



WESTERN AUSTRALIAN
Electoral Commission
2023–24
Annual Report



Acknowledgement of Country

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

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WESTERN AUSTRALIAN
Electoral Commission



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 2023-2024

In accordance with the Western Australian Public Sector Annual Reporting guidelines for the 2023-2024 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 2024. The report includes the Auditor General's opinion on the Commission's financial statements and performance indicators.

Yours sincerely



Robert Kennedy
Electoral Commissioner

September 2024

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From the Commissioner

The last year has been a busy one with the Commission conducting the 2023 Local Government Ordinary Elections, a high volume of local government extraordinary elections, a surprise by-election and implementing significant electoral legislation ahead of the 2025 State General Election.

When the reporting period opened in July 2023, the Commission was finalising preparations for the Rockingham by-election. Prompted by the resignation of State Premier and local member, Hon Mark McGowan, the by-election saw WA Electoral Commission staff pivot from local government election preparations to planning and successfully delivering the 29 July Rockingham event. I am immensely proud of the team's efforts to deliver a timely and accurate by-election result for the District of Rockingham in such a tight timeframe.

Western Australia's biennial Local Government Ordinary Elections were held in October, with 124 of Western Australia's 139 local governments engaging the Commission to run their elections. This is the highest number of councils using our services since the current local government legislation was introduced in 1996.

A healthy number of candidates contested the October elections and voter participation was up 1.2% from 2021 to 31.2%. The Commission coordinated with local government stakeholders

to raise awareness, promote participation and educate the community about the move to optional preferential voting, part of a suite of wider reforms to local government legislation.

Following the local government elections, an unexpectedly high number of the Local Government Extraordinary Elections were held in the first half of 2024 and remain ongoing.

At the reporting year's close, the Commission's primary focus is on preparations for the State General Election in March 2025. State election planning has incorporated many recommendations from the comprehensive review of the last State election in readiness for 2025.

November 2023 marked a significant milestone for the Commission with the passage through Parliament of the *Electoral Amendment (Finance and other matters) Act 2023*. The amendments represent a significant change to many operational aspects of elections and changes to the transparency arrangements associated with political finance in Western Australia.

These changes created a significant body of work for the Commission with staff working hard to implement this major legislative reform.

From the Commissioner



“

The Commission is finding new ways to engage electors and foster trust in the accuracy and impartiality of our electoral processes and election outcomes”

Many new processes and procedures were developed including the establishment of an online disclosure system for reporting political finance income.

Looking ahead

As preparations centre on the 8 March 2025 State Election, the possibility looms of a Federal Election being held around the same time, a factor the Commission is taking into account in our planning.

For local government elections, cost pressures remain a key concern, notably around postage and other supplier costs. Efforts to increase elector participation will assist with raising the value proposition of local government elections which the Commission operates on a cost-recovery model (costs are passed onto local governments).

Cost pressures are also evident in State elections, as supplier costs increase and electors expect, and deserve, continual improvement in service delivery from the Commission. As people drift away from trust in democratic institutions and increasingly challenge the manner in which elections are conducted, electoral management bodies such as the Commission are required to find new ways to engage electors and foster trust in the accuracy and impartiality of our electoral processes and election outcomes. There is sometimes a common myth that elections are

simple to run and results just flow onto screens on election night without great effort or cost. As demonstrated by the direction of electoral events in Australia and beyond, elections are increasingly complex and costly events to run, an issue the Commission is continually addressing.

The rise of misinformation and declining trust in democratic institutions remains a highly relevant issue for the Commission. The rapid uptake of artificial intelligence presents new challenges and opportunities for the Commission and its electoral activities. The Commission is closely watching and learning from the experiences of other jurisdictions.

The last 12 months has presented many challenges for the Commission. It is rewarding to be part of a team which has so ably stepped up to meet these challenges. My thanks go to every one of the team who continue to work with diligence and professionalism, working together to deliver democracy for Western Australia.

Robert Kennedy
Electoral Commissioner

What we do

The Western Australian Electoral Commission was established as a department of the Government of Western Australia in 1987 and is an independent agency committed to ensuring it meets the highest standards and demands of electoral services for Western Australians.

The Electoral Commissioner is appointed by the Governor in Council and is required to operate independently in all areas of election operations. The Commissioner is assisted by a Deputy Commissioner.

The Commission is responsible for the conduct of parliamentary, local government and industrial elections, and referenda, as well as supporting the delivery of elections and polls for community organisations, universities and private companies by agreement.

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



Overview

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.

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

2020–25 Strategic objectives

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

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

Goal 1

A modern electoral system that is:

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

Goal 2

An organisation that is:

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

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

Strategies to achieve Goal 1

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

Strategies to achieve Goal 2

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



School election run by WAEC's
Electoral Education Centre

2023-24 Highlights

Elections



163

Elections conducted

1

State by-election
District of
Rockingham

124

**Local government
ordinary elections**

21

**Extraordinary
local government
elections**

17

**Non-
parliamentary
elections**

Interstate and international elections

Provided voting services for:

1

**International
election**

2023 New Zealand
General Election

4

**Interstate
elections**

2024 Tasmania House of
Assembly election

2024 South Australia Dunstan by-election

2024 Tasmania Legislative
Council election (3 districts)

2024 New South Wales
Northern Tablelands by-election

8

**Union
elections**

+

9

**Non-statutory
elections**

2023-24 Highlights

Legislation

Parliament passes amendments to the *Electoral Act 1907*. Significant reforms to political finance, electoral material and modernising electoral processes.

Optional preferential voting introduced for local government elections as part of amendments to the *Local Government Act 1995*.

Enrolment



1,846,390
Electoral enrolments



1.9%
From 2022-23



15
Jury lists provided to
Sherriff for jury districts



310
Electoral rolls prepared

- 1 State residents roll (Rockingham by-election)
- 164 local government residents rolls
- 145 local government consolidated rolls (resident + owner/occupier)

Education



39,939
People reached via WAEC's
Electoral Education Centre



91
School elections conducted
reaching 22,188 students



20
Regional WA
schools visited



96.9%
Of participating teachers
rated WAEC's programs as
very/extremely effective.

Agency performance



Rockingham by-election

On 29 July 2023, the WA Electoral Commission conducted a by-election for the District of Rockingham to fill a vacancy in the Legislative Assembly following the resignation of local member and State Premier Hon Mark McGowan. The District of Rockingham, in Perth's southern coastal suburbs, has a population of more than 40,000 people, of those 30,213 were enrolled to vote at the time of the by-election.

The by-election was contested by nine candidates with Labor candidate Magenta Marshall elected as the new member for Rockingham.

Snap by-election

Following the issue of the writ on 8 June, the Commission had a short timeframe to deliver the by-election. Gregg Boalch was appointed as Returning Officer.

With only eight days between the writ issue and the close of the electoral roll, early messaging centred on raising awareness of the by-election

and urging electors to enrol to vote or update their enrolment.

For the remainder of the election cycle, communications focused on the three primary voting options: early voting, postal voting and voting on election day. The compulsory nature of voting in the by-election was also communicated.

To further support communication efforts in this tight timeframe, the Commission sent addressed postcards to every enrolled elector with information about voting options and polling places. Direct email and SMS messaging was also used to alert voters about enrolment and voting options. Broad by-election promotion was delivered via targeted digital channels, advertising at high profile local sites and liaison with relevant community stakeholders.

Early voting popular

Early voting was available at the Rockingham Early Voting Centre (Commodore Drive), at the WA Electoral Commission's head office in Perth city, as well as via post and mobile polling (including interstate voting). On election day,

Rockingham by-election

ten polling places were open at locations throughout the District of Rockingham.

The Commission created electronic rolls for the by-election with polling staff marking electors off the roll using laptop devices rather than paper rolls. This represents a cost saving associated with the production and distribution of paper rolls but also reduced security risks when compared with the previous use of paper rolls.

A total of 22,504 votes were cast in the Rockingham by-election, representing 74.5% of eligible electors. While the turnout rate was lower than the 84% turnout for the District of Rockingham in the 2021 State General Election, it was consistent with reduced turnout at by-elections and comparable with other recent metropolitan by-elections.

Early voting – whether by post, in-person early voting or mobile polling – proved a popular option, accounting for 62.5% of total votes cast. This solid percentage reflects the increasing importance of convenience as a factor in people's choice of voting method.

Counting and results

Counting of ordinary votes at all polling places concluded at 8pm on election night. However, the final count and full distribution of preferences was conducted six days later on Friday 4 August at the Commission's head office. Based on the two candidate preferred result, Labor's Magenta Marshall was declared the new member for Rockingham with 61.37% (13,412) of the vote, ahead of Independent Hayley Edwards with 38.63% (8,443) of the vote.

Post-election analysis

Shortly after the by-election, the Commission conducted an online survey of Rockingham electors. The survey was sent by email in two phases to almost 12,000 enrolled electors with responses received from 771 people. Responses were anonymous.

This analysis found most respondents considered the overall voting experience very positive.



Convenience was the primary factor affecting people's decision to vote early, by post or on election day. Many election day voters pointed to tradition as a factor in their voting option while avoiding queues and crowds was a driver for early voting and postal voting.

The survey identified some elector confusion around electorate boundaries and eligibility to vote in the by-election, in part owing to the distribution of unaddressed campaign material by political parties outside the district boundaries.

The cost of democracy

The Rockingham by-election cost more than \$900,000 to run, confirming that the business of elections is continuing to become more expensive. If extrapolated across WA for a State General Election, it would cost the Commission more than \$60 million to run a State Election. Fortunately, the Commission can achieve some economies of scale from the larger event which keeps the cost to a more reasonable amount.

Rockingham by-election at a glance

The region

49km²

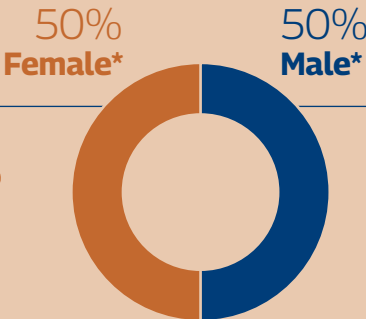
Covers the suburbs of Rockingham, East Rockingham, Safety Bay, Shoalwater, Garden Island, Hillman, Peron and parts of Cooloongup and Waikiki.

Community

40,861
Population*

*Source: ABS Census 2021

30,213
Enrolled electors



45
Median age*

Rockingham

Voting

9
Candidates

22,504
Total votes

10,714
Early in-person votes

3,350
Postal votes

7,111
Non voters

Polling locations

10
Polling places

1
Early voting centre

5
Special institution polling sites

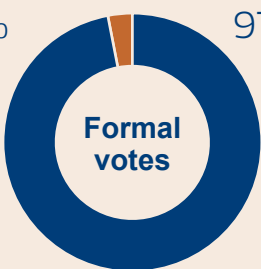
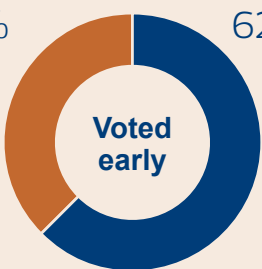
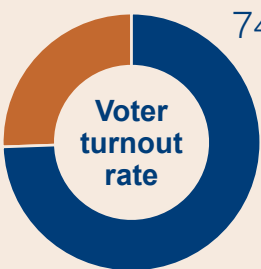
Election staff

72
Polling staff

2
Mobile polling staff

20
Early voting centre staff

16
Processing centre staff
including WAEC staff



Agency performance

2023 Local Government Ordinary Elections

The 2023 Local Government Ordinary Elections were held across Western Australia on Saturday 21 October 2023. Local government ordinary elections are held every two years on the third Saturday in October with councillors and directly-elected mayors or presidents elected for four-year terms. Voting in WA local government elections is not compulsory.

Of the 139 local governments in Western Australia, 124 engaged the WA Electoral Commission to run their election. The remaining 15 local governments were supported by the Commission with the purchase of counting software to deliver their own electoral events.

Legislative reform

The 2023 Local Government Ordinary Elections were the first local government elections following the significant reform to the local government legislation which passed through WA Parliament earlier in 2023.

Changes included the introduction of optional preferential voting (replacing first-past-the-post voting), direct election of the Mayor/President in large local governments, the abolition of wards for all small local governments, and reforms to candidate and voter eligibility.

The number of local governments engaged by the Commission in 2023 was a record high (124 compared to 98 in 2021), reflecting the increased complexity of counting using the optional preferential voting system and the enhanced operational support offered by the Commission to local government clients. The 15 local governments conducting their own elections made use of the Commission's CountWA software, helping them to manage the complexity of the count.

Optional preferential voting

The shift to optional preferential voting presented new challenges to the Commission's election management. New processes were developed to accommodate the changes to counting and results systems.

The Commission undertook significant engagement to educate electors and local government stakeholders about the new voting system and took steps to manage expectations around potential results delays due to the more complex vote counting process. Some counting delays were experienced with the Commission taking a conservative approach to managing the new counting process due to the need to calculate preference distributions.

Where possible, the Commission also followed a request from the Department of Local Government, Sport and Cultural Industries (DLGSC) to delay declaring results to allow candidates the opportunity to consider recounts. This followed an unusually high number of invalidity claims lodged following the 2021 Local Government Ordinary Elections where candidates requested the court to order a recount. Unfortunately, in 2023 many local governments found the delays unnecessary and the Commission intends to do away with this practice in future elections.

Communications and engagement

The Commission's communications focused on timely, accurate and relevant information about enrolment, voting processes (including optional preferential voting), general election information, relevant local government legislative reform and election results.

To deliver these communications, the Commission worked closely with local government stakeholders, including the DLGSC, WA Local Government Association (WALGA) and participating local governments.

Priority audiences were identified as Aboriginal, culturally and linguistically diverse (CaLD) and young Western Australians, due to the historic under-representation of these groups in local government elections.

2023 Local Government Ordinary Elections

The Commission developed an online toolkit of election resources for community and local government stakeholders, including social media tiles, posters, video and audio. When postal voting packages were being mailed out, the Commission alerted community members to the arrival of postal ballots via targeted digital and print channels.

The Commission leveraged the community outreach capacity of local government stakeholders to proactively support their electoral engagement efforts including information webinars and forums aimed at young people and CaLD community members, and the 'Vote for them' advertising campaign which encouraged voter participation especially among Aboriginal, CaLD and young Western Australians. Audio and video resources were made available in English, Martu, Nyaanyatjarra, Nyangumarta and Kriol via the Commission's online toolkit.

The 2023 Local Government Ordinary Elections took place on 21 October, one week after the Voice Federal Referendum with referendum news dominating electoral coverage throughout the local government election cycle. To address this challenge, the Commission focused on clear communication of priority messages (what people needed to know at that time) and worked closely with local government stakeholders to better coordinate local government election messaging.

Election operations

The Commission prepared 137 electoral rolls to support the October local government elections.

More than 1,000 Western Australians put their hand up to run for public office in the 2023 Local Government Ordinary Elections across the state. Candidate nominations rose from 941 in 2021 to 1,089 candidates at the October elections, vying for 564 vacancies. As part of its successful communications collaboration, the Commission participated in a Statewide online candidate information session designed to explain the role of a local government councillor and rules concerning the elections.

Of the 124 local government elections conducted by the Commission, 115 conducted their events as postal elections and nine local governments opted for in-person elections.

A ballot paper discrepancy in the City of Fremantle was quickly identified and new ballots issued to support Fremantle's postal election. However, this matter was escalated to the Court of Disputed Returns and remained ongoing as at 30 June 2024.

Participation

While voting in local government elections is non-compulsory in Western Australia, the 2023 Local Government Elections showed an increase in participation rates.

The overall 2023 participation rate of Commission-run elections (postal and in-person) was 31.2% up from 30% in 2021 and 28.8% in 2019.

Participation in postal elections rose to 31.6%, up from 30.2% in 2021 and 29.1% in 2019. However, for in-person local government elections conducted by the Commission, the 2023 participation rate dropped to 19.1% compared to 24.3% in 2021 and 24.8% in 2019.

Of the 544,895 returned postal voting packages, 2.3% (12,358) were rejected, primarily due to the declaration being unsigned or missing.

Our team

Returning Officers are responsible for the conduct of a local government election in the district they are appointed. For the 2023 Local Government Ordinary Elections, the Commission appointed 124 Returning Officers who were deployed all over the state.

The Returning Officers, local government staff and temporary election workforce, supported by Commission staff, did an excellent job adapting to the new voting system and processes to deliver accurate and impartial results. While the legislative reforms presented new challenges and required new operational processes, community and stakeholder sentiment was largely positive and voter participation showed a modest increase.

2023 Local Government Ordinary Elections

2023 Local Government Ordinary Elections at a glance

Elections

124

Local governments engaged the Commission to run their elections

115

Local governments held postal elections

9

Local governments held in-person elections

235

Separate elections

Councillor, Mayor/Shire President, council referendum

Candidates

1,089

Candidates contesting

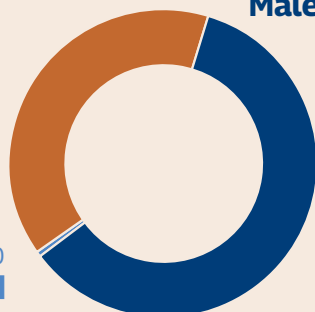
564

Vacancies

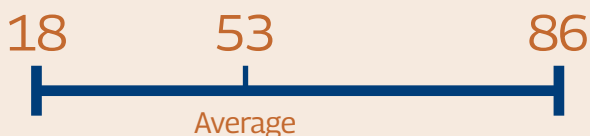
39.6%
Female

60.1%
Male

0.3%
Unspecified



Candidate age range



Postal elections

1.725m

Postal votes mailed to electors

544,895

Postal votes returned

Electoral rolls

137

Residents rolls prepared

Participation

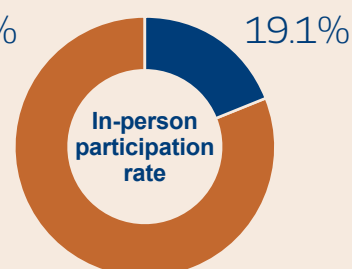
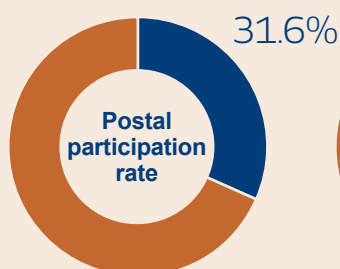
31.2%

Participation rate (postal + in person)



1.2%

from 2021



Greatest participation rate

Regional

63%

Shire of Kondinin

Metropolitan

36.3%

City of Fremantle

2023 Local Government Ordinary Elections

The Commission notes local governments face an increasing cost to conduct elections via post. The Commission remains legislatively obligated to provide its election services to local governments on a cost recovery basis therefore any increases in supplier costs or postal charges are immediately passed onto local governments. With response rates stable at around 30% local governments pay to send election packages to all eligible electors, yet around 70% of those packages remain unused. This represents a significant sunk cost for local governments but is the cost of offering the vote to every eligible individual. While in-person elections can offer a slightly lower cost option, they often result in significantly lower participation rates when coupled with a non-compulsory attendance element.

Cost benchmarking is undertaken with other jurisdictions. However the differences between voluntary and mandatory voting jurisdictions can skew cost- per- vote figures. In some jurisdictions, local government elections are fully funded by the State government while others use partial cost recovery and others again use the same model adopted in Western Australia.

The 2023 Local Government Ordinary Elections demonstrate the value the Commission offers to local governments across Western Australia. We are encouraged that a growing number of local governments turn to the Commission for its experience, guidance and resourcing when running their electoral events.

2024 Local Government Extraordinary Elections

Following the October 2023 Local Government Ordinary Elections, 21 local governments engaged the Commission to conduct extraordinary elections. Typically, extraordinary elections are held due to:

- a lack of candidates contesting the ordinary local government elections;
- the departure of a sitting council member (for example, due to resignation, disqualification or death), and the lack of 'backfill' provisions or lack of suitable candidates; or
- a sitting council member becomes Shire President or Mayor creating a vacancy in that council member's position.

During the reporting period, many of the extraordinary elections were due to the resignation or disqualification of elected members. Of the 21 local government extraordinary elections, 16 were held across metropolitan and regional local governments. Four local government extraordinary elections were unopposed (the number of candidates matched the number of council vacancies) and did not go to election. One local government, the Shire of Irwin, received insufficient nominations to proceed to election and a follow-up election was held in July 2024.

The Commission generally anticipates up to ten extraordinary elections in a two year period between the ordinary election events, therefore the higher number of extraordinary elections this year was unusual and presented considerable resource strain for the Commission alongside its State Election preparations. Over time, it is anticipated the local government legislative reforms will result in fewer extraordinary elections as local governments can make use of the 'backfill' provisions, whereby council vacancies can be filled by the second/next place getter contesting the ordinary election.



2024 Local Government Extraordinary Elections



Local Government

Election date

Shire of Halls Creek

8 March 2024

Town of Port Hedland

Shire of Yalgoo

Shire of Boddington

9 March 2024

Shire of Brookton

14 March 2024

Shire of Ashburton (Tom Price Ward)

15 March 2024

City of Bayswater (North Ward)

Shire of East Pilbara (East Ward)

Town of Mosman Park

Shire of Broome

23 March 2024

Shire of Serpentine-Jarrahdale (North Ward)

Shire of Dandaragan

12 April 2024

Shire of Exmouth

Shire of Wyndham-East Kimberley

Shire of Cue

21 June 2024

City of Belmont (South Ward)

Shire of Three Springs

Election unopposed

Shire of Merredin

Shire of Sandstone

Shire of Gnowangerup

Shire of Irwin

Election uncontested

Agency performance

Non-parliamentary elections

The Commission conducted 17 non-parliamentary elections during the 2023-24 period for clients in various sectors including unions, universities and private organisations. By being engaged to run these elections, the Commission can support our clients' responsibilities and commitments, and ensure trust and integrity is maintained throughout their election process.

| Organisation | Date |
|---|-------------------|
| The Independent Education Union of Western Australia, Union of Employees | 19 July 2023 |
| Civil Contractors Federation Western Australia Ltd | 1 August 2023 |
| The Independent Education Union of Western Australia, Union of Employees | 17 August 2023 |
| Fire and Emergency Services Superannuation Fund | 30 August 2023 |
| National Trust of Australia (WA) | 14 September 2023 |
| University of Western Australia Student Guild | 21 September 2023 |
| Belmont Sports & Recreation Club | 4 October 2023 |
| Health Services Union of Western Australia (Union of Workers) | 13 October 2023 |
| Aboriginal Health Council of Western Australia | 27 October 2023 |
| The Master Plumbers and Gasfitters Association of Western Australia | 9 November 2023 |
| The Master Painters, Decorators and Signwriters' Association of Western Australia | 21 November 2023 |
| CBH Group | 3 January 2024 |
| Yugunga-Nya People's Trust | 17 January 2024 |
| University of Western Australia Academic Staff Association | 14 March 2024 |
| Health Services Union of Western Australia (Union of Workers) | 11 April 2024 |
| Council of Aboriginal Services Western Australia | 21 May 2024 |
| Western Australian Hotels and Hospitality Association | 18 June 2024 |

Interstate and international elections

The Commission supports the franchise of electors enrolled outside Western Australia by providing voter services for election events in other Australian state and territories and New Zealand.

The Commission provided voting services for four interstate and one international election during the 2023-24 period:

- 2023 New Zealand General Election
- 2024 Tasmania House of Assembly election
- 2024 South Australia Dunstan by-election
- 2024 Tasmania Legislative Council election (3 districts)
- 2024 New South Wales Northern Tablelands by-election.

Agency performance

Community engagement

Meaningful engagement with community stakeholders helps to build and maintain trust in the Commission and in our electoral system. Through our engagement efforts, the Commission aims to improve information, understanding and awareness to assist all members of the community to engage in the electoral process.

The Commission has recruited dedicated community engagement staff to strengthen the Commission's relationships with key stakeholders and improve engagement and service delivery to the Western Australian community. The Commission is keenly focused on increasing engagement with our identified priority audiences: young people aged 18-30, Aboriginal Western Australians and culturally and linguistically diverse (CaLD) Western Australians.

The Commission continued its collaboration with the Australian Electoral Commission's Indigenous Electoral Participation Program to boost community awareness and understanding of the electoral process and better meet the needs of Aboriginal people in WA.

Throughout the year, the Commission engaged with relevant peak bodies and community organisations to reach priority groups, focusing on increasing awareness and understanding of the electoral system, barriers to electoral participation and strategies to mitigate these challenges. Strategies include developing targeted communications resources, holding community information sessions and outreach via CaLD and Aboriginal media outlets.

During the 2023 Local Government Ordinary Elections, the Commission partnered with local government stakeholders, including the Department of Local Government, Sport and Cultural Industries and the WA Local Government Association, to support efforts to engage and inform young people, Aboriginal and CaLD Western Australians, and people living with disability. This included a series of webinars and forums aimed at priority groups and the promotion of targeted communications, including multi-lingual resources.



Electors with disability

The Commission's Disability Reference Panel continued to provide valuable guidance and feedback about electoral services, to improve our service delivery to people living with a disability.

Panel feedback has helped to inform development of the Commission's communications resources in a range of formats and channels. In the lead up to the 2025 State General Election, the panel provided valuable advice on phone assisted voting and the updated Legislative Council ballot paper to ensure accessible language and design.

In response to community need, a greater focus has also been placed on polling place accessibility to better support the needs of electors with disability. Developments include strengthening staff training regarding venue accessibility with greater consideration given to polling place layout, accessible voting screens and access to assistive tools such as magnifying sheets and hearing loops.

The Commission continues to sit on the Disability Advisory Council, a network of advocacy groups and other Electoral Commission representatives from across Australia, chaired by the Australian Electoral Commission. This group works to improve the electoral experience for people with a disability and is an important forum for learning and knowledge sharing.



Electoral Education Centre

The Commission's Electoral Education Centre, near Parliament House in West Perth, continues to be at the forefront of civics education, delivering electoral education programs to school and community groups from across Western Australia. Educational programs align with the Civics and Citizenship component of the Western Australian Humanities and Social Science (HASS) curriculum and the Australian curriculum. Programs are often presented in conjunction with our 'democracy precinct' partners, the Constitutional Centre of Western Australia, Parliament House and Reconciliation WA.

This year, the Electoral Education Centre delivered electoral education to almost 40,000 community members via a combination of face-to-face presentations and in-school elections. The Commission continues to receive positive feedback from teachers about our service with 96.9% rating the effectiveness of the Electoral Education Centre's programs as very effective or extremely effective.

School students

School elections

Student council elections are a valuable tool, giving students a real life voting experience, while actively choosing their school council representatives. Many schools in the Perth metropolitan area make use of the school election service, leveraging the impartiality and professionalism of the WA Electoral Commission to deliver the elections.

In 2023-24, Electoral Education Centre staff conducted 91 elections with a total of 22,188 participants. Students can lodge their votes in an actual polling place with results generated by the Commission's CountWA software.

Regional presentations

The Electoral Education Centre includes regional-based staff to ensure schools in regional WA can access our services. The Centre's South West-based presenter visited ten schools, delivering our electoral education program to 888 students. The Commission has a long-standing relationship with many of the schools in this region and is invited to return each year. In April 2024, Electoral Education Centre staff travelled throughout the Great Southern region to participate in a regional outreach program at the invitation of the Parliamentary Education Office. The team conducted 17 sessions to 534 students in Manjimup, Pemberton, Denmark, Katanning and Mount Barker.

Christmas and Cocos (Keeling) Islands

The WA Electoral Commission has a Service Delivery Arrangement with the Indian Ocean Territories which sees the Centre deliver electoral education to school students in the Christmas and Cocos (Keeling) Islands. Conducted over a week in August 2023, the program was delivered to students from years 5 to 10, covering the role of the WA Electoral Commission, the electoral process and voting systems. Sessions culminated in a mock election involving 126 voters (students and teachers), with the preferential voting process explained in a clear and engaging manner.

Electoral Education Centre

Intensive English Centre, Cyril Jackson

The Electoral Education Centre continued working with the Intensive English Centre at Cyril Jackson Senior Campus in Bassendean, delivering electoral education sessions to 149 students from non-English language migrant backgrounds, forming part of their Civics and Citizenship studies.

Educators

Pre-service teachers

This year, 235 pre-service teachers from Edith Cowan University and Notre Dame University participated in the very popular three-way rotation – a program run in conjunction with Parliament House, Constitutional Centre of WA and the Electoral Education Centre. Participants had the opportunity to experience what typically happens on an excursion to the three venues. Through this program we aim to inspire the next generation, by building on teacher knowledge in the area of democracy and enhancing institutional trust.

Australian Parliamentary Educators Conference

In November 2023, staff from the Electoral Education Centre presented at the annual Australasian Parliamentary Educators Conference (APEC) in Perth. The three-day conference was attended by educators from across Australia, New Zealand and the Pacific Islands and focused on the role of parliamentary education in preserving and strengthening democratic societies.

The conference was an excellent opportunity to share knowledge and learn from others. It also served to highlight the special role of the Commission's Electoral Education Centre, as the only jurisdiction outside of Canberra to have such a centre.

Culturally and linguistically diverse communities

Auspire

The WA Electoral Commission works closely with Auspire (Australia Day Council of WA), providing opportunities for people from culturally and linguistically diverse (CaLD) backgrounds, to participate in free civics and citizenship workshops. These sessions provide participants with better understanding of Australia's civic processes and are particularly valuable for any aspiring Australian citizens. Electoral Education Centre staff delivered educational sessions to 114 attendees at workshops run in conjunction with the City of Swan, City of Canning and the City of Cockburn.

Adult Migrant English Program

The Electoral Education Centre has continued the successful association with the Adult Migrant English Program, a federally funded program operating through South Metropolitan TAFE. Programs were delivered at the Murdoch, Rockingham, Mandurah, Carlisle and Thornlie campuses to more than 220 participants.

CaLD seniors

Electoral Education Centre staff delivered four electoral education sessions to CaLD seniors from Umbrella Multicultural Community Care Services, a new client organisation for the Commission. The workshops were a lively and engaging experience with much positive feedback from participants. The Umbrella workshops reached 136 seniors from cultural backgrounds including Croatian, Hungarian, Italian, Macedonian, Polish, Portuguese, Russian, Serbian, Spanish and Australian.



The Electoral Education Centre delivered electoral education to almost 40,000 community members"

Agency performance

Legislation and governance

Electoral reforms

This year marked a significant milestone for the Commission with the Parliament passing amendments to the *Electoral Act 1907* in December 2023. Work on these amendments had commenced in late 2021 as the Commission worked with the Government to finalise drafting instructions. Throughout the period Commission staff worked closely with ministerial advisers who instructed Parliamentary Counsel on the specifics of the amendments. The legislative changes, which came into effect on 1 July 2024, required the Commission to develop and adapt a wide range of processes and procedures to support implementation of the reforms.

The changes were to improve transparency in political donations, strengthen financial disclosure, reduce misinformation and disinformation and modernise electoral processes.

Key reforms include the introduction of expenditure caps for political parties, groups, candidates and third-party campaigners; more timely public disclosure of donations; and a ban on any anonymous and foreign donations. How-to-vote cards must be registered with the Commission and published on our website, with penalties for distributing unregistered cards.

Commission staff resourcing was increased to assist with implementation of the legislative changes, particularly in the areas of stakeholder liaison and operational support relating to the funding and disclosure reforms.

To support new financial disclosure requirements, the Commission established an online disclosure system for the publication of all political donations on the Commission's website. System software was developed by the Commission and tested with political party representatives, with the first phase deployed on 1 July 2024.

Legislative Council changes

The Commission continued to progress work on changes necessary to support earlier legislative reform to the Legislative Council, which will see a new upper house voting system introduced for the 2025 State Election following the abolition of multiple regions. In 2023-24, the Commission's work focused on redesigning the Legislative Council ballot paper and developing and implementing a communications and stakeholder engagement strategy to support the changes.

Local Government legislative reform

This year also saw significant reforms to the *Local Government Act 1995*. The legislative reforms were led by the Department of Local Government, Sport and Cultural Industries (DLGSC) and passed by WA Parliament in the first half of 2023.

Significant local government electoral reforms included the introduction of optional preferential voting (replacing first-past-the-post voting), the direct election of the Mayor/President in large local governments and the abolition of wards for all small local governments. Other reforms were introduced covering candidate and voter eligibility.

The Commission worked alongside DLGSC to implement these reforms for the 2023 Local Government Ordinary Elections.



“

The legislative changes required the Commission to develop and adapt a wide range of processes and procedures to support implementation”

Organisational structure



WA Electoral Commission Divisions

The Electoral Commissioner and Deputy Electoral Commissioner

The Electoral Commissioner and Deputy Electoral Commissioner are appointed by the Western Australian Governor and serve a fixed term in office. They are responsible for shaping and implementing the Commission's strategic reform, business, policy and budget objectives and the delivery of the statutory functions specified in section 5F of the *Electoral Act 1907*.

Executive Division

Supporting the Electoral Commissioner and Deputy Electoral Commissioner, the Executive Division coordinates legislative reform, develops and reviews internal policies, and manages communications and community engagement. The Electoral Education Centre forms part of this division, delivering electoral education programs to school and community groups.

Election Operations

The Election Operations Division manages all operational aspects of Commission-run elections, including planning, procurement, logistics and resourcing arrangements. Managing elections is complex and this division is responsible for ensuring the Commission meets high standards through all stages of the electoral process for State General Elections, by-elections, referenda, Local Government Ordinary Elections, extraordinary elections, polls and a wide range of industrial, university and private sector elections.

WA Electoral Commission Divisions



WA Electoral Commission Corporate Executive

(l-r): Gary Meyers, Courtney Barron, Justin Harbord, Robert Kennedy, Paul Smith and Shani Wood.

Enrolment and Regulation

The Enrolment and Regulation Division is responsible for three key areas:

- Electoral enrolment – maintaining an up-to-date database of elector enrolment information, producing electoral rolls for parliamentary and local government elections and creating other enrolment-related products;
- Funding, disclosure and registration – including disclosure of political contributions and electoral expenditure by electoral participants (including political parties and candidates), public funding of those electoral participants and registration of political parties; and
- Data analysis and mapping – providing internal and external GIS support and supporting decision making.

Information and Communications Technology

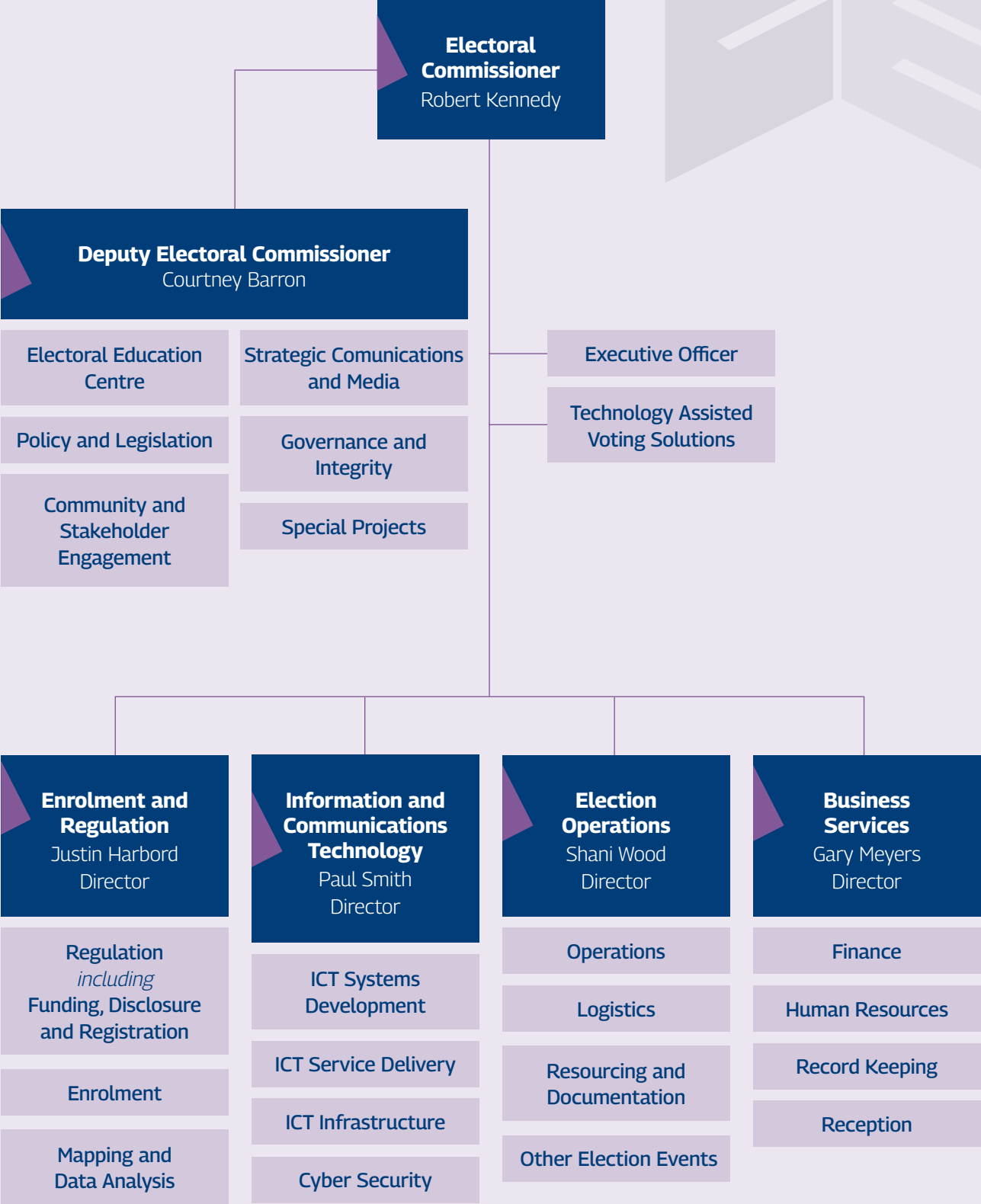
The Information and Communications Technology Division provides day-to-day technology-related systems and support for the Commission, including strategic planning, maintenance and robust security of desktop, server and communications infrastructure. It also plays a critical role in developing, maintaining and upgrading the Commission's election systems, supporting third party products and services, and providing information technology services and advice to the Commission to support the integrity, security and reliability of electoral processes.

Business Services

The Business Services Division is responsible for the Commission's financial management, human resources, records management, facilities management, procurement and reception functions. This division is critical to supporting all divisions to deliver on the Commission's key objectives.

Organisational chart

As at 30 June 2024



Organisational structure

Committees and Working Groups

The Commission coordinates a range of committees and working groups to deliver its electoral responsibilities effectively and efficiently, and support the Commissioner and Deputy Commissioner in their duties.

Election Management Committee

The Election Management Committee is stood up to oversee all significant election events. It is made up of Corporate Executive and key senior Commission staff. In 2023-24, the Committee oversaw planning and delivery of the Rockingham by-election and 2023 Local Government Ordinary Elections and preparations for the 2025 State General Election.

Training and Support Working Group

Established to facilitate a coordinated approach to the 2023 Local Government Ordinary Elections, the Training and Support Working Group included representatives from the Commission, Western Australian Local Government Association and Department of Local Government, Sport and Cultural Industries. The working group met regularly and collaborated on training, support and communications to facilitate the successful delivery of the October 2023 elections.

Legislative Implementation Group

With significant amendments made to the *Electoral Act 1907* during the reporting period, the Commission's Legislative Implementation Group met regularly to oversee and monitor progress on the implementation of the legislative changes across the Commission's operations.

Work has focused on establishing new processes and procedures to support the changes, notably first time election activities and the development of an online financial disclosure system to support updated political finance disclosure requirements.



Members of the ECANZ National Election Operations Community of Practice Perth meeting

Internal Audit Committee

The Commission has a reciprocal arrangement with the Western Australian Industrial Relations Commission which provides an independent Chair and member for the Commission's internal audit committee. This year the Committee considered an audit on the Commission's work health and safety function, the Commission's new strategic risk register and its strategic audit schedule for 2024-25.

Risk Management Committee

Comprised of members of the Corporate Executive, the Commission's Risk Management Committee has focused on updating the Commission's strategic risk register in accordance with its risk management framework and considered guidance on countering possible foreign interference during an election.

Work Health and Safety Committee

The Work Health and Safety Committee meets regularly to discuss work health and safety related issues. This year, an audit of the Commission's work, health and safety function examined the Commission's policies, processes and reporting to identify gaps as per the *Work Health and Safety Act 2020*. Following consideration by the Commission's Work Health and Safety Committee, audit recommendations are being implemented across the Commission.

Organisational structure

Cross-jurisdictional collaboration

Electoral Council of Australia and New Zealand

The Commission is a member of the Electoral Council of Australia and New Zealand (ECANZ), a forum comprising senior representatives of all electoral commissions in Australia and New Zealand. ECANZ meets regularly and is an important forum to discuss all aspects of electoral administration and to promote cooperation and knowledge sharing.

Key areas of discussion at this year's forums included the Federal Referendum (Voice) and the New Zealand national election. In June 2024 ECANZ members participated in an international forum focusing on the future of electoral integrity, exploring topics such as disinformation and artificial intelligence.

National Election Operations Community of Practice

The ECANZ National Election Operations Community of Practice (NEO CoP) aims to promote best practice in election operations by facilitating a collaborative network across Australian and New Zealand electoral commissions.

In May the Commission, as Chair of the NEO CoP, hosted the two-day national meeting in Perth. The meeting explored a range of contemporary challenges affecting election operations and provided much learning to assist the Commission's preparations for next year's State election.

Joint Enrolment Arrangement

The Commission maintains Western Australian enrolment information in partnership with the Australian Electoral Commission (AEC), under a Commonwealth/State Joint Enrolment Arrangement. To enable a single enrolment process for electors, the AEC receives and processes new and amended enrolment claims before sending enrolment data to the Commission's enrolment team.

The Commission meets regularly with our joint roll partner, the AEC. This cooperation with the AEC continues to deepen as the Commission prepares for the 2025 State General Election.

Internship program

The Commission participates in an internship program, run in collaboration with the McCusker Foundation, designed for university student interns to gain insights and contribute to areas of electoral research. This year the Commission hosted two interns who researched the following:

Reducing rates of rejected postal votes

Many postal votes are rejected as the voter has failed to have a witness sign the declaration on the postal voting envelope. This research assessed whether witnessing requirements for postal votes were fit for purpose given the high number of unwitnessed rejected postal votes. The research concluded that removing the witness requirement would support greater franchise particularly among seniors, culturally and linguistically diverse electors and people living with disability. This research added further weight to a push to remove witnessing obligations from the legislation, a change that was ultimately incorporated into the *Electoral Act* amendments which passed through Parliament in November 2023.

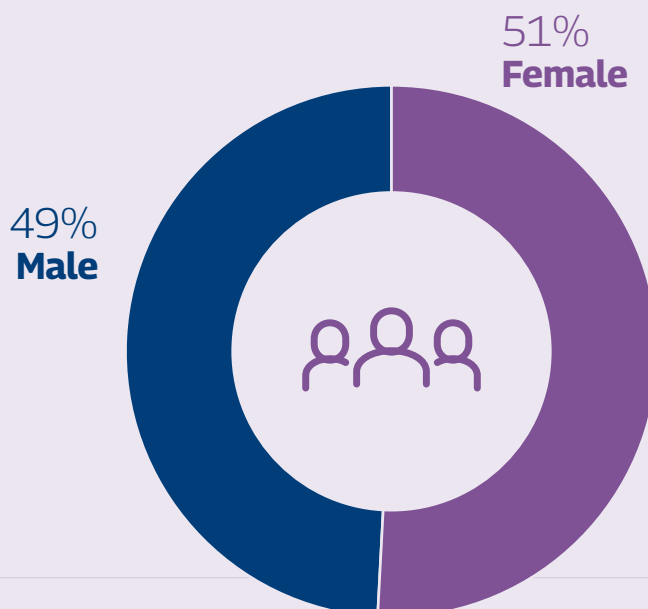
Mitigating electoral misinformation and disinformation

This research explored the impact of rising electoral misinformation and disinformation on voter participation levels and proposed practical mitigation strategies the Commission could implement to counter misinformation and disinformation. Research recommendations have been used to inform the Commission's communications and engagement and recruitment strategies for the 2025 State General Election.

Organisational structure

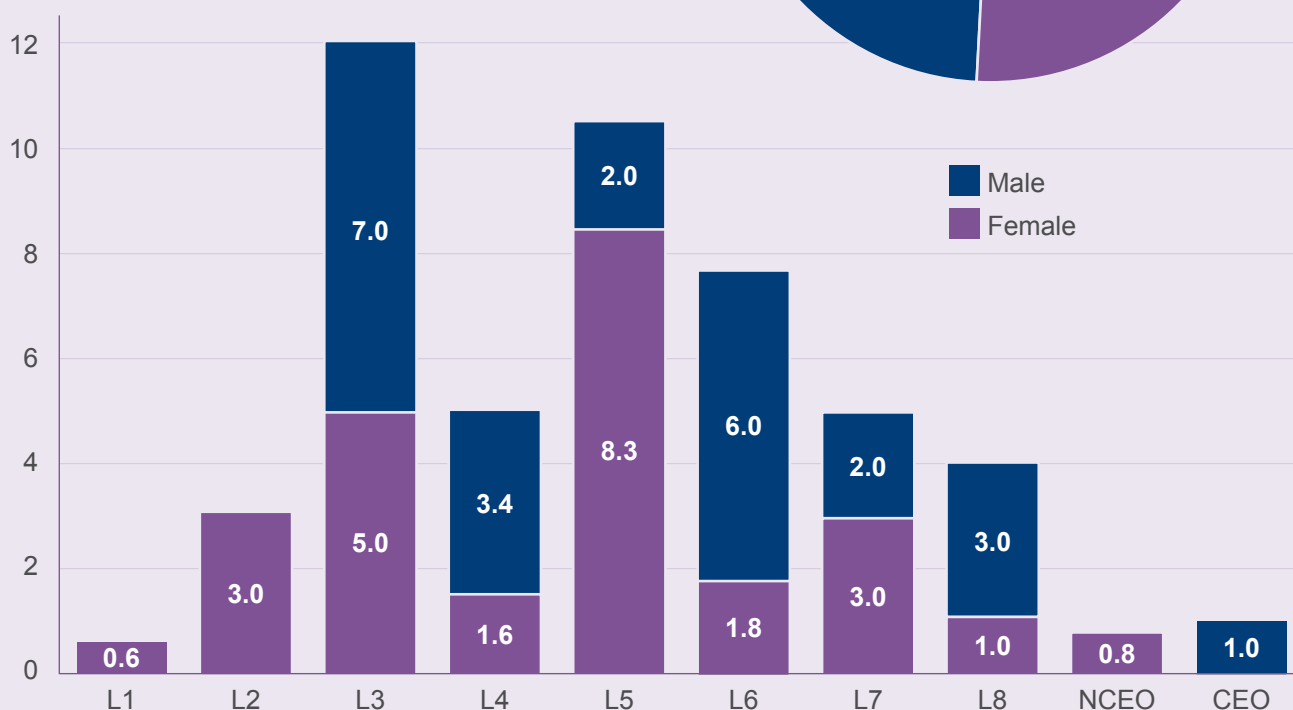
Commission workforce

The Commission had a core workforce of 50 (full time equivalent) as at 30 June 2024. Due to the nature of election events, the Commission engages additional temporary, casual and fixed term staff throughout the year to support electoral activities.



Staff as at 30 June 2024 (by level and gender)

Full time equivalent (FTE)



Fixed term and casual staff engaged for election events

| | |
|--|------------|
| Casual State by-election officials | 142 |
| Casual local government election officials | 127 |
| Casual non-parliamentary officials | 2 |
| Fixed term election workers | 19 |
| Total | 290 |

Legal compliance



Ministerial Directives

No Ministerial directives were received during the financial year.

Freedom of Information

The Commission received one Freedom of Information application during 2023–2024.

Freedom of Information applications during 2023–2024

| | |
|------------------------------------|---|
| Full access to documents granted | 0 |
| Edited access to documents granted | 1 |
| Internal reviews undertaken | 1 |
| External reviews undertaken | 0 |



Legal compliance

Work health and safety, and injury management

The Commission's Work Health and Safety Committee meets regularly to discuss work health and safety related issues including promoting a positive workplace safety culture and supporting staff to achieve safety outcomes.

The Commission's work, health and safety function was audited this year. Auditors examined the Commission's policies, processes and reporting to identify gaps as per the work health and safety regulations that came into effect on 31 March 2022 under the *Work Health and Safety Act 2020*. Following consideration by the Commission's Work Health and Safety Committee, audit recommendations are being implemented across the Commission.

The Commission provides staff with access to the following preventative health benefits:

- Employee Assistance Program
- Eyesight screening
- First Aid training
- Flu vaccinations
- Ergonomic furniture assessments.

Work health & safety statistics

| Period | Fatalities | Lost time injury or disease | Severe claims | Lost time injury severity rate |
|-----------------------|------------|-----------------------------|---------------|--------------------------------|
| 1/7/2018 to 30/6/2019 | 0 | 0 | 0 | 0 |
| 1/7/2019 to 30/6/2020 | 0 | 0 | 0 | 0 |
| 1/7/2020 to 30/6/2021 | 0 | 0 | 0 | 0 |
| 1/7/2021 to 30/6/2022 | 0 | 0 | 0 | 0 |
| 1/7/2022 to 30/6/2023 | 0 | 0 | 0 | 0 |
| 1/7/2023 to 30/6/2024 | 0 | 0 | 0 | 0 |

Injury management

The Commission complies with the Injury Management requirements of the *Workers' Compensation and Injury Management Act 1981*. The Commission has adopted injury management practices which comply with the Workers' Compensation Code of Practice (Injury Management) 2005.

This year the Commission reviewed and updated our workers' compensation policies, processes and procedures to ensure compliance with the new *Workers Compensation and Injury Management Act 2023* that came into effect on 1 July 2024. The Act has been modernised to prohibit discriminatory practices including where a worker or other person is asked to disclose a workers' compensation claim as part of pre-employment screening.

Legal compliance

WA Multicultural Policy Framework

The Commission published our second Multicultural Plan, developed in accordance with the Western Australian Multicultural Policy Framework. The Commission continues to work closely with the Office of Multicultural Interests on the implementation of the Multicultural Plan 2024-2026, building on the learnings from our inaugural plan.

Recent actions to support increasing the Commission's culturally responsive capability include:

- All staff required to complete equity and diversity training.
- Commitment to proactively recruiting a diverse range of election staff for the 2025 State General Election.
- Active promotion of and engagement in Harmony Week events.
- Relevant corporate documents reviewed to ensure the Commission maintains a solid policy foundation that addresses discrimination and promotes workplace equality.
- Increased focus on development of culturally appropriate resources, including electoral information material in a range of formats, channels and languages.

Disability access and inclusion plan outcomes

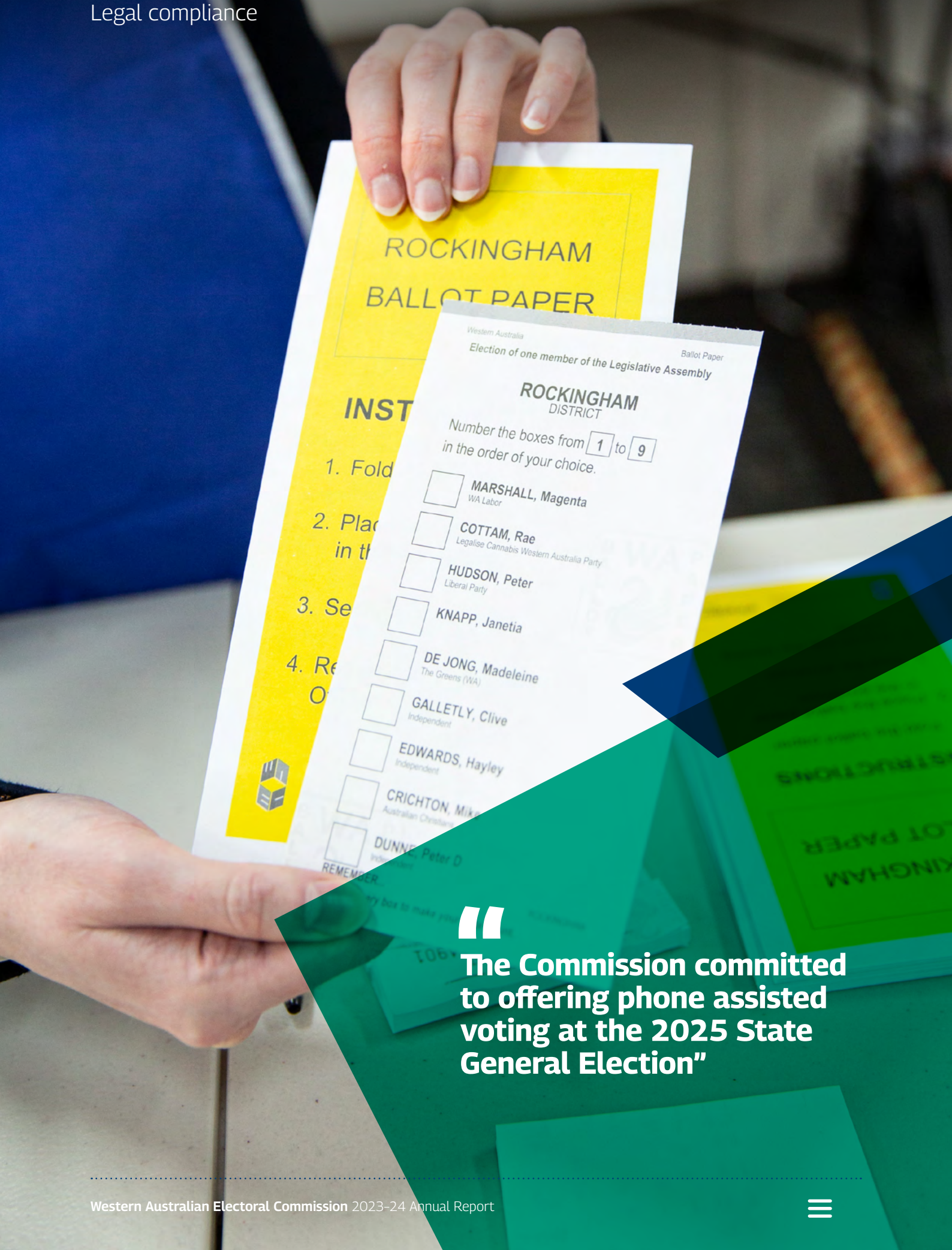
The Commission's *Disability Access and Inclusion Plan (2021-2025)* focuses on improving access to electoral services for people with a disability. This forms part of a broader commitment under the Commission's *Strategic Plan 2020-2025* to celebrate and promote diversity.

The Commission continues to contribute to the *State Disability Strategy: A Western Australia for Everyone 2020-2030*, a whole of community vision to protect, uphold and advance the rights of people with disability living in Australia, through strategy development across nine priority areas and reporting as required. The Commission also sits on the Disability Advisory Council, an Australian Electoral Commission-chaired network of advocacy groups and other Electoral Commission representatives designed to improve electoral services for Australians living with disability.

Highlights of the work the Commission undertook in the reporting year include:

- The Commission's Disability Reference Panel continued to provide guidance, feedback and information to assist the Commission. The Commission has increased the frequency of its meetings with the panel to assist with planning for the 2025 State General Election.
- The Disability Reference Panel provided feedback on the wording and design of the updated Legislative Council ballot paper to identify barriers and ensure the final design is clear and accessible.
- Plain Language Australia reviewed the wording for the instructions on the proposed ballot papers for the 2025 State General Election, giving both ballot papers the highest rating for ease of reading.
- The Commission committed to offering phone assisted voting at the 2025 State General Election to eligible electors, ensuring electors can cast a secret vote using technology, where they may otherwise have relied on others for assistance.

Legal compliance



“

The Commission committed to offering phone assisted voting at the 2025 State General Election”

Disability access and inclusion plan outcomes

- Recruitment for State election staff will consider strategies for attracting and employing people with a disability.
- Consideration of polling place accessibility has been strengthened and the Commission committed to advertising all polling locations that meet accessible standards.
- Expanded training for election staff regarding the provision of accessible polling locations include a revised disability and access checklist assessing accessible voting options and set up of accessible voting screens.
- Additional staff training will include considerations of polling place layout and the provision of assistive tools such as magnifying sheets and hearing loops.
- Commitment to ensuring Commission's communications are in an easy to read, accessible format. Staff undertook training in developing Easy Read publications.

Compliance with public sector standards and ethical codes

The Commission has consistently demonstrated its capability in delivering trusted, impartial and professional electoral services to the people of Western Australia.

The Commission complies with and supports public sector standards and ethical codes. Commission staff must adhere to the Public Sector Commissioner's *Instruction 40: Ethical Foundations* which outlines the core values of personal integrity, accountability and maintaining respectful relationships. These values align with the Commission's core values of being impartial, professional, respectful, innovative and collaborative, and are reinforced in Commission policies and practices, particularly in the Code of Conduct.

The Commission has updated its Code of Conduct to incorporate these core values. The values will also be reflected in the Commission's in-development Integrity Framework.

To support the introduction of *Instruction 40: Ethical Foundations*, all Commission staff were provided with online training.

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

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

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

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

Legal compliance



Record keeping plans

The Commission maintains an approved Record Keeping Plan in accordance with section 19 of the *State Records Act 2000*. The Commission's plan ensures records are created, maintained and disposed of in accordance with standards set by the State Records Commission of Western Australia. The Commission's staff induction program provides new employees with records management training, outlining their record keeping obligations. Records are still available in hardcopy and electronically through the Commission's intranet and document management system. In December 2023 the Commission transitioned to a new electronic document management system and is progressively reducing its paper-based workflows.

The Commission's Plan was reviewed, updated and approved by the State Records Commission in December 2022, and in accordance with the *State Records Act 2000* will be reviewed in 2027.

Workforce inclusiveness

The Commission is committed to fostering a collaborative and supportive workplace where staff have the opportunity to share ideas and contribute in a positive, diverse and inclusive environment. The Commission conducts an annual staff survey to seek feedback about workplace culture and experiences. The survey conducted in September 2023 reported higher levels of staff satisfaction than in recent years, with a majority of respondents agreeing to the statement 'We're proud to work for the Commission and would recommend it as a great place to work'.

Staff feedback has been incorporated into workplace initiatives such as the introduction of a monthly 'Check in Tuesday' event to promote better mental health and wellbeing through a shared activity.

The Commission continues to develop, monitor and strategically integrate a range of policies and plans, including the Multicultural Plan, Disability Access and Inclusion Plan, Equal Employment Opportunity Management Plan and the Stakeholder Management Plan to improve workforce diversity and promote inclusiveness. Staff training was provided across a range of issues including appropriate workplace conduct.

Financial disclosures

Board and committee remuneration

Disability Reference Panel

| Position Title (Member/ Chair) | Member Name | Type of Remuner- ation | Period of membership | Term of appointment/ tenure | Base salary/ sitting fee | Gross/actual remuneration for the financial year |
|--------------------------------------|------------------|------------------------------|-------------------------|-----------------------------------|--------------------------------|---|
| Chair | Robert Kennedy | WAEC Staff | 31/5/2024-30/6/2024 | N/A | \$0 | \$0 |
| Deputy Chair | Courtney Barron | WAEC Staff | 31/5/2024-30/6/2024 | N/A | \$0 | \$0 |
| Member | Michelle Ukich | WAEC Staff | 31/5/2024-30/6/2024 | N/A | \$0 | \$0 |
| Member | David Vosnacos | Sitting Fees | 31/5/2024-30/6/2024 | Periodic/ on demand | \$135 | \$135 |
| Member | Isabella Choate | Sitting Fees | 31/5/2024-30/6/2024 | Periodic/ on demand | \$135 | \$135 |
| Member | Erika Webb | N/A | 31/5/2024-30/6/2024 | Periodic/ on demand | \$0 | \$0 |
| Member | Mary Butterworth | N/A | 31/5/2024-30/6/2024 | Periodic/ on demand | \$0 | \$0 |
| Member | Mark Blowers | N/A | 31/5/2024-30/6/2024 | Periodic/ on demand | \$0 | \$0 |
| Member | Eugene Glazman | N/A | 31/5/2024-30/6/2024 | Periodic/ on demand | \$0 | \$0 |
| Member | Nihal Iscel | N/A | 31/05/2024-30/06/2024 | Periodic/ on demand | \$0 | \$0 |

Financial disclosures

Credit cards

There was no personal expenditure incurred by staff using Corporate Credit Cards as specified in Treasurer's Instruction TI 321.

Act of grace payments

Nil

Advertising, market research, polling and direct mail

Reporting under section 175Z *Electoral Act 1907*

This year included costs of advertising for the Rockingham by-election and the Electoral Boundaries redistribution.

Total expenditure was \$186,000

Details are as follows:

Total expenditure 2023-2024

| Category | Amount \$000 | Organisation | Amount \$000 |
|---------------------------------|-----------------|-------------------------------------|-----------------|
| Advertising agencies | 17 | The Brand Agency | 17 |
| Market research organisations | | Nil | |
| Polling organisations | | Nil | |
| Direct mail organisations | 23 | Australia Post | 20 |
| | | Quickmail | 3 |
| Media advertising organisations | 146 | West Australian Newspapers Ltd | 6 |
| | | Initiative Media Australia Pty. Ltd | 123 |
| | | Carat Australia Media Services | 17 |
| Total | 186 | | |

Key Performance Indicators

Audited key performance indicators for the year ended 30 June 2024

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 2024.

Yours sincerely



Robert Kennedy
Electoral Commissioner

12 September 2024

Key Performance Indicators

Government Goal

Sustainable Finances:

Responsible financial management and better service delivery.

Desired Outcome

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

Service

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

Detailed information in support of key performance indicators

| Key Effectiveness Indicators | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Actual | 2023-24 Target | Variation |
|---|----------------|----------------|----------------|----------------|----------------|-----------|
| The number of relevant breaches of “Declaration by Officer” (Form 1) upheld by a Court of Disputed Returns ^(a) | Nil | Nil | Nil | Nil | Nil | Nil |
| Percentage eligible electors on the State Electoral Roll ^(b) | 96.4% | 94.6% | 95.1% | 95.4% | 95.8% | -0.40% |
| Percentage of enrolled electors voting in State Elections (or by-elections) or referenda^(c) | | | | | | |
| - State General Election | 85.5% | n/a | n/a | n/a | n/a | |
| - By-election | n/a | n/a | 47.7% | 74.5% | n/a | |
| - Referenda | n/a | n/a | n/a | n/a | n/a | |
| Average percentage of enrolled Electors voting in Local Government Ordinary (or/and Extraordinary) Elections conducted by the Commission ^(d) | 34.2% | 30.0% | 20.0% | 31.2% | 30.0% | 1.2% |

- (a) The number of relevant breaches of “Declaration by Officer” upheld by a court of Disputed Returns is an indicator which reflects the Commission’s objective of conducting independent elections.
- (b) The percentage of eligible electors on the state electoral roll is an indicator that provides a link to the Commission’s objective of enabling electors to participate in the electoral process. There were 1.84 million enrolled electors out of an estimated eligible population of 1.93 million as at 30 June 2024.
- (c) For the State general election 2021, there were 1.47 million electors who voted out of an actual enrolled population of 1.72 million. The By-election refer to the North West Central By-election in 22-23 and Rockingham in 23-24.
- (d) This indicator reflects the Commission’s effectiveness in enabling electors to participate in the local government electoral process. Local government extra ordinary elections are erratic in nature and the participation rate can vary markedly due to the size of the election and the importance of local issues. Local Government ordinary elections were held in October 2023, there was a combined 1.8 million electors on the resident rolls statewide. The participation for the Local Government ordinary elections was 0.556 million.

Key Performance Indicators

| Key Effectiveness Indicators | 2020-21 Actual | 2021-22 Actual | 2022-23 Actual | 2023-24 Actual | 2023-24 Target | Variation |
|--|----------------|----------------|----------------|----------------|----------------|-----------|
| Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management) ^(a) | \$4.22 | \$4.32 | \$4.98 | \$5.95 | \$4.51 | (\$1.44) |
| Average Cost per Elector of Conducting State General Elections (or By-elections) or Referenda Events^(b) | | | | | | |
| - State General Election | \$14.43 | n/a | n/a | n/a | n/a | |
| - By-election | n/a | n/a | \$65.87 | \$30.48 | n/a | |
| - Referenda | n/a | n/a | n/a | n/a | n/a | |
| Average Cost per Elector of conducting Local Government Ordinary (or/and Extraordinary) Elections by the Commission ^(c) | \$4.46 | \$4.27 | \$2.30 | \$5.17 | \$5.11 | (\$0.06) |

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

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

(c) The indicator reflects actual average average cost per elector incurred while conducting Local Government elections. The Commission conducted ordinary elections in October 2023 for 124 local governments from a total of 139 local governments in Western Australia.

Financial statements

The Western Australian Electoral Commission has pleasure in presenting its audited general purpose financial statements for the financial reporting period ended 30 June 2024 which provides users with the information about the Commission's stewardship of resource entrusted to it. The financial information is presented in the following structure:

| | | | | | |
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Independent auditor's report



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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 as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- administered schedules comprising the administered income and expenses by service for the year ended 30 June 2024
- notes comprising a summary of material 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 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Electoral Commissioner for the financial statements

The Electoral Commissioner is responsible for:

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

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

Independent auditor's report

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Western Australian Electoral Commission. The controls exercised by the Western Australian Electoral 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 the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Western Australian Electoral Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Electoral Commissioner's responsibilities

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

Independent auditor's report

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance 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 2024 reported in accordance with *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). 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 report of the Western Australian Electoral Commission for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Electoral Commissioner's responsibilities for the key performance indicators

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

Independent auditor's report

In preparing the key performance indicators, the Electoral Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's 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 management relating to the report on financial statements, controls and key performance indicators

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

Other information

The 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 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

Independent auditor's report

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

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

This auditor's report relates to the financial statements and key performance indicators of the Western Australian Electoral Commission for the year ended 30 June 2024 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
13 September 2024

Disclosures and legal compliance

Certification of financial statements

For the financial year ended 30 June 2024


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 2024 and the financial position as at 30 June 2024.

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.



Gary Meyers
Chief Finance Officer

12 September 2024



Robert Kennedy
Electoral Commissioner

12 September 2024

Financial statements

Statement of comprehensive income

For the year ended 30 June 2024

| | Notes | 2024 (\$000) | 2023 (\$000) |
|---|-------------------|-----------------|-----------------|
| COST OF SERVICES | | | |
| Expenses | | | |
| Employee benefits | 2.1(a) | 7,781 | 6,195 |
| Supplies and services | 2.3 | 12,139 | 3,853 |
| Depreciation and amortisation | 4.1.1, 4.2.1, 4.3 | 494 | 649 |
| Finance costs | 6.2 | 3 | 2 |
| Accommodation | 2.3 | 1,208 | 1,243 |
| Grants and subsidies | 2.2 | 47 | 9 |
| Other | 2.3 | 144 | 637 |
| Total cost of services | | 21,816 | 12,588 |
| Income | | | |
| Other | 3.2 | 10,038 | 941 |
| Total income | | 10,038 | 941 |
| Total income other than income from State Government | | 10,038 | 941 |
| Net cost of services | | 11,778 | 11,647 |
| Income from State Government | | | |
| Service appropriation | 3.1 | 14,707 | 9,428 |
| Resources received | 3.1 | 132 | 109 |
| Total income from State Government | | 14,839 | 9,537 |
| Surplus(defecit) for the period | | 3,061 | (2,110) |
| Total comprehensive income for the period | | 3,061 | (2,110) |

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

Financial statements

Statement of financial position

As at 30 June 2024

| | Notes | 2024 (\$'000) | 2023 (\$'000) |
|--------------------------------------|--------|------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and cash equivalents | 6.3 | 3,895 | 189 |
| Receivables | 5.1 | 562 | 173 |
| Amounts receivable for services | 5.2 | 267 | 267 |
| Other | 5.3 | 80 | 136 |
| Total current assets | | 4,804 | 765 |
| Non-current Assets | | | |
| Restricted cash and cash equivalents | 6.3 | - | 94 |
| Receivables | 5.1 | 94 | - |
| Amounts receivable for services | 5.2 | 518 | 518 |
| Plant and equipment | 4.1 | 140 | 281 |
| Intangible assets | 4.2 | 1,961 | 1,878 |
| Right-of-use assets | 4.3 | 43 | 29 |
| Total non-current assets | | 2,756 | 2,800 |
| Total assets | | 7,560 | 3,565 |
| Liabilities | | | |
| Current Liabilities | | | |
| Payables | 5.4 | 895 | 464 |
| Lease liabilities | 6.1 | 30 | 30 |
| Employee related provisions | 2.1(b) | 1,727 | 1,460 |
| Total Current Liabilities | | 2,652 | 1,954 |
| Non-Current Liabilities | | | |
| Lease Liabilities | 6.1 | 16 | 15 |
| Employee related provisions | 2.1(b) | 67 | 188 |
| Total Non-Current Liabilities | | 83 | 203 |
| Total liabilities | | 2,735 | 2,157 |
| Net assets | | 4,825 | 1,408 |
| Equity | | | |
| Contributed equity | | 738 | 382 |
| Accumulated surplus | | 4,087 | 1,026 |
| Total Equity | | 4,825 | 1,408 |

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

Financial statements

Statement of changes in equity

For the year ended 30 June 2024

| | Notes | Contributed equity (\$000) | Accumulated surplus/(deficit) (\$000) | Total equity (\$000) |
|--|-------|----------------------------------|---|-------------------------|
| Balance at 1 July 2023 | | 382 | 3,132 | 3,514 |
| (Deficit)/Surplus | | - | (2,110) | (2,110) |
| Total comprehensive income for the period | | - | (2,110) | (2,110) |
| Balance at 30 June 2023 | | 382 | 1,026 | 1,408 |
| Balance at 1 July 2023 | | 382 | 1,026 | 1,408 |
| (Deficit)/Surplus | | - | 3,061 | 3,061 |
| Other comprehensive income | | | | |
| Total comprehensive income for the period | | - | 3,061 | 3,061 |
| <i>Transactions with owners in their capacity as owners:</i> | | | | |
| Capital appropriations | | 356 | - | 356 |
| Other contributions by owners | | - | - | - |
| Distributions to owners | | - | - | - |
| Total | | 356 | - | 356 |
| Balance at 30 June 2024 | | 738 | 4,087 | 4,825 |

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

Financial statements

Statement of cash flows

For the year ended 30 June 2024

| | Notes | 2024 (\$000) | 2023 (\$000) |
|--|-------|-----------------|-----------------|
| Cash flows from State Government | | | |
| Service appropriation | | 14,084 | 9,147 |
| Capital appropriations | | 356 | 14 |
| Holding account drawdown | | 623 | 267 |
| Net cash provided by State Government | | 15,063 | 9,428 |
| Utilised as follows: | | | |
| Cash flows from operating activities | | | |
| Payments | | | |
| Employee benefits | | (7,629) | (5,914) |
| Supplies and services | | (11,523) | (3,714) |
| Finance costs | | (3) | (2) |
| Accommodation | | (1,206) | (1,238) |
| Grants and subsidies | | (47) | (9) |
| GST payments on purchases | | (1,394) | (543) |
| Other payments | | (223) | (636) |
| Receipts | | | |
| Receipts from services | | 9,621 | 993 |
| GST receipts on sales | | 1,017 | 93 |
| GST receipts from taxation authority | | 355 | 429 |
| Net cash (used in) operating activities | | (11,032) | (10,541) |
| Cash flows from investing activities | | | |
| Payments | | | |
| Purchase of non-current assets | | (420) | (357) |
| Net cash (used in) investing activities | | (420) | (357) |
| Cash flows from financing activities | | | |
| Payments | | | |
| Principal element of lease (2019-finance lease) | | 1 | 1 |
| Net cash provided by/(used in) financing activities | | 1 | 1 |
| Net increase (decrease) in cash and cash equivalents | | 3,612 | (1,469) |
| Cash and cash equivalents at the beginning of the period | | 283 | 1,752 |
| Cash and cash equivalents at the end of the period | 6.3 | 3,895 | 283 |

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

Administered schedules

Administered income and expenses

For the year ended 30 June 2024

| | Notes | 2024 (\$000) | 2023 (\$000) |
|------------------------------------|-------|-----------------|-----------------|
| Income | | | |
| For transfer: | | | |
| Regulatory fees and other charges | 9.2 | 73 | 76 |
| Total administered income | | 73 | 76 |
| Expenses | | | |
| Transfer payments ^(a) | 9.2 | 3 | 74 |
| Total administered expenses | | 3 | 74 |

^(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. The 2024 figures are made up of fines regarding the Rockingham By-election plus nomination fees. The 2023 fees relate to fines regarding the North West Central By-election non-voters fines.

Notes to the financial statements

1. Basis of preparation

The Western Australian Electoral Commission is a Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

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 13 September 2024.

Statement of compliance

The financial statements constitute general purpose financial statements that have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's Instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. 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).

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

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

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

Contributed equity

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

Notes to the financial statements

Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations

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.

Notes to the financial statements

2. Use of our funding

Expenses incurred in the delivery of services

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

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

2.1(a) Employee benefits expenses

| | 2024 (\$000) | 2023 (\$000) |
|---|-----------------|-----------------|
| Employee Benefits | 7,036 | 5,632 |
| Superannuation - contribution plans | 745 | 563 |
| Total employee benefits expenses | 7,781 | 6,195 |
| Less: Employee Contributions (per note 3.2 other revenue) | (8) | (3) |
| Net employee benefits | 7,773 | 6,192 |

Employee Benefits: include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

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

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

2.1(b) Employee related provisions

| | 2024 (\$000) | 2023 (\$000) |
|--|-----------------|-----------------|
| Current | | |
| <u>Employee benefits provisions</u> | | |
| Annual leave | 736 | 700 |
| Long service leave | 971 | 747 |
| | 1,707 | 1,447 |
| <u>Other provisions</u> | | |
| Employment on-costs | 20 | 13 |
| Total current employee related provisions | 1,727 | 1,460 |
| Non-current | | |
| <u>Employee benefits provisions</u> | | |
| Long service leave | 66 | 179 |
| <u>Other provisions</u> | | |
| Employment on-costs | 1 | 9 |
| Total non-current employee related provisions | 67 | 188 |
| Total employee related provisions | 1,794 | 1,648 |

Notes to the financial statements

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

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

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

Long service leave liabilities are unconditional long service leave provisions and 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'.

| | 2024 | 2023 |
|---|-----------|-----------|
| Employment on-cost provision | (\$000) | (\$000) |
| Carrying amount at start of period | 22 | 17 |
| Additional/(reversals of) provisions recognised | (1) | 5 |
| Carrying amount at end of period | 21 | 22 |

Key sources of estimation uncertainty – long service leave

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

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

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

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

Notes to the financial statements

2.2 Grants and subsidies

| | 2024 (\$000) | 2023 (\$000) |
|---|-----------------|-----------------|
| Recurrent | | |
| Grants (Division 2A of the <i>Electoral Act 1907</i>) ^(a) | 47 | 9 |
| Total grants and subsidies | 47 | 9 |

(a) As per section Division 2A 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 elections or By-elections.

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

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

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

2.3 Other expenditure

| | 2024 (\$000) | 2023 (\$000) |
|---|-----------------|-----------------|
| Supplies and services | | |
| Communications | 4,225 | 888 |
| Consultants and contractors | 6,861 | 2,446 |
| Consumables | 653 | 246 |
| Travel | 219 | 198 |
| Other | 181 | 75 |
| Total supplies and services expenses | 12,139 | 3,853 |
| Accommodation expenses | | |
| Office Rental | 1,072 | 1,181 |
| Other accommodation expense | 136 | 62 |
| Total accommodation expenses | 1,208 | 1,243 |
| Other expenses | | |
| Audit fees ^(a) | 121 | 87 |
| Repairs and maintenance | 18 | 535 |
| Other expenses | 5 | 15 |
| Total other expenses ^(b) | 144 | 637 |
| Total other expenditure | 13,491 | 5,733 |

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

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

Notes to the financial statements

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

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

Rental expense includes:

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

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

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

Notes to the financial statements

3. Our funding sources

How we obtain our funding

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

| | Notes |
|------------------------------|-------|
| Income from State Government | 3.1 |
| Other revenue | 3.2 |

3.1 Income from State Government

| | 2024 (\$000) | 2023 (\$000) |
|---|-----------------|-----------------|
| Appropriation received during the period: | | |
| - Service appropriation | 14,707 | 9,428 |
| Total appropriation received | 14,707 | 9,428 |
| Resources received from other public sector entities during the period: | | |
| - Services received free of charge | | |
| State Solicitors Office | 122 | 106 |
| Landgate | 10 | 3 |
| Total resources received | 132 | 109 |
| Total income from State Government | 14,839 | 9,537 |

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.

Summary of consolidated account appropriations

For the year ended 30 June 2024

| | 2024 | 2024 | 2024 | 2024 | 2024 |
|--|-------------------------------|---|------------------------------|-------------------|---------------------|
| | Budget Estimate (\$000) | Suppleme ntary Funding (\$000) | Revised Budget (\$000) | Actual (\$000) | Variance (\$000) |
| <u>Delivery of Services</u> | | | | | |
| Item 8 Net amount appropriated to deliver | 11,164 | 533 | 11,697 | 11,697 | - |
| Amount Authorised by Other Statutes | | | | | |
| - Electoral Act 1907 | 1,600 | 746 | 2,346 | 2,346 | - |
| - Industrial Relation Act 1979 | 116 | - | 116 | 116 | - |
| - Salaries and Allowances Act 1975 | 548 | - | 548 | 548 | - |
| Total appropriations provided to deliver services | 13,428 | 1,279 | 14,707 | 14,707 | - |
| <u>Capital</u> | | | | | |
| Item 96 Capital Appropriation | 6 | 350 | 356 | 356 | - |
| GRAND TOTAL | 13,434 | 1,629 | 15,063 | 15,063 | - |

Notes to the financial statements

3.2 Other revenue

| | | 2024 | 2023 |
|---|--------|----------------|----------------|
| | | (\$000) | (\$000) |
| Employee contributions | 2.1(a) | 8 | 3 |
| Local Government Elections ^(a) | | 9,826 | - |
| Other Elections | | 58 | 919 |
| Sale of Roll Products/General Revenue | | 146 | 19 |
| Other revenue | | - | - |
| | | 10,038 | 941 |
| Net proceeds from disposal of non-current assets | | | |
| Plant and equipment | | | |
| Carrying amount of non-current assets disposed | | | |
| Plant and equipment | | - | - |
| Net gains/(losses) on disposal of non-current assets | | - | - |
| Total other revenue | | 10,038 | 941 |

(a) Local government ordinary elections were held in October 2023 and there are ongoing extraordinary elections to June 2024.

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

Notes to the financial statements

4. Key assets

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

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

4.1 Plant and equipment

| Year ended 30 June 2024 | Equipment | Computer Hardware | Total |
|---|----------------|-------------------|----------------|
| 1 July 2023 | (\$000) | (\$000) | (\$000) |
| Gross carrying amount | 443 | 1,329 | 1,771 |
| Accumulated depreciation | (333) | (1,158) | (1,491) |
| Carrying amount at start of period | 110 | 171 | 281 |
| Additions | - | 49 | 49 |
| Other disposals | - | - | - |
| Depreciation | (41) | (149) | (190) |
| Carrying amount at 30 June 2024 | 69 | 71 | 140 |
| Gross carrying amount | 443 | 1,378 | 1,821 |
| Accumulated depreciation | (374) | (1,307) | (1,681) |

Initial recognition

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

Subsequent measurement

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

Notes to the financial statements

4.1.1 Depreciation and impairment charge for the period

| | Notes | 2024 (\$000) | 2023 (\$000) |
|--|-------|-----------------|-----------------|
| Depreciation | | | |
| Equipment | 4.1 | 41 | 42 |
| Computer hardware | 4.1 | 149 | 295 |
| Total depreciation for the period | | 190 | 337 |

Finite useful lives

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

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

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

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

Impairment

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

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

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

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

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

As at 30 June 2024 there were no indications of impairment to plant and equipment.



Notes to the financial statements

4.2 Intangible assets

| Year ended 30 June 2024 | Computer Software (\$000) | Total (\$000) |
|---|---------------------------------|------------------|
| 1 July 2023 | | |
| Gross carrying amount | 4,173 | 4,173 |
| Accumulated amortisation | (2,295) | (2,295) |
| Carrying amount at start of period | 1,878 | 1,878 |
| Additions | 371 | 371 |
| Amortisation expense | (288) | (288) |
| Carrying amount at 30 June 2024 | 1,961 | 1,961 |

Initial recognition

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

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

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

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

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

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

Subsequent measurement

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

Notes to the financial statements

4.2.1 Amortisation and impairment charge for the period

| | 2024 (\$000) | 2023 (\$000) |
|--|-----------------|-----------------|
| Intangible assets | 288 | 297 |
| Total amortisation for the period | 288 | 297 |

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 |
|--------------|----------|

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

Impairment of intangible assets

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

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

As at 30 June 2024 there were no indications of impairment to intangible assets.

4.3 Right-of-use assets

| | Buildings (\$000) | Vehicles (\$000) | Total (\$000) |
|--|----------------------|---------------------|------------------|
| Carry amount at beginning of period | | 29 | 29 |
| Additions | | 29 | 29 |
| Depreciation | | (16) | (16) |
| Net carrying amount as at end of period | | 43 | 43 |

The Commission has leases for vehicles, and office accomodation. The office accommodation lease was entered into via a Memorandum of Understanding Agreements 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



Notes to the financial statements

Initial recognition

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

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

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

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

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

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

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.

Notes to the financial statements

5. Other assets and liabilities

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

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

5.1 Receivables

| | 2024 | 2023 |
|---|----------------|----------------|
| | (\$000) | (\$000) |
| <u>Current</u> | | |
| Trade receivables | 437 | 20 |
| Accrued revenue | - | - |
| GST receivable | 125 | 153 |
| Total current | 562 | 173 |
| <u>Non-Current</u> | | |
| Accrued salaries suspense account ^(a) | 94 | - |
| Total non-current | 94 | - |
| Total receivables at the end of the period | 656 | 173 |

(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. Prior Year shown under Cash Note 6.3

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.

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.

5.2 Amount receivable for services (Holding Account)

| | 2024 | 2023 |
|---------------------------------|----------------|----------------|
| | (\$000) | (\$000) |
| Current | 267 | 267 |
| Non-Current | 518 | 518 |
| Balance at end of period | 785 | 785 |

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

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

Notes to the financial statements

5.3 Other assets

| | 2024 (\$000) | 2023 (\$000) |
|---------------------------------|-----------------|-----------------|
| Current | | |
| Prepayments | 80 | 136 |
| Total current | 80 | 136 |
| Non-current | | |
| Prepayments | - | - |
| Total non-current | - | - |
| Balance at end of period | 80 | 136 |

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

| | 2024 (\$000) | 2023 (\$000) |
|---------------------------------|-----------------|-----------------|
| Current | | |
| Trade payables | 485 | 173 |
| Other payables | 123 | 103 |
| Accrued expenses | 178 | 64 |
| Accrued salaries | 109 | 124 |
| Total current | 895 | 464 |
| Balance at end of period | 895 | 464 |

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

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

Notes to the financial statements

6. Financing

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

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

6.1 Lease liabilities

| | 2024 | 2023 |
|--------------------------------|----------------|----------------|
| | (\$000) | (\$000) |
| Current | 30 | 30 |
| Non-current | 16 | 15 |
| Total lease liabilities | 46 | 45 |

Initial measurement

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

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

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

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

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

This section should be read in conjunction with note 4.3.

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.

Notes to the financial statements

6.2 Finance Cost

| | 2024 (\$000) | 2023 (\$000) |
|------------------------------|-----------------|-----------------|
| Finance costs | | |
| Lease interest expense | 3 | 2 |
| Finance cost expensed | 3 | 2 |

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

6.3 Cash and cash equivalents

| | Notes | 2024 (\$000) | 2023 (\$000) |
|--------------------------------------|-------|-----------------|-----------------|
| Cash and cash equivalents | | 3,895 | 189 |
| Restricted cash and cash equivalents | | - | 94 |
| Balance at end of period | | 3,895 | 283 |

| | 2024 (\$000) | 2023 (\$000) |
|--|-----------------|-----------------|
| Restricted cash and cash equivalent | | |
| Non-current | | |
| Accrued salaries suspense account ^(a) | - | 94 |

^(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years. Current Year now shown under Receivables Note 5.1

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

Notes to the financial statements

7. Financial instruments and Contingencies

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

| | Notes |
|-----------------------------------|--------------|
| Financial instruments | 7.1 |
| Contingent assets and liabilities | 7.2 |

7.1 Financial instruments

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

| | 2024 (\$000) | 2023 (\$000) |
|--|-------------------------|-------------------------|
| Financial assets | | |
| Cash and cash equivalents | 3,989 | 283 |
| Financial asset at amortised cost ^(a) | 1,222 | 805 |
| Total financial assets | 5,211 | 1,088 |

Financial liabilities

| | | |
|--|----------------|------------|
| Financial liabilities at amortised cost ^(b) | 895 | 464 |
| Lease Liabilities | Note 6.1 46 | 45 |
| Total financial liabilities | 941 | 509 |

(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 2024.

7.2.2 Contingent liabilities

There were no contingent liabilities as at 30 June 2024.

Notes to the financial statements

8. Other disclosures

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

| | Notes |
|--|-------|
| Events occurring after the end of the reporting period | 8.1 |
| Changes in accounting policy | 8.2 |
| Key management personnel | 8.3 |
| Related party transactions | 8.4 |
| Related bodies | 8.5 |
| Affiliated bodies | 8.6 |
| Special purpose accounts | 8.7 |
| Remuneration of auditors | 8.8 |
| Supplementary financial information | 8.9 |
| Explanatory statements | 9.0 |

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 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 (\$) | 2024 | 2023 |
|--|--------------|--------------|
| 300,001 - 350,000 | 1 | 1 |
| 200,001 - 250,000 | 1 | 1 |
| 150,001 - 200,000 | 3 | 4 |
| | | |
| | 2024 | 2023 |
| | (\$000) | (\$000) |
| Total compensation of senior officers | 1,417 | 1,344 |

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

Notes to the financial statements

8.4 Related party transactions

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

Related parties of the Commission include:

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

Material transactions with other related parties

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

8.5 Related bodies

The Commission had no related bodies during the financial year.

8.6 Affiliated bodies

The Commission had no affiliated bodies during the financial year.

8.7 Special purpose accounts

Nomination Fees ^(a)

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

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

| | 2024 (\$000) | 2023 (\$000) |
|------------------------------------|-----------------|-----------------|
| Balance at the start of the period | 2 | - |
| Receipts | 16 | 4 |
| Payments | (3) | (2) |
| Balance at end of period | 15 | 2 |

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

8.8 Remuneration of auditors

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

| | 2024 (\$000) | 2023 (\$000) |
|--|-----------------|-----------------|
| Auditing the accounts, financial statements, controls and key performance indicators | 68 | 58 |

8.9 Supplementary financial information

(a) Write-offs

During the year there were no write-offs.

(b) Losses through theft, defaults and other causes

During the year there were no thefts or defaults.

(c) Gifts of public property

During the year there were no gifts of public property.



Notes to the financial statements

9. Explanatory Statements

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

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

9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actual results for the current year

Total Cost of Services of the estimate for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$20,874,000), and

Total Assets of the estimate for the Statement of Financial Position (i.e. 1% of \$5,053,000).

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

Total Cost of Services for the previous year for the Statement of Comprehensive Income and Statement of Cash Flows (i.e. 1% of \$12,588,000); and

Total Assets for the previous year for the Statement of Financial Position (i.e. 1% of \$3,565,000).

9.1.1 Statement of comprehensive income variances

| | Variance Note (\$000) | Estimate 2024 (\$000) | Actual 2024 (\$000) | Actual 2023 (\$000) | Variance between estimate and actual (\$000) | Variance between actual results for 2024 and 2023 (\$000) |
|---|-----------------------------|-----------------------------|---------------------------|---------------------------|--|---|
| Expenses | | | | | | |
| Employee benefits expense | 1,a | 7,197 | 7,781 | 6,195 | 584 | 1,586 |
| Supplies and services | 1,a | 11,874 | 12,139 | 3,853 | 265 | 8,286 |
| Accommodation expenses | | 1,309 | 1,208 | 1,243 | (101) | (35) |
| Depreciation and amortisation expense | b | 290 | 494 | 649 | 204 | (155) |
| Grants and subsidies | | 46 | 47 | 9 | 1 | 38 |
| Finance costs | | 3 | 3 | 2 | - | 1 |
| Other expenses | c | 155 | 144 | 637 | (11) | (493) |
| Total cost of services | | 20,874 | 21,816 | 12,588 | 942 | 9,228 |
| | | - | | | | |
| Income | | | | | | |
| <i>Revenue</i> | | | | | | |
| Sale of goods and services | 2,a | 7,204 | 10,038 | 941 | 2,834 | 9,097 |
| Other revenue | | 1 | - | - | (1) | - |
| Total income other than income from State Government | | 7,205 | 10,038 | 941 | 2,833 | 9,097 |
| Net cost of services | | 13,669 | 11,778 | 11,647 | (1,891) | 131 |
| Income from State Government | | | | | | |
| Service appropriation | 3,d | 14,706 | 14,707 | 9,428 | 1 | 5,279 |
| Services received free of charge | | 63 | 132 | 109 | 69 | 23 |
| Total income from State Government | | 14,769 | 14,839 | 9,537 | 70 | 5,302 |
| (Deficit) surplus for the period | | 1,100 | 3,061 | (2,110) | 1,961 | 5,171 |

Notes to the financial statements

Major Estimate and Actual (2024) Variance Narratives

- 1) Costs relating to employee benefits, supplies and services were higher than the estimate due mainly to costs associated with additional local government extraordinary elections held in 2024.
- 2) Sales of goods and services actual revenue was higher than the estimate due mainly to higher than anticipated revenue (cost recovery) for the Commission conducting 2023 local government elections.
- 3) Service Appropriation was higher in 2024 due to the Rockingham by-election.

Major Actual (2024) and Comparative (2023) Variance Narratives

- a) Employee benefits, supplies and services, other expenses, and sales of goods and services (cost recovery) were higher in 2024 due mainly to the Commission conducting local government elections in October 2023.
- b) Depreciation costs were lower in 2024 due to lower than anticipated asset purchases
- c) Other expenses were lower in 2024 due to the one off nature of some expenses incurred in 2023.
- d) Service Appropriation in 2024 was higher than prior year due mainly to additional funding received for the preparation of the 2025 state general election (\$3.7M), Electoral Distribution (\$1.6M) and Rockingham by-election (\$0.9M).

Notes to the financial statements

9.1.2 Statement of financial position variances

| | Variance Note (\$000) | Estimate 2024 (\$000) | Actual 2024 (\$000) | Actual 2023 (\$000) | Variance between estimate and actual (\$000) | Variance between actual results for 2023 and 2022 (\$000) |
|--------------------------------------|-----------------------------|-----------------------------|---------------------------|---------------------------|--|---|
| Assets | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | 1,a | 1,272 | 3,895 | 189 | 2,623 | 3,706 |
| Receivables | 2,b | 173 | 562 | 173 | 389 | 389 |
| Amounts receivable for services | | 300 | 267 | 267 | (33) | - |
| Prepayments | 3,c | 136 | 80 | 136 | (56) | (56) |
| Total current assets | | 1,881 | 4,804 | 765 | 2,923 | 4,039 |
| Non-current assets | | | | | | |
| Restricted cash and cash equivalents | | 111 | 94 | 94 | (17) | - |
| Amounts receivable for services | | 492 | 518 | 518 | 26 | - |
| Plant and equipment | 4,d | 280 | 140 | 281 | (140) | (141) |
| Right-of-use assets | | 54 | 43 | 29 | (11) | 14 |
| Intangible assets | 5,e | 2,235 | 1,961 | 1,878 | (274) | 83 |
| Total non-current assets | | 3,172 | 2,756 | 2,800 | (416) | (44) |
| Total assets | | 5,053 | 7,560 | 3,565 | 2,507 | 3,995 |
| Liabilities | | | | | | |
| Current liabilities | | | | | | |
| Payables | 6,f | 472 | 895 | 464 | 423 | 431 |
| Employee related provisions | 7,g | 1,460 | 1,727 | 1,460 | 267 | 267 |
| Lease liabilities | | 18 | 30 | 30 | 12 | - |
| Total current liabilities | | 1,950 | 2,652 | 1,954 | 702 | 698 |
| Non-current liabilities | | | | | | |
| Employee related provisions | 8,h | 188 | 67 | 188 | (121) | (121) |
| Lease liabilities | | 36 | 16 | 15 | (20) | 1 |
| Total non-current liabilities | | 224 | 83 | 203 | (141) | (120) |
| Total liabilities | | 2,174 | 2,735 | 2,157 | 561 | 578 |
| Net assets | | 2,879 | 4,825 | 1,408 | 1,946 | 3,417 |
| Equity | | | | | | |
| Contributed equity | 9,i | 755 | 738 | 382 | (17) | 356 |
| Accumulated surplus/(deficit) | 10,j | 2,124 | 4,087 | 1,026 | 1,963 | 3,061 |
| Total equity | | 2,879 | 4,825 | 1,408 | 1,946 | 3,417 |

Notes to the financial statements

Major Estimate and Actual (2024) Variance Narratives:

- 1) The cash actual was higher than the estimate due mainly to unspent appropriation provided by Government for planning activities related to the 2025 state general election.
- 2) The receivables actual was higher than the estimate due mainly to a number of local government extraordinary elections conducted by the Commission late in the year.
- 3) The prepayments actual was slightly lower than the estimate because some expected expenditure was delayed.
- 4) The plant and equipment actual was lower than the estimate due to lower than anticipated purchases, with the estimate based on the 2023 actual.
- 5) The intangible assets actual was slightly lower than the estimate due to under estimating the level of depreciation in the current year.
- 6) The payables actual was higher than the estimate due to preparation and planning costs for the 2025 state general election.
- 7) The current employee related provisions actual was higher than the estimate due mainly to staff not clearing leave due to various election events.
- 8) The non-current employee related provisions actual was lower than the estimate due to an increase in the current leave entitlements of staff.
- 9) Contributed equity was lower than estimate as balance did not change during the year.
- 10) Accumulated surplus was higher than the estimate due mainly to the delay in expenditure for planning activities related to the 2025 state general election.

Major Actual (2024) and Comparative (2023) Variance Narratives:

- a) The 2024 cash actual was higher than last year due mainly to unspent appropriation provided for planning activities related to the 2025 state general election.
- b) The 2024 receivables actual was higher than last year due mainly to an increase in the number of extraordinary local government elections conducted by the Commission late in the year.
- c) The 2024 prepayments actual was lower than last year due mainly to timing of expense payments.
- d) The 2024 plant and equipment actual was lower than last year due to lower than anticipated purchases.
- e) The 2024 intangible asset actual was higher than last year due to an increase in investment.
- f) The 2024 payables actual was higher than last year due to preparation and planning costs for the 2025 state general election.
- g) The 2024 current employee related provisions actual was higher than last year due to staff not clearing leave due to various election events.
- h) The non-current employee related provisions actual was lower than the estimate due to an increase in current leave entitlements.
- i) The contributed equity was higher than last year due to receipt of capital appropriation.
- j) The accumulated surplus was higher than last year due mainly to the delay of costs incurred for planning activities related to the 2025 state general election.

Notes to the financial statements

9.1.3 Statement of Cash Flow Variances

| | Variance Note (\$000) | Estimate 2024 (\$000) | Actual 2024 (\$000) | Actual 2023 (\$000) | Variance between estimate and actual (\$000) | Variance between actual results for 2024 and 2023 (\$000) |
|--|-----------------------------|-----------------------------|---------------------------|---------------------------|--|---|
| Cash Flows from State Government | | | | | | |
| Service appropriation | a | 14,440 | 14,084 | 9,147 | (356) | 4,937 |
| Capital appropriations | | 6 | 356 | 14 | 350 | 342 |
| Holding account drawdown | b | 617 | 623 | 267 | 6 | 356 |
| Net cash provided by State Government | | 15,063 | 15,063 | 9,428 | - | 5,635 |
| Cash Flows from Operating Activities | | | | | | |
| Payments | | | | | | |
| Employee benefits | 1,c | (6,935) | (7,629) | (5,914) | (694) | (1,715) |
| Supplies and services | 1,c | (11,182) | (11,523) | (3,714) | (341) | (7,809) |
| Accommodation | | (1,309) | (1,206) | (1,238) | 103 | 32 |
| Grants and subsidies | | (46) | (47) | (9) | (1) | (38) |
| GST Payment on purchases | 1,c | (615) | (1,394) | (543) | (779) | (851) |
| Other payments | 1,c | (1,070) | (223) | (636) | 847 | 413 |
| Finance and interest costs | | (3) | (3) | (2) | - | (1) |
| Receipts | | | | | | |
| Sale of goods and services | 1,d | 7,205 | 9,621 | 993 | 2,416 | 8,628 |
| GST receipts on sales | 1,e | 480 | 1,017 | 93 | 537 | 924 |
| GST receipts from taxation authority | 1,e | 135 | 355 | 429 | 220 | (74) |
| Net cash provided by/(used in) operating activities | | (13,340) | (11,032) | (10,541) | 2,308 | (491) |
| Cash Flows from Investing Activities | | | | | | |
| Payments | | | | | | |
| Purchase of non-current assets | 2 | (623) | (420) | (357) | 203 | (63) |
| Net cash provided by/(used in) investing activities | | (623) | (420) | (357) | 203 | (63) |

Notes to the financial statements

| | Variance Note (\$000) | Estimate 2024 (\$000) | Actual 2024 (\$000) | Actual 2023 (\$000) | Variance between estimate and actual (\$000) | Variance between actual results for 2023 and 2022 (\$000) |
|--|-----------------------------|-----------------------------|---------------------------|---------------------------|--|---|
| Cash Flows from Financing Activities | | | | | | |
| Payments | | | | | | |
| Repayment of borrowings and leases | | (21) | 1 | 1 | 22 | - |
| Net cash provided by/(used in) financing activities | | (21) | 1 | 1 | 22 | - |
| Net increase/(decrease) in cash and cash equivalent | | 1,079 | 3,612 | (1,469) | 2,533 | 5,081 |
| Cash and cash equivalent at the beginning of the period | | 283 | 283 | 1,752 | (0) | (1,469) |
| Cash and cash equivalent at the end of the period | | 1,362 | 3,895 | 283 | 2,533 | 3,612 |

Major Estimate and Actual (2024) Variance Narratives

- 1) Employee benefits payments, GST payments and receipts, and sales of goods and services were higher than estimated due mainly to the Commission conducting local government elections in October 2023.
- 2) Purchase of non-current assets was lower than anticipated due to delays in payments for software systems associated with the State General Election.

Major Actual (2024) and Comparative (2023) Variance Narratives

- a) Service Appropriation in 2024 was higher than prior year due mainly to additional funding received for the planning activities related to the 2025 state general election (\$3.7M), Electoral Distribution (\$1.6M) and Rockingham by-election (\$0.9M).
- b) Holding account drawdown in 2024 was higher than prior year due mainly to funding received for the online disclosure system as part of recent legislative amendments.
- c) Payments for employee benefits, supplies and services, accommodation and other payments in 2024 have increased significantly due mainly to the Commission conducting local government elections in October 2023.
- d) The increase in receipts of sale of goods and services for 2024 reflects the revenues (cost recovery) generated by the Commission by conducting local government elections in October 2023.
- e) GST payments and receipts were higher than the previous year due mainly to the Commission conducting local government elections in October 2023.

Notes to the financial statements

9.2 Explanatory statement for administered items

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

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

9.2.1 Administered income and expenses by service

| | 2024 (\$000) | 2023 (\$000) |
|------------------------------------|-----------------|-----------------|
| Income | | |
| For transfer: | | |
| Regulatory fees and other charges | 73 | 76 |
| Total administered income | 73 | 76 |
| Expenses | | |
| Transfer payments ^(a) | 3 | 74 |
| Total administered expenses | 3 | 74 |

^(a) Transfer payments represent the transfer of non-retainable regulatory fees to the Consolidated Account. The 2024 figures are made up of fines for the Rockingham By-election plus Nomination Fees. The 2023 fees relate to the North West By-election non-voters fines.

9.2.2 Explanatory statement for administered items

All variances between estimates and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for key major variances, which are generally greater than 10% and 1% of Total Administered Income (i.e 1% of \$76,000).

| | Variance Note | Estimate 2024 (\$000) | Actual 2024 (\$000) | Actual 2023 (\$000) | Variance between estimate and actual (\$000) | Variance between actual results for 2024 and 2023 (\$000) |
|---------------------------------------|------------------|-----------------------------|---------------------------|---------------------------|---|--|
| INCOME FROM ADMINISTERED ITEMS | | | | | | |
| Income | | | | | | |
| For transfer: | | | | | | |
| Regulatory fees and other charges | 1, a | 50 | 73 | 76 | 23 | (3) |
| Total administered income | | 50 | 73 | 76 | 23 | (3) |
| Expenses | | | | | | |
| Transfer payments | 1,a | 50 | 3 | 74 | (47) | (71) |
| Total administered expense | | 50 | 3 | 74 | (47) | (71) |

Major Estimate and Actual (2024) Variance Narratives:

- Regulatory fees and charges represents payments arising from electors fined for not voting or for multiple voting offences which were received by the Commission in in 2023-2024 plus nomination fees received.

Major Actual (2024) and Comparative (2023) Variance Narratives:

- The 2024 actual represents the Non-Voter and Multivoter fines received by the Commission for the Rockingham By-election held in 2023, plus nomination fees paid in 2023-2024.



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