meyers, Justin Harbord.

Election Operations Division

The Election Operation Division undertakes the planning, conducts and reviews all elections managed by the Commission. This includes State General Elections, by-elections and referenda, Local Government Ordinary Elections, extraordinary elections and polls, and a wide range of industrial, university, and private sector elections.

Enrolment and Regulation Division

This Division is responsible for three key areas of the organisation:

- **Enrolment** – maintaining an up-to-date and accurate enrolment information system to create electoral rolls and roll products in accordance with relevant legislation.
- **Funding, disclosure and registration** – co-ordinating registration of political parties, the disclosure requirements of electoral entities (including parties, candidates and other persons) and determining funding entitlements for electoral participants.

- **Mapping and research** – meeting the GIS information requirements of the Commission through maintenance of spatial systems and creation of map products.

Information and Communications Technology Division

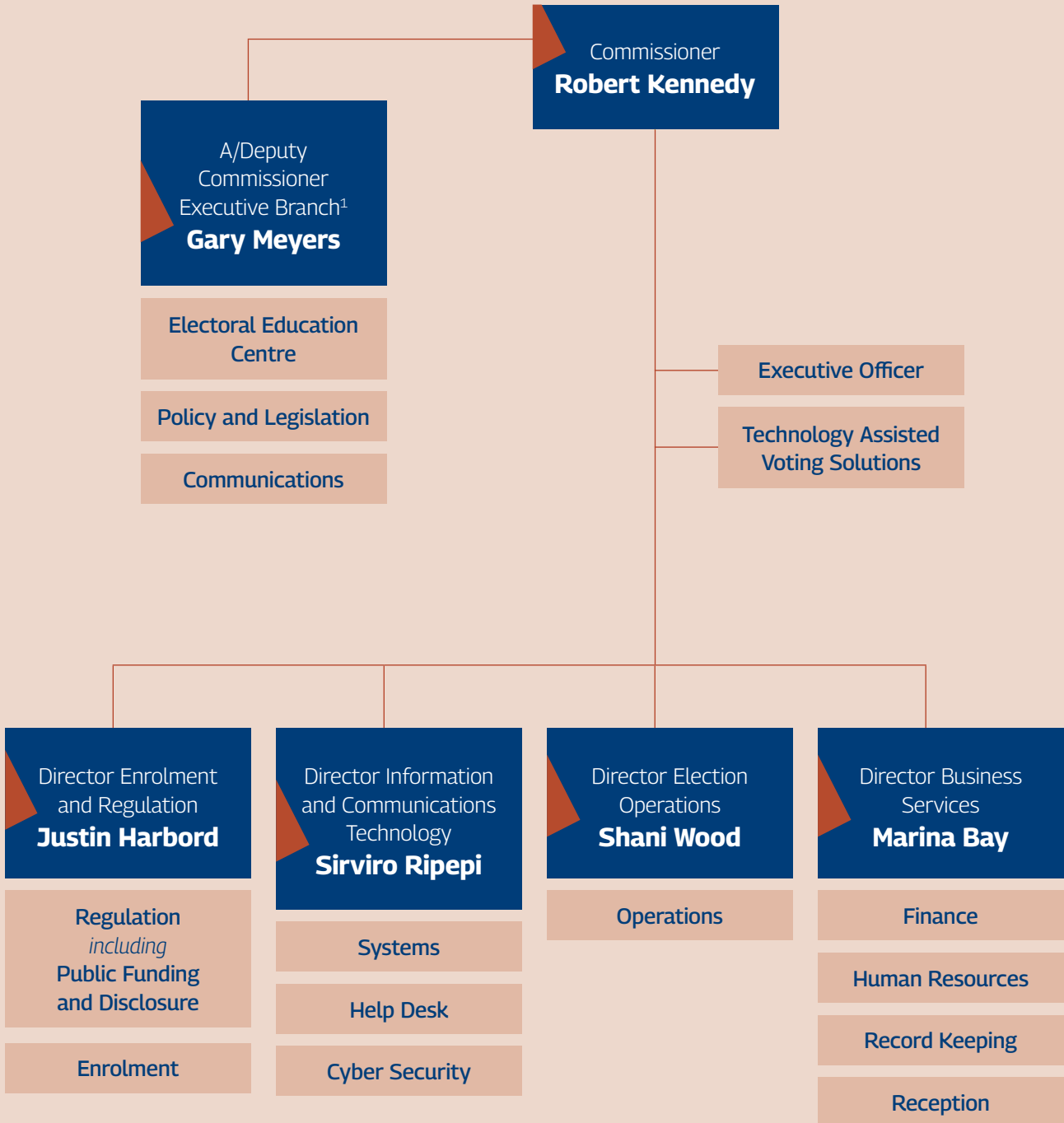
The Information and Communications Technology Division provides day to day technology-related support for all divisions within the Commission, including planning, maintaining and securing the desktop, server and communications infrastructure. It also plays a critical role in maintaining and upgrading the Commission's election systems as well as supporting third party products and services and providing information technology advice to the Commission.

Business Services Division

The Business Services Division is responsible for the Commission's financial management, human resources management, records management, facilities management, procurement and reception functions, that support the other divisions to deliver on the key objectives of the Commission.

Structure & governance

Organisational chart



¹ Courtney Barron is the Deputy Commissioner (currently on 12 months parental leave from May 2023).

² Gary Meyers is the substantive occupant.

Structure & governance

Committees (internal)

Internal Audit Committee

The Commission has a reciprocal arrangement with the Western Australian Industrial Relations Commission which provides an independent Chair and member for our internal audit committee. The Committee met three times this year and considered reports on procurement, payment authorisation arrangements, financial controls for accounts payables/receivables and ICT cyber security.

Risk Management Committee

The Commission's Risk Management Committee is comprised of the members of its Corporate Executive. The focus of its Corporate Executive Committee this year has been on updating the Commission's Risk Management framework policy while embedding risk management within its election event project planning processes and addressing internal and external audit findings.

Election Management Committee

During significant election events the Commission's Corporate Executive and augmented membership meets as the Election Management Committee (EMC). The reporting period was a busy one for the Committee which, as at 1 July 2022 was in operation for the September 2022 North West Central by-election; from June 2022 for the planning of the October 2023 Local Government Elections; from March 2023 for 2025 State General Election planning; and from June 2023 for the July 2023 Rockingham by-election.

Work Health and Safety Committee

The Work Health and Safety Committee meets regularly to discuss work health and safety related issues including:

- having a positive safety culture and strong safety management system that encourages and supports staff to apply relevant procedures and processes to protect themselves and others from harm;

- championing at senior leadership levels healthy and safe workplaces; and
- providing and promoting resources, support and training so all staff can carry out their work safely to ensure safety outcomes are achieved.

Disability Reference Panel

The Commission's Disability Reference Panel provides external and independent feedback and comment on a range of existing electoral services or planned initiatives in respect of electors with a disability and/or incapacity. This has included discussing the Commission's plans for technology assisted voting for electors with a disability and/or incapacity for the State General Election 2025.

The Commission also sought feedback from Disability Reference Panel members regarding experiences of people with disability and/or incapacity with technology adoption throughout the recent Covid-impacted period.

Committees & working groups (external)

Training and Support Working Group

The Training and Support Working Group was created by the three key stakeholders for local government ordinary elections: Western Australian Electoral Commission, Western Australian Local Government Association (WALGA) and Department of Local Government, Sport and Cultural Industries (DLGSC). The group first met in March 2023 and continues to meet fortnightly to collaborate on training, support and communications for the Local Government Elections in October 2023.

Local Government Reform Communications Working Group

Spurred by the recent reform of local government legislation, this working group was established to better coordinate communications and engagement activities for the 2023 Local Government Elections. The group meets fortnightly and includes representatives from Western Australian Electoral Commission, WALGA and DLGSC.

Structure & governance

Collaboration with interstate and federal electoral bodies

The Commission is a member of the Electoral Council of Australia and New Zealand (ECANZ). This group comprises Electoral Commissioners from Australian jurisdictions and New Zealand. They meet a minimum of four times per year to discuss common items of interest to all jurisdictions.

The Commission maintains the Western Australian electoral roll in partnership with the Australian Electoral Commission. Since 2016 the Joint Roll Partnership Agreement has been in place and in 2022-23 cost the Commission \$1.77m. The AEC receive and process new and amended enrolment claims before sending enrolment data through to the Commission's enrolment team. The Commission's education team also work where possible with the AEC community engagement resources to help stimulate new enrolments.

ECANZ reviewed its inter-jurisdictional collaboration forums during the period with the establishment of the Election Operations community of practice. The National Election Operations Community of Practice (NEO CoP) group formed in September 2022 and meets quarterly. The WA Electoral Commission Director Election Operations is the Deputy Chair. It has been established to promote best practice in election operations, identify and promote areas of collaboration and identify synergies applicable to election operations. Additionally, working groups have been formed with Election Operations subject matter experts attending. The Working Groups include Event Staffing, Interstate and Overseas Voting and Telephone Assisted Voting.

Two similar bodies were also established to promote exchange of information and ideas between chief finance officers in different jurisdictions and those electoral officials responsible for political finance funding and disclosure laws. These groups are proving to be an asset to the Commission in keeping track of developments around Australia and New Zealand and also for sharing practices and procedures that make the Commission's work more efficient.

Traineeship and internship programs

The Commission continues to collaborate with the McCusker Foundation to provide opportunities for university students to learn more about electoral practice and contribute to key areas of electoral research. The internship program also assists students in gaining an insight into what it is like to work in a professional environment while also undertaking valuable research for the Commission.

Three interns were hosted through the first half of 2023, one during Semester 1 and two more during the June/July winter break.

The research topics included:

- **Enrolment in a Digital Age** – seeking ideas about how better to engage young people at the time they become eligible to enrol.
- **Witnessing Provisions** – assessing whether they are fit for purpose given the high number of rejected votes due to incomplete witness statements on postal votes.
- **Voter Engagement** – supporting the development of the Commission's 2025 State Government Election Communications Strategy by providing effective and practical mitigation strategies the WAEC could implement to counter the potential impacts of electoral misinformation and disinformation on voter participation levels.

The Commission also continued participation in the Solid Futures Aboriginal traineeship program coordinated by the Public Sector Commission. This program supports young Aboriginal and Torres Strait Islanders to build their skills and start their professional career within government. The Commission's trainee, Caitlin Maciel, graduated from the program this financial year and is currently working full time within the Executive division as Engagement and Communications Officer.



Trainee graduated
Caitlin Maciel,
currently working as
Engagement and
Communications Officer.

Agency performance

Electoral Official

Summary of key results & achievements

Our key services

The Commission is responsible for the provision of services to the community in the following areas:

- maintaining the State electoral roll
- conducting State Parliamentary elections and referenda, local government elections and other statutory and non-statutory elections; and
- promoting community awareness of the electoral process.

What we set out to do

- Maintain an accurate and up to date State electoral roll and provide a variety of quality and timely roll products.
- Achieve a high level of satisfaction and trust in the competent and impartial conduct of all elections for which the Commission is responsible.
- Increase community awareness of and engagement in electoral processes through effective education and public information programs.

Agency performance

What we achieved

- ✓ Continued the effective management of ordinary local government, extraordinary local government, non-parliamentary, and State by-election election operations, plus State general election and local government general election planning.
- ✓ Conducted the 2022 North West Central by-election and put in place arrangements for the conduct of the 2023 Rockingham by-election.
- ✓ Conducted 18 extraordinary local government elections and one fresh election.
- ✓ Conducted 17 non-parliamentary elections, comprising six union elections; six non-statutory elections; and five extraneous elections.
- ✓ Undertook a total of 18 roll closes for extraordinary local government elections; and for the North West Central by-election.
- ✓ Undertook a total of 14 roll closes in response to local government requests.
- ✓ Provided voting services for State and Legislative Council elections in three interstate jurisdictions for the following election events:
 - 2022 South Australian by-election – District of Bragg
 - 2022 Tasmanian Legislative Council by-election – Division of Pembroke
 - 2023 Victorian State Election
 - 2023 Tasmania Legislative Council elections – Divisions of Launceston, Murchison and Rumney
- ✓ In early 2023, electoral enrolment exceeded 1.8 million electors for the first time, an increase of more than 3.75% over the previous year.
- ✓ Provided the Sheriff with accurate and timely jury lists for each of the 15 jury districts and provided roll products to Members of Parliament and various other eligible clients.
- ✓ Achieved 41,830 Electoral Education Centre interactions representing a 4.9% increase.
- ✓ 98.4% of participating WA teachers rated the effectiveness of our electoral education programs as extremely or very helpful
- ✓ Delivered electoral education and awareness training to 17,496 school students, trainee teachers and adult groups including CaLD communities.
- ✓ 24,334 Western Australian students participated in 107 school elections conducted by the EEC. 115 students accessed online electoral awareness sessions.
- ✓ Completed the legislated process for the continued registration of existing registered parties. Seven parties applied to continue their registration while the remaining twelve parties had their registration cancelled as per the legislative requirements.



Output & results

Election management

The reporting year began with the Commission preparing for the local government elections being held in October 2023. The Commission's Corporate Executive agreed that following the State General Election 2021 review the local government elections would be delivered under a more robust program management structure. A new Director Election Operations was appointed in July 2022 who transitioned the Election Operations team into the program structure.

A record year

The Commission conducted a record number of extraordinary local government elections between July 2022 and February 2023 – a total of 19 including a fresh election in the Shire of Serpentine Jarrahdale and a district mayoral election for the City of Wanneroo. The fresh election arose from an order by the Court of Disputed Returns due to the theft of postal voting packages during the ordinary elections in 2021. The Court noted that the election failure was due to no process conducted by the Commission.

Average elector participation in those extraordinary elections was 20%. The participation rate for postal elections was 21.8% and the participation rate for the two in-person extraordinary elections (City of Swan, Altone Ward and Shire of Serpentine Jarrahdale, North Ward) was 3.8%.

When the North-West Central by-election was announced in June 2022 it was agreed that the operations of counting, processing and results would take place in Carnarvon due to the distance of the district from Perth and to mitigate the risks with transport of ballot papers. Members of the Election Operations team and the ICT team relocated to Carnarvon to ensure a smooth operation. The Shire of Carnarvon was accommodating and assisted in providing the Commission with the Carnarvon Woolshed as the Processing Centre. The by-election was held on 17 September 2022 with

a turnout of 47.68%. As a trial, polling hours at the 12 remote communities in the district were increased by 26% but resulted in only a marginal increase of votes cast.

Local government reform

In February 2023 the Electoral Commission sent the 137 Western Australian local governments cost estimates for the WA Electoral Commission to conduct their ordinary election in October 2023. Concurrently, legislative reform and amendments to the Local Government Act were being undertaken by the Government with the assistance of the Department of Local Government, Sport and Cultural Industries.

This put some pressure on the Commission as legislative amendments affected processes for delivery of the election and the introduction of optional preferential voting meant the use of CountWA software was to become a component of the service provided to all of the Commission's customers. By late June 2023 the Commission had confirmed it would conduct 89% of all the 2023 ordinary local government elections. There had also been a 50% increase in the number of in-person elections compared to the 2021 local government ordinary elections.

A by-election was announced in June 2023 for the District of Rockingham. Polling day was set for Saturday 29 July 2023. The Election Operations team were able to effectively pivot to the delivery of the by-election using the election program management structure.

Agency performance

Extraordinary local government elections conducted in 2022-23

Local government	Election date	Vacancies	Reason for vacancy
Town of Cambridge (Coast Ward)	1 July 2022	1	Resignation
Shire of Mundaring (East Ward)	1 July 2022	1	Resignation
City of Cockburn (East Ward)	1 July 2022	1	Resignation
Shire of Exmouth	1 July 2022	1	Resignation
Shire of Bridgetown-Greenbush	5 August 2022	2	Resignation
City of Wanneroo (Mayor)	2 September 2022	1	Elected to Federal Parliament
City of Nedlands (Hollywood Ward)	16 September 2022	1	Resignation
City of Stirling (Balga Ward)	25 November 2022	1	Resignation
City of Swan (Altone Ward)	3 December 2022	1	Resignation
City of Canning (Beeliar Ward)	9 December 2022	1	Resignation
City of Wanneroo (North-East Ward)	14 December 2022	1	Elected to Mayor
City of Albany (West Ward)	16 December 2022	1	Death
Town of Cottesloe (South Ward)	15 Feb 2023	1	Resignation
City of South Perth (Como Ward)	3 March 2023		Resignation
Shire of Northam (West Ward)	16 March 2023	1	Resignation
Elected unopposed			
Shire of Lake Grace	19 August 2022	1	Resignation
Shire of Brookton	14 October 2022	1	Resignation
Shire of Cocos (Keeling) Islands	15 February 2023	2	Resignation
Fresh election			
Shire of Serpentine-Jarrahdale (North Ward)	22 October 2022	2	Order by Court of Disputed Returns

Agency performance

Early voting service provided for other jurisdictions

The Commission provided voting services for State and Legislative Council elections across the year in three interstate jurisdictions for the following election events.

- 2022 South Australian by-election – District of Bragg
- 2022 Tasmanian Legislative Council by-election – division of Pembroke
- 2023 Victorian State Election
- 2023 Tasmania Legislative Council elections – Divisions of Launceston, Murchison and Rumney

Non-parliamentary elections conducted

The Commission conducted a number of non-parliamentary elections during the 2022-23 period. A total of 17 elections were conducted for clients in various sectors including unions, universities and private organisations.

Non-parliamentary elections conducted 2022-23

Organisation	Election Date
Fire and Emergency Services Superannuation Fund	12 August 2022
Public Transport Authority	27 July 2022
Edith Cowan University	15 September 2022
University of Western Australia Student Guild	23 September 2022
Independent Education Union of Western Australia (Union of Employees)	31 August 2022
National Trust of Australia (WA)	14 September 2022
The Australian Nursing Federation, Industrial Union of Workers Perth	17 October 2022
Health Services Union of Western Australia (Union of Workers)	21 October 2022
Yugunga-Nya Native Title Aboriginal Corporation	23 November 2022
City of Stirling	29 November 2022
The Master Plumbers and Gasfitters Association of Western Australia (Union of Employers)	09 November 2022
The Master Painters, Decorators and Signwriters' Association of Western Australia (Union of Employers)	16 November 2022
CBH Group	13 February 2023
MyLeave	03 March 2023
University of Western Australia Academic Staff Association	20 March 2023
Public Transport Authority	12 May 2023
WA Police Appeal Board	16 June 2023

Agency performance

Electoral roll management

Western Australia continues to operate its own electoral roll maintenance system, with data received from the Australian Electoral Commission (AEC) as part of a joint arrangement. This arrangement means that electors need only supply their details once to be updated for State, local government and Federal elections. A small team of dedicated staff ensure elector details are kept up-to-date and the integrity of roll information maintained.

Output 2

Enrolment dichotomy

The North West Central by-election represented an interesting dichotomy being the largest district in geographical size but having the smallest enrolment. A total of 11,039 electors were eligible to vote in that election.

Following the by-election, the team sent out notices to just over 4,000 electors seeking a reason for not voting. That process continued for over three months as electors provided a valid and sufficient reason, paid the penalty or ultimately had the matter referred to the Fines Enforcement Registry (FER) for further follow-up.

North West Central by-election 2022 Non-voter outcomes as at March 28 2023

Valid and sufficient reason	2611
Paid the penalty	1620
Referred to FER	1504
Elected to go to court	1
Total	5736



Ward changes

With a number of changes to the *Local Government Act 1995* in early 2023 leading to structural changes at many councils, there were a number of resulting changes to ward boundaries. The final changes were gazetted on 30 June 2023, with roll updates to occur in time for the 2023 Local Government Elections. With support from Landgate, these updates will be applied using the Commission's Geographic Information System (GIS) to ensure accurate allocation of electors in relation to the new boundaries.

The Enrolment team produced a further 18 rolls throughout the year for use by local governments to fill extraordinary vacancies. Rolls are required to be produced whether or not the council is a Commission customer for the running of the election.

Agency performance

Electoral awareness & engagement

Output 3

The Commission's Electoral Education Centre is responsible for delivering civics education to the Western Australian community in conjunction with our 'democracy precinct' partners, Parliament House and the Constitutional Centre of Western Australia.

In 2022-23 the Centre resumed normal operations in the wake of previous shutdowns due to COVID-19. Throughout this period, staff from the EEC provided electoral education through face to face presentations or elections to 41,830 individuals. This represented an increase of 4.9% on the previous financial year.



Feedback from teachers continues to be overwhelmingly positive. Of the 378 respondents who provided feedback, 372 rated the effectiveness of the Electoral Education Centre's programs as extremely or very effective.

The Centre's staff co-ordinated 107 school council elections which provided a real-life experience for students to actively choose representatives within their school community by way of voting. The votes are counted using our CountWA software and a detailed report is emailed to the school with the results. The total number of students participating in elections for the last financial year was 24,334.

Regional engagement

We continued to deliver several online face-to-face presentations via Teams to remote and regional schools. This fully immersive, interactive presentation is designed to answer the why, who and how of our electoral process. Students participate in a mock election with the assistance of the teacher, with all necessary material emailed to the teacher in advance. Worksheets are provided to encourage the students to be active listeners throughout the presentation, while post-presentation resources are made available to consolidate student learning. This service was provided to just over 100 students in the last financial year.

Achieved
41,830
 WAEC Electoral
 Education Centre
 (EEC) interactions
4.9% ↑
 on the previous year

Agency performance



By engaging with teachers before placement, it enables us to embed electoral education as part of their civics education teaching."

With a designated presenter based in Bunbury, we were able to continue our delivery of service to schools within the Margaret River, Dunsborough and Busselton localities. We have a long-standing relationship with many of these schools and return each year to deliver programs. We had a slow start to this at the beginning of the year with the constant threat of Covid-19, yet we were still able to have face to face contact with over 800 students across ten different schools.

In the first week of May, EEC staff travelled to Geraldton to participate in a regional outreach program at the invitation of the Parliament House education team. We were in Geraldton for five days and conducted 16 programs in nine primary schools (both State and private) to over 600 students. They were extremely well received with requests from teachers to make this an annual event. We were able to host a joint professional development session for secondary teachers where we discussed how we could better assist them in their teaching and offer resources that were transferrable to the classroom. This was attended by nine teachers.

With the ongoing assistance of our audio-visual producers, we have been able to reproduce an upgraded version of the video used at the Centre that sits on the Vimeo platform, to be used as an additional resource for remote and regional schools. Our digitalised loan kit provides access to an informative and entertaining 15-minute video based on the audio-visual content students watch as part of their excursion to the EEC. In addition, a PowerPoint presentation will be provided along with teacher notes and templates that will allow a presenter to conduct a comprehensive lesson on the electoral process which includes running a mock election with students.

Migrant outreach

The Electoral Education Centre has continued its successful association with Adult Migrant English Program (AMEP) run through the South Metropolitan TAFE. Presenters delivered programs at the Armadale, Thornlie, Murdoch and Carlisle campuses to over 100 potential new Australians. Further bookings have been made for early in the next financial year, with the EEC's association confirmed for 2024. The EEC continues to provide support to Cyril Jackson Senior Campus and North Lake Senior campus, both of which host Intensive Language Centres, delivering electoral education, as these students navigate their way through the Civics and Citizenship component of their studies.

Teacher training

Professional development sessions for pre-service teachers continue to be provided by introducing them to the three-way rotation – a program run in conjunction with Parliament House, the Constitutional Centre and the Electoral Education Centre. This provided an opportunity for the teachers to experience a 45-minute session with each agency where we were able to showcase the programs on offer and demonstrate the ease of movement between each of the venues. This replicates what their students will experience on excursion and provides essential information to assist in their excursion planning.

Edith Cowan University, Notre Dame University and the University of Western Australia continue to make use of this service. By engaging with teachers before placement, it enables us to embed electoral education as part of their civics education teaching. There were seven sessions conducted during the last financial year to almost 100 pre-service teachers.

Key results area 1

Agency performance

Our clients

Specialist elector services

Who are our clients?

All Western Australians eligible to vote in State or local government elections are clients of the Commission. Our services take us beyond this cohort however, as we reach out to students through our awareness and curriculum activities at the Electoral Education Centre and our outreach visits to schools. These services are described further below.

The education staff also work with community groups throughout the State to reach multicultural and Aboriginal electors. Given the majority of local government elections conducted by the Commission are postal elections there is a reduced demand for specialist elector services however, the Commission maintains access to translator services for electors who require assistance with instructions on how to vote. Materials are also available for distribution via community groups and local governments themselves.

The Department of Local Government, Sporting and Cultural Industries has responsibility for the promotional advertising campaign associated with the local government ordinary elections. Surveys are undertaken of local government clients who engage the Commission to conduct their elections with generally positive results received.

Electoral education interactions

The Commission's Electoral Education Centre located in the 'democracy precinct' in West Perth is responsible for delivering civics education to the Western Australian community in conjunction with precinct partners Parliament House and the Constitutional Centre of Western Australia.

Clients include primary and secondary school students and their teachers within the metropolitan and regional areas, students of the Adult Migrant English Program run through the South Metropolitan TAFE, where EEC presenters deliver programs on campus to potential new Australians, students of English as an additional language; Education Support students and pre-service teachers through professional development seminars delivered in conjunction with Parliament House and the Constitutional Centre of Western Australia. During the reporting year, the EEC delivered electoral education and awareness to some 41,830 clients.



Agency performance

Services to parties & political candidates

Funding and disclosure

Amendments to the Electoral Act in 2021 required all existing registered political parties to apply for continued registration if they wished to remain on the register. This essentially required each political party to satisfy the eligibility requirements as if they were seeking registration for the first time. The process took place over the past year for the 19 parties affected, with the following actions occurring:

- seven political parties applied for continued registration
- one political party applied for voluntary deregistration
- eleven political parties did not seek continued registration and were deregistered, pursuant to the amendments.

The above amendments also required that each registered political party provide an annual return confirming that they continue to meet the eligibility requirements for registration. All seven parties lodged compliant returns during the disclosure period.

A further amendment provided that parties seeking registration must lodge an application not less than 12 months prior to a general election to be able to contest as a registered party. That means that all deregistered parties and any others seeking registration will need to apply by early 2024 to be eligible to contest the 2025 State general election with the party name listed next to a candidate on the ballot paper.

Roll products

While the focus is on supplying rolls for electoral events, the Commission is also required, by law, to provide particular individuals and organisations, such as members of parliament or political parties, with electoral roll details. The Electoral Commissioner is also authorised to provide enrolment information to other entities where the public interest in providing the information is determined to outweigh privacy concerns around the release of the data. No such requests were received in 2022-23. Enrolment information must only be used for the purposes for which it was requested and supplied, with penalties applying for misuse.

“

The Commission's Electoral Education Centre delivers civics education to the Western Australian community.”

Key results area 2

Agency performance

Our people

Commission workforce

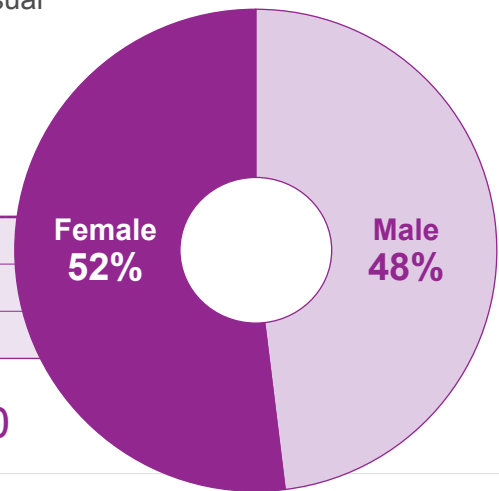
Staff profile

The Commission had a workforce of 49 staff as at 30 June 2023. However, due to the specific temporary labour requirements for election events, the Commission engages additional casual staff during the year to support the delivery of elections.

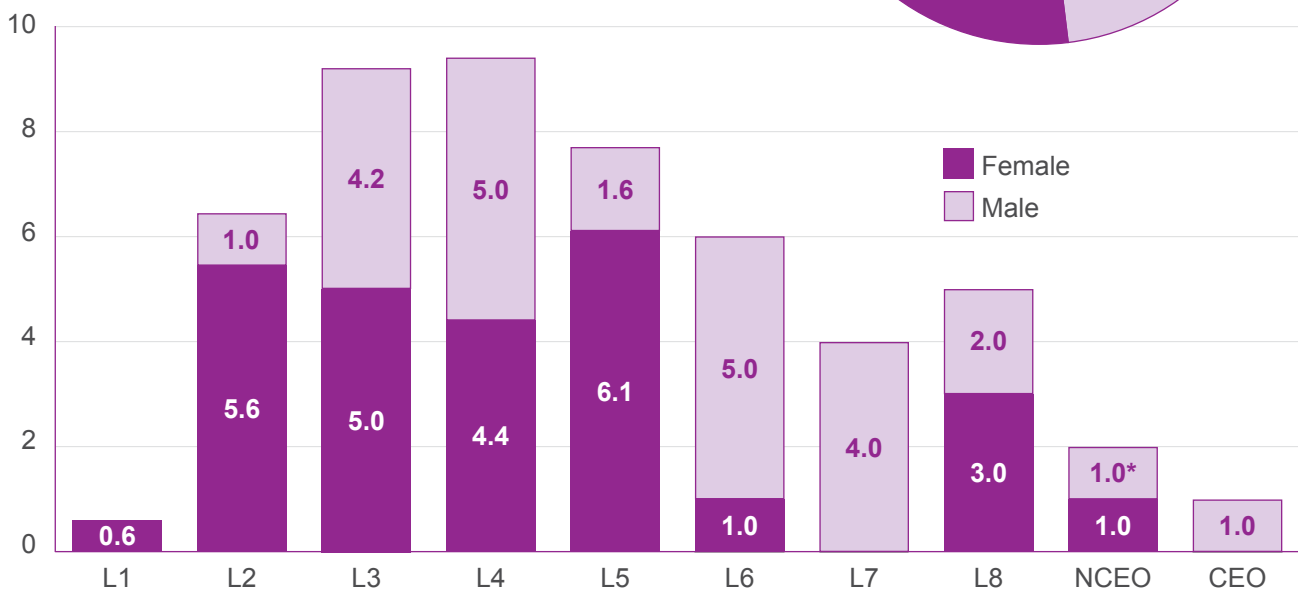
Staff employed by the Commission (casual, contract and permanent) at 30 June 2023

Employed staff (by gender)

Female	26.7
Male	24.8
Total Staff	51.5 FTE



Staff at 30 June 2023 (by classification and gender)



*includes Deputy Commissioner on Maternity leave.

Casual staff engaged during the year for election events

Additional casual staff 1 July 2022 – 30 June 2023	Female	Male	Total
State by-election officials	48	24	72
Local government extraordinary election officials	37	17	54
Non-parliamentary election officials	22	7	29



“

Our objective is to be professional, innovative, cost-effective and efficient in all projects and programs, applying best practice to all we do.”

Key results area 3

Agency performance

Our organisation

In managing the Commission our objective is to be professional, innovative, cost-effective and efficient in all projects and programs, applying best practice to all we do. Strategies in place to achieve this include maintaining the highest of standards in corporate governance; continuously improving our systems, methodologies and processes; valuing ideas and knowledge sharing; and aligning tasks with Commission objectives.

The Commission's reputation as an organisation that delivers accurate, timely and cost effective election outcomes is very much dependent on the thoroughness of our planning, the quality and training of our staff, the efficacy of our systems and processes, and the application of the highest standards of impartiality, fairness and probity. Our managerial and decision making practices are reflective of these organisational considerations. Best practice in corporate governance is a key objective of the Commission's Corporate Executive and entails the consideration and approval of the Commission policies, setting strategic direction and resource allocation, as well as monitoring Commission performance progress against targets and resource use.

In the reporting year work continued on a review of our records management system with an expected implementation date by the end of 2023. The imminent physical relocation of the Commission has afforded an opportunity to look at records storage and further digitisation of internal work practices, something the Commission has not achieved consistently in the past. The complaints system review started in 2022 was completed this year with new policies rolled out in time for the local government ordinary elections, including a web-based feedback form. The form is designed to eventually eliminate several independent public email addresses operated by the Commission by which the community contact us. That work will be completed in 2023-24.

The Commission renegotiated arrangements with its payroll service provider to address potential business continuity risks and improve the level of service delivery to Commission staff.

Extensive work was completed and more continues to improve the Commission's cyber security position with the dedication of the Director ICT Sirviro Ripepi deserving special mention. With a passion for organisational ICT security and diligence in monitoring our online cyber security operations centre, Sirviro has made an invaluable contribution to the Commission.

Key governance principles

The Commission's overall approach to governance adopts the following key principles:

- Adherence to corporate and public sector codes of conduct
- Statutory compliance with applicable legislation and regulation
- Ensuring effective internal checks and controls and the implementation of recommendations from internal and external auditors
- Continual monitoring and review of risk management strategies
- Regular monitoring of financial and operational performance
- Clear links between operational plans and the Strategic Plan
- Open and transparent communication, knowledge sharing and mentoring
- Succession planning.

Agency performance

Risk management

The Commission's Internal Audit Committee met three times during the 2022-2023. The Committee considered reports on procurement, payment authorisation arrangements, financial controls for accounts payables/receivables and ICT cyber security. The Committee also endorsed a new Internal Audit Committee charter and terms of reference.

The Commission's Risk Management Committee updated its risk management framework policy, and the Commission is now embedding risk as part of its events planning processes for state, local government and non-parliamentary elections.

The updated risk management framework policy has been provided to all staff and is available on the Commission's intranet. It provides an overview on the Commission's approach to risk management and reinforces the Commission's values in which risk should be assessed with our reputation for impartiality and quality service as paramount. This policy outlines the context within which risk management will be conducted and provides the framework for the Risk Management Committee and the role of all staff in managing risks to the Commission.

Financial management

The Commission has an annual operational budget of approximately \$9 million, supplemented by approximately \$26 million for State government elections. For 2022-23, the Commission incurred total costs of approximately \$12 million, which included costs for the North West Central by-election, plus costs for a number of local government extra-ordinary elections, and preparation costs for the Rockingham by-election and the upcoming local government elections.

Planning has already started for the 2025 State general election, and it is anticipated the growth in popularity of early voting and improved elector and staff services will require the existing budget allocation to be reviewed.

Information & communications technology

The Information Communications and Technology (ICT) division focused on projects that secure and defend the ICT environment from new and emerging threats and additionally the modernisation of all systems. For medium scale election events the team prepared up to 260 laptops within a few weeks and ensured intuitive operability with secure applications without compromising integrity, speed and reliability. For the year ahead the ICT division will continue to focus on simplifying and enhancing all systems and implement technologies that are fit for purpose.

Complaints management

Complaints and feedback are managed by the Executive division. Complaints and feedback are triaged according to their urgency and sensitivity, and timelines for response assigned accordingly. For all complaints received, the Electoral Commission takes an educative approach and in the first instance will work with parties collaboratively to resolve issues.

During the North West Central by-election, the Commission received seven complaints stemming from concerns by a party or candidate about the activities of opposing candidates during the election. All complaints were able to be resolved informally, mainly by explanation.

Disclosure & legal compliance

Scrutineer

Compliance with relevant legislation

The Commission complied with the following legislation in the performance of its function.

Administrative

- *Criminal Code*
- *Disability Discrimination Act 1992 (Cth)*
- *Disability Services Act 1993*
- *Equal Opportunity Act 1984*
- *Electronic Transactions Act 2011*
- *Evidence Act 1906*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Parliamentary Commissioner Act 1971*
- *Procurement Act 2020*
- *Public and Bank Holidays Act 1972*
- *Public Sector Management Act 1994*
- *Public Interest Disclosure Act 2003*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Superannuation Act 2000*
- *State Superannuation (Transitional and Consequential Provisions) Act 2000*
- *Work Health and Safety Act 2020*
- *Workers' Compensation and Injury Management Act 1981*

Operational

- *Constitution Act 1889*
- *Constitution Acts Amendments Act 1899*
- *Election of Senators Act 1903*
- *Electoral Act 1907*
- *Electoral (Political Finance) Regulations 1996*
- *Electoral Regulations 1996*
- *Fines, Penalties and Infringement Notices Enforcement Act 1994*
- *Guardianship and Administration Act 1990*
- *Industrial Arbitration (Unions Elections) Regulations 1980*
- *Juries Act 1957*
- *Local Government Act 1995*
- *Local Government (Elections) Regulations 1997*
- *Local Government (Administration) Regulations 1996*
- *Referendums Act 1983*
- *Referendums Regulations 1984*
- *Working with Children (Criminal Record Checking) Act 2004*

Disclosure & legal compliance

Compliance with public sector standards & ethical codes

Section 31 (1) of the *Public Sector Management Act 1994*.

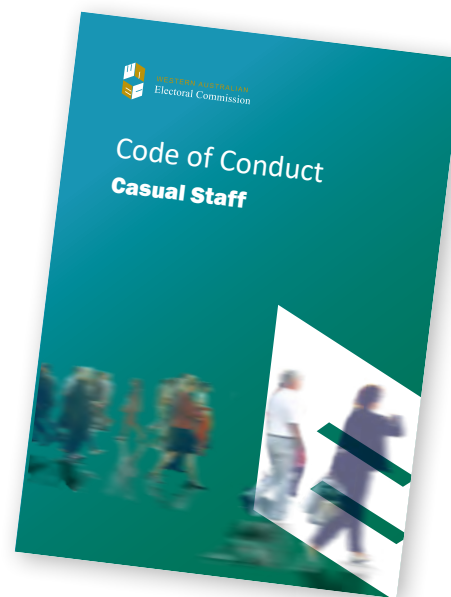
The Commission has a well-deserved reputation for delivering trusted, impartial and professional electoral services to the people of Western Australia.

The Commission complies with and supports public sector standards and ethical codes. Commission staff are expected to adhere to the *Public Sector Commissioner's Instruction 7 – Code of Ethics*, which outlines the core values of personal integrity, accountability and maintaining respectful relationships. These values align with the Commission's own identified core values to be impartial, professional, respectful, innovative, and collaborative.

These values and standards are reinforced in Commission policies and practices, particularly in the *Code of Conduct*.

Public Sector Commissioner's Instruction 8 – Code of Conduct and Ethics Training underpins the Commission's *Code of Conduct*. The *Code of Conduct* forms part of the staff on-boarding process for permanent and casual staff. It provides staff with access to clear and reliable information on how to operate, gives effect to legislative provisions and public sector standards and offers practical guidance on a range of ethical issues. Commission employees are expected to comply with the requirements of the Commission's *Code of Conduct*, uphold its values and report any suspected breaches.

The Commission's *Code of Conduct* was reviewed in the reporting year and strengthened, particularly in the areas of political neutrality, management and declaration of gifts, benefits and hospitality and conflict of interest. Policies and procedures in these areas were also reviewed, updated and communicated to all staff with a particular focus on staff reporting and the development of appropriate reference materials.



The Commission supports the new *Commissioner's Instruction 40: Ethical Foundations* which will replace the previous Commissioner's Instructions in the coming year. The Commission will continue to monitor its *Code of Conduct* and ensure the new core values of integrity, impartiality, respect for others and accountability are incorporated into its *Code of Conduct* and the development of the accompanying Integrity Framework.

Online training modules available to staff cover a range of conduct related topics including:

- workplace health and safety
- cyber and information security compliance
- bullying/harassment/ sexual harassment awareness;
- equity and diversity;
- internal governance;
- Aboriginal and Torres Strait Islander cultural awareness training.

The Commission is committed to providing a highly professional and quality service to the public and treating all stakeholders with the utmost courtesy. Staff are expected to act with integrity at all times and be scrupulous in the use of official information, equipment and facilities.

There were no reportable breach of standard claims or breaches of the *Code of Ethics* or *Code of Conduct* in the reporting year.

Disclosure & legal compliance

Section 175ZE Electoral Act 1907

This year included costs of delivering postal voting packages associated with local government extra-ordinary elections, advertising costs for the North West Central and Rockingham by-elections, and advertising costs for the Electoral Boundaries redistribution.

Total expenditure was \$0.61 million.

Details are as follows:

Total expenditure 2022-2023

Category	Amount \$000	Organisation	Amount \$000
Advertising agencies	27	The Brand	27
Polling organisations	-		-
Market research organisations			
Direct mail organisations	396	Australia Post	311
		T&C Couriers	1
		Toll Transport	68
		Quickmail	12
		Star Track Express	4
Media advertising organisations	184	West Australian Newspapers	3
		Initiative Media Australia	119
		Carat	62



Disclosure & legal compliance

Record keeping plan

The Commission maintains an approved Record Keeping Plan in accordance with section 19 of the State Records Act 2000. The Commission's plan ensures records are created, maintained and disposed of in accordance with standards set by the State Records Commission of Western Australia. The Commission's staff induction program provides new employees with records management training, outlining their record keeping obligations. Records are available in hardcopy and electronically through the Commission's intranet and document management system.

The Commission's Plan has recently been reviewed, updated and submitted to the State Records Commission as required every five years under the State Records Act 2000.

Credit cards – authorised use

Officers of the agency hold corporate credit cards where their functions warrant usage of this facility. Despite each cardholder being reminded of their obligations annually under the agency's credit card policy, two employees inadvertently used the corporate credit in lieu of their private credit card. The matter was not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amount, and, that the nature of the expenditure was immaterial and characteristic of an honest mistake.

		2023 \$
Number of instances Western Australian Government purchasing cards have been used for personal purposes	2	
Aggregate amount of personal use expenditure for the reporting period		43
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)		43

Candidate deposits trust statement

No changes were made to the statement in 2022-2023.



The Commission is committed to providing a highly professional and quality service to the public and treating all stakeholders with the utmost courtesy."

Disclosure & legal compliance

Work health & safety

Western Australia's Work Health and Safety Act 2020 was implemented in March 2022, replacing the Occupational Safety and Health Act 1984 and other related Acts that contained occupational health and safety provisions.

The Commission and its leadership team is committed to the following aims of the new legislation, namely to:

- protect the health and safety of workers and other people by eliminating or minimising risks arising from work or workplaces;
- ensure fair and effective representation, consultation and cooperation to address and resolve health and safety issues in the workplace;
- promote information, education and training on work health and safety;
- provide effective compliance and enforcement measures; and
- deliver continuous improvement and progressively higher standards of work health and safety.

The Commission has a Health and Safety Committee which meets regularly to discuss work health and safety related issues including:

- having a positive safety culture and strong safety management system that encourages and supports staff to apply relevant procedures and processes to protect themselves and others from harm;
- championing at senior leadership levels healthy and safe workplaces; and
- providing and promoting resources, support and training so all staff can carry out their work safely and achieve safety outcomes.

The Commission has also provided access to the following preventative health benefits to employees across the year:

- Employee Assistance Program
- COVID-19 protective initiatives
- Eyesight screening
- First Aid training
- Flu vaccinations
- Ergonomic furniture assessments.

Work health & safety statistics

Period	Fatalities	Lost Time Injury Or Disease	Severe Claims	Lost Time Injury Severity Rate
01/07/2017 to 30/06/2018	0	0	0	0
01/07/2018 to 30/06/2019	0	0	0	0
01/07/2019 to 30/06/2020	0	0	0	0
01/07/2020 to 30/06/2021	0	0	0	0
01/07/2021 to 30/06/2022	0	0	0	0
01/07/2022 to 30/06/2023	0	0	0	0

Disclosure & legal compliance

Injury management

The Commission complies with the Injury Management requirements of the Workers' Compensation and Injury Management Act 1981. The Commission has adopted injury management practices which comply with the Workers' Compensation Code of Practice (Injury Management) 2005. Injury management procedures are regularly reviewed to ensure the Commission adheres to best practice principles.

Disability Access & Inclusion Plan outcomes

The *Disability Services Act 1993* requires public sector organisations to have a *Disability Access and Inclusion Plan (DAIP)*. The Commission's DAIP covers the period 2021-2025 and provides a framework for identifying and promoting strategies that enhance access, inclusion and participation for people with a disability, carers and advocacy groups with the electoral process.

Our DAIP is available on our website and in alternative formats on request. During the reporting year the Commission continued to ensure its services, information and facilities were inclusive and accessible through progressing strategies within the DAIP across the seven key outcome areas.

Highlights include:

- The Commission can provide a technology assisted voting option through an electronic device for eligible electors. An eligible elector includes a person who is unable to vote without assistance because of insufficient literacy skills, is sight impaired or otherwise incapacitated. At the North West Central by-election, the Commission provided telephone assisted voting which enabled eligible electors to cast their vote over the telephone in a secure environment.

- Direct messages were sent to electors during the North West Central by-election via email and SMS. This meant that electors were not reliant on being able to view, engage or hear, other more public media communications. In these communications the Commission provided further links and reminders.
- The Commission's Electoral Education Centre provides education services and awareness programs through in person interactions with all members of the community, including support students, senior citizens, and community groups. Programs have been developed to be more visual, making it easier for people with varying degrees of disability to be engaged.





- In 2019, the Commission established a Disability Reference Panel (DRP) comprising Commission staff and representatives from a diverse range of disability groups. The panel provides input and feedback on a range of matters including electoral services and planned initiatives related to election events. This group meets as required, last meeting in January 2023 where they offered feedback on Commission elections planning, technology assisted voting and other matters. The role of the DRP will be reviewed in the coming year as the Commission will be fine tuning its planning and assessing electronic assisted voting options for the 2025 State General Election.
- Specific enrolment on the electoral roll options are available to people with disability, including becoming a general early voter and having enrolment forms signed on their behalf where necessary.
- Any buildings the Commission leases for events are assessed for accessibility and then advertised accordingly.
- The Commission has reviewed its complaints processes, policies and documentation. The Commission can assist any person wishing to make a complaint.
- The Commission's website continues to meet accessibility guidelines and hosts content specifically relevant to people with a disability. It is in a readable format and there is a range of easy to access materials available related to elector assistance including technology assisted voting guides and information for carers. Informative videos about accessible voting including telephone voting and voting for the hearing impaired is available.
- The Commission continues to offer a variety of accessible guides, physical aids and support at physical polling places which ensures that people with a disability will be able to access Commission services and importantly have the same opportunities as other people to vote.

Disclosure & legal compliance

Multicultural Plan

The Commission remains committed to creating an electoral environment that values and respects the diversity of our communities. As we move forward, we will continue to refine and expand our initiatives to ensure equitable and accessible electoral processes for all Western Australians. Our Multicultural Plan has incorporated strategies across the following three key policy areas in the past year:

Harmonious and inclusive communities

We have actively engaged with multicultural communities through outreach programs, community forums and consultations. These initiatives have provided a platform for individuals to seek information and actively participate in shaping electoral processes.

The Electoral Education Centre continued to deliver programs to people from CaLD backgrounds as part of the Adult Migrant English Program through South Metropolitan TAFE. Presentations were made to over 100 potential new Australians in the past year and our association will continue in 2024. The Education Centre has also continued to deliver classes to schools on Christmas Island, CaLD groups in the Edmund Rice Centre and students with English as an additional language. In addition to enhancing the Commission's visibility among individuals from CaLD backgrounds, these classes foster community engagement and encourage insightful conversations that result in a deeper comprehension of electoral processes.

Culturally responsive policies, programs and services

Recognising the diverse array of languages spoken in WA, we have maintained our focus on enhancing our language support services. To promote inclusivity in the electoral process, we have developed multilingual election materials containing relevant election event information and voting instructions. By making these resources accessible in the languages spoken by various population groups, we aim to eliminate any language barriers that might impede individuals from engaging fully in the democratic proceedings.

Information about the North West Central by-election included audio communications in Nganyjarra, Martu Wangka and Kriol Aboriginal languages to better serve local electors.

Economic, social, cultural, civic and political participation

We firmly believe in promoting and facilitating the active participation of multicultural communities in the electoral process. Our efforts in this regard include several strategies to boost CaLD representation at the Commission.

We have embraced an extensive and inclusive approach to advertising employment opportunities in order to reach a broad audience and attract applicants from diverse backgrounds. We continue to include an equality and diversity statement in our advertisements which actively encourage applicants from diverse backgrounds to be able to confidently apply for positions in the Commission. These proactive measures not only introduce the Commission to a vast spectrum of the community but also foster an inclusive atmosphere, significantly enhancing the likelihood of recruiting and retaining individuals from CaLD backgrounds.

Disclosure & legal compliance

Governance & financial disclosures

Ministerial directives

No Ministerial directives were received during the financial year.

Freedom of Information

The Commission received one Freedom of Information (FOI) application during 2022–2023.

Freedom of Information (FOI) applications during 2022–2023	
Full access to documents granted	0
Edited access to documents granted	1
Internal reviews undertaken	1
External reviews undertaken	1

Contracts with senior officers

At the date of reporting, other than normal contracts of employment of service, no senior officers, or firms of which senior officers are members, or entities in which senior officers have substantial interest, had any interests in existing or proposed contracts with the Commission and senior officers.

Pricing policies of services provided

The Commission charges for its conduct of local government and private elections on a full cost recovery basis. Fees and charges are determined in accordance with the 'Costing and Pricing Government Services' guidelines published by the Department of Treasury.

Disclosure & legal compliance

Board & committee remuneration

Disability Reference Panel

Position Title (Member/Chair)	Member name	Type of remuneration	Period of membership	Term of Appointment/Tenure	Base salary/Sitting Fees	Gross/actual remuneration for the financial year
Chair	Robert Kennedy – Electoral Commissioner	WAEC Staff	10/1/2023 – 30/6/2023	N/A	\$0	\$0
Executive Officer	Lincoln Campbell – Senior Project Officer	WAEC Staff	10/1/2023 – 30/6/2023	N/A	\$0	\$0
Member	Erika Webb	Sitting fees	10/1/2023 – 30/6/2023	Periodic/on demand	\$135	\$135
Member	Ness Vljakovic	Sitting fees	10/1/2023 – 30/6/2023	Periodic/on demand	\$135	\$135
Member	Christine Allen	N/A	10/1/2023 – 30/6/2023	Periodic/on demand	\$0	\$0
Member	Mary Butterworth	N/A	10/1/2023 – 30/6/2023	Periodic/on demand	\$0	\$0
Member	Eugene Glazman	N/A	10/1/2023 – 30/6/2023	Periodic/on demand	\$0	\$0
Member	Andrea Surman	N/A	10/1/2023 – 30/6/2023	Periodic/on demand	\$0	\$0
Member	David Vosnacos	N/A	10/1/2023 – 30/6/2023	Periodic/on demand	\$0	\$0

Key performance indicators

Certification of key performance indicators

Audited key performance indicators for the year ended 30 June 2023

Audited key performance indicators

Certification of key performance indicator

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Commission's performance, and fairly represent the performance of the Commission for the financial year ended 30 June 2023.



Robert Kennedy
Electoral Commissioner
4 September 2023

Key performance indicators

Government goal

Sustainable Finances:

Responsible financial management and better service delivery.

Desired outcome

Western Australian electors participate in independent and impartial elections or referenda conducted by the Commission as part of democratic processes.

Service

Provision of independent, impartial and efficient electoral services to electors of Parliament and other electoral clients.

Detailed information in support of key performance indicators

Key Effectiveness Indicators	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2022-23 Target	Variation
The number of relevant breaches of "Declaration by Officer" (Form 1) upheld by a Court of Disputed Returns ^(a)	Nil	Nil	Nil	Nil	Nil	Nil
Percentage eligible electors on the State Electoral Roll ^(b)	96.3%	96.4%	94.6%	95.1%	95.4%	-0.30%
Percentage of enrolled electors voting in State Elections (or by-elections) or referenda^(c)						
- State General Election	n/a	85.5%	n/a	n/a		
- By-election	n/a	n/a	n/a	47.7%		
- Referenda	n/a	n/a	n/a	n/a		
Average percentage of enrolled Electors voting in Local Government Ordinary (or/ and Extraordinary) Elections conducted by the Commission ^(d)	28.9%	34.2%	30.0%	20.0%	29.7%	-9.7%

(a) The number of relevant breaches of "Declaration by Officer" upheld by a court of Disputed Returns is an indicator which reflects the Commission's objective of conducting independent elections.

(b) The percentage of eligible electors on the state electoral roll is an indicator that provides a link to the Commission's objective of enabling electors to participate in the electoral process. There were 1.81 million enrolled electors out of an estimated eligible population of 1.9 million as at 30 June 2023.

(c) This indicator reflects actual percentage participation in State General Election 2021. There were 1.47 million electors who voted out of an actual enrolled population of 1.72 million. The By-election refers to the North West Central By-election.

(d) This indicator reflects the Commission's effectiveness in enabling electors to participate in the local government electoral process. Local government extra ordinary elections are erratic in nature and the participation rate can vary markedly due to the size of the election and the importance of local issues. In financial year 2022-23 there were several Local Government extraordinary elections. The participation for the Local Government extra-ordinary elections was 57 thousand out of 285 thousand enrolled voters.

Key performance indicators

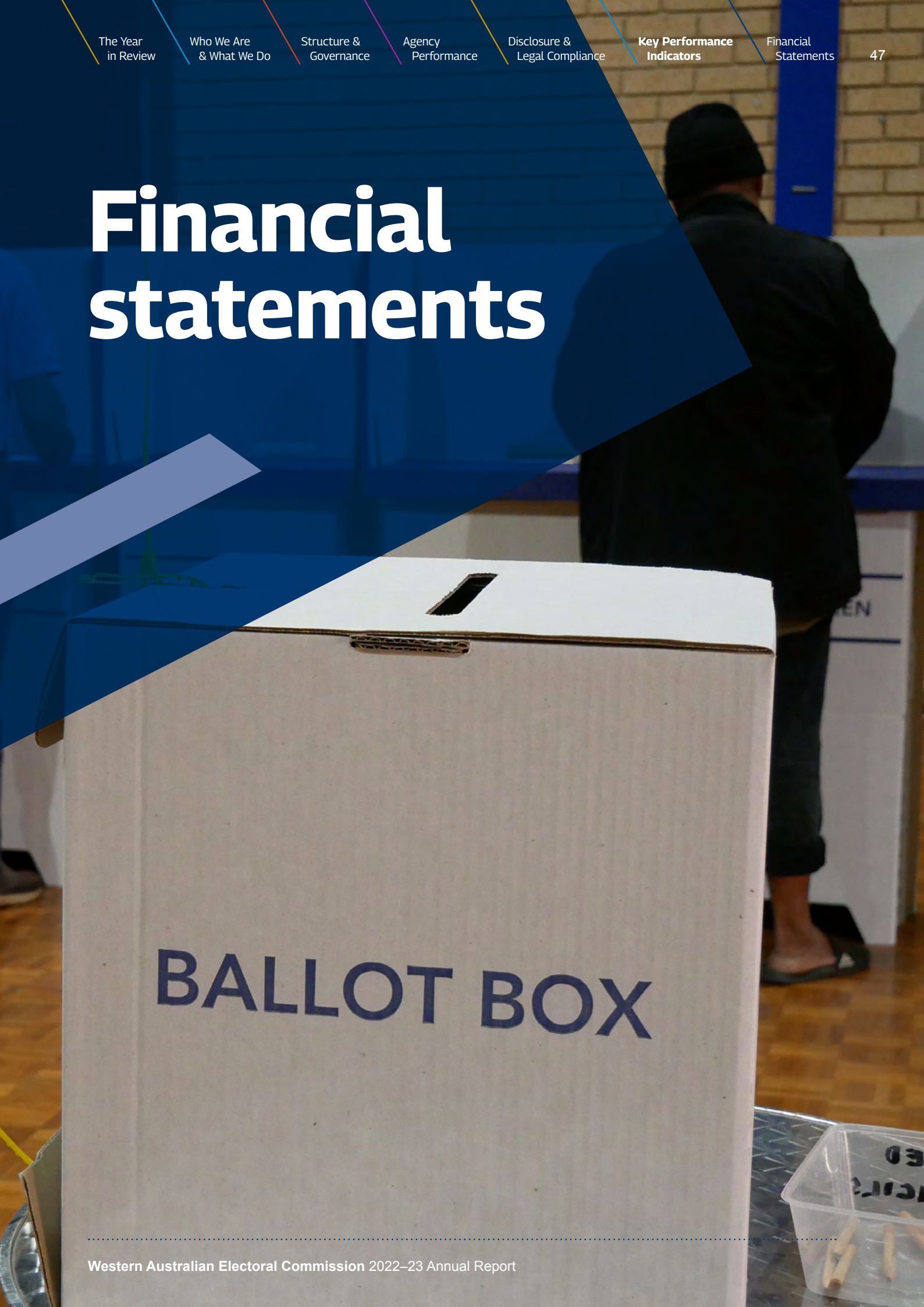
Key Effectiveness Indicators	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2022-23 Target	Variation
Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management) ^(a)	\$3.86	\$4.22	\$4.32	\$4.98	\$4.51	(\$0.47)
Average cost per elector of conducting State general elections (or by-elections) or referenda events^(b)						
- State Election	n/a	\$14.43	n/a	n/a	n/a	
- By-election	n/a	n/a	n/a	\$65.87	n/a	
- Referenda	n/a	n/a	n/a	n/a	n/a	
Average Cost per Elector of conducting Local Government Ordinary (or/and Extraordinary) Elections by the Commission ^(c)	28.9%	34.2%	30.0%	20.0%	29.7%	-9.7%

(a) The indicator reflects the fixed average cost per elector of maintaining readiness for any State election.

(b) The indicator reflects actual average cost per elector incurred conducting Elections.

(c) The indicator reflects actual average average cost per elector incurred while conducting Local Government elections. There were 19 extra-ordinary elections held in 2022-23.

Financial statements



BALLOT BOX

Independent auditor's report



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Western Australian Electoral Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Western Australian Electoral Commission which comprise:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Administered schedules comprising the Administered assets and liabilities at 30 June 2023 and the Administered income and expenses by service for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Western Australian Electoral Commission for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Electoral Commissioner for the financial statements

The Electoral Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Page 1 of 5

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Independent auditor's report

In preparing the financial statements, the Electoral Commissioner is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Western Australian Electoral Commission. The controls exercised by the Electoral Commissioner are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Western Australian Electoral Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with the State's financial reporting framework during the year ended 30 June 2023.

The Electoral Commissioner's responsibilities

The Electoral Commissioner is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Independent auditor's report

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagement ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Western Australian Electoral Commission for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Western Australian Electoral Commission are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2023.

The Electoral Commissioner's responsibilities for the key performance indicators

The Electoral Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Electoral Commissioner determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

Independent auditor's report

In preparing the key performance indicators, the Electoral Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instructions 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Commission is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

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

Independent auditor's report

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

The auditor's report relates to the financial statements and key performance indicators of the Western Australian Electoral Commission for the year ended 30 June 2023 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Efthalia Samaras
Senior Director Practice Manager Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
4 September 2023

Disclosures & legal compliance

Certification of financial statements

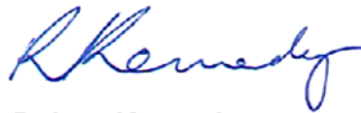
For the reporting period ended 30 June 2023

The accompanying financial statements of the Western Australian Electoral Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ending 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.



Marina Bay
Chief Finance Officer
4 September 2023



Robert Kennedy
Electoral Commissioner
4 September 2023

Statement of comprehensive income

For the year ended 30 June 2023

	Notes	2023 (\$'000)	2022 (\$'000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	6,195	7,040
Supplies and services	2.3	3,853	6,364
Depreciation and amortisation expenses	4.1.1, 4.2.1, 4.3	649	630
Finance costs	6.2	2	2
Accommodation expenses	2.3	1,243	1,216
Grants and subsidies	2.2	9	17
Other expenses	2.3	637	710
Total cost of services		12,588	15,979
Income			
Other revenue	3.2	941	7,363
Total income		941	7,363
Total income other than income from State Government		941	7,363
NET COST OF SERVICES		11,647	8,616
Income from State Government			
Service appropriation	3.1	9,428	8,203
Resources received	3.1	109	373
Total income from State Government		9,537	8,576
(DEFICIT)/SURPLUS FOR THE PERIOD		(2,110)	(40)
TOTAL COMPREHENSIVE (LOSS) FOR THE PERIOD		(2,110)	(40)

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2023

	Notes	2023 (\$000)	2022 (\$000)
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	189	1,657
Receivables	5.1	173	143
Amounts receivable for services	5.2	267	267
Prepayments	5.3	136	163
Total Current Assets		765	2,230
Non-Current Assets			
Restricted cash and cash equivalents	6.3	94	94
Amounts receivable for services	5.2	518	518
Plant and equipment	4.1	281	565
Intangible assets	4.2	1,878	1,864
Right-of-use assets	4.3	29	44
Total Non-Current Assets		2,800	3,085
TOTAL ASSETS		3,565	5,316
LIABILITIES			
Current Liabilities			
Payables	5.4	464	372
Lease liabilities	6.1	30	30
Employee related provisions	2.1(b)	1,460	1,175
Total Current Liabilities		1,954	1,577
Non-Current Liabilities			
Lease Liabilities	6.1	15	14
Employee related provisions	2.1(b)	188	211
Total Non-Current Liabilities		203	225
TOTAL LIABILITIES		2,157	1,802
NET ASSETS		1,408	3,514
EQUITY			
Contributed equity		382	382
Accumulated surplus		1,026	3,132
TOTAL EQUITY		1,408	3,514

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2023

Notes	Contributed equity (\$000)	Accumulated surplus/(deficit) (\$000)	Total equity (\$000)
Balance at 1 July 2022	382	3,172	3,554
(Deficit)/Surplus	-	(40)	(40)
Total comprehensive income for the period	-	(40)	(40)
Balance at 30 June 2022	382	3,132	3,514
Balance at 1 July 2022	382	3,132	3,514
(Deficit)/Surplus	-	(2,110)	(2,110)
Other comprehensive income			
Total comprehensive income for the period	-	(2,110)	(2,110)
<i>Transactions with owners in their capacity as owners:</i>			
Distributions to owners	-		-
Total	-	-	-
Balance at 30 June 2023	382	1,026	1,408

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2023

	Notes	2023 (\$000)	2022 (\$000)
Cash flows from State Government			
Service appropriation		9,147	7,914
Capital appropriations		14	14
Holding account drawdown		267	267
Net cash provided by State Government		9,428	8,195
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(5,914)	(7,116)
Supplies and services		(3,714)	(7,588)
Finance costs		(2)	(2)
Accommodation		(1,238)	(1,335)
Grants and subsidies		(9)	(17)
GST payments on purchases		(543)	(981)
Other payments		(636)	(787)
Receipts			
Receipts from services		993	7,414
GST receipts on sales		93	733
GST receipts from taxation authority		429	1,143
Net cash (used in) operating activities		(10,541)	(8,536)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(357)	(266)
Net cash (used in) investing activities		(357)	(266)
Cash flows from financing activities			
Payments			
Principal element of lease (2019-finance lease)		1	(10)
Net cash provided by/(used in) financing activities		1	(10)
Net decrease) in cash and cash equivalents		(1,469)	(617)
Cash and cash equivalents at the beginning of the period		1,752	2,370
Cash and cash equivalents at the end of the period	6.3	283	1,752

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

Administered schedules

Administered income & expenses

For the year ended 30 June 2023

	Notes	2023 (\$000)	2022 (\$000)
Income			
For transfer:			
Regulatory fees and other charges	9.2	76	1,595
Total administered income		76	1,595
Expenses			
Transfer payments ^(a)	9.2	74	1,595
Total administered expenses		74	1,595

^(a)

Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. The 2023 figures are made up of fines regarding the North West Central By-election plus nomination fees. The 2022 fees relate to the State General Election 2021 non-voters fines.

Summary of consolidated account appropriations

For the year ended 30 June 2023

	2023 Budget Estimate (\$000)	2023 Supplementary Funding (\$000)	2023 Revised Budget (\$000)	2023 Actual (\$000)	2023 Variance (\$000)
<u>Delivery of Services</u>					
Item 8 Net amount appropriated to deliver services	7,334	646	7,980	7,972	(8)
Amount Authorised by Other Statutes					
- <i>Electoral Act 1907</i>	800	-	800	800	-
- <i>Industrial Relation Act 1979</i>	116	-	116	116	-
- <i>Salaries and Allowances Act 1975</i>	490	36	526	526	-
Total appropriations provided to deliver services	8,740	682	9,422	9,414	(8)
<u>Capital</u>					
Item 96 Capital Appropriation	14	-	14	14	-
GRAND TOTAL	8,754	682	9,436	9,428	(8)

Notes to the financial statements

1. Basis of preparation

The Western Australian Electoral Commission is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Western Australian Electoral Commission is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Western Australian Electoral Commission on 4 September 2023.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) The *Financial Management Act 2006 (FMA)*
- 2) The Treasurer's Instructions (**TIs**)
- 3) Australian Accounting Standards (**AASs**) - Reduced Disclosure Requirements
- 4) Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The FMA and TI's take precedence over AAS. Several AASs are modified by TIs to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Going Concern

The financial statements have been prepared on a going concern basis unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

Notes to the financial statements

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

	Notes
Employee benefit expenses	2.1(a)
Employee related provisions	2.1(b)
Grants and subsidies	2.2
Other expenditure	2.3

2.1(a) Employee benefits expenses

	2023	2022
	(\$000)	(\$000)
Employee Benefits	5,632	6,385
Superannuation - contribution plans	563	655
Total employee benefits expenses	6,195	7,040
Less: Employee Contributions (per note 3.2 other revenue)	(3)	(1)
Net employee benefits	6,192	7,039

Employee Benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Superannuation: the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to Gold State Super, West State Super, GESB Super, or other superannuation funds.

Employee Contributions: contributions made to the Commission by employees towards employee benefits that have been provided by the Commission. This includes both AASB-16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2023	2022
	(\$000)	(\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	700	576
Long service leave	747	585
	1,447	1,161
<u>Other provisions</u>		
Employment on-costs	13	14
Total current employee related provisions	1,460	1,175
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	179	208
<u>Other provisions</u>		
Employment on-costs	9	3
Total non-current employee related provisions	188	211
Total employee related provisions	1,648	1,386

Notes to the financial statements

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: Unconditional long service leave provisions are classified as current liabilities as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Commission does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.3 (apart from the unwinding of the discount (finance cost) and are not included as part of the Commission's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2023	2022
	(\$000)	(\$000)
Employment on-cost provision		
Carrying amount at start of period	17	21
Additional/(reversals of) provisions recognised	5	(4)
Carrying amount at end of period	22	17

Notes to the financial statements

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Commission's long service leave provision. These include:

- Expected future salary rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies

	2023 (\$000)	2022 (\$000)
<u>Recurrent</u>		
Grants (section 175LC of the <i>Electoral Act 1907</i>) ^(a)	9	17
Total grants and subsidies	9	17

(a) As per section 175LC of the *Electoral Act 1907* being grants paid to Political Parties and candidates who achieve more than 4% of the eligible preference votes recorded at State General Election 2021.

Transactions in which the Commission provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: legislated payments made to political parties and candidates who achieve more than 4% of the eligible preference votes recorded at State General Elections or By-Elections.

Notes to the financial statements

2.3 Other expenditure

	2023 (\$000)	2022 (\$000)
Supplies and services		
Communications	888	3,285
Consultants and contractors	2,446	2,530
Consumables	246	389
Travel	198	90
Other	75	70
Total supplies and services expenses	3,853	6,364
Accommodation expenses		
Rental	1,181	1,181
Repairs and maintenance	62	35
Total accommodation expenses	1,243	1,216
Other		
Audit fees ^(a)	87	60
Repairs and maintenance - computing	535	490
Other expenses	15	160
Total other expenses^(b)	637	710
Total other expenditure	5,733	8,290

(a) Includes internal and external audit fees incurred for this year. This amount might differ to the amounts recognised in note 8.8 'Remuneration of auditor'.

(b) There is no expected credit losses risk reported in this financial year due to no allowance for impairment in the receivables.

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amount of any materials held for distribution are expensed when the materials are distributed.

Accommodation expenses are recognised as expenses as incurred. These are lease payments under another wholly-owned public sector entity.

Rental expense includes:

- i) Short-term leases with a lease term of 12 months or less;
- ii) Low-value leases with an underlying value of \$5,000 or less; and
- iii) Variable lease payments, recognised in the period in which the event or condition that triggers those payments occurs.

Repairs and maintenance - computing costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Other expense generally represent the day-to-day running costs incurred in normal operations.

Notes to the financial statements

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Commission obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Commission and the relevant notes are:

	Notes
Income from State Government	3.1
Other revenue	3.2

3.1 Income from State Government

	2023 (\$000)	2022 (\$000)
Appropriation received during the period:		
- Service appropriation	9,428	8,203
Total appropriation received	9,428	8,203
Resources received from other public sector entities during the period:		
- Services received free of charge		
Department of Finance - Building Management Works	-	23
State Solicitors Office	106	338
Landgate	3	12
Total resources received	109	373
Total income from State Government	9,537	8,576

Service Appropriations are recognised as income at fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

3.2 Other revenue

		2023 (\$000)	2022 (\$000)
Employee contributions	2.1(a)	3	1
Local Government Elections ^(a)		-	7,115
Other Elections		919	245
Sale of Roll Products/General Revenue		19	2
Other revenue		-	1
		941	7,364
<u>Net proceeds from disposal of non-current assets</u>			
Plant and equipment			
<u>Carrying amount of non-current assets disposed</u>			
Plant and equipment		-	(1)
Net gains/(losses) on disposal		-	(1)
Total other revenue		941	7,363

(a) There was an Ordinary Local Government Election held in October 2021.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

Notes to the financial statements

4. Key assets

This section includes information regarding the key assets the Commission utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3

4.1 Plant and equipment

Year ended 30 June 2023	Equipment	Computer Hardware	Total
1 July 2022	(\$000)	(\$000)	(\$000)
Gross carrying amount	425	1,299	1,724
Accumulated depreciation	(296)	(863)	(1,159)
Carrying amount at start of period	129	436	565
Additions	18	30	48
Other disposals	5	-	5
Depreciation	(42)	(295)	(337)
Carrying amount at 30 June 2023	110	171	281
Gross carrying amount	443	1,329	1,771
Accumulated depreciation	(333)	(1,158)	(1,491)

Initial recognition

Items of plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Subsequent measurement

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Notes to the financial statements

4.1.1 Depreciation and impairment charge for the period

	Notes	2023 (\$000)	2022 (\$000)
<u>Depreciation</u>			
Equipment	4.1	42	39
Computer hardware	4.1	295	317
Total depreciation for the period		337	356

Finite useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life
Plant and equipment	5 to 10 years
Computer equipment	3 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period and adjustment will be made where appropriate.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Commission is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

As at 30 June 2023 there were no indications of impairment to plant and equipment.

Notes to the financial statements

4.2 Intangible assets

Year ended 30 June 2023

	Computer Software (\$000)	Total (\$000)
1 July 2022		
Gross carrying amount	3,863	3,863
Accumulated amortisation	(1,999)	(1,999)
Carrying amount at start of period	1,864	1,864
Additions	310	310
Amortisation expense	(296)	(296)
Carrying amount at 30 June 2023	1,878	1,878

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) An intention to complete the intangible asset and use or sell it;
- (c) The ability to use or sell the intangible asset;
- (d) The intangible asset will generate probable future economic benefit;
- (e) The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) The ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138 Intangible Assets are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Notes to the financial statements

4.2.1 Amortisation and impairment charge for the period

	2023	2022
	(\$000)	(\$000)
Intangible assets	297	258
Total amortisation for the period	297	258

The Commission held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Commission have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software (a)	15 years
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(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.1.

As at 30 June 2023 there were no indications of impairment to intangible assets.

4.3 Right-of-use assets

	Notes	2023	2022
		(\$000)	(\$000)
Motor Vehicle		29	44
Net carrying amount		29	44

Additions to the right-of-use asset	-	32
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Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

The Commission has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

The Commission has leases for vehicles and has also entered into a Memorandum of Understanding Agreements (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

The Commission recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

Notes to the financial statements

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

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 underlying assets.

If ownership of the leased asset transfers to the Commission at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1.

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2023	2022
	(\$000)	(\$000)
Motor Vehicles	15	16
Total right-of-use asset depreciation	15	16
Lease interest expense	2	2
Expenses relating to variable lease payments not included in lease liabilities	-	-
Short-term leases	-	-
Low-value leases	-	-
Gains or losses arising from sale and leaseback transactions	-	-
	2023	2022
	(\$000)	(\$000)
Cash outflow for leases		
The total cash outflow for leases	16	17

Notes to the financial statements

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Commission's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Other	5.3
Payables	5.4

5.1 Receivables

	2023	2022
	(\$000)	(\$000)
Current		
Trade receivables	20	-
Accrued revenue	-	-
GST receivable	153	143
Total current	173	143
Total receivables	173	143

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2 Amount receivable for services (Holding Account)

	2023	2022
	(\$000)	(\$000)
Current	267	267
Non-Current	518	518
Balance at end of period	785	785

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

The Amounts receivable for services are financial assets at amortised cost considered not impaired (i.e there is no expected credit loss of the Holding Accounts).

5.3 Other assets

	2023	2022
	(\$000)	(\$000)
Current		
Prepayments	136	163
Total current	136	163

Notes to the financial statements

Non-current

Prepayments	-	-
Total non-current	-	-
Balance at end of period	136	163

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2023	2022
	(\$000)	(\$000)
Current		
Trade payables	173	164
Other payables	103	104
Accrued expenses	64	-
Accrued salaries	124	104
Total current	464	372
Balance at end of period	464	372

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Commission considers the carrying amount of accrued salaries to be equivalent to its fair value.

Notes to the financial statements

6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Commission.

	Notes
Lease liabilities	6.1
Finance cost	6.2
Cash and cash equivalents	6.3

6.1 Lease liabilities

	2023	2022
	(\$000)	(\$000)
Current	30	30
Non-current	15	14
Total lease liabilities	45	44

Initial measurement

The Commission measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Commission uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Commission as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the Commission exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Commission if the lease is reasonably certain to be extended (or not terminated).

This section should be read in conjunction with note 4.3.

Notes to the financial statements

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

6.2 Finance Cost

	2023 (\$000)	2022 (\$000)
Finance costs		
Lease interest expense	2	2
Finance cost expensed	2	2

'Finance cost' includes the interest component of lease liability repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

6.3 Cash and cash equivalents

	Notes	2023 (\$000)	2022 (\$000)
Cash and cash equivalents		189	1,657
Restricted cash and cash equivalents		94	94
Balance at end of period		283	1,751

Restricted cash and cash equivalent	2023 (\$000)	2022 (\$000)
Non-current		
Accrued salaries suspense account ^(a)	94	94

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand.

The accrued salaries suspense account consists of amounts paid annually, from Commission appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

Notes to the financial statements

7. Financial instruments and Contingencies

This note sets out the key risk management policies and measurement techniques of the Commission.

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2023	2022
	(\$000)	(\$000)
Financial assets		
Cash and cash equivalents	283	1,751
Financial asset at amortised cost ^(a)	805	785
Total financial assets	1,088	2,536
Financial liabilities		
Financial liabilities at amortised cost ^(b)	464	372
Total financial liability	464	372

(a) The amount of Financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of Financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

There were no contingent assets as at 30 June 2023.

7.2.2 Contingent liabilities

There were no contingent liabilities as at 30 June 2023.

Notes to the financial statements

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Correction of prior period errors/changes in accounting policy	8.2
Key management personnel	8.3
Related party transactions	8.4
Related bodies	8.5
Affiliated bodies	8.6
Special purpose accounts	8.7
Remuneration of auditors	8.8
Supplementary financial information	8.9
Explanatory statements	9.1

8.1 Event occurring after the end of the reporting period

There were no events occurring after the end of the reporting date that impact on the financial statements.

8.2 Correction of prior period errors/changes in accounting policy

There were no correction of prior period errors/changes in accounting policy that impact on the financial statements.

8.3 Key management personnel

The Commission has determined key management personnel to include cabinet ministers and senior officers of the Commission. The Commission does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Commission for the reporting period are presented within the following bands:

Compensation band (\$)	2023	2022
300,001 - 350,000	1	1
200,001 - 250,000	1	
150,001 - 200,000	4	4
100,001 - 150,000		1
	2023	2022
	(\$000)	(\$000)
Short-term employee benefits	1,148	1,005
Post-employment benefits	126	95
Other long-term benefits	70	24
Termination benefits		
Total compensation of senior officers	1,344	1,124

Total compensation includes the superannuation expense incurred by the Commission in respect of senior officers.

Notes to the financial statements

8.4 Related party transactions

The Commission is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Commission include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies that are included in the whole of government consolidated financial statements (i.e wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board

Material transactions with other related parties

Outside of normal citizen type transactions with the Commission, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.5 Related bodies

The Commission had no related bodies during the financial year.

8.6 Affiliated bodies

The Commission had no affiliated bodies during the financial year.

8.7 Special purpose accounts

Nomination Fees ^(a)

The purpose of the account is to hold monies received by returning officers of the Western Australian Electoral Commission pursuant to section 81(1)(b) of the *Electoral Act 1907*.

The Commission is responsible for collection of election candidate nomination fees. These fees are paid directly to the Consolidated Account or refunded to candidates.

	2023 (\$000)	2022 (\$000)
Balance at the start of the period	-	-
Receipts	4	-
Payments	(2)	-
Balance at end of period	2	-

(a) Established under section 16(1)(d) of FMA

8.8 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2023 (\$000)	2022 (\$000)
Auditing the accounts, financial statements, controls and key performance indicators	58	52

8.9 Supplementary financial information

(a) Write-offs

During the year there were no write-offs.

(b) Losses through theft, defaults and other causes

During the year there were no thefts or defaults.

(c) Gifts of public property

During the year there were no gifts of public property.

Notes to the financial statements

9. Explanatory Statements

This section explains variations in the financial performance of the department.

	Notes
Explanatory statement for controlled operations	9.1
Explanatory statement for administered items	9.2

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Agency undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actual results for the current year

Total Cost of Services of the estimate for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$10,008,000 in the example below), and

Total Assets of the estimate for the Statement of Financial Position (i.e. 1% of \$4,236,000 in the example below).

2. Actual results for the current year and the prior year actual:

Total Cost of Services for the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$15,979,000 in the example below); and

Total Assets for the previous year for the Statement of Financial Position (i.e. 1% of \$5,316,000 in the example below).

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2023 and 2022 (\$000)
Expenses						
Employee benefits expense	1,a	5,398	6,195	7,040	797	(845)
Supplies and services	2,b	3,092	3,853	6,364	761	(2,511)
Accommodation expense	3	925	1,243	1,216	318	27
Depreciation and amortisation expense	4	260	649	630	389	19
Grants and subsidies		-	9	17	9	(8)
Finance and interest costs		3	2	2	(1)	-
Other expenses	5	330	637	710	307	(73)
Total cost of services		10,008	12,588	15,979	2,580	(3,391)
Income						
<i>Revenue</i>						
Sale of goods and services	6,c	104	941	7,362	837	(6,421)
Other revenue		1	-	1	(1)	(1)
Total income other than income from State Government		105	941	7,363	836	(6,422)
Net cost of services		9,903	11,647	8,616	1,744	3,031
Income from State Government						
Service appropriation	d	8,740	9,428	8,203	688	1,225
Services received free of charge	e	63	109	373	46	(264)
Total income from State Government		8,803	9,537	8,576	734	961
(Deficit) surplus for the period		(1,100)	(2,110)	(40)	(1,010)	(2,070)

Notes to the financial statements

Major Estimate and Actual (2023) Variance Narratives

- 1) Employee benefits expenses estimate was lower than the actual by \$0.8 million due to costs associated with the North West Central By-election plus costs associated with preparation for the Rockingham By-election.
- 2) Supplies and services expense estimate was lower than the actual by \$0.8 million due to costs associated with holding the North West Central By-election plus costs associated with preparation for the Rockingham By-election.
- 3) Accommodation expense estimate was lower than the actual by \$0.3 million due to costs associated with holding the North West Central By-election.
- 4) The depreciation budget was lower than the actual due to investment in additional software and hardware for recent elections.
- 5) Other expense estimate was lower than the actual by \$0.3 million due to costs associated with holding the North West Central By-election plus costs associated with preparation for the Rockingham By-election.
- 6) Sales of goods and services estimate was lower than the actual by \$0.8 million due to higher than anticipated revenue generated from the holding of a number of Extra-Ordinary Local Government Elections.
- 7) The appropriation budget was lower than the actual due to recovery of additional funding of \$0.7 million for the North West Central By-election plus recovery of salary increases of \$0.3 million, offset by \$0.3 million not required for 'Election Commitment related to improved transparency for donation disclosure' pending passage of legislative amendments.

Major Actual (2023) and Comparative (2022) Variance Narratives

- a) Employee benefits were lower by \$0.8 million in 2023 due to holding Local Government Elections in 2022.
- b) Supplies and services was lower significantly in 2023 due to holding Local Government Elections in 2022.
- c) Sale of goods and services was lower significantly in 2023 by \$6.4 million due to revenue from the Ordinary Local Government Elections being received in 2022.
- d) Service Appropriation in 2023 was higher than prior year by \$1.2 million because the current year includes recovery of costs of \$0.7 million for the North West Central By-election plus recovery of salary increases of \$0.3 million.
- e) Services received free of charge was lower significantly in 2023 due to holding Local Government Elections in 2022.

Notes to the financial statements

9.1.2 Statement of financial position variances

	Variance Note (\$000)	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2023 and 2022 (\$000)
Assets						
Current assets						
Cash and cash equivalents	1,a	540	189	1,657	(351)	(1,468)
Receivables		143	173	143	30	30
Amounts receivable for services		267	267	267	-	-
Prepayments		163	136	163	(27)	(27)
Total current assets		1,113	765	2,230	(348)	(1,465)
Non-current assets						
Restricted cash and cash equivalents		111	94	94	(17)	-
Amounts receivable for services		526	518	518	(8)	-
Plant and equipment	2,b	566	281	565	(285)	(284)
Right-of-use assets		48	29	44	(19)	(15)
Intangible assets		1,872	1,878	1,864	6	14
Total non-current assets		3,123	2,800	3,085	(323)	(285)
Total assets		4,236	3,565	5,316	(671)	(1,751)
Liabilities						
Current liabilities						
Payables	3,c	382	464	372	82	92
Employee related provisions	4,d	1,161	1,460	1,175	299	285
Lease liabilities		30	30	30	-	-
Total current liabilities		1,573	1,954	1,577	381	377
Non-current liabilities						
Employee related provisions		211	188	211	(23)	(23)
Lease liabilities		20	15	14	(5)	1
Total non-current liabilities		231	203	225	(28)	(22)
Total liabilities		1,804	2,157	1,802	353	355
Net assets		2,432	1,408	3,514	(1,024)	(2,106)
Equity						
Contributed equity		396	382	382	(14)	-
Accumulated surplus/(deficit)	5,e	2,036	1,026	3,132	(1,010)	(2,106)
Total equity		2,432	1,408	3,514	(1,024)	(2,106)

Notes to the financial statements

Major Estimate and Actual (2023) Variance Narratives:

- 1) The cash actual was lower than the budget estimate due to preparation costs for the Rockingham By-election.
- 2) The plant and equipment actual was lower than the budget estimate due to lower than anticipated purchases.
- 3) The payables actual was higher than the budget estimate due to preparation costs for the Rockingham By-election.
- 4) The employee related provisions was higher than the budget estimate due to workloads caused by unexpected By-elections at North West Central and Rockingham By-election.
- 5) Accumulated surplus was lower than the budget estimate due to incurring costs in preparation for the upcoming Local Government Elections.

Major Actual (2023) and Comparative (2022) Variance Narratives:

- a) Cash and cash equivalents is lower than 2022 as 2022 included revenue from the Local Government Elections.
- b) Plant and Equipment is lower than 2022 as 2022 included purchases for the Local Government Elections.
- c) The payables actual was higher than the 2022 result due to preparation costs for the Rockingham By-election.
- d) The employee related provisions was higher than the 2022 year due to workloads caused by unexpected By-elections at North West Central and Rockingham By-election.
- e) Accumulated surplus was lower than the 2022 result due to incurring costs in preparation for the upcoming Local Government elections.

9.1.3 Statement of Cash Flow Variances

	Variance Note (\$000)	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2023 and 2022 (\$000)
Cash Flows from State Government						
Service appropriation	a	8,465	9,147	7,914	682	1,233
Capital appropriations		22	14	14	(8)	-
Holding account drawdown		267	267	267	-	-
Net cash provided by State Government		8,754	9,428	8,195	674	1,233
Cash Flows from Operating Activities						
Payments						
Employee benefits	1,b	(5,138)	(5,914)	(7,116)	(776)	1,202
Supplies and services	2,b	(3,232)	(3,714)	(7,588)	(482)	3,874
Accommodation	2	(925)	(1,238)	(1,335)	(313)	97
Grants and subsidies		-	(9)	(17)	(9)	8
GST Payment on purchases		(495)	(543)	(981)	(48)	438
Other payments	b	(372)	(636)	(787)	(264)	151
Finance and interest costs		(3)	(2)	(2)	1	-
Receipts						
Sale of goods and services	3,c	104	993	7,414	889	(6,421)
GST receipts on sales		375	93	733	(282)	(640)
GST receipts from taxation authority		120	429	1,143	309	(714)
Net cash provided by/(used in) operating activities		(9,566)	(10,541)	(8,536)	(975)	(2,005)
Cash Flows from Investing Activities						
Payments						
Purchase of non-current assets		(267)	(357)	(266)	(90)	(91)
Net cash provided by/(used in) investing activities		(267)	(357)	(266)	(90)	(91)

Notes to the financial statements

	Variance Note (\$000)	Estimate 2023 (\$000)	Actual 2023 (\$000)	Actual 2022 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2023 and 2022 (\$000)
Cash Flows from Financing Activities						
Payments						
Repayment of borrowings and leases		(21)	1	(10)	22	11
Net cash provided by/(used in) financing activities		(21)	1	(352)	22	353
Net increase/(decrease) in cash and cash equivalent		(1,100)	(1,469)	(617)	(369)	(852)
Cash and cash equivalent at the beginning of the period		1,751	1,752	2,370	1	(617)
Cash and cash equivalent at the end of the period		651	283	1,752	(368)	(1,469)

Major Estimate and Actual (2023) Variance Narratives

- 1) The employee related provisions was higher than the budget estimate due to workloads caused by unexpected By-elections at North West Central and Rockingham.
- 2) Supplies and services and Accommodation estimates were lower than the actual due primarily to costs associated with the North West Central By-election plus costs associated with salary increases.
- 3) Sales of goods and services were lower in comparison to 2022-2023 as revenue was only generated from Local Government Extra Ordinary elections.

Major Actual (2023) and Comparative (2022) Variance Narratives

- a) The increase in service appropriation for 2022-2023 reflects funding due to the North West Central By-election plus recovery of salary increases.
- b) Payment for employee benefits, supplies and services, accommodation and other payments have decreased significantly in comparison to 2021-2022 mostly as there was no Local Government Elections in 2022- 2023.
- c) The decrease in receipts of sale of goods and services reflects the decline in revenue as there were no Local Government Ordinary Elections held in 2022-2023.

Notes to the financial statements

9.2 Explanatory statement for administered items

This explanatory section explains variations in the financial performance of the Department undertaking transactions as an agent of the government, as detailed in the administered schedules.

	Notes
Administered income and expenses by service	9.2.1
Explanatory statement for administered items	9.2.2

9.2.1 Administered income and expenses by service

	2023	2022
	(\$000)	(\$000)
Income		
For transfer:		
Regulatory fees and other charges	76	1,595
Total administered income	76	1,595
Expenses		
Transfer payments ^(a)	74	1,595
Total administered expenses	74	1,595

^(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. The 2023 figures are made up of fines for the NWC By-election plus Nomination Fees. The 2022 fees relate to the State General Election 2021 non-voters fines.

9.2.2 Explanatory statement for administered items

All variances between estimates and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances, which are generally greater than 10% and 1% of Total Administered Income (i.e 1% of \$76,000).

		Variance	Variance		Variance	Variance
	Variance	Estimate	Actual	Actual	between	between
	Note	2023	2023	2022	estimate	actual
		(\$000)	(\$000)	(\$000)	and	results for
					actual	2023 and 2022
					(\$000)	(\$000)
INCOME FROM ADMINISTERED ITEMS						
Income						
For transfer:						
Regulatory fees and other charges	1, a	50	76	1,595	26	(1,519)
Total administered income		50	76	1,595	26	(1,519)
Expenses						
Transfer payments	1,a	50	74	1,595	24	(1,521)
Total administered expense		50	74	1,595	24	(1,521)

Major Estimate and Actual (2023) Variance Narratives:

1) Regulatory fees and charges represents payments arising from electors fined for not voting or for multiple voting offences which were received by the Commission in in 2022-2023. The actual was higher than anticipated.

Major Actual (2023) and Comparative (2022) Variance Narratives:

a) The 2023 actual represents the Non-Voter and Multivoter fines received by the Commission for the North West Central By-election held in 2022, plus nomination fees paid in 2022-2023.



WESTERN AUSTRALIAN
Electoral Commission

Level 2, 111 St Georges Terrace, Perth WA 6000
GPO Box F316, Perth WA 6841

Phone (08) 9214 0400 or 13 63 06

Email waec@waec.wa.gov.au

elections.wa.gov.au