



ANNUAL REPORT 2020-2021

Take your seat
at the table.





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 2020–21 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.

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 2020–2021

In accordance with the Western Australian Public Sector Annual Reporting guidelines for the 2020–2021 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 2021. The report includes the Auditor General's opinion on the Commission's financial statements and performance indicators.

Yours sincerely

Robert Kennedy
ELECTORAL COMMISSIONER

September 2021



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Foreword

The past year has seen the Commission continue to deliver impartial and professional electoral services throughout Western Australia. As this report details, our services were delivered in support of State, local government and non-parliamentary elections. Additionally we delivered education and engagement services to many Western Australians, helping them to understand their role in the electoral system and the wider parliamentary democracy.

The State general election in March 2021 was the culmination of considerable planning and preparation interrupted by periodic lockdowns and characterised by continual concerns for staff and elector safety. My thanks go to all of the permanent, contract and casual staff who helped deliver democracy to Western Australia in February and March 2021. The Commission's strategy to spread voting over several days and different ways was a great success. Over 50% of electors voted prior to polling day either in person or via post. While designed to meet public health and safety requirements the convenience and choice presented by early voting was embraced by electors and means that early voting will be a key feature of future elections. This will present a challenge for the Commission in planning and funding future elections but also for other key stakeholders including candidates and political parties who will need to pivot resources away from a single day of voting to a period of several days.

The tired and inadequate *Electoral Act 1907* found itself under greater pressure during the State election as the Commission searched for solutions to mitigate the risks of lockdown or a disrupted voting period that may have impacted the election result. As it happened, voting was not disrupted other

than by the challenges of adverse weather, natural disasters and snakes. The Commission is experienced in these situations and staff responded in their usual professional and dedicated manner, but the pandemic presented a problem not envisaged by the Act's original drafters. This was identified by WA Police (as the pandemic emergency coordination body) who acknowledged in their communication with the Commission that amendments to allow more flexibility during an election period would be an advantage in the future.

In a period of uncertainty and fear for many members of our community it is reassuring that the Western Australian Electoral Commission can deliver election events that are not marred by accusations of bias, mismanagement or fraud. This is not the case in other celebrated democracies and the Commission's reputation is something that all of our staff are rightly very proud to be associated with. I am confident that we can continue to preserve and enhance this reputation in the future as we resolve current challenges and introduce new elements to Western Australia's electoral system.

Robert Kennedy

ELECTORAL COMMISSIONER



The Year in Review & Looking to the Future

2020–2021 in Review

Any review of the past year cannot avoid the State general election held on Saturday 13 March 2021. While the Commission releases a separate State election report which is available via our website it is worth noting several of the highlights:

- 96.6% of eligible Western Australian's were enrolled – one of the highest rates in the country
- 14 available days for electors to cast their ballot
- Informality levels dropped to record low levels for both houses
- Very high numbers of candidates suggested a healthy interest in contesting democracy (463 for Legislative Assembly and 325 for the Legislative Council)
- Massive increases in early voting in person and by post
- Over 800 early and election day venues operated
- Highest cost for a state election ever
- Over 7000 polling venue staff across early voting.

These achievements are perhaps more remarkable given the entire election was conducted within a health and safety framework never seen in Western Australia before, to deal with the COVID-19 pandemic. The Commission worked closely with the Department of Health and the WA Police Force to ensure our procedures and plans met the requirements of public health and safety orders. Logistically this translated into many more items needing to be procured for our various venues including single use pencils, masks, hand wipes, hand sanitiser and dispensers, and marking tape. Our logistics coordinator

John Grimshaw deserves special mention for his calm and practical approach to these challenges including sourcing items and getting them delivered amongst lockdowns and international transport delays.

The Commission was able to conduct the election in its usual impartial and independent manner, but it is necessary to express gratitude to the Government who advised that due to the pandemic situation the usual limited budget allocation would be waived. The Commission was then able to procure additional items necessary to meet pandemic requirements. Some of these were obvious one-off items such as those identified previously but others will have longer term benefits for electors.

For example, the Commission was able to secure additional laptop computers which allowed us to introduce electronic roll mark off in all early voting centres. This meant the usual confusion about electors voting out of their enrolled district was removed and electors could cast their ballot in a more convenient manner than queueing at their local primary school on a Saturday.

An understated positive of this approach is the environmental benefit with the Commission no longer needing to print large numbers of paper electoral rolls for staff to mark off electors. The Commission is increasingly focused on reducing the environmental impact of election events and will continue to look for opportunities such as this.

The benefits for public health and safety were obvious in reducing concentrations of electors on one day but for the future this proved that electors will embrace voting if it is considered a relatively simple and practical function to perform. A dedicated early voting period accompanied by electronic roll mark off will clearly be a feature of future elections.



Our important role in electoral education and engagement continued this year with an increased focus on culturally and linguistically diverse communities in the lead up to the State election. 50 indigenous and CaLD community representatives undertook training as Electoral Ambassadors, spreading information about the election and how to vote in their respective communities. The Commission intends to maintain and hopefully expand this initiative in between state election events and even leverage the benefits at local government election events.

Visits by community members including school children were interrupted by the COVID-19 restrictions at various times during the year but the team quickly pivoted to online delivery. Building on our popularity with school children the Commission introduced Student Electoral Officers at the State general election. These 16 and 17 year olds were paid casual staff who assisted at polling venues. The anecdotal feedback was very positive and the next generation of polling staff and returning officers are already in the making.



The Honourable Kim Beazley AC, Governor of WA with Electoral Commissioner Robert Kennedy at Government House receiving the Writs for the State Election.



16 and 17 years olds assisted in polling venues, under the Student Electoral Officer program.



Declaration processing centre on polling day.



Looking Ahead

The Commission's strategic plan for 2020–2025 sets out an ambitious agenda for change and modernisation. Building on the improvements identified through the post-election review, the Commission is hoping to achieve comprehensive legislative reform bringing the State's *Electoral Act 1907* up to a modern standard. Additionally, the demand from electors for voting services to keep pace with technology mean the Commission will be exploring in the next 12 months what the market is offering for technology assisted voting solutions.

The coming financial year will include the delivery of the local government ordinary elections for 2021. These occur in October every two years. The Commission will be running these elections on behalf of 98 local governments and this number includes four first time local government clients using our services. As these elections are primarily postal elections the Commission has been working hard with Australia Post; the Western Australian Local Government Association; the Department of Local Government, Sport and Culture; and the Local Government Professionals Association; to ensure mail delivery problems experienced in the past can be resolved.

The Commission will be undertaking a large body of work internally as it reviews and improves its State election processes and systems. A comprehensive post-election review completed in July 2021 has identified many areas of work that the Commission needs to undertake before the next State election in March 2025. The comprehensive review involved feedback from head office staff as well as returning officers and other polling

place staff. Areas of work involve improved internal communications and planning through to comprehensive unpacking and rebuilding of election processes. This work will begin in earnest following the completion of the local government election events in 2021.

The Commission has conducted State elections since 2013 on the same budget each time and was planning to achieve the same in 2021 based on Treasury advice. This situation was reversed in late 2020 thanks to the Government's support for additional COVID-19 spending however it has highlighted the need to examine the State election budget allocation before the next election in 2025. Changes such as a shift to early voting equate to increased expenditure in staff and polling venues as well as the technology and equipment to support them.

Unfortunately, it cannot simply be addressed by switching resources from election day into the early voting period as just under half of electors still cast their ballot on election day. The Commission will certainly study the number of election day polling venues given feedback that some were underutilised, but it is important that the requirements of the legislation be met in affording the proper opportunity to every eligible West Australian to cast their ballot in person if they wish.



2020–2021 Highlights

585,234 


electors voted early in person at the State election achieving highest ever early voting numbers and record low informality.

216,457 

electors voted early by post at the 2021 State election.

1,500,000 

emails sent and **317,344** SMS to electors offering the opportunity to update enrolment details and plan to vote for the State election.

1,716,732 

electors (representing **96.6%** enrolment participation) were enrolled as at the State election close of rolls, an increase of **7.8%** compared with 2017.

50 

CaLD and Indigenous Electoral Ambassadors received electoral awareness training sessions.

17 

elections conducted for Local Governments, being **14** extraordinary Local Government elections plus **3** other elections.

22 

elections or polls conducted for private organisations.

44,728 

individuals engaged with the Electoral Education Centre during the year through incursions, excursions and other presentations, a **17.19%** increase from the previous year.



As part of COVID safe State election delivery, we purchased **1,625,000** single use pencils and **17,712** bottles of hand sanitiser.



Who We Are & What We Do

Who we are

Established in 1987, the Western Australian Electoral Commission is committed to ensuring that 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 Electoral Commissioner.

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.

What we do

The Commission is responsible for the conduct of parliamentary, local government and industrial elections and referenda under various statutes. 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
- performs important legislative compliance and regulatory functions.



Our Values

IMPARTIAL



Our electoral outcomes will not be influenced by others

PROFESSIONAL



Our work will be at the highest standards for ethics, accuracy and efficiency

RESPECTFUL



Our relationships will be courteous, honest and fair with all

INNOVATIVE



Our systems and processes will adapt to customers' needs

COLLABORATIVE



As a team we will consult and test new ideas with customers



Strategic Objectives 2020–2025

The Commission has delivered successful election results for generations – that will continue – but while delivering our trusted and experienced management of election events for all Western Australians, in the period 2020–2025 we also want to focus on:

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.



Voting centre in action.



The Commission will work towards completing the following strategies in order to achieve those two goals:

Strategies to achieve Goal One

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 Two

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:

- ✓ A high awareness and participation from voters
- ✓ A modern electoral act
- ✓ Untarnished electoral outcomes
- ✓ High satisfaction from voters and other stakeholders
- ✓ Compliance with public sector accountability requirements
- ✓ 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 Electoral Commissioner serve a fixed term in office and are appointed by the Governor. Robert Kennedy is the current Electoral Commissioner.

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 Electoral Commissioner; Director of Enrolment and Community Education; Director of Business Services; Director of Information Technology; Manager of Legislation, Communications and Human Resources; and Manager Funding, Advice, Disclosure and Registration.

Organisational Structure

The Commission is comprised of the following core areas.

Election Management Branch

The Elections Management Branch undertakes the planning, conduct and review of 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.

Business Services Branch

Business Services Branch manages key funding, the financial management reporting of the Commission as well as the records management

system and administrative support roles for the Commission. The Commission has an ongoing operational budget of \$7.5 million. Further funding of \$18.5 million was provided from consolidated revenue for the State General Election 2021. Following discussions with the Government and advice from the public safety and public health areas of the public sector concerning the operation of the State election in a COVID-19 safe manner additional funding of \$6.2 million was provided in 2020/21.

Legislation, Communications & Human Resources Branch

The Legislation, Communications and Human Resources Branch is responsible for legislative reform, policy development, corporate communications, and human resources functions.

During the State election, the branch managed the recruitment and payment of over 7,500 casual staff, the advertising campaign for the State election and over 750 complaints/queries from candidates, political parties and electors during the election. Over 90% of the complaints were acknowledged or responded to within one working day.

Funding, Advice, Disclosure & Registration Branch

The branch played a lead role, with the Electoral Commissioner, in communicating key information to all political parties in the lead up to, and throughout, the 2021 State General Election. Additionally, the branch managed political party registration, financial disclosure and compliance as set out in the *Electoral Act 1907*.



Enrolment & Community Education Branch

The Enrolment and Community Education Branch maintains elector enrolment information for over 1.7 million electors and produces electoral rolls for State and local government elections. The branch seeks to actively improve accuracy and completeness of enrolment information through increased electronic communication with electors and regular auditing of systems and data.

The branch also delivers community education services to an increasing range of clients, including: primary and secondary school students and teachers via school incursions and presentations delivered at the Commission's Electoral Education Centre in West Perth; CaLD community groups; seniors groups; migrant groups through tertiary education providers; university students through teacher professional development sessions; other adult community groups in conjunction with local governments; and other government and community organisations.

The Commission's expanding Electoral Ambassador program is also managed by the branch, extending reach further into CaLD and indigenous communities.

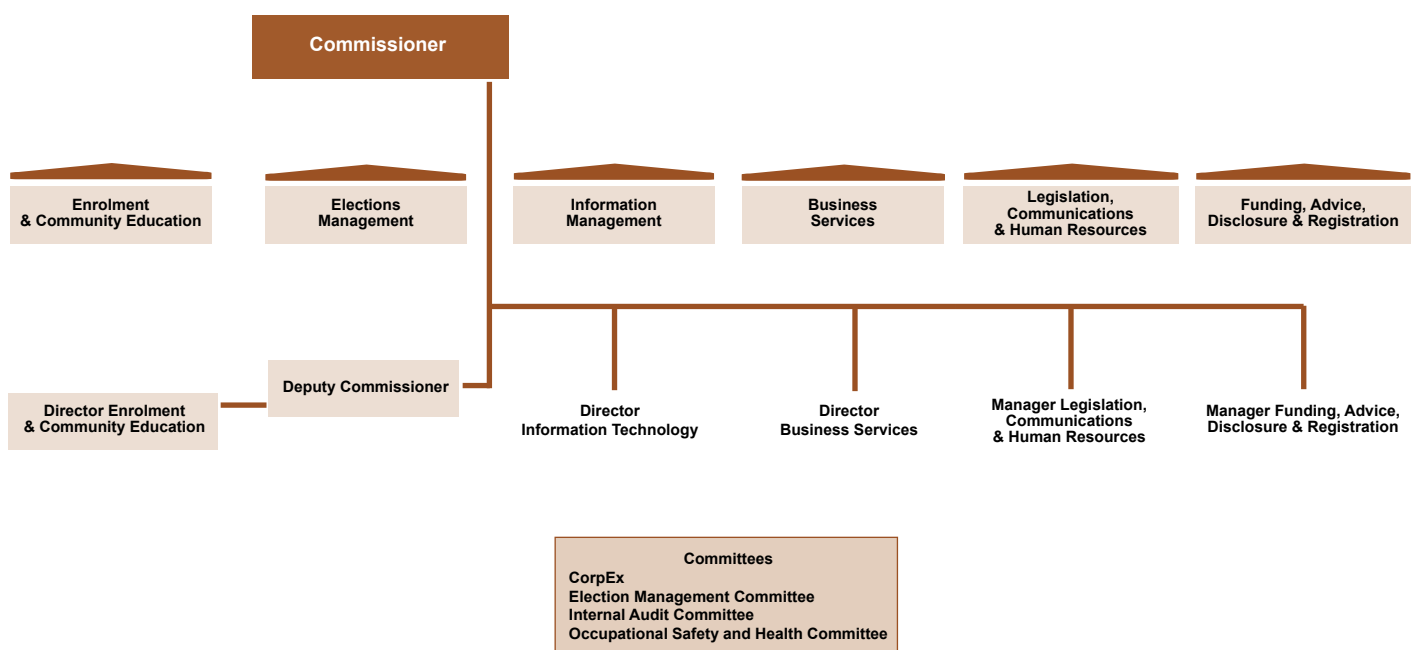
Information Technology Branch

The Information and Communications Technology (ICT) branch performs a strategic function in managing and protecting the Commission's ICT environment and future vision. In collaboration with all other branches, ICT systems and applications are developed, reviewed and improved to maximise the effectiveness of managing parliamentary and non-parliamentary elections.



Technology Assisted Voting Expert Advisory Panel.

Organisational Chart





Committees (Internal)

Internal Audit Committee

In accordance with changes to the Western Australian Treasurer's Instructions introduced during 2019/20, the Commission established an Internal Audit Committee (IAC) with an external Chair and membership drawn from the Western Australian Industrial Relations Commission & WAEC. The IAC endorsed its Charter early in the financial year and agreed to an audit schedule for the year ahead. It meets quarterly or as required.

Elections Management Committee

As a major election event approaches, the Commission convenes its Elections Management Committee (EMC) to provide oversight in respect of election planning and preparations. The EMC meets more frequently as the time period before election day diminishes. The EMC performed a key role in guiding and monitoring preparations for and implementation of the March 2021 State general election. Following the State election, its focus shifted to the October 2021 local government ordinary elections.

Technology Assisted Voting Expert Advisory Panel

This panel of experts drawn from a variety of relevant fields was convened to assist with reviewing and planning technology-based elements of the State general election. It was independently chaired by Assoc Prof Peter Dell of Curtin University and provided advice and guidance to the Electoral Commissioner about technology assisted voting platforms and other technology applications such as data management and digitisation.

Disability Reference Panel

This reference panel was convened some 18 months out from the March 2021 election to provide advice and customer focused feedback on Commission plans and initiatives aimed at enhancing accessibility for electors living with a disability. Chaired by the Deputy Electoral Commissioner, it comprised eight members representing a range of cohort groups from across the sector, as well as Commission staff with relevant responsibilities. The Panel provided strong support and guidance and was involved in providing or arranging direct feedback and input into a range of proposed initiatives, including the telephone assisted voting project.

Committees & Working Groups (External)

Collaboration with Interstate & Federal Electoral Bodies

Interjurisdictional cooperation among Australian electoral management bodies is an accepted practice. With most bodies having a small standing workforce in between electoral events there is much to gain from regular exchange of ideas and initiatives. At a senior level the Commissioners from the States, Territories, Commonwealth and New Zealand meet regularly as the Electoral Council for Australia and New Zealand (ECANZ). This process became vitally important after Australia was exposed to the global pandemic of COVID-19 and Commissioners commenced monthly meetings to discuss impending electoral events and our respective approaches to voting during a pandemic. The Western Australian Electoral Commission was no exception borrowing policies and strategies from Victoria, Northern Territory, Queensland and New Zealand who all held significant electoral events prior to the WA State election in March 2021.



At a more practical level there is regular sharing of equipment such as laptops and tablets that allow those bodies to effectively manage large scale electoral events without holding and maintaining equipment on an ongoing basis. When travel restrictions permitted it, staff also observe and contribute to interjurisdictional election events. As part of the Commission's review of its performance at the 2021 State general election the Commission received advice from a senior Australian Electoral Commission officer in terms of an independent observer. This type of cross-jurisdictional support is invaluable for electoral management bodies to practice continuous improvement.

The Commission also participates in sub-groups emanating from the ECANZ agenda. These include the Interjurisdictional Working Group on Electoral integrity and Security. This is a multidisciplinary group comprising online security agencies, first minister's department representatives as well as electoral management body representatives. The working group has proven useful in raising discussions around common issues faced in the new world of online security. In addition the Commission participates in the national enrolment forum, working towards improved electoral roll data and consistency of processes across jurisdictions.

The Deputy Electoral Commissioners Working Group, comprised of all Deputy Commissioners, researches and develops proposals for consideration by ECANZ on operational issues and development opportunities, either referred by ECANZ or generated by Sub-Group members. Areas of focus have included encouraging engagement by indigenous electors, electoral integrity stock take, working remotely policy, and managing casual workforces.

The Commission is a joint electoral roll partner with the Australian Electoral Commission (AEC), meeting at Senior Executive level throughout the year. These meetings focus on ensuring enrolment policies and procedures are as effective as possible, sharing electoral information and best practice, and enabling various joint initiatives. This means the Western Australian electoral roll is a joint product of enrolments obtained by the AEC and the WAEC, via direct enrolment means such as third party government data.



Electoral officials counting Legislative Assembly ballot papers.



Scrutineers watching over the counting process.





Agency Performance

Summary of Key Results & Achievements

Our key services

The Commission is responsible for the provision of services to its customers 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
- 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.

What we achieved

- Successfully conducted the March 13 State general election at which 1.47 million Western Australians elected 59 MLAs and 36 MLCs, with no invalidity challenges.
- Effectively managed the nomination of 788 candidates from across the State to contest the 95 Parliamentary vacancies.
- Effectively managed the registration of 3 additional political parties in the lead up to the election, along with registering several changes for others.

- Developed and executed plans and contingencies to address the constraints and potential limitations associated with the COVID-19 global pandemic. A successful strategy in this regard was the objective of reducing the peak of electors who normally vote at a polling place on election day. This number was reduced from 75% at the 2017 election to 45% in 2021.
- Enabled nearly 2,000 electors who could not normally vote secretly and/or independently to do so using one of two technology assisted voting options.
- Undertook various initiatives to help reduce the ballot paper informality rate for the Legislative Assembly from 4.54% in 2017 to 3.76%, and from 2.74% for the Legislative Council in 2017 to just 1.95%. Most informal ballot papers were intentional.
- Successfully conducted 17 extraordinary and special elections for local governments from across the State, including the City of Perth.
- Undertook a total of 18 roll closures for separate local government elections, including for in person elections not run by the Commission.
- Provided the Sheriff with accurate and timely jury lists for each of the 16 jury districts and provided roll products to Members of Parliament and various other eligible clients.
- Successfully delivered electoral education and awareness programs to some 44,728 school students, trainee teachers and various adult groups who participated in an Electoral Education Centre program.
- Effectively conducted 22 elections or polls for unions, universities and various private and community based organisations, with a high level of customer satisfaction.



Output & Results

Output 1: Election Management

The year began with planning, preparation and implementation underway in earnest for the March 2021 State general election. At the 11 February 2021 close of rolls for the State election, 1,716,732 electors (representing enrolment participation of 96.6%, one of the highest nationally) were enrolled. This was an increase of 7.8% over enrolment numbers at the 2017 State election. During the lead up period to the State election, planning and cost estimate work was also underway for the conduct of the October 2021 Local Government Elections.

During the year, the Commission's Elections Management Branch also successfully conducted 22 elections or polls for universities, unions and private or community organisations, as well as 17 extraordinary or special elections for local governments (including the City of Perth).

In addition, under reciprocal arrangements with other electoral authorities, the Commission provided early voting support for several other jurisdictions, including Victoria, New Zealand, Tasmania and Queensland.

The State general election in March 2021 was conducted against the backdrop of the COVID-19 pandemic and required COVID safe contingency planning for every aspect of the delivery of the election. The Commission worked cooperatively with other agencies in the planning of the COVID safe 2021 State general election including WA Police, WA Department of Health and the Department of Education.

It was an election where, encouraged by the Commission's effective 'Take Your Seat at the Table' advertising campaign, electors embraced the opportunity to vote early at the significantly increased number of early voting centres or to cast an early postal vote. The Commission catered for massive increases in early voting in order to reduce the peak of voting that has traditionally occurred on

polling day itself. Not only was the number of available early voting centres increased, but centre opening hours were extended, and most venues also opened on the Saturday before polling day. A telephone assisted voting option was developed and offered to electors with a disability or literacy difficulty.

Early in person voting increased from 222,208 votes cast in 2017 to 585,234 in 2021. Early voting by post increased from 155,319 postal votes in 2017 to 216,457 in 2021. In total around 55% of electors voted before polling day.

A feature of managing a State general election is the enormity of the logistical challenges in staffing and 'kitting out' 736 polling places, 70 early voting centres and 170 special institutions and remote mobile polling venues. Nearly 7,000 staff were employed at polling places, 758 at early voting centres, and a further 1,680 for extended periods at two central processing and counting centers. Making arrangements for securing so many premises is in itself a major undertaking, but each venue then needed to be equipped with everything from pens, pencils, electoral rolls, ballot papers, voting screens and ballot boxes, to laptops and tablets, COVID related PPE, signage and so on. Over 5 million ballot papers had to be printed, distributed and stored securely. A State general election is the biggest single event held in Western Australia every four years.

The 2021 State general election saw a record number of 19 registered political parties contest the poll. Electronic funds transfer for the payment of nominations fees by political parties was introduced at this election. The Commission's Funding, Advice, Disclosure and Registration branch, formed in late June 2020, facilitated the addition of three new political parties and names changes to three others on the State Register. The branch actively engaged with these stakeholders in the lead-up to and throughout the State general election to keep them informed, including with regard to COVID-safe requirements. Important and detailed statistical information on early and postal voting was provided each



morning, during the early voting period, to assist parties and candidates in adjusting and focusing their campaigns. Parties were provided meetings with the Commission in advance of and at the commencement of the election in order to personally update them on significant operational changes, strategic direction and expectations. These meetings were well received and helped build effective communication relationships for resolution of issues that arose throughout the period. Post-election feedback from stakeholders reflected a marked improvement in the perception of the Commission by this stakeholder group.

Output 2: Election Roll Management

Unlike most other Australian jurisdictions, Western Australia maintains its own electoral roll. To simplify interactions for electors, the Commission collaborates with the Australian Electoral Commission (AEC) in maintaining and updating its electoral roll under a formal Commonwealth/State arrangement. The arrangement allows electors to manage their enrolment by providing their details through a single process to be enrolled for State, Federal and local government elections. Increasingly, direct elector updates are being supplemented by information obtained from other government agencies, with electors being advised of a prospective change rather than needing to initiate the transaction themselves.



Casual staff at the processing centre.

There was increased enrolment processing activity during the reporting period due to the close of enrolments for the 2021 State General Election. In addition to advertising through traditional and new media, the Commission, via its Enrolment team, also contacted electors directly by email and SMS where electronic details existed as part of the elector record or through the Commission's reminder service. Electors were sent emails seeking to clarify enrolment details and advising of key opportunities to allow them to plan their vote.

Enrolment updates are received on a weekly basis from the AEC. The Commission also received daily updates during the enrolment period for the State election, with electronic communications activities outlined above, combined with other more traditional advertising, leading to a 2000% increase in enrolment transactions during the week prior to close of enrolments.

State-level processing includes local government and jury district coding, applying State-only enrolment provisions and undertaking auditing functions. Further processing occurs in the production of rolls for State and local government electoral events, roll products for customers where required or otherwise provided for under the Act, and periodic statistical information.

During the year the roll was updated to apply the new boundaries, determined in the 2019 Distribution review, for the 2021 State election. Around 80,000 households comprising over 130,000 electors were affected by the changes.

Preparations are underway for the update of the electoral roll to take account of anticipated changes to local government boundaries in selected council areas. The updates are due to be applied by August 2021 in preparation for the close of enrolments for the 2021 Local Government Elections.

Output 3: Electoral Awareness and Engagement

The Commission's Electoral Education Centre (EEC) delivers electoral education to the Western Australian community as part of a broader civics education program with



precinct partners the Constitutional Centre and Parliamentary Education Office. It is located in the Democracy Precinct in West Perth.

The continuation of the COVID-19 pandemic delayed presentations for the start of the school year but thankfully staff were able to reschedule a visit to the Centre or provide the option for an incursion. Demand was high due to 2021 being a State election year. The EEC engaged with 44,728 individuals during the year, through incursions, excursions and other presentations. This represented an increase of 17.19% on the previous financial year.

With direct access continuing to be restricted at different times during the reporting period, the Electoral Education Centre was able to explore and develop alternative methods of delivery into classrooms and community group events using tools including Microsoft Teams and Zoom. With the ongoing assistance of our audio-visual producers, we have been able to replicate an upgraded version of the video used at the Centre for online use by remote and regional schools. This video will be used in conjunction with other online resources currently in development to assist these students across the State with their civics education.

The EEC also conducted 106 school council elections, allowing students to participate actively in a voting process. This opportunity replicates what they could expect to experience when they're eligible to vote in parliamentary elections. Elections this year involved 24,417 students.



Students participated in a 106 school council elections involving 24,417 students.

Feedback from teachers continues to be overwhelmingly positive, with 100% of participating teachers rating the Centre's programs as extremely effective or very effective.

Presentations explaining the electoral process were also given to a range of culturally and linguistically diverse adult groups and senior groups, in-person and online. These included various events organised by Auspire in conjunction with the Constitutional Centre of Western Australia, Edmund Rice Centre, Chinese Neighbourhood Watch, True North Church Senior's Group, City of Wanneroo (Clarkson Library) and the Bentley Park Village.

The CaLD and Indigenous Electoral Ambassador was a major program undertaken by staff at the Electoral Education Centre. Staff from the Electoral Education Centre developed and delivered training to 41 CaLD and 9 Indigenous Ambassadors, in the enrolment and voting process which enabled them as Ambassadors to share this information with their local communities. The major objective was to improve the sharing of enrolment and voting information within and across CaLD and indigenous communities.

Staff from the Electoral Education Centre have become foundation presenters of the AMEP (Adult Migrant English Program) run through the South Metropolitan TAFE. In second term we have delivered to students within Fremantle, Rockingham TAFE and Mandurah TAFE. Feedback has been extremely positive from lecturers and students, with our involvement set to increase in the next financial year.

Professional development seminars for pre-service teachers were delivered to students from Curtin University Edith Cowan University, University of Western Australia and the University of Notre Dame. These seminars continue to provide a great opportunity to embed electoral education as part of civics education teaching in schools before the teachers are placed in schools. The program was extended further this year introducing pre-service teachers to the '3-way rotation' –



a program run in conjunction with Parliament House, Constitutional Centre and the Electoral Education Centre. Held at the Constitutional Centre, with Parliament House making use of the onsite Debating Chamber, the pre-service teachers were offered a more complete civics education package. Each agency delivered a 45-minute session showcasing the programs on offer, emphasising the importance and value of teachers continuing to deliver comprehensive civics education programs to their students.

Key Results Area 1 – Our Clients

Specialist Elector Services

The Commission's client base is both large and diverse, including over 1.7 million eligible State electors; members of parliament, political parties and their members; local government councillors, CEOs, staff, candidates and electors; students from all three educational levels; other public sector agencies; plus individuals involved with a diverse mix of private and community organisations for which the Commission conducts elections.

The eligible electors at State and local government elections include an incredibly heterogeneous mix of people and groups, often with varying needs and expectations. The Commission devotes considerable time liaising with election clients to determine and then cater for their particular requirements. The various electoral, enrolment and education services provided are fine tuned to strike a balance between statutory compliance obligations and specific customer requirements.

For example, a Disability Reference Panel was active in giving advice and feedback on the provision of services to this broad client base. In addition to offering two different technology assisted voting platforms to enable individuals living with a disability to vote independently and in secret, accessibility centres were established at 25 voting venues which included a range of additional assistive devices; including a video magnifier screen, a 'reader pen' and a hearing loop or audio amplifier.

A short-animated video was created in partnership with media students from North Metropolitan TAFE targeting electors with mobility issues. A further video highlighting the various voting options available to electors was created. These were available on the WAEC website as well as being directly distributed to interested groups.

To help encourage youth engagement in democratic processes, for the first time the Commission employed 16- and 17-year-olds as electoral officials at polling places. The Student Electoral Officer program involved 196 secondary students and was run as a pilot program. Feedback from participants, Polling Place Managers and others was very supportive of the program's continuation.

A wide range of initiatives and communication channels were also employed to assist Culturally and Linguistically Diverse (CaLD) elector groups to more easily access and understand the voting system. The advertising campaign targeting CaLD groups was extensive, covering all phases of the election and utilising a diverse mix of communication channels.



Disability Reference Panel.





A short-animated video targeting CaLD electors and focusing on what to do once you arrive at a voting centre was created and translated into 10 commonly used languages other than English, as well as a version in Auslan. These were distributed to various CaLD community groups, posted to the WAEC website and replicated on the tablets available at every voting venue. Every voting venue was also supplied with both a printed and electronic Multilingual Guide providing easy to follow voting instructions in the 26 most commonly spoken languages in Western Australia.

A total of 15 remote mobile polling teams were employed to deliver a voting service to 75 remote Aboriginal communities across each of the four electoral districts in the Mining and Pastoral Region. These visits were conducted by either 4WD vehicle, light aircraft or helicopter. For the first time, each team carried a file containing how to vote material produced by political parties and candidates contesting elections in the four districts. Larger communities such as Beagle Bay, Bidyadanga, Looma, Noonkanbah, Patjarr, Wangkatjunga and Warburton had visits that lasted for most of the day, while the smallest communities may have had a visit of just one or two hours.

An advertising campaign covering all phases of the election cycle and utilising targeted media channels was implemented, including on 16 indigenous radio stations. A short-animated video focusing on what to do once you arrive at a voting centre and how to cast your vote was produced with the voice over translated into three indigenous languages, Kriol, Martu and Ngaanyatjarra.

The CALD and Indigenous Elector Ambassador program, described elsewhere in this Report, was an important program aimed at developing longer term relationships with CALD and Indigenous communities and improving their electoral participation.

Services to Parties and Political Candidates

Funding, Advice, Disclosure and Registration Branch

During the reporting period, the Commission facilitated the registration of new political parties, the process to change the names of several existing parties, as well as continuing to maintain the Register of political parties.

The branch administered disclosure requirements from nineteen political parties and six associated entities.

The Commission's efforts to build awareness and understanding of the disclosure regime in Western Australia intensified in the lead up to 2021 State General Election to ensure all electoral participants were aware of their obligations under the Act, including providing candidate briefings.

Roll products

Our clients also include the recipients of our roll products such as electoral rolls and roll data. By law the Commission is required to provide certain individuals and organisations such as members of parliament or political parties with electoral roll details. These must be used only for the purposes specified.

Key Result Area 2 – Our People

The Commission's Workforce

Staff Profile

The Commission's workforce is a small, committed team, currently consisting of 39 permanent staff and 37 casual/contractual staff. Further, 24 electoral casuals were temporarily employed to support local government elections and 17 electoral casuals were temporarily employed to support industrial and private elections.

The Commission continues to be an employer of choice by providing a family friendly and flexible workplace, relevant and interesting training opportunities and recognition of achievements.



Total Employees for 2020–21

39	Permanent Employees
37	Casual & Contract Employees
24	Local Government Election Officials (casual)
79	State General Election Officials (casual)
7,154	SGEPP Election Officials (casuals)
17	Other LGE Election Officials

*Does not include SGE early voting centre and telephone assisted voting by staff.

Staff employed by the Commission 2020–2021 (casual, contract and permanent)

Classification	Gender	Total
L1	F	13
	M	3
L2	F	3
L3	F	12
	M	5
L4	F	10
	M	4
L5	F	6
	M	5
L6	F	1
	M	3
L7	F	1
	M	4
L8	F	1
	M	3
NCEO	M	1
CEO	M	1
Grand total		76

Key Result Area 3 – 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 can be trusted and relied

upon to deliver 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 small team that comprises 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.

Following the 2021 State General Election the Commission embarked on a comprehensive review of the election systems and processes. This review involved permanent and casual staff as well as key external stakeholders. The period 2021–2025 will now focus on implementing the changes identified to ensure our commitment to best practice is reinforced.

Key Governance Principles

The Commission's overall governance follows 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.



Risk Management

The Commission's inaugural independent internal audit committee met late in 2019/20 to set out the internal audit priorities for the 2020/2021 year. Chaired by Mr Michael Hadfield, Chief Financial Officer for the Industrial Relations Commission (WAIRC) and comprising Mr Peter Groves, corporate executive member of the WAIRC; Mr Chris Avent and Mr Peter Shimmings from the Commission, the Committee identified audit priorities and discussed the findings of internal audits. These audits covered invoice and credit card payments as well as a separate audit of the payroll arrangements. Meetings were disrupted by the Commission's preparations for and conduct of the State general election although risk management was a prominent feature of that work.

The Commission's Election Management Committee examined key risks surrounding the State general election and developed a specific risk management plan concerning the pandemic situation. Early analysis of the situation drove the Commission's strategy to disperse elector attendance over a longer period rather than concentrating it on one day as has been the traditional approach. The success of this risk mitigation strategy was evident in record historical figures for early voting. Close and regular collaboration with the Department of Health Public Health Emergency Operations Centre and the State Health Infection Control Centre allowed the Commission to be properly prepared from an infection control perspective and to provide a high level of safety for electors when casting their ballots. Although not mandatory at the time the Commission took a conscious decision to assign individual QR codes to more than 900 polling venues and provide handwritten registration slips. This represented one of the Commission's commitments to public health priorities recognising that in running possibly the biggest single event in Western Australia in 2021 also meant we were a major risk in the event of a pandemic outbreak in the State.

Allowing electors to identify where they voted through the SafeWA app also assisted the Health Department in contact tracing efforts had they been required.

Risk mitigation for our vulnerable elector populations also came into the Commission's election planning. While public health directions at the time did not restrict the Commission's access into aged care centres, hospitals and prisons the Commission consulted with owners and operators as to the preferred approach for mobile polling of those venues. In some cases the Commission was encouraged to continue with our traditional approach but others expressed a preference that electors resident in those institutions were provided with alternative options for voting such as postal and telephone assisted voting. The approach taken with remote Aboriginal communities was dictated by the public health orders in place at the time and the Commission worked successfully with the State Emergency Coordinator and his staff to obtain exemptions for Commission polling staff to attend those communities. Unfortunately turnout was disappointingly low, possibly impacted by the concern of local electors with the presence of outsiders in their communities during a time of pandemic.

The Commission's post-election review highlighted some gaps in the risk management approach taken in individual election projects and in response the Commission will introduce simplified risk management training for project staff, as well as more comprehensive and documented risk planning around election events.

Financial Management

The Commission has an ongoing operational budget of around \$7.5 million. The Commission balanced its budget in 2020/2021. For the 2013 and 2017 state elections the Commission received an additional one-off appropriation of \$18.5 million. This made effective planning for the 2021 state general election difficult and in recognition of the pandemic conditions



the Government provided additional funding of \$6.2 million to conduct the election in the COVID-safe manner, consistent with public safety and public health advice. It was evident that the historical one-off appropriation for a State general election is now insufficient, even ignoring the fact of the complications arising from pandemic related expenses. The growth in popularity of early voting means the Commission now faces ongoing additional expenses concerning staffing, equipment and accommodation that was not present in 2013 or 2017 election events to the same scale.

Information Systems & Technology

Delivering IT systems for the 2021 State General Election was the focus for the year. The COVID-19 pandemic changed the Commissions normal operations in consideration for public safety. Early Voting in person centres were increased to reduce crowding for social distancing compliance and accordingly 1,400 additional elector mark-off devices and applications were prepared, developed, secured and used at more than 70 locations throughout Western Australia over a two week period.

Mitigation controls were utilised to reduce the overall risk for the election which included cyber security controls, network penetration testing, security hardening of all systems and 24/7 real-time cyber security monitoring by two Security Operation Centres.

The Queensland Electoral Commission's Telephone Assisted Voting application was further developed to suit the Western Australia's election procedures; enabling electors who were sight impaired or otherwise incapacitated to cast a secret ballot via the telephone.

Other systems development work completed was for below the line ballot paper scanning, web portal improvements for managing the election and fine tuning of Cloud systems for effective operations.

Complaints Management

Complaints to the Commission during the 2021 State election were managed by the Legislation, Communications and Human Resources Branch. The nature of complaints received varied and included matters such as:

- Printing and publication of unauthorised election material by candidates and other persons
- Allegations of misleading and false electoral statements made by candidates and other persons
- Electioneering outside Early Voting centres
- Political parties administering postal vote applications
- Delays in postal voting within Australia and overseas.

Where appropriate complaints received were assessed to determine if there has been a breach of the *Electoral Act 1907*. The Electoral Commission prefers to take an educative approach to complaints and in the first instance the Commission usually will ask candidates, parties and campaigners to amend their electoral material or behaviour if the Commission has an issue. In the vast majority of cases most campaigners, candidates and parties cooperated with the Commission.

No complaints were referred to the Court of Disputed Returns.



Disclosure & Legal Compliance

Compliance with Relevant Legislation

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

Administrative	Operational
<i>Criminal Code</i>	<i>Constitution Act 1889</i>
<i>Disability Discrimination Act 1992 (Cth)</i>	<i>Constitution Acts Amendments Act 1899</i>
<i>Disability Services Act 1993</i>	<i>Election of Senators Act 1903</i>
<i>Equal Opportunity Act 1984</i>	<i>Electoral Act 1907</i>
<i>Electronic Transactions Act 2011</i>	<i>Electoral (Ballot Paper Forms) Regulations 1990</i>
<i>Evidence Act 1906</i>	<i>Electoral (Political Finance) Regulations 1996</i>
<i>Financial Management Act 2006</i>	<i>Electoral Regulations 1996</i>
<i>Freedom of Information Act 1992</i>	<i>Fines, Penalties and Infringement Notices Enforcement Act 1994</i>
<i>Industrial Relations Act 1979</i>	<i>Guardianship and Administration Act 1990</i>
<i>Occupational Safety and Health Act 1984</i>	<i>Industrial Arbitration (Unions Elections) Regulations 1980</i>
<i>Parliamentary Commissioner Act 1971</i>	<i>Juries Act 1957</i>
<i>Procurement Act 2020</i>	<i>Local Government Act 1995</i>
<i>Public and Bank Holidays Act 1972</i>	<i>Local Government (Elections) Regulations 1997</i>
<i>Public Sector Management Act 1994</i>	<i>Local Government (Administration) Regulations 1996</i>
<i>Public Interest Disclosure Act 2003</i>	<i>Referendums Act 1983</i>
<i>Salaries and Allowances Act 1975</i>	<i>Referendums Regulations 1984</i>
<i>State Records Act 2000</i>	<i>Working with Children (Criminal Record Checking) Act 2004</i>
<i>State Superannuation Act 2000</i>	
<i>State Superannuation (Transitional and Consequential Provisions) Act 2000</i>	
<i>Workers' Compensation and Injury Management Act 1981</i>	



Compliance with Public Sector standards & ethical codes – Section 31(1) of the *Public Sector Management Act 1994*

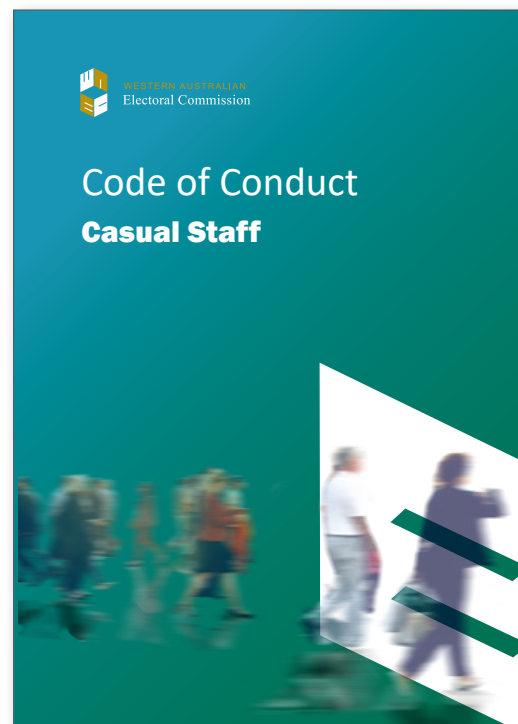
The Commission complies with all public sector standards and ethical codes. All Commission staff are expected to adhere to the Public Sector Commissioner's Instruction 7 – Code of Ethics, with core values being personal integrity, accountability and maintaining respectful relationships that recognise the interests, safety and welfare of all clients and stakeholders. These standards are reinforced in Commission policies and practices, particularly in the Code of Conduct, which forms part of the staff induction program. They are regularly reinforced to staff, and in the lead up to key electoral events. Access to Public Sector Commission ethical codes are available on the staff intranet.

Code of Conduct

The Commission is committed to providing a fair workplace. All staff are expected to be aware of and abide by the Commission's Code of Conduct, which provides practical guidance on a range of ethical issues and reinforces the Commission's commitment to transparency, accountability, professionalism, respect, customer focus and collaboration. Staff are provided with a copy of the Code of Conduct at induction and are required to review and sign it annually. During the reporting year and prior to the State Election, the Electoral Commissioner reviewed and updated the Code of Conduct for Casual Staff.

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 absolute integrity at all times and be scrupulous in the use of official information, equipment, and facilities.

Online training modules were completed by staff covering: Occupational Safety and Health, cyber and information security compliance, bullying/ harassment/sexual harassment awareness, equity and diversity, and internal governance.



The Commission's Code of Conduct provided at induction and available on the Commission website.



Section 175 ZE of the *Electoral Act 1907*

In compliance with Section 175ZE of the Electoral Act the Commission is required to report on expenditure incurred during the financial year in relation to advertising, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

This was a State General Election year and the total expenditure was \$3,836,521.72

Details are as follows:

	Amount	Expenditure	Amount
Advertising agencies	\$40,457.00	The Promo Tree	\$40,457.00
Market research organisations	\$2,153.25	Acumen Corporate Property	\$2,153.25
Polling organisations		Nil	
Direct mail organisations	\$1,974,904.42	Australia Post	\$857,433.22
		T&C Courier	\$8,845.81
		Toll Transport Pty Ltd	\$1,056,532.45
		Quickmail	\$32,482.41
		Star Track Express	\$19,610.53
Media advertising organisations	\$1,819,007.05	Carat Australia Media Services	\$884,559.61
		West Australian Newspapers Ltd	\$21,365.02
		The Brand Agency	\$620,088.09
		Initiative Media Australia Pty. Ltd	\$170,758.14
		State Law Publisher	\$2,055.69
		Facebook	\$93,581.71
		Google	\$26,598.79

Record Keeping Plan

The Commission is required to have an approved Record keeping Plan in accordance with section 19 of the *State Records Act 2000*. The Commission is required to ensure records are created, maintained and disposed of in accordance with standards set by the State Records Office of Western Australia. The Record Keeping Plan has been approved until August 2022 and the Retention and Disposal Schedule has been reviewed and approved until October 2021. As part of their induction program, new staff receive training on records management and record keeping obligations and permanent staff must complete an online refresher course

on those obligations. Records management documents are available electronically through the Commission's intranet and document management system.

Occupational Safety & Health Management

The Commission is committed to providing and maintaining a safe and healthy workplace in accordance with the *Occupational Safety and Health Act and Occupational Safety and Health Regulations 1984*, the Code of practice – Occupational Safety and Health in Western Australian Public Sector, and the *Workers' Compensation and Injury Management Act 1981*.



The Commission's Occupational Safety and Health Committee, with employee and management representation, meets regularly to discuss and resolve any occupational health and safety issues. Staff are regularly updated on changes to occupational health and safety policy and procedure.

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

- Eyesight Screening and Testing Policy
- Flu Vaccinations
- Employee Assistance Program
- Availability of standing desks
- First Aid Officer appointments and training
- Injury Management Compliance
- OSH Officer appointment and training
- OSH reviewed in previous reporting year continued to be implemented
- Annual online training (Occupational Health and Safety, Equity and Diversity, Compliance – bullying, harassment and sexual harassment awareness)
- Employee Assistance Program
- Return to work process
- COVID-19 protective initiatives.

Injury Management

The Commission complies with the Injury Management requirements of the *Workers' Compensation and Injury Management Act 1981*. Employees are required to report any accidents and injuries immediately and staff are regularly updated on changes to procedure and representatives.

Occupational Safety, Health & Injury Management

The Department 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 practices best meet the Department's needs.

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

Credit Cards – Authorised Use

There was no personal expenditure incurred as specified in Treasurer's Instruction TI 321.

Candidate Deposits Trust Statement

No changes were made to the Statement in 2020–2021.

Disability Access & Inclusion Plan Outcomes

During the reporting year the Commission continued its work in enhancing access, inclusion and participation for people with disability through progressing strategies within the *Disability Access and Inclusion Plan*.

The State General Election gave the Commission the opportunity to consult with and engage people with a disability at a time when Western Australians were highly engaged with the electoral process.



Disability Access & Inclusion Plan Outcomes

Outcome 1:

People with disability have the same opportunities as other people to access our services and events.

- The Commission continued to work with the Disability Reference Panel (DRP), a group comprised of Commission staff and advocates from the disability community and representative groups. Meetings were held at the Commission's head office and the group provided independent and useful feedback on the Commission's services, publications and plans.
- The Commission's Electoral Education Centre provided electoral education services and awareness programs through in person interactions with Education Support students and Senior Citizens. Programs were modified to cater to varying levels of disability, mobility, sight and hearing impairment.
- Under the *Electoral Act 1907* the Commission has the option to provide technology assisted voting 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. For the State General election, the Commission offered Vote Assist and Telephone Assisted Voting as Early Voting options. Both systems were trialled by and promoted to organisations across Western Australia and through the Disability Reference Group and used by people with a disability at the election.

Outcome 2:

People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.

- The Commission's central office is located in a modern building, is accessible and

complies with legislative requirements with lift and ramp access available and concierge to assist visitors.

- The Commission utilised a number of early voting locations and polling places for the State General election. The Commission took every opportunity to ensure that as many of these facilities as possible were accessible to electors with a disability and were advertised as such in advertising in the West Australian newspaper and on the Commission's website.
- 25 Accessibility Centres were established and advertised for the state election. They were spread out across Western Australia and located as Early Voting centres and Polling Places. In addition to being wheelchair accessible they included a range of accessible tools including hearing loops or audio amplifiers, reader pens, video magnifier screens, magnifying sheets and pencil grips.
- The Commission reviewed and used its Polling Place Accessibility form, to assess, categorise and set up polling places in the most accessible way possible.

Outcome 3:

People with disability receive information from us in a format that will enable them to access the information as readily as other people.

- The Commission updated its 2021 State General Election Information for Carers Fact Sheet which was available on the Commission's website and provided to the advocacy groups within the DRP for dissemination amongst their networks.
- Direct messages were sent during the SGE by email and SMS, which meant electors weren't reliant on being able to view, engage or hear other media communications.
- The Commission consulted the Department of Health and contacted aged



service providers to provide options for enrolment, applications to be a general early voter or seek medical removal depending on the elector's circumstances.

- An animated video entitled "Making voting easier" was developed by a TAFE student as part of their studies, for the Commission. This was endorsed by the DRP and available on the Commission's various platforms.
- The Commission contacted doctor's surgeries and provided them with general information and a poster for display in waiting areas. The general information sheet included key dates, further contact points and enrolment and voting options for electors with a disability and their carers.

Outcome 4:

People with disability receive the same level and quality of service from our employees as other people receive.

- During the communications strategy planning stage of the SGE a strong focus was placed on audiences identifying as elderly and people with a disability. The DRP met with the Advertising Project team during campaign development to provide feedback. Ultimately an inclusive campaign entitled "Take your Seat at the Table" was developed and used across multiple platforms including TV, Radio, Social Media and Print.
- The Commission's website continues to meet accessibility guidelines and content specifically relevant to people with a disability and their carers was easily accessible. The colour palette of the election landing page aligned with the Commission's general advertising campaign look and feel – making it identifiable for people with vision impairments. In line with disability guidelines, all website body copy was in sans serif fonts and 'documents' housed on the website were uploaded in word document format.

Outcome 5:

People with disability have the same opportunities as other people to make complaints to us.

- The Commission's complaints process was reviewed which was particularly relevant in the lead-up to the State General Election when complaints and enquiries typically increase as the Commission's engagement with the community is at a high point. The Commission will initially accept complaints in a variety of formats.
- In accordance with the Commission's Strategic Plan and Code of Conduct, complaints and general feedback are responded to in a timely, respectful and collaborative way. The Commission's Complaints Team is involved in the monitoring of the DAIP and a representative sit on the DRP.
- Information regarding making enquiries or complaints to the Commission is on the Commission's website and in appropriate publications. The DRP were also able to bring forward issues on behalf of their members.

Outcome 6:

People with disability have the same opportunities as other people to participate in any public consultation.

- The DRP offers people with a disability or their advocates, the opportunity to have a direct opportunity to comment on the Commission's operations and raise issues.
- The *Telephone Assisted Voting and Vote Assist* initiatives achieved the Commission's goal of providing suitable voting options for people with a disability. It was also considered important that these electors were given the opportunity to provide feedback to the Commission on these services. Random surveys were conducted with electors who had used these services covering areas such as voter awareness and accuracy, difficulty, security, satisfaction and likelihood of reuse.



Outcome 7:

People with disability have the same opportunities as other people to obtain and maintain employment with the Commission.

- The Commission worked with NDS in considering ways to increase employment for people with a disability. The focus of their work is on longer term employment in the WA public sector for people with a disability. The Commission is considering ways their advice can be used in the Commission's small permanent workforce.
- The Commission's warehouse operations team commissioned a service provider in the disability sector to pack stationery items, providing an employment opportunity prior to the State General election.
- The Commission collects and collates information from its casual and permanent workforce on disability – where people choose to disclose this and provides appropriate support. The Commission takes its duty of care seriously and reinforces in advertising for casual opportunities what employment may entail.

Multicultural Plan

The Commission is committed to recognising the cultural and linguistic diversity (CaLD) of the Western Australian community and ensuring its services, facilities and information are available and user friendly. As a small organisation serving all current and potential Western Australian electors, there are challenges in meeting the diverse requirements within the community. However, the Commission is committed to ensuring that the needs of electors from a CaLD background are considered, particularly during electoral events. This forms part of a broader commitment under the Commission's Strategic Plan 2020–2025 to provide all electors with an electoral experience that they understand, trust and can access easily and efficiently. Commission staff, consultants, contractors

and stakeholders are encouraged to embrace diversity in providing electoral services and interactions with all Western Australians

The Commission has demonstrated ongoing commitment to people from CaLD backgrounds through the various policies, projects and consultations undertaken over many years with people and stakeholders from CaLD backgrounds. After thorough internal review and consultation during the reporting year, these strategies have now been developed into the Commission's Multicultural Plan 2021–2023 which has been submitted to and endorsed by the Office of Multicultural Interests, in accordance with the requirements of the WA Multicultural Policy Framework.

Through the development process the Commission considered best practice initiatives of other government agencies, the Office of Multicultural Interests and other Electoral Commissions.

The Commission's Multicultural Plan identifies strategies across the Policy Priority Areas including harmonious and inclusive communities, culturally responsive policies, programs and services, and economic, social, cultural, civic and political participation.

The Commission would like to acknowledge the work of its CaLD Ambassadors whose feedback informs much of this Multicultural Plan and the assistance of the Office of Multicultural Interests.



Governance & Financial Disclosures

Ministerial Directives

No Ministerial directives were received during the financial year.

Freedom of Information

The Commission received no Freedom of Information (FOI) applications during 2020–2021.

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 were determined in accordance with 'Costing and Pricing Government Services' published by the Department of Treasury.

Board and Committee Remuneration

WAEC Disability Reference Panel

Position Title	Member Name	Type of remuneration	Period of membership	Term of Appointment/ Tenure	Base Salary/ Sitting Fees	Gross/actual remuneration for the financial year
Member	ERIKA WEBB	Sitting Fees	29 July 2020 until 20 Jan 2021	sessional	\$405	\$405
	MARY BUTTERWORTH	Sitting Fees	29 July 20 until 4 Nov 2020	sessional	\$270	\$270
	ELIZABETH MARCHBANK	Sitting Fees	20 January 2021	sessional	\$135	\$135
	REBECCA EVANS	Sitting Fees	29 July 2020 until 20 Jan 2021	sessional	\$405	\$405
Total					\$1,215	\$1,215

Technology Assisted Voting Expert Advisory Panel

Position Title	Member Name	Type of remuneration	Period of membership	Term of Appointment / Tenure	Base Salary / Sitting Fees	Gross/actual remuneration for the financial year
	PETER DELL	Sitting Fees	21 July 2020	sessional	\$400	\$400
	PAUL HOUGHTON	Sitting Fees	21 July 2020	sessional	\$240	\$240
	MICHELLE SANDFORD	Sitting Fees	21 July 2020	sessional	\$240	\$240
Total					\$880	\$880



Key Performance Indicators

Certification of Key Performance Indicators

Audited key performance indicators for the year ended 30 June 2021

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 2021.

Robert Kennedy
Electoral Commissioner
12 August 2021



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.

Key Effectiveness Indicators		2017–18 Actual	2018–19 Actual	2019–20 Actual	2020–21 Actual	2020–21 Target	Variation
The number of relevant breaches of "Declaration by Officer" (Form 1) upheld by a Court of Disputed Returns		Nil	Nil	Nil	Nil	Nil	Nil ^(a)
Percentage eligible electors on the State Electoral Roll		95.26%	96.15%	96.06%	96.54%	96.93%	-0.39 ^(b)
Percentage of enrolled electors voting in State Elections (or by-elections) or referenda	State General Election	n/a	n/a	n/a	85.46%	86.60%	-1.14% ^(c)
	By-election	72.93%	n/a	n/a	n/a	n/a	n/a ^(c)
	Referenda	n/a	n/a	n/a	n/a	n/a	n/a ^(c)
Average percentage of enrolled electors voting in local government ordinary and extraordinary postal elections or referenda conducted by the Commission		34.30%	29.50%	28.90%	34.33%	41.61%	-7.28% ^(d)

Note: (a) The number of relevant breaches of "Declaration by Officer" form 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 has been an increase of 15,604 enrolled electors and an increase of 23,235 eligible electors in comparison to the target, hence the actual percentage has decreased slightly. There were 1,730,147 enrolled electors out of an estimated eligible population of 1,792,082 as at 30 June 2021.
- (c) The indicator reflects actual percentage participation in State General Election 2021. There were 1,467,173 electors who voted out of an actual enrolled population of 1,716,732 on 13 March 2021 State General Election.
- (d) The rates provide a key indicator of 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 2020–2021 there were 16 extra-ordinary elections, actual turnout of 34.22% relates to enrolled electors who voted in an extraordinary election only with 71,169 enrolled electors and 24,432 voters.



Key Efficiency Indicators		2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2020-21 Target	Variation
Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management)		\$4.66	\$4.34	\$3.86	\$4.22	\$4.38	\$0.61 ^(a)
Average Cost per Elector of Conducting State General Elections (or By-elections) or Referenda Events	State Election	n/a	n/a	n/a	\$14.43	\$10.78	\$3.65 ^(b)
	By-election	\$7.71	n/a	n/a	n/a	n/a	n/a ^(b)
	Referenda	n/a	n/a	n/a	n/a	n/a	n/a ^(b)
Average Cost per Elector of Conducting Local Government Ordinary (or/and Extraordinary) Elections Conducted by the Commission		\$2.99	\$2.91	\$3.70	\$4.50	\$4.42	\$0.08 ^(c)

Note: (a) The indicator reflects the fixed cost of maintaining readiness for any state elections.

(b) The indicator reflects actual expenditure incurred conducting State General Elections per elector. The significant increase in expenditure in comparison to the target is explained by additional costs incurred by the Commission complying with COVID-19 pandemic issues and operating the State General Election 2021 in a COVID-safe manner.

(c) The indicator reflects actual expenditure incurred while conducting Local Government extra ordinary elections. Extra-ordinary elections are conducted on an as-needs basis. The actual is in excess in comparison to the target due to increases in postal expenditure.



Financial Statements



Auditor General

INDEPENDENT AUDITOR'S OPINION 2021

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 (Commission) which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows 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 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, 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 am independent of the Commission in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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, 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.

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 Commission 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 legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

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 legislative provisions during the year ended 30 June 2021.



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.

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 Engagements 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 2021. 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 2021.



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 control 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.

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 Instruction 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 control relating to the reports on 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Electoral Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.



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

This auditor's report relates to the financial statements, controls and key performance indicators of the Western Australian Electoral Commission for the year ended 30 June 2021 included 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 these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 August 2021



Disclosures and legal compliance

Certification of financial statements

For the reporting period ended 30 June 2021

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 2021 and the financial position as at 30 June 2021.

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.

Chenny Efendi
A/Chief Finance Officer
12 August 2021

Robert Kennedy
Electoral Commissioner
12 August 2021



Financial statements for the year ended 30 June 2021

The Western Australian Electoral Commission has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2021 which provides users with the information about the Commission's stewardship of resources entrusted to it. The financial information is presented in the following structure:

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Statement of comprehensive income

For the year ended 30 June 2021

	Notes	2021 (\$000)	2020 (\$000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	12,600	5,948
Supplies and services	2.3	18,215	5,043
Depreciation and amortisation expenses	4.1.1, 4.2.1, 4.3	499	276
Finance costs	6.2	1	1
Accommodation expenses	2.3	2,300	994
Grants and subsidies	2.2	5,050	-
Other expenses	2.3	885	272
Total cost of services		39,550	12,534
Income			
Other revenue	3.2	435	6,068
Total income		435	6,068
NET COST OF SERVICES		39,115	6,466
Income from State Government			
Service appropriation	3.1	37,359	8,910
Resources received	3.1	90	60
Total income from State Government		37,449	8,970
SURPLUS/(DEFICIT) FOR THE PERIOD		(1,666)	2,504
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(1,666)	2,504

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



PRIMARY FINANCIAL STATEMENTS

Statement of financial position

As at 30 June 2021

	Notes	2021 (\$000)	2020 (\$000)
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	2,294	3,882
Receivables	5.1	1,280	153
Amounts receivable for services	5.2	267	300
Prepayments	5.3	237	253
Total Current Assets		4,078	4,588
Non-Current Assets			
Restricted cash and cash equivalents	6.3	76	58
Amounts receivable for services	5.2	510	470
Plant and equipment	4.1	873	91
Intangible assets	4.2	1,905	1,856
Right-of-use assets	4.3	32	28
Prepayments	5.3	12	5
Total Non-Current Assets		3,408	2,508
TOTAL ASSETS		7,486	7,096
LIABILITIES			
Current Liabilities			
Payables	5.4	2,312	201
Lease Liabilities	6.1	16	14
Employee related provisions	2.1(b)	1,406	1,087
Total Current Liabilities		3,734	1,302
Non-Current Liabilities			
Lease Liabilities	6.1	16	14
Employee related provisions	2.1(b)	182	218
Total Non-Current Liabilities		198	232
TOTAL LIABILITIES		3,932	1,534
NET ASSETS		3,554	5,562
EQUITY			
Contributed equity	8.9	382	724
Accumulated surplus/(deficit)		3,172	4,838
TOTAL EQUITY		3,554	5,562

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 2021

	Notes	Contributed equity (\$000)	Accumulated surplus/(deficit) (\$000)	Total equity (\$000)
Balance at 1 July 2019	8.9	724	2,334	3,058
Restated Balance at 1 July 2019		724	2,334	3,058
Surplus/(deficit)		-	2,504	2,504
Total comprehensive income for the period		-	2,504	2,504
Balance at 30 June 2020		724	4,838	5,562
Balance at 1 July 2020		724	4,838	5,562
Surplus/(deficit)	8.9	-	(1,666)	(1,666)
Other comprehensive income				
Total comprehensive income for the period		-	(1,666)	(1,666)
<i>Transactions with owners in their capacity as owners:</i>				
Distributions to owners		(342)	-	(342)
Total		(342)	-	(342)
Balance at 30 June 2021		382	3,172	3,554

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 2021

	Notes	2021 (\$000)	2020 (\$000)
Cash flows from State Government			
Service appropriation		37,038	8,464
Capital appropriations		14	167
Holding account drawdown		300	117
Net cash provided by State Government		37,352	8,748
Utilised as follows:			
Cash flows from operating activities			
Payments			
Employee benefits		(12,262)	(5,784)
Supplies and services		(16,412)	(4,998)
Finance costs		(1)	(1)
Accommodation		(2,176)	(966)
Grants and subsidies		(5,050)	-
GST payments on purchases		(2,036)	(630)
Other payments		(846)	(271)
Receipts			
Receipts from services		432	6,048
GST receipts on sales		43	607
GST receipts from taxation authority		1,058	10
Net cash provided by/(used in) operating activities		(37,250)	(5,985)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(1,312)	(406)
Net cash provided by/(used in) investing activities		(1,312)	(406)
Cash flows from financing activities			
Payments			
Principal element of lease (2019-finance lease)		(18)	(21)
Accommodation funding repayment by Agency		(342)	-
Repayment of Treasurer's Advances		(5,000)	-
Receipts			
Proceeds from Treasurer's Advances		5,000	-
Net cash provided by/(used in) financing activities		(360)	(21)
Net increase/(decrease) in cash and cash equivalents		(1,570)	2,336
Cash and cash equivalents at the beginning of the period		3,940	1,604
Cash and cash equivalents at the end of the period	6.3	2,370	3,940

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



Summary of consolidated account appropriations

For the year ended 30 June 2021

	2021	2021		2021	2021
	Budget Estimate (\$000)	Supplemen- tary Funding (\$000)	Revised Budget (\$000)	Actual (\$000)	Variance (\$000)
<u>Delivery of Services</u>					
Item 8 Net amount appropriated to deliver services	25,372	5,031	30,403	30,403	-
Amount Authorised by Other Statutes					
- <i>Electoral Act 1907^(a)</i>	4,898	-	4,898	5,470	572
- <i>Industrial Relation Act 1979</i>	116	-	116	116	-
- <i>Salaries and Allowances Act 1975</i>	486	-	486	486	-
Total appropriations provided to deliver services	30,872	5,031	35,903	36,475	572
<u>Capital</u>					
Item 96 Capital Appropriation	14	870	884	884	-
GRAND TOTAL	30,886	5,901	36,787	37,359	572

A supplementary income was received by the Commission in FY 2020-21.

(a) The variance of \$572,000 is the additional funding on *Electoral Act 1907* for the Political Funding Reimbursement related to the State General Election 2021.



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 1 September 2021.

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 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).

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.



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

	2021 (\$000)	2020 (\$000)
Employee Benefits	11,584	5,442
Superannuation - defined contribution plans	1,016	506
Total employee benefits expenses	12,600	5,948
Less: Employee Contributions (per the statement of comprehensive income)	-	(1)
Net employee benefits	12,600	5,947

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 the GSS (concurrent contributions), the WSS, the GESBs, 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

	2021 (\$000)	2020 (\$000)
Current		
<u>Employee benefits provisions</u>		
Annual leave	640	446
Long service leave	747	626
	1,387	1,072
<u>Other provisions</u>		
Employment on-costs	19	15
Total current employee related provisions	1,406	1,087



PRIMARY FINANCIAL STATEMENTS

Non-currentEmployee benefits provisions

Long service leave	180	215
<u>Other provisions</u>		
Employment on-costs	2	3
Total non-current employee related provisions	182	218
Total employee related provisions	1,588	1,305

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: 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'.

	2021 (\$000)	2020 (\$000)
Employment on-cost provision		
Carrying amount at start of period	18	15
Additional/(reversals of) provisions recognised	3	3
Carrying amount at end of period	21	18



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
- Discount 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

	2021 (\$000)	2020 (\$000)
Recurrent		
Grants (section 175LC of the <i>Electoral Act 1907</i>) ^(a)	5,050	-
Total grants and subsidies	5,050	-

(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. There is no election in 2019-20.

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 the State General Elections 2021.

2.3 Other expenditure

	2021 (\$000)	2020 (\$000)
Supplies and services		
Communications	5,348	2,774
Consultants and contractors	11,249	1,769
Consumables	1,112	253
Travel	226	119
Other	280	128
Total supplies and services expenses	18,215	5,043



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Accommodation expenses

Rental	2,247	971
Repairs and maintenance	53	23

Total accommodation expenses	2,300	994
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Other

Audit fees ^(a)	83	57
Repairs and maintenance - computing	460	129
Other expenses	338	84
Employment on-cost	4	2

Total other expenses^(b)	885	272
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Total other expenditure	21,400	6,309
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(a) Includes 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

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.

Accommodation lease is recognised as expenses as incurred. This is a lease arrangement with another wholly-owned public sector entity.

Repairs, maintenance and cleaning costs are recognised as expenses as incurred.

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

Repairs and maintenance 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.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provision. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.



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

	2021 (\$000)	2020 (\$000)
Appropriation received during the period:		
- Service appropriation	37,359	8,910
Total appropriation received	37,359	8,910
Resources received from other public sector entities during the period:		
- Services received free of charge		
Department of Finance - Building Management Works	24	26
State Solicitor Office	54	22
Landgate	12	12
Total resources received	90	60
Total income from State Government	37,449	8,970

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

	2021 (\$000)	2020 (\$000)
Employee contributions	-	1
Local Government Elections	-	5,750
Other Elections	419	294
Sale of Roll Products/General Revenue	19	19
Other revenue	-	4
	438	6,068
<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	(3)	-
Net gains/(losses) on disposal	(3)	-
Total other revenue	435	6,068

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).



4. Key assets

Assets the Commission utilises for economic benefit or service potential

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 2021	Equipme nt	Computer Hardware	Total
1 July 2020	(\$000)	(\$000)	(\$000)
Gross carrying amount	338	397	735
Accumulated depreciation	(248)	(395)	(643)
Carrying amount at start of period	90	2	92
Additions	72	950	1,022
Other disposals	(3)	-	(3)
Depreciation	(39)	(199)	(238)
Carrying amount at 30 June 2021	120	753	873
Gross carrying amount	377	1,299	1,676
Accumulated depreciation	(257)	(546)	(803)

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).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

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



4.1.1 Depreciation and impairment

Charge for the period

	Notes	2021 (\$000)	2020 (\$000)
<u>Depreciation</u>			
Equipment	4.1	39	25
Computer hardware	4.1	199	6
Total depreciation for the period		238	31

As at 30 June 2021 there were no indications of impairment to plant and equipment.

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: years
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.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.



4.2 Intangible assets

Year ended 30 June 2021	Computer Software (\$000)	Total (\$000)
1 July 2020		
Gross carrying amount	3,356	3,356
Accumulated amortisation	(1,498)	(1,498)
Carrying amount at start of period	1,858	1,858
Additions	290	290
Amortisation expense	(243)	(243)
Carrying amount at 30 June 2021	1,905	1,905

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, 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:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- An intention to complete the intangible asset and use or sell it;
- The ability to use or sell the intangible asset;
- The intangible asset will generate probable future economic benefit;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- 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 138.57 (as noted below), 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.



4.2.1 Amortisation and impairment

Charge for the period

	2021 (\$000)	2020 (\$000)
Intangible assets	243	224
Total amortisation for the period	243	224

As at 30 June 2021 there were no indications of impairment to intangible assets.

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.

4.3 Right-of-use assets

	Notes	2021 (\$000)	2020 (\$000)
Motor Vehicle		32	28
Net carrying amount		32	28

Additions to the right-of-use asset during the 2021 financial year was \$22,286 (2020: \$8,270)

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.

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

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.



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

	2021 (\$000)	2020 (\$000)
Vehicles	18	21
Total right-of-use asset depreciation	18	21
Lease interest expense	1	1
Expenses relating to variable lease payments not included in lease liabil	-	-
Short-term leases	-	-
Low-value leases	-	-
Gains or losses arising from sale and leaseback transactions	-	-

The total cash outflow for leases in 2021 was \$19,171 (2020: \$21,417)

The Commission's leasing activities and how these are accounted for:

The Commission has leases for vehicles

The Commission 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.



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 current assets	5.3
Payables	5.4

5.1 Receivables

	2021 (\$000)	2020 (\$000)
Current		
Trade receivables	26	34
Accrued revenue	30	19
GST receivable	1,224	100
Total current	1,280	153
Total receivables	1,280	153

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)

	2021 (\$000)	2020 (\$000)
Current	267	300
Non-Current	510	470
Balance at end of period	777	770

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.

Amounts receivable for services are considered not impaired (i.e there is no expected credit loss of the Holding Accounts).

5.3 Other assets

	2021 (\$000)	2020 (\$000)
Current		
Prepayments	237	253
Total current	237	253



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Non-current		
Prepayments	12	5
Total non-current	12	5
Balance at end of period	249	258

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

	2021 (\$000)	2020 (\$000)
Current		
Trade payables	45	101
Other payables	16	(21)
Accrued expenses ^(a)	2,185	73
Accrued salaries	66	48
Total current	2,312	201
Balance at end of period	2,312	201

(a) Disputed invoices have been accrued pending investigation by the Commission and resolution with the supplier.

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.

The accrued salaries suspense account (See Note 6.1 'Restricted cash and cash equivalents') 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.



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

	2021 (\$000)	2020 (\$000)
Current	16	14
Non-current	16	14
Total lease liabilities	32	28

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).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Commission in profit or loss in the period in which the condition that triggers those payments occurs

This section should be read in conjunction with note 4.3.



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

	2021 (\$000)	2020 (\$000)
Finance costs		
Lease interest expense	1	1
Finance cost expended	1	1

'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	2021 (\$000)	2020 (\$000)
Cash and cash equivalents		2,294	3,882
Restricted cash and cash equivalents		76	58
Balance at end of period		2,370	3,940

	2021 (\$000)	2020 (\$000)
Restricted cash and cash equivalent		
Non-current		
Accrued salaries suspense account ^(a)	76	58

(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.



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:

	2021 (\$000)	2020 (\$000)
Financial assets		
Cash and cash equivalents	2,370	3,940
Financial asset at amortised cost ^(a)	833	823
Total financial assets	3,203	4,763
Financial liabilities		
Financial liabilities at amortised cost ^(b)	2,312	201
Total financial liability	2,312	201

(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 2021.

7.2.2 Contingent liabilities

There were no contingent liabilities as at 30 June 2021.



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 period errors/changes in accounting policies	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
Equity	8.9
Supplementary financial information	8.10
Explanatory statement	8.11

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 (\$)	2021	2020
310,001 - 320,000	1	
280,001 - 290,000		1
230,001 - 240,000	1	
200,001 - 210,000	1	
180,001 - 190,000	1	
170,001 - 180,000	1	1
160,001 - 170,000	1	1
150,001 - 160,000		2
140,001 - 150,000	1	1
110,001 - 120,000		1
80,001 - 90,000		1



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	2021 (\$000)	2020 (\$000)
Short-term employee benefits	1,263	1,145
Post-employment benefits	109	101
Other long-term benefits	59	45
Termination benefits	-	-
Total compensation of senior officers	1,431	1,291

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

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 (GESB - \$596,722).

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.

	2021 (\$000)	2020 (\$000)
Balance at the start of the period	-	-
Receipts	198	-
Payments	(198)	-
Balance at end of period	-	-

(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:

	2021 (\$000)	2020 (\$000)
Auditing the accounts, financial statements, controls and key performance indicators	48	47

8.9 Equity

	2021 (\$000)	2020 (\$000)
Contributed equity		
Balance at start of period	724	724
<i>Distribution to owners</i>		
Refund of Accommodation Funding to Department of Treasury	(342)	-
Total distributions by owners	(342)	-
Balance at end of period	382	724

8.10 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.



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8.11 Explanatory statement (Controlled Operations)

All variances between estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. Narratives are provided for key major variances, which are greater than 10% and \$1 million for the Statement of Comprehensive Income, Cash Flows (i.e. 1% of \$32,724,000), and are greater than 10% and 1% of Total Assets for the Statement of Financial Position (i.e. 1% of \$5,050,000).

8.11.1 Statement of Comprehensive Income Variances

	Variance Note (\$000)	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2021 and 2020 (\$000)
Expenses						
Employee benefits expense	a	13,320	12,600	5,948	(720)	6,652
Supplies and services	1,a	10,766	18,215	5,043	7,449	13,172
Accommodation expense	1,a	1,047	2,300	994	1,253	1,306
Depreciation and amortisation expense		307	499	276	192	223
Grants and subsidies	2,b	4,498	5,050	-	552	5,050
Finance and interest costs		1	1	1	-	-
Other expenses	3,a	2,785	885	272	(1,900)	613
Total cost of services		32,724	39,550	12,534	6,826	27,016
Income						
<i>Revenue</i>						
Sale of goods and services	c	104	435	6,064	331	(5,629)
Other revenue		5	-	4	(5)	(4)
Total income other than income from State Government		109	435	6,068	326	(5,633)
NET COST OF SERVICES		32,615	39,115	6,466	6,500	32,649
Income from State Government						
Service appropriation	4,d	30,872	37,359	8,910	6,487	28,449
Services received free of charge		34	90	60	56	30
Total income from State Government		30,906	37,449	8,970	6,543	28,479
SURPLUS/(DEFICIT) FOR THE PERIOD		(1,709)	(1,666)	2,504	43	(4,170)



Major Estimate and Actual (2021) Variance Narratives

- 1) Supplies and services expense budget figure is lower than the actual by \$7 million due primarily to one-off expenses associated with operating the State election, particularly in the COVID-19 pandemic environment. The variance of \$7 million also includes the advertising budget of \$2.4 million which was allocated in the estimated 2020-21 figure for other expenses. This also explains the variance of \$1.9 million between the estimated and actual figures for other expenses 2020-21 .
The accommodation budget was lower by \$1 million because the budget only included the Commission's head office accommodation cost, whereas the actual figure includes the cost for head office accommodation and accommodation leased to conduct the State General Election 2021.
The increase in total actual expenditure is consistent with the increase in the appropriation (see note. 4).
- 2) Grants and subsidies actual figure is higher because of the increase in the legislated amount per vote for public funding combined with the overall increase in the number of first preference votes cast compared to the State General Election 2017. The estimated figure was projected on the State General Election 2017 figures.
- 3) Other expenses budget figure exceeds the actual by \$2 million due to a different account category used in budget and actual. An advertising expense budget of \$2.4 million has been categorised in other expenses instead of supplies and services.
- 4) The appropriation budget is lower than the actual by \$6 million due to the impact of the COVID-19 pandemic which resulted in additional appropriation required to conduct the State General Election 2021 in a COVID-safe manner following health advice.

Major Actual (2021) and Comparative (2020) Variance Narratives

- a) Employee benefit, supplies and services, accommodation and other expenses have increased significantly in comparison to 2019-20. The increase is mainly due to the impact of the pandemic on the operation of the State General Election 2021.
- b) The grants and subsidies expense represents the legislated reimbursement of political funding for the candidates and/or political party who meets the threshold of 4% or more of first preference votes during the State General Election 2021. The difference is explained as there was no State General Election conducted in 2019-20.
- c) Sale of goods and services reduced significantly in comparison to 2019-20 because, there was no Local Government Biennial Election conducted in 2020-21. The amount of \$6 million in 2019-20 represents the recovery cost of operating the Local Government Biennial Election 2019.
- d) The increase in service appropriation by \$28.5 million in 2020-21 is due to a combination of the unprecedented COVID-19 pandemic and its impact on the conduct of the State General Election 2021 and an increase in the legislated amount for reimbursement of political funding combined with an increase in the number of first preference votes cast at the State General Election 2021.



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8.11.2

Statement of Financial
Position Variances

	Variance Note (\$000)	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2021 and 2020 (\$000)
ASSETS						
Current Assets						
Cash and cash equivalents		1,816	2,294	3,882	478	(1,588)
Receivables		158	1,280	153	1,122	1,127
Amounts receivable for services		267	267	300	-	(33)
Other - Prepayments		253	237	253	(16)	(16)
Total Current Assets		2,494	4,078	4,588	1,584	(510)
Non-Current Assets						
Restricted cash and cash equivalents		73	76	58	3	18
Amounts receivable for services		510	510	470	-	40
Other - Prepayments		5	12	5	7	7
Plant and equipment	1,a	76	873	91	797	782
Right-of-use assets			32	28	32	4
Intangible assets		1,892	1,905	1,856	13	49
Total Non-Current Assets		2,556	3,408	2,508	852	900
TOTAL ASSETS		5,050	7,486	7,096	2,436	390
LIABILITIES						
Current Liabilities						
Payables		80	127	128	47	(1)
Provisions	2,b	1,135	1,406	1,087	271	319
Other current liabilities	3,c	73	2,185	73	2,112	2,112
Lease Liabilities		11	16	14	5	2
Total Current Liabilities		1,299	3,734	1,302	2,435	2,432
Non-Current Liabilities						
Provisions		218	182	218	(36)	(36)
Borrowings and leases		3	16	14	13	2
Total Non-Current Liabilities		221	198	232	(23)	(34)
TOTAL LIABILITIES		1,520	3,932	1,534	2,412	2,398
NET ASSETS		3,530	3,554	5,562	24	(2,008)

**EQUITY**

Contributed equity	546	382	724	(164)	(342)
Accumulated surplus/(deficit)	3,134	3,172	4,838	38	(1,666)
Other	(150)	-	-	150	-
TOTAL EQUITY	3,530	3,554	5,562	24	(2,008)

Major Estimate and Actual (2021) Variance Narratives:

- 1) The plant and equipment actual figure is higher than the budget figure by \$0.8 million due to pandemic conditions requiring greater numbers of early voting locations and the provision of associated equipment.
- 2) The current leave provision budget is lower than the actual due to the impact of the pandemic and election events restricting opportunities for staff to clear leave.
- 3) Other current leave liability budget represents the Commission's accrued expenses. The budget is lower than the actual due to disputed invoices arising from election related expenses incurred in 2020-21. The Commission is currently investigating this matter with the supplier but was unable to resolve it before the end of the financial year.

Major Actual (2021) and Comparative (2020) Variance Narratives:

- a) The plant and equipment actual figure has increased by \$0.8 million in comparison to 2019-20 mainly due to pandemic conditions requiring greater numbers of early voting locations and the associated IT equipment.
- b) The current leave provision is higher in comparison to 2019-20 due to the impact of the pandemic and election events restricting opportunities for staff to access leave.
- c) Other current leave liability represents the Commission's accrued expenses. In comparison to 2019-20, the Commission's accrued expenses has increased by \$2 million due to disputed invoices arising from election related expenses incurred in 2020-21. The Commission is currently investigating this matter with the supplier but was unable to resolve it before the end of the financial year.



PRIMARY FINANCIAL STATEMENTS

8.11.3 Statement of Cash
Flow Variances

	Variance Note (\$000)	Estimate 2021 (\$000)	Actual 2021 (\$000)	Actual 2020 (\$000)	Variance between estimate and actual (\$000)	Variance between actual results for 2021 and 2020 (\$000)
Cash Flows from State						
Government						
Service appropriation	1,a	30,565	37,038	8,464	6,473	28,574
Capital appropriations		14	14	167	-	(153)
Holding account drawdown		300	300	117	-	183
Receipt paid into Consolidated Account		(342)	(342)	-	-	(342)
Net cash provided by State						
Government		30,537	37,352	8,748	6,473	28,604
Cash Flows from Operating						
Activities						
Payments						
Employee benefits	b	(13,321)	(12,262)	(5,784)	1,059	(6,478)
Supplies and services	2,b	(10,035)	(16,412)	(4,998)	(6,377)	(11,414)
Accommodation	2,b	(1,047)	(2,176)	(966)	(1,129)	(1,210)
Grants and subsidies	3,c	(4,498)	(5,050)	-	(552)	(5,050)
GST Payment on purchases	5 d	(745)	(2,036)	(630)	(1,291)	(1,406)
Other payments	4,b	(3,516)	(846)	(271)	2,670	(575)
Finance and interest costs		(1)	(1)	(1)	-	-
Receipts						
Sale of goods and services	e	104	432	6,048	328	(5,616)
GST receipts on sales	5,d	780	43	607	(737)	(564)
GST receipts from taxation authority	5,d	5	1,058	10	1,053	1,048
Net cash provided by/(used in) operating activities		(32,274)	(37,250)	(5,985)	(4,976)	(31,265)
Cash Flows from Investing						
Activities						
Payments						
Purchase of non-current assets	6,f	(300)	(1,312)	(406)	(1,012)	(906)
Net cash provided by/(used in) investing activities		(300)	(1,312)	(406)	(1,012)	(906)

**Cash Flows from Financing****Activities****Payments**

Repayment of borrowings and leases	(14)	(18)	(21)	(4)	3
Accommodation funding repayment by Agency		(342)	-	(342)	(342)
Repayment of Treasurer's Advances		(5,000)	-	(5,000)	(5,000)
Receipts			-	-	-
Proceeds from Treasurer's Advances	-	5,000	-	5,000	5,000
Net cash provided by/(used in) financing activities	(14)	(360)	(21)	(346)	(339)

Net increase/(decrease) in cash and cash equivalent	(2,051)	(1,570)	2,336	481	(3,906)
Cash and cash equivalent at the beginning of the period	3,940	3,940	1,604	-	2,336
Cash and cash equivalent at the end of the period	1,889	2,370	3,940	481	(1,570)

Major Estimate and Actual (2021) Variance Narratives

- 1) The cash appropriation budget is lower than the actual figure by \$6.5 million due to the significant increase in expenditure for the State General Election 2021 arising from the impact of the COVID-19 pandemic. The Commission requested additional funding to run the State General Election 2021 to be able to conduct the election in a COVID-safe manner based on health advice.
- 2) Supplies and services budget is lower than the actual figure by \$5 million due to the advertising budget of \$2.4 million being allocated in other payments and there was an increase in the communication actual cost by \$2 million in comparison to the budget of \$2 million.
The accommodation budget was lower by \$1 million because the budget only included the Commission's head office accommodation cost, whereby the actual figure includes costs for head office accommodation and the accommodation leased to conduct the State General Election 2021.
- 3) Grants and subsidies actual figure is higher because of the increase in the legislated amount per vote for public funding combined with the overall increase in the number of first preference votes cast compared to the State General Election 2017. The budget figure was projected on the State General Election 2017.
- 4) Other payments budget figure exceeds the actual by \$2 million due to a different account allocation between budget and the actual. An advertising payment budget of \$2.4 million has been allocated in the other payments account instead of the supplies and services.
- 5) Both GST payments and GST receipts budgets are lower than the actual due to the high level of payments in 2020-21 arising from the completion of State General Election 2021.
- 6) Purchase of non-current asset budget figure is lower than the actual figure by \$1 million due to additional purchases of assets used to facilitate the large increase in early voting locations across Western Australia.

**Major Actual (2021) and Comparative (2020) Variance Narratives**

- a) The increase in service appropriation by \$28.5 million in 2020-21 is due to a combination of the unprecedented COVID-19 pandemic and its impact on the conduct of the State General Election 2021 and an increase in the legislated amount for reimbursement of political funding expenses for eligible candidates and political parties .
- b) Payment for employee benefit, supplies and services, accommodation and other payments have increased significantly in comparison to 2019-20 mostly due to the unforeseen COVID-19 pandemic situation whilst conducting the State General Election 2021.
- c) The grants and subsidies payment represents the legislated reimbursement of political funding for the candidates and/or political party who meets the threshold of 4% or more of first preference votes during the State General Election 2021. There was no State General Election conducted in 2019-20.
- d) The increase in GST payments and GST receipts in 2020-21 is due to the high level of payments in 2020-21 due to additional cost for the State General Election 2021 associated with the COVID-19 pandemic.



9. Administered disclosures

This section sets out all of the statutory disclosures regarding the financial performance of the Commission.

	Notes
Disclosure of administered income and expenses by service	9.1
I hereby certify that the key performance indicators are based on proper records, are relevant	9.2

9.1 Administered income and expenses

	2021 (\$000)	2020 (\$000)
Income		
For transfer:		
Regulatory fees and other charges	70	(1)
Total administered income	70	(1)
Expenses		
Transfer payments ^(a)	-	(1)
Total administered expenses	-	(1)

^(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. These fees relate to the State General Election 2021 non-voters fines.



9.2 Explanatory statement for administered items

All variances between estimates and actual results for 2021, and between the actual results for 2021 and 2020 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 \$70,000).

		Variance	Estimate	Actual	Actual	Variance	Variance
	Note	2021	2021	2020	between	between	
		(\$000)	(\$000)	(\$000)	estimate	actual	
					and	results for	
					actual	2021 and 2020	
					(\$000)	(\$000)	
INCOME FROM ADMINISTERED							
ITEMS							
Income							
For transfer:							
Regulatory fees and other charges	1, a	-	70	(1)	70	71	
Total administered income		-	70	(1)	70	71	
Expenses							
Transfer payments	1,a	-	-	(1)	-	1	
Total administered expense		-	-	(1)	-	1	

Major Estimate and Actual (2021) Variance Narratives:

- 1) There is no budget allocated on the Regulatory fees and charges for 2020-21. The budget is allocated in 2021-22, whereby the bulk of the payment will be made. Regulatory fees and charges in this context refers to payments arising from electors fined for not voting or for multiple voting offences which were received by the Commission in late 2020-21.

Major Actual (2021) and Comparative (2020) Variance Narratives:

- a) The actual 2021 represents the Non-Voter and Multivoter fines received by the Commission for the State General Election 2021. However, the actual 2020 figure represents reimbursement to the State Solicitors Office related to past elections.



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