



WESTERN AUSTRALIAN
Electoral Commission

ANNUAL REPORT 2014–15



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Letter of Transmittal


The Hon. Peter Collier MLC
Minister for Electoral Affairs
10th Floor, Dumas House
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Dear Minister

Western Australian Electoral Commission Annual Report 2014–15

In accordance with the requirements of the *Financial Management Act 2006* I am pleased to submit for your presentation to Parliament the Annual Report of the Western Australian Electoral Commission for the year ended 30 June 2015.

The report includes the Auditor General's Opinion on the Commission's financial statements and performance indicators.



David Kerslake
ELECTORAL COMMISSIONER

September 2015



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FOREWORD

This is my first annual report as Western Australia's Electoral Commissioner. Although 2014–15 was a non-election year it was a busy and eventful one just the same, including a by-election for the Legislative Assembly District of Vasse and a recount to elect a new member for the North Metropolitan Legislative Council.

In addition, the Commission conducted referendums on the proposed amalgamation of a number of local governments in the metropolitan area and four by-elections for local councils, as well as providing support for the current re-division of electorates for the Western Australian Parliament. 33 elections were conducted for industrial and private organisations on a fee-for-service basis.

This year's report includes opinion pieces on some of the future challenges for our electoral system. Current electoral laws are not noticeably different from decades past and could be better attuned to modern lifestyles and technology. During the reporting period the Commission submitted for consideration proposals to provide Western Australian electors with more days and more ways of voting with a special emphasis on increasing access and voting secrecy for those with disabilities and making it easier for electors to be enrolled or have their enrolment details updated. The rise of new social media is the next challenge that awaits.

Being State based the Commission was not involved in the 2013 Western Australian Senate election, but has still learned important lessons from that event in relation to ballot paper security and training of election officials. While the innate complexity of election management, the need to employ thousands of casual staff, strict time constraints and limits on resources all increase the

possibility of error, the public has a legitimate expectation that elections that are so critical to democracy should be mistake-free. Commission staff worked assiduously over the past year to review initiatives adopted by our counterparts in other States in their recent elections. The task of improving and updating electoral procedures is never-ending.

To assist in meeting this challenge, the Commission is fortunate to have a large complement of experienced electoral staff and I take my hat off to them for the professionalism and commitment they have shown over the past year. We have a lot to get ready for in the year ahead, with the next round of local government elections soon upon us and the next State election scheduled for March 2017, but very keen and capable officers ready to meet the challenge.

A handwritten signature in blue ink, consisting of a stylized 'D' and 'K' followed by a flourish.

David Kerslake
ELECTORAL COMMISSIONER

INCREASING ELECTOR PARTICIPATION: A MATTER OF CONVENIENCE

The most accurate measure of the strength of a democracy is the level of participation. Of all the ways that citizens can participate (petitions, demonstrations, the new social media, and so on), voting in parliamentary elections is obviously the most critical. If the cornerstone of democracy is the right to vote, the key performance indicator is the number of citizens who exercise that right.

It is a matter of serious concern that the proportion of Australian citizens who actually vote has declined in recent years. This may not be immediately obvious from published election statistics because the participation rate is typically recorded as a percentage of enrolled electors who turn out to vote (the reported 90 per cent plus participation rate in most Australian jurisdictions compares favourably with other world democracies). However, when you factor in the number of people who can't vote because they are not actually enrolled, a less rosy picture appears.

In the lead up to the 2013 elections almost 1.5 million Australians were not enrolled despite being eligible, 170,000 in Western Australia alone. These 'missing' electors were not just 18 year olds intending to enrol and yet to get around to it, or electors whose enrolment had lapsed through failure to keep their address details up to date. Of particular concern, a high proportion were citizens aged between 30 and 50 who had never been enrolled, indicative of a conscious decision to opt out of the electoral system altogether. This should sound alarm bells: the historical high level of participation in Australian democracy is under siege.

Some maintain that the solution to this problem lies with individual citizens exercising their civic responsibility to enrol and vote. Others point out that declining enrolment levels could easily be addressed by using modern technology and reliable data sources to enrol electors directly upon turning 18 and updating their details automatically whenever they change address. The Commonwealth, New South Wales and Victorian parliaments have all gone down this path. There is no corresponding provision in Western Australian, however, resulting in a widening divergence between the Commonwealth and Western Australian electoral rolls. There are now around 115,000 Western Australians enrolled to vote for Federal elections but not for State, with the gap expected to increase to over 200,000 by the next State general election in 2017.

The choice, essentially, is between 'civic responsibility' and a depleted electoral roll, or direct enrolment and a more comprehensive and accurate one. While accepting that both approaches have a degree of merit, electoral administrators charged with responsibility to maximise democratic participation are finding it increasingly difficult to ignore the effectiveness of the direct enrolment system.

THE RISE OF SOCIAL MEDIA: A WHOLE NEW WORLD

The prevalence of broadband internet access and the various forms of social media are leading to a democratisation of the media and mass communications, allowing much greater interactive engagement than is the case with conventional media. Consumers are increasingly talking back to the creators of the message and are in turn creating their own mass communications.

Presented with these new social media opportunities, the Commission has made a conscious decision to expand its use of online and social media, progressively changing the way it communicates with its diverse customer base. More resources are being devoted to online advertising and targeted engagement via social media platforms such as Facebook, Twitter and YouTube. From a value for money perspective, the reach that can be obtained from an organic or unpaid post on Facebook or a YouTube video that goes viral is immense.

Accordingly, our expenditure on advertising in more traditional forms of media such as newspapers is falling. We are finding that online and social media communications are more likely to hit their mark when it comes to difficult to reach cohorts such as electors in the 18-25 age group. Key election and enrolment information and reminders can be delivered and reinforced through the repeated use of consistent messages, iconography, imagery and videos.

For example during the reporting period:

- ✓ organic Facebook posts were used to help drive enrolment and encourage eligible electors to vote at the October Vasse by-election;
- ✓ the Commission promoted a range of community and youth events including NAIDOC week, Youth Parliament WA and the 'Your State, Your Say' youth forum;
- ✓ an enrolment drive was conducted in early March 2015;
- ✓ a YouTube video from the Commissioner announcing the 2015 review of the State's electoral boundaries was clicked/viewed more than 100 times, shared a number of times, and reached an estimated 1,200 people; and
- ✓ a post about Edith Cowan, the first woman to be elected to an Australian Parliament had a reach of over 1,300 and around 20 shares.

At the 2013 State general election the Commission used YouTube as the vehicle to host a video explaining the voting process to Deaf and hard of hearing electors for the first time. The previous capacity to reach such a large group of electors in a cost effective and user friendly manner was very limited. The Commission has also used social media as a means of attracting stakeholder feedback. For example, numerous members of the public have used social media to comment on proposed changes to electoral boundaries as part of the consultation program during the 2015 electoral distribution process.

While the rise of social media presents exciting new opportunities it also poses major challenges, both for electoral bodies and for the Parliament. For example under the Electoral Act it is an offence to distribute election material or place a political advertisement unless the material contains the name and address of the person who authorised it. The Commission is responsible for regulating such activity, which might be in the form of leaflets or print, broadcast and internet advertising. However, the current legislative provisions pre-date the emergence of social media. It is a moot point whether it is desirable or, indeed, even possible to regulate election material distributed through social media such as Twitter. It is one thing for electoral officials to check that leaflets or How to Vote cards have been duly authorised and round up and destroy those that haven't, quite another to try to stem the distribution of unauthorised social media material that has already gone viral. There are also legitimate questions about how practicable it would be for the Parliament to require the authorisation of election material when Twitter feeds can only be 140 characters long.

The rise of social media also presents challenges for candidates and political parties. How does it appear, in the eyes of younger electors, to hand out How to Vote cards compared with an active social media presence?

The obvious attraction of the social media is also a challenge to the conventional format for political participation, that is, voting. Younger electors seem more and more to prefer to have their say through online blogs rather than at the ballot box. Faced with this emerging reality, how long will it be before modern parliaments have to re-assess the means by which they foster democratic participation, not just in the way that elections are conducted, but by allowing electors to vote directly on individual policy issues?

A whole new world awaits.

ABOUT US

Who we are

The Western Australian Electoral Commission is an independent body responsible for the impartial conduct of elections and polls as part of Western Australia's democratic process. The Commission employs 50 staff and has an average annual budget of around \$8 million in a non-election year.

What we do

The Commission's primary roles are to conduct elections, maintain the electoral roll and raise public awareness of electoral matters, promoting trust by Western Australians in the competent and impartial conduct of all electoral events.

Our Values

Independence *How we are perceived by others*

We act at all times with integrity, independence, impartiality and transparency

Professionalism *How we go about our work*

We work to the highest standards by being ethical, accurate, reliable and efficient

Respect *How we treat others and expect to be treated*

We focus on being courteous, honest and fair in all our dealings

Customer Focus *How we deliver our services*

We strive to understand customers' needs, honour our commitments and build effective relationships, actively seeking feedback from clients and stakeholders

Innovation *How we move forward and work better*

We are progressive and continually review our practices and procedures

Collaboration *How we work together and with others*

We build a positive team environment and successful relationships with clients



OVERVIEW OF AGENCY

EXECUTIVE SUMMARY

As is obvious from its name, the Western Australian Electoral Commission's primary function is to conduct elections. In addition to having statutory responsibility for State parliamentary elections and local government elections conducted by postal ballot, the Commission is entrusted with maintaining the State electoral roll and delivering electoral education and awareness services to the community. The Commission is also authorised to enter into agreements to conduct elections and ballots for private organisations on a fee for service basis.

The Commission's structure is based on the following core areas:

ELECTION OPERATIONS

The Election Operations branch conducts State, local government and fee for service elections. The Enrolment and Education section of the branch manages the State electoral roll as well as conducting education and awareness activities for school and community groups.

BUSINESS SERVICES

The Business Services branch manages key human resource, financial, legislative records, policy and training services in the Commission. The Commission has an ongoing operational budget of around \$8 million administered by the branch.

With some staff retirements anticipated in the lead up to the next State general election, the branch is also responsible for conducting staff skills inventories and succession planning.

INFORMATION TECHNOLOGY

In addition to providing support for the Commission's internal computer and communication networks, the IT branch plays a critical role in maintaining and upgrading the Commission's election information platforms. Over the past 10 years every system has been (or is in the process of being) replaced, ensuring that the Commission remains abreast of the latest technology in the conduct of election operations.

OFFICE OF THE DISTRIBUTION COMMISSIONERS

The Electoral Act provides that the boundaries of Western Australia's electoral districts and regions must be reviewed every four years, in time for the next State election. In line with the principle of 'one vote, one value', the overall aim is to keep the number of electors in each district as even as possible. The Office provides administrative support for the three Independent Distribution Commissioners.

David Kerslake
Electoral Commissioner



Chris Avent
Deputy Electoral Commissioner



Desmond Chenik
Director Information Technology



Peter Shimmings
Director Business Services



Justin Harbord
Director Election Operations



David Payne
Manager Enrolment & Education



Joanne Hunt
Executive Officer Electoral Distribution



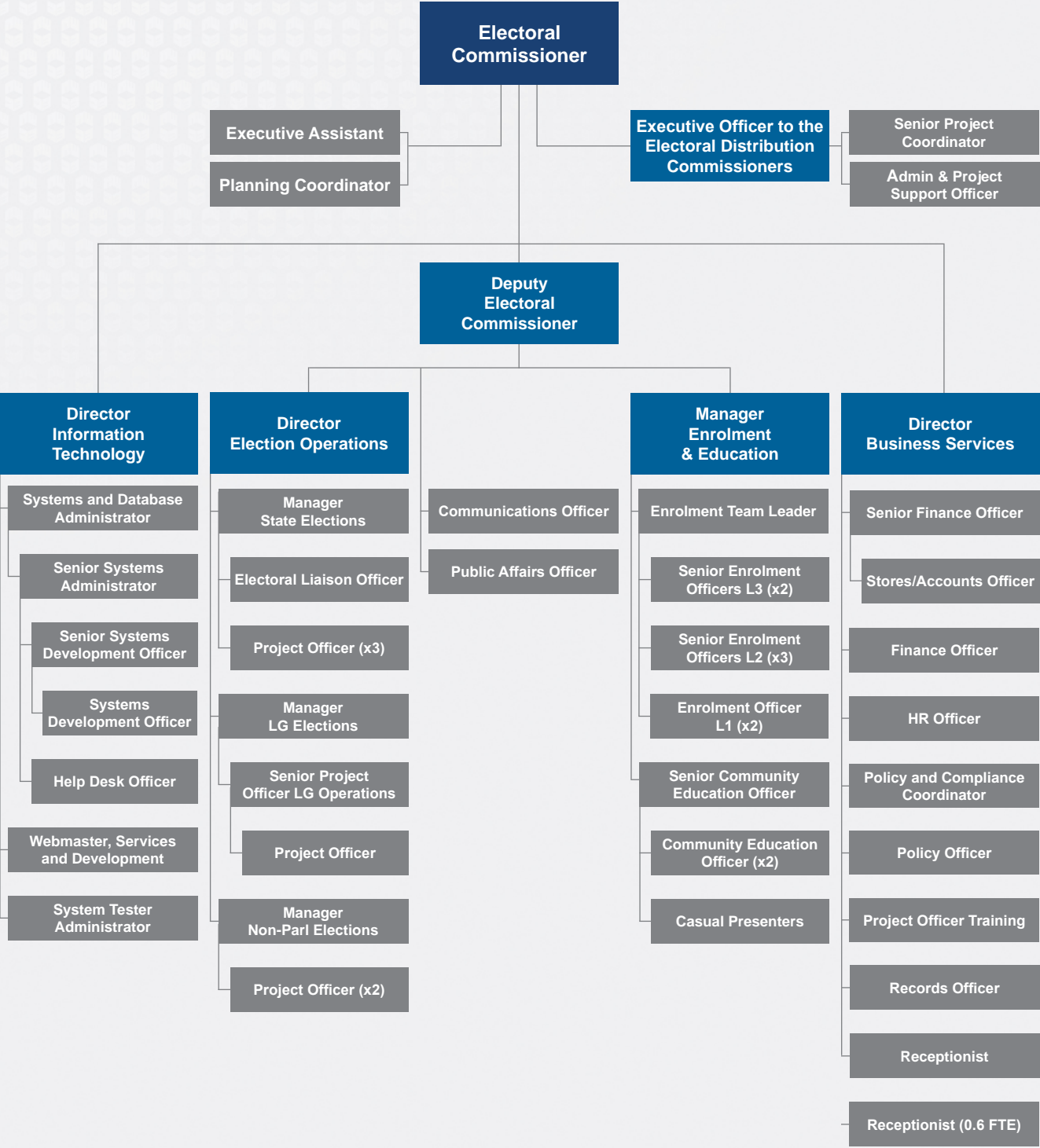
MANAGEMENT TEAM

David Kerslake commenced as the Electoral Commissioner in September 2014. He has extensive electoral experience, having previously served as the Queensland Electoral Commissioner for 7 years and as Assistant Commissioner with the Australian Electoral Commission. He worked in Western Australia previously as Director of the Office of Health Review.

Chris Avent has held the position of Deputy Electoral Commissioner since October 2010. He also acted in the Electoral Commissioner position from May 2013 to September 2014.

The Commission's long term manager for Information Technology is Desmond Chenik, with Peter Shimmings responsible for managing Business Services. In the course of the year Justin Harbord (previously Manager Policy, Compliance and Community Information) moved at level to take responsibility for the expanded Elections Operations Branch. David Payne is a new member of the executive team, having recently been appointed as Manager of Enrolment & Education. Joanne Hunt has also participated as a member of the management team during her secondment as Executive Officer for the Office of Distribution Commissioners.

ORGANISATIONAL CHART



THE YEAR IN REVIEW

HIGHLIGHTS: 2014–15

PARLIAMENTARY BY-ELECTION

In October 2014 a by-election was held in the Legislative Assembly district of Vasse. In April 2015 a re-count was held for the North Metropolitan Region of the Legislative Council. In January 2015 polls were held for five metropolitan councils in relation to proposed amalgamations.

ELECTIONS FOR 88 LOCAL GOVERNMENTS

Planning for the October Local Government elections began in earnest once the amalgamation polls had concluded. The Commission will conduct elections for 88 local governments, the most it has ever conducted.

REVIEW OF STATE ELECTION PLANNING

Assessment of key learnings from the 2013 State General Election also gathered pace during the year to ensure that there would be sufficient time for implementation ahead of the next election in 2017.

FEE FOR SERVICE ELECTIONS

The Commission's non-parliamentary section conducted 33 electoral events for union and private organisations and provided extensive advice to private organisations on best practice in relation to election rules.

EDUCATION AND AWARENESS

There were 300 school visits to or by the Education Centre involving over 30,000 individual students.

RECOMMENDATIONS FOR ELECTORAL REFORM

A number of recommendations for reform of the Electoral Act were made to the Western Australian government, including provision of internet voting for people with disabilities to enable them to vote in secret; internet voting as an adjunct to postal voting for electors in remote areas or who happen to be outside of the State when an election is held; bringing Western Australia's enrolment provisions into line with the Commonwealth's; and relaxation of the requirement to make a declaration of eligibility in order to cast an early vote. Some recommendations are expected to be implemented prior to the 2017 general election.

REVIEW OF ELECTORAL BOUNDARIES

Extensive mapping, research and administrative support was provided for the Western Australian Distribution Commissioners.

STRUCTURAL REVIEW OF THE COMMISSION

A structural review of the Commission in late 2014 led to the creation of a single Election Operations Branch, bringing together previously stand-alone State, Local Government and fee for service elections branches to achieve greater efficiencies and facilitate better sharing of knowledge, skills and resources.

SOCIAL MEDIA

During the year the Commission continued to extend its use of social media, in particular Facebook, as a vehicle for delivering information concerning enrolment and election activities and as a means of obtaining stakeholder feedback. Social media channels are proving to be useful for engaging with segments of the electorate who are difficult to reach by more traditional media channels, or have unfortunately become disengaged with mainstream political participation.

The Commission is gradually building its level of in-house expertise in using social media and is making its use a key plank in our communication strategy. For example, it has been used extensively to help publicise the successive consultation phases of the electoral boundary distribution process and to elicit feedback.

LONG SERVING COMMISSION STAFF RECOGNISED

One of the great strengths of the Electoral Commission is the knowledge and many years' experience of its staff. This year two staff members recorded particularly impressive landmarks, Wayne Nicholson celebrating his 45th year at the Commission and Nigel Bushby not far behind with 40 years' service.

Throughout his career Wayne has been engaged in the planning and conduct of a vast array of electoral events,

in recent years primarily as manager of non-parliamentary (fee for service) elections. Nigel has spent most of his career at the Electoral Education Centre, where his rapport with student groups is well recognised. In recognition of their impressive commitment and allegiance, the Electoral Commissioner decided to name meeting rooms (one in Head Office, one at the Education Centre) in their honour.



Nigel Bushby



Wayne Nicholson

THE YEAR AHEAD

The Commission's immediate priority in the year ahead will be the conduct of the next round of Local Government elections. It is pleasing to see the level of confidence shown in the Commission with a record number of requests from local councils – 82 postal and 6 in person elections.

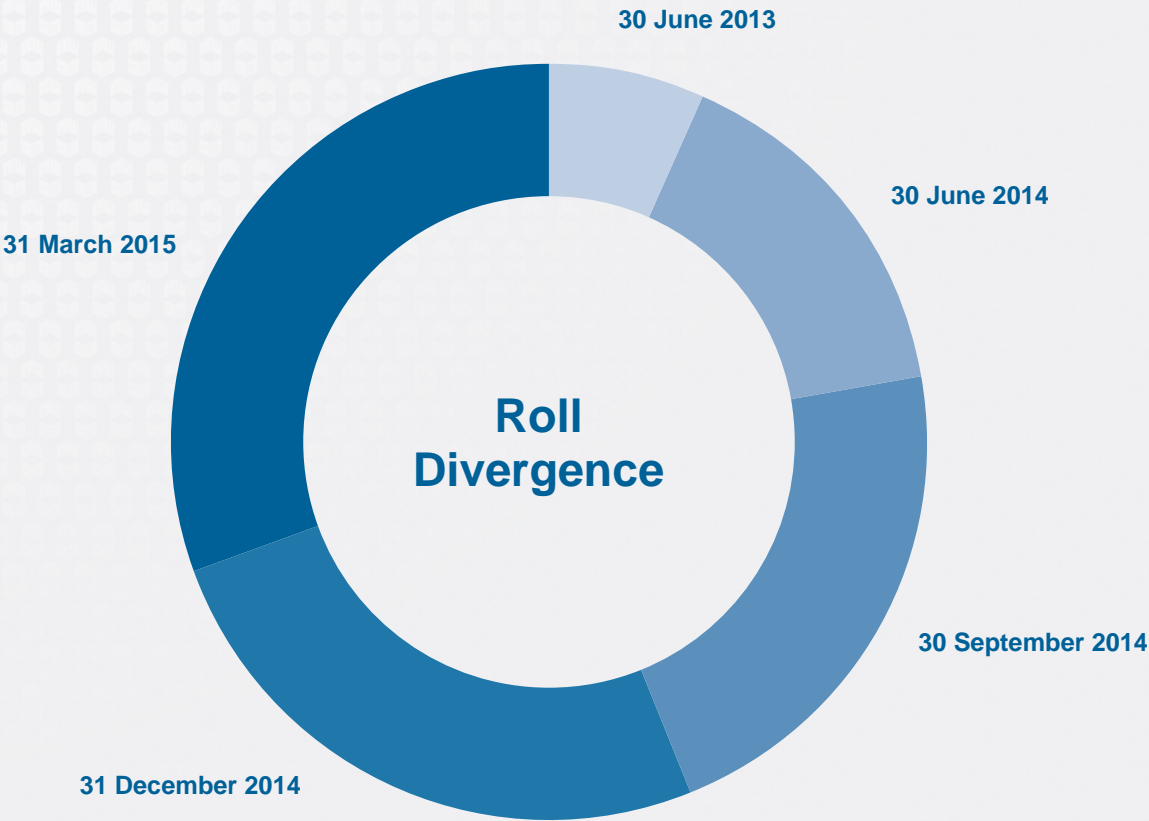
The Commission has received a positive response to most of the legislative reforms it has proposed. Changes likely to be considered by the Western Australian Parliament in the forthcoming year include broadening the eligibility criteria for casting an early vote and enabling the Commission to pilot an internet voting facility for people with a disability to enable them to cast their vote in secret.

A Joint Roll Arrangement between the State and Commonwealth governments has been in place since 2005. Under that arrangement, much of the work required to manage the Western Australian roll is undertaken by the Australian Electoral Commission. Western Australia is required, however, to contribute its share of the overall cost. Both Commissions are engaged in consultation to review charges to ensure that they accurately reflect the contributions of both parties.

Legislation passed through the Federal parliament in 2012 now allows direct enrolment and automatic update of address details for the Commonwealth electoral roll. For Western Australian enrolment purposes, however, electors all still are required to submit a signed enrolment form with evidence of their identity and place of birth. Despite the Commission's best efforts to publicise these requirements, there has been a growing divergence between the Commonwealth and Western Australian electoral rolls, as depicted in the table on page 19.

The Commission will continue to advocate for consistency between State and Federal enrolment provisions and in the meantime remind Western Australian electors of the current requirement to lodge their own enrolment and address updates to be eligible to vote in State and local government elections.

A key issue for the Commission in the year ahead will be the review of practices and procedures surrounding the handling and security of ballot papers, to take account of experiences elsewhere. Both the Keelty Report and a subsequent inquiry by the Commonwealth Parliament's Joint Standing Committee on Electoral Matters into the loss of ballot papers by the Australian Electoral Commission in the 2013 Western Australian Senate election drew attention to cultural and procedural deficiencies in the handling of ballot papers. These reports provide a salutary lesson for all electoral management bodies in relation to the critical importance of rules and procedures governing the handling and security of ballot material and will provide an even stronger focal point in the training of all of the Commission's electoral officials in the years ahead.



The Commission will continue to advocate for consistency between State and Federal enrolment provisions and in the meantime remind Western Australian electors of the current requirement to lodge their own enrolment and address updates to be eligible to vote in State elections.

Report Date	AEC WA Enrolments	Roll Divergence	WAEC State Enrolments	Eligible Australians WA (AEC)
30 June 2013	1,437,574	25,700	1,435,156	1,607,920
30 June 2014	1,487,402	58,969	1,470,082	1,660,244
30 September 2014	1,495,539	81,389	1,470,830	1,665,562
31 December 2014	1,501,048	96,029	1,468,610	1,678,552
31 March 2015	1,513,263	114,796	1,473,429	1,688,726

AGENCY PERFORMANCE

PERFORMANCE MANAGEMENT FRAMEWORK

The Commission delivers services and outputs to help achieve the following state outcomes:

- » State Building – Major Projects
- » Financial and Economic Responsibility
- » Results Based Service Delivery
- » Stronger Focus on the Regions
- » Social and Environmental Responsibility.

The Commission’s outcome, outputs and services, as described in this report, are particularly reflective of the third of these goals given our focus on the delivery of efficient and effective services to a wide spectrum of Western Australians. Further, the Commission’s programs and services targeting remote and regional customers are very supportive of the fourth goal – Stronger Focus on the Regions. Effective electoral services and education contribute to good governance and help to enhance community participation throughout Western Australia.

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 for Parliament and other electoral clients.



THE COMMISSION'S CORE BUSINESS: THREE MAJOR COMPONENTS

Output 1: Election Management

Objective

To efficiently and effectively conduct elections and polls in compliance with applicable legislation, regulations or rules.

Strategies

- ✓ Apply effective project management practices to the conduct of all elections.
- ✓ Continually review and evaluate electoral legislation, regulations, rules, policies and practices.
- ✓ Research and develop innovative systems and practices to deliver improved customer services and operational efficiencies.
- ✓ Incorporate customer and stakeholder feedback in all election planning and review processes.

Output 2: Electoral Roll Management

Objective

To manage and maintain the integrity of the State electoral roll, improve enrolment participation, and provide quality roll products.

Strategies

- ✓ Engage with Western Australians to promote and increase enrolment participation.
- ✓ Continually review and improve enrolment and roll maintenance policies and procedures.
- ✓ Ensure quality and compliance requirements are met with all roll products and services.

Output 3: Electoral Awareness & Engagement

Objective

To increase community awareness of electoral services and active participation in elections.

Strategies

- ✓ Be innovative and progressive in promoting community awareness and understanding of electoral services and elector obligations.
- ✓ Conduct effective educational programs to improve electoral awareness and participation.
- ✓ Actively advocate the importance and value of democratic processes and participation.

The Commission's Strategic Plan reflects these key outputs and identifies key strategies that will contribute to efficient, effective and client-focused service delivery.

SUMMARY OF KEY RESULTS AND PERFORMANCE

What we set out to do	What we achieved
State by-elections	<ul style="list-style-type: none"> ✓ Successful conduct of the Vasse by-election in October 2014, with the participation rate exceeding recent by-elections.
Conduct efficient and cost-effective elections for local governments.	<ul style="list-style-type: none"> ✓ Conducted five polls of electors as a result of the report from the Local Government Advisory Board on recommended amalgamations. ✓ Conducted four extraordinary postal elections, ranging from Shark Bay in the north to Menzies in the East, and two for the Town of Mosman Park. ✓ Commenced planning on elections for 88 local governments for the 2015 Local Government Ordinary Elections.
Efficiently conduct elections with successful outcomes for our diverse mix of union and fee-for-service organisations.	<ul style="list-style-type: none"> ✓ Conducted elections and polls to a high standard for 33 organisations, including trade unions, private or public sector boards and various community organisations. ✓ Assisted a number of organisations with the review and redrafting of their election rules in accordance with best practice standards, promoting confidence in the integrity and reliability of our election services.
Continue to improve our electoral systems, procedures, services and governance arrangements.	<ul style="list-style-type: none"> ✓ Completed the agreed program of internal audits and maintained certification of our Quality Management System to ISO standards through an external audit by BSI. ✓ Analysed in detail all recommendations and stakeholder feedback from the State general election and the local government ordinary elections and set in train actions to address identified issues, including major upgrades to core election management systems.
Maintain the State electoral roll, provide quality roll products and enhance enrolment processes.	<ul style="list-style-type: none"> ✓ Provided a total of 12 residents rolls to local government clients for individual elections, polling, boundary or ward reviews, on time and to a high standard of accuracy. ✓ Efficiently provided the Sheriff with jury lists for each of the 16 jury districts as well as roll products to Members of Parliament and other eligible clients. ✓ Prepared for 19 local government amalgamations or boundary changes that were subsequently revoked. ✓ Produced 5 electoral rolls for postal referendum of local government amalgamations or boundary changes. ✓ Completed a major project to integrate GIS technologies with the State Roll database, including the geocoding of all elector habitations within the State.

What we set out to do	What we achieved
<p>Increase community awareness of and participation in electoral processes through effective education and public information programs.</p>	<ul style="list-style-type: none"> ✓ Conducted electoral education visits to almost 300 schools as well as hosting visits by a further 225 groups, with a total of 30,786 individual student participants. ✓ Conducted electoral awareness activities for CaLD community groups in conjunction with the Constitutional Centre and Local Government officers as well as presenting at the National Youth Week forum.
<p>Maximise use of cutting edge technology.</p>	<ul style="list-style-type: none"> ✓ Established an external data centre to replicate all Commission data in real time, enabling a switch to back-up within minutes in the event of a major disruption to existing systems. This plan includes access to an off-site centre in the event that head office is not available. ✓ Geo-coded all enrolment address data to facilitate ease of mapping for the re-division of electoral districts by the Distribution Commissioners. ✓ Further developed our CountWA system for the automated counting of ballots using a wide range of count methodologies, facilitating the prompt and accurate counting of ballot papers in fee-for-service elections. ✓ Replaced the existing telephone system with a new digital VoIP system, providing greater functionality at reduced cost, and capable of expansion for use in a call centre for major electoral events.

REPORTS OF OPERATIONS

OUTPUTS AND RESULT AREAS

OUTPUT 1

ELECTION MANAGEMENT

The main electoral events during the reporting period were the Vasse by-election in October 2014 and the conduct of amalgamation polls for the local government reform process.

A by-election conducted in the Legislative Assembly district of Vasse on Saturday 18 October 2014 saw a total of 20,430 votes cast, representing 82.58% of enrolled electors and comparing favourably with overall voter

turnout in the previous three by-elections. A notable feature was the 19 per cent increase in the level of early voting compared with the 2013 State general election.

Results by Candidate

Candidate	Party	Votes Counted	% Valid Votes	2CP
BARNETT, Wayne	ACP	686	3.45%	
GORDON, Peter	NAT	5,656	28.48%	47.00%
JOHNSON, Peter	IND	873	4.4%	
METTAM, Libby	LIB	8,805	44.33%	53.00%
BALDOCK, Michael	GRN	3,567	17.96%	
VAN LIESHOUT, Teresa	IND	274	1.38%	
Total Valid Votes		19,861		
Informal		569		
Total		20,430		

A re-count for the North Metropolitan Region of the Legislative Council on 1 April 2015 resulted in the election of Mr Martin Pritchard representing WA Labor. The re-count was necessary as the Honourable Ljiljana Ravlich MLC, Member for the North Metropolitan Region, had resigned and her position consequently became vacant.

In September 2014 the Local Government Advisory Board released its report on Metropolitan Local Government Reform (Metropolitan Local Government District Inquiries Report.) In this report it was recommended that six local governments be amalgamated into three:

- » City of South Perth and Town of Victoria Park to form the City of South Park
- » City of Fremantle and Town of East Fremantle to form the City of Fremantle
- » City of Kwinana and City of Cockburn to form the City of Jervoise Bay

The results, as set out in the following table, led the Minister for Local government to reject the proposed amalgamations.

City/Town	Participation Rate	Yes	No	Result
City of Cockburn	38.1%	16.7%	83.3%	Recommendation Rejected
City of Kwinana	55.4%	12.0%	88.0%	Recommendation Rejected
City of South Perth	52.9%	22.3%	77.7%	Recommendation Rejected
Town of East Fremantle	56.7%	24.0%	76.0%	Recommendation Rejected
Town of Victoria Park	39.8%	38.4%	61.6%	Recommendation Rejected

At the end of the reporting period, 88 local governments (more than ever before) had committed to the Electoral Commission conducting their ordinary elections and any other ballots to fill extraordinary vacancies that had been held over under the legislation.

During the reporting period planning and systems development was also commenced for the 2017 State general election, including seeking expressions of interest from prospective Returning Officers.

The Commission has also embarked upon a review of its risk management profile for all elections. This includes substantial work to reaffirm that existing ballot paper handling processes meet expectations and that any improvements, where necessary, are identified and implemented ahead of the next election.

The Commission conducted four postal extraordinary Local Government elections during the year as listed below.

Shire/City	Ward Name	Date of Election	Participation Rate
Shire of Shark Bay	Denham	25 July 2014	49.7%
Town of Mosman Park	South	16 October 2014	27.7%
Town of Mosman Park	North	16 October 2014	25.8%
Shire of Menzies	Rural	18 December 2014	24.5%

The Commission continues to offer assistance to private organisations seeking advice on the conduct of elections for boards, management committees and the like. This is particularly important when organisations are reviewing their constitution and rules to ensure sound electoral procedure and practice and to maintain overall good governance. In the past year Commission experience has been utilised for large in-person elections, Aboriginal organisations and the conduct of employee agreement ballots for local government and private organisations. The variety of organisations utilising Commission services has increased considerably over the past 12 months.

Key activities included:

- ✓ UWA and Curtin Student Guilds
Assistance in the review and re-write of Election Regulations
- ✓ South West Aboriginal Land and Sea Council
Assistance in the review and re-write of Rule Book and Election Rules
- ✓ Aboriginal organisations
Engaging the Commission to ensure sound, independent electoral procedure and practice (postal and in-person elections)
- ✓ Employee agreements
An increase in ballots conducted by the Commission (local government and private organisations)
- ✓ MDA National
Conduct of large Australia-wide election
- ✓ Numerous enquiries related to the use of WAEC 'Standard Election Rules' and general electoral procedure.

The Commission now has a consolidated election management branch, combining parliamentary, local government and fee for service election operations.

OUTPUT 2

ELECTORAL ROLL MANAGEMENT

A geocoded digital mapping system implementation was completed during the period. This geocoded every elector habitation within the State and replaced manually amended hard copy maps used within the enrolment section.

The table below summarises Electoral Enrolment Activity for 2014–15

Total enrolment 1 July 2014	1,470,082
Total enrolment 30 June 2015	1,477,060
Net increase	6,978

It is usual for total enrolments to follow a cyclical pattern of gradually decreasing after a major electoral event as public interest wanes and then improving in the lead up to a major electoral event. Such peaks and troughs in enrolment activity were evident throughout the year.

In meeting the requirements of electoral events, the following rolls were produced:

- » Rolls for five local government amalgamation postal polls
- » Rolls for ten local government extraordinary elections.

SILENT ELECTORS

Silent electors are individuals who have applied to have their residential addresses suppressed on the electoral roll for personal security reasons. A silent elector may also have their name suppressed from publicly available rolls. In 2014–15 the number of silent electors registered increased by 2.4% to 16,448 compared with an overall roll increase of 0.47%.

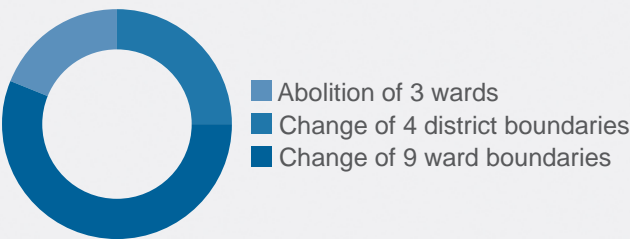
GENERAL EARLY VOTERS

Enrolled electors meeting the requirements of section 93 of the *Electoral Act 1907* may apply to be registered as a general early voter. These electors are automatically sent a postal vote for any parliamentary election relating to their enrolment. The number of general early voters in 2014–15 decreased slightly by 0.8% to 29,383.

LOCAL GOVERNMENT BOUNDARY CHANGES

Local governments are required to undertake ward reviews every 8 years or whenever an imbalance of 10% or greater in elector numbers is detected.

The following graph summarises local government redistributions processed in 2014–15:



SUPPLY OF ROLL INFORMATION

Enrolment data may be supplied to organisations where there is a legislative basis to do so and/or the Electoral Commissioner has determined that the public interest in providing the data outweighs the public interest in protecting enrolment information. The enrolment information provided to organisations, together with the purpose for which that information was provided, is listed in an extract of the roll products register at Appendix 3.

Under the *Juries Act 1957*, the Commission has an obligation to provide the Sheriff with lists of prospective jurors for each of the State's 16 jury districts with monthly updates to manage changes of address. Elector names are randomly selected from the electoral roll. The 2014–15 list of 157,298 prospective jurors was prepared in April.

Under section 25A of the *Electoral Act 1907*, the Electoral Commissioner must provide each Member of Parliament and parliamentary parties with the electoral roll if requested. This is achieved through updates to service providers who receive either monthly updates or roll dumps to provide this information to Members of Parliament directly.

OUTPUT 3

ELECTORAL AWARENESS AND ENGAGEMENT

The objective of increasing community understanding of electoral processes and participation in elections is managed primarily by the Electoral Education Centre. The centre continues to deliver quality education programs to primary and high schools, as well as tertiary and community groups throughout Western Australia.



Gingin District High School

Services provided include:

- ✓ various presentations at the Centre to groups and casual visitors
- ✓ external visits to schools, TAFE and community groups
- ✓ conducting student elections
- ✓ participation in a Joint Civics Education program in conjunction with the Constitutional Centre of Western Australia
- ✓ distribution of 'Loan Box' materials to interested schools.

Education programs focus on State elections but the centre also provides comprehensive information on federal and local government jurisdictions. During the year presentations were made to 6,714 school students and adults who visited the centre.

Other activities for the reporting period included:

- ✓ the coordination of 77 school council elections involving 16,609 students
- ✓ presentations to 7,463 primary and secondary students through external school visits in the Perth metropolitan area
- ✓ participation by 4,236 students in the Joint Civics Education program
- ✓ presentations to 724 TAFE and adult migrant education students
- ✓ presentations to student teachers from Edith Cowan, UWA and Notre Dame universities as well as teacher professional development sessions
- ✓ presentations to 2,020 students in schools in regional and non-metropolitan areas of Western Australia
- ✓ participation in the 'Loan Box' program by 12 individuals from regional schools.

For 2014–15, a total of 30,786 individuals have taken part in a Commission education program. Feedback from visiting teachers was very positive.

Education program feedback:

- ✓ 83.72% rated the Centre's programs as extremely effective in meeting necessary educational outcomes.
- ✓ 16.18% rated the Centre's programs as very effective in meeting necessary educational outcomes.
- ✓ No negative feedback was received in relation to the Centre's programs.

KEY RESULT AREA 1

OUR CLIENTS

The Commission has a diverse client base including Members of Parliament and political parties, candidates for parliamentary, local government and fee for service elections, schools, indigenous and ethnic communities and individual electors. Stakeholder engagement is therefore a priority in all activities we undertake.

SERVICES TO POLITICAL PARTIES AND CANDIDATES

During both the Vasse by-election and the North Metropolitan Region re-count the Commission provided support and assistance to political parties and candidates in relation to nominations and meeting financial disclosure obligations. Public funding payments for the Vasse by-election were finalised in February 2015, with a total of \$32,797.64 paid to the three eligible political parties that submitted claims for electoral reimbursement to the Commission. Other than changes in the appointment of party agents, there were no changes to registered political parties during the reporting period.

SPECIALIST ELECTOR SERVICES

A key priority during the year was the enhancement of services to culturally and linguistically diverse (CaLD) electors. For example, it is evident that electoral districts with higher concentrations of CaLD electors are typically recording higher than average rates of informality. The Commission carefully monitored initiatives in other jurisdictions to improve service delivery to CaLD electors; visited and consulted with various community organisations, peak bodies and representatives from particular language or ethnic groups; and conducted a successful CaLD electors consultative forum. These activities provided invaluable insight into the barriers and issues confronting CaLD electors, allowing the Commission to better target electoral information and services at electoral events. The Commission has also continued to work with Indigenous Electoral Participation Program officers from the Australian Electoral Commission to promote and deliver improved enrolment and electoral services to Aboriginal electors. The Commission also arranged an indigenous cultural awareness training event for its staff as part of National Reconciliation Week.



Indigenous cultural awareness training



Indigenous cultural awareness training

KEY RESULT AREA 2

OUR PEOPLE

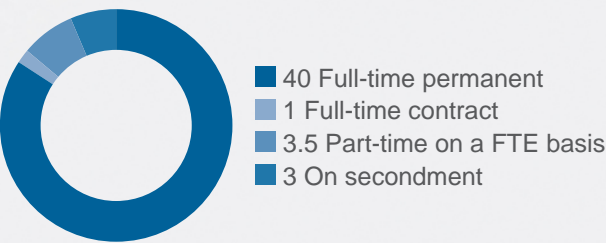
As a small agency the Commission faces a challenge in recruiting staff in competition with larger departments and the private sector. To meet that challenge we set out to be an employer of choice, providing interesting projects, training and development opportunities, recognising outstanding performance and maintaining a family friendly workplace.

The lengthy service history of many staff is testament to the fulfilment that staff are able to achieve managing challenging electoral events. Individual staff participated in a wide range of specific skills training courses and attended various seminars courses and conferences for the purpose of professional development. Key activities included a Mental Health in the Workplace course, training for all staff on accountable and ethical decision making and training of casual staff in the forthcoming 2015 local government ordinary elections.

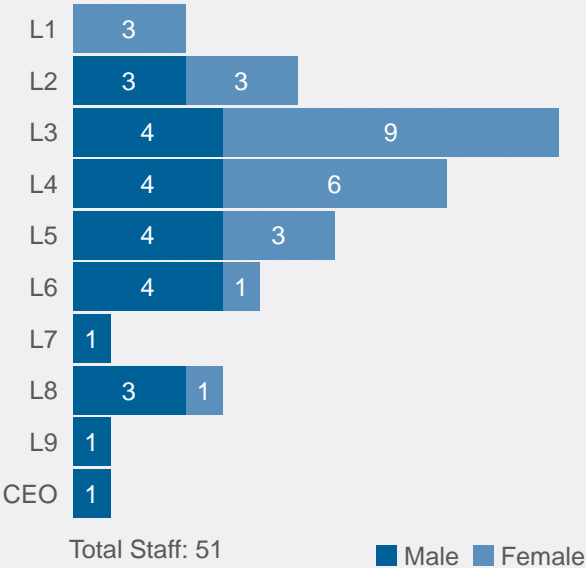
STAFF PROFILE

Currently the Commission employs 51 full or part time staff plus 1 School Based Trainee. This figure includes staff seconded from other agencies and staff assigned to temporary roles within the Office of the Electoral Distribution Commissioners. Additional casual staff are employed during peaks of election activity.

Full Time Equivalent Figures



Staff Head Count 2014–15



KEY RESULT AREA 3

THE ORGANISATION

The Commission’s overall governance, overseen by the Electoral Commissioner and Corporate Executive, follows the following key principles:

- » adherence to corporate and public sector codes of conduct;
- » ensuring effective internal checks and controls and the implementation of recommendations from internal and external auditors;
- » continual monitoring and review of risk management strategies;
- » regular monitoring of financial and operational performance;
- » clear links between annual operational plans and the Commission’s over-arching Strategic Plan;
- » open and transparent communication; and
- » knowledge sharing, mentoring and succession planning.

RISK MANAGEMENT

The management of risk is considered integral to the Commission’s core activities. The entire management team is involved in addressing both strategic and operational risks. A standing Risk Management Committee provides an over-sight role and meets quarterly to ensure risk review and assessment remains an on-going feature of our business management processes.

Every project leader involved at any major electoral event run by the Commission is required to assess and address the specific risks associated with their project in terms of likelihood, consequence and controls or treatments. This assessment is documented in each project’s Project Planning Document.

The Commission has in place arrangements for offsite data replication and an alternate staff operating site as part of business continuity planning for mitigating worst case incidents.

QUALITY MANAGEMENT AND ASSURANCE

Under the Commission’s Quality Management Policy and ‘AS/NZS ISO 9001:2008 Quality Management System’, election and enrolment services are certified and audited to international quality assurance standards by BSI Management Systems (BSI). Certificates of Approval confirm that management systems comply with the requirements of the quality assurance standard for core electoral activities. The certificates remain valid for three years with yearly inspections by the Commission’s external auditors (BSI).

In June 2015 a recertification of the Commission’s quality management system was conducted. BSI found that the Commission’s quality assurance system was very well managed and recommended that the recertification continue until July 2017. No non-compliance matters were identified.

The Commission continues to demonstrate its commitment to quality assurance by having 17 trained internal auditors (out of 51 staff). In 2014–15 an internal audit schedule was established involving nine separate audits of key election activities such as enrolment, distribution, planning and invoicing. All audit findings that requested improvement to systems or processes were executed via the Commission’s Business Improvement Register. This Register ensures that all audit recommendations are tracked and acted upon.

The Quality Assurance Management Review Committee conducted monthly meetings throughout the year and has made major improvements to the Commission’s quality management system.

BUSINESS SERVICES AND FINANCIAL MANAGEMENT

The Business Services branch supports the key functional areas within the Commission by providing human resource, financial, legislation, policy, quality compliance, records, reception, stores, training and administrative services. The Commission has an ongoing operational budget of around \$8 million administered by the branch.

Major focal points during the year were the financial and human resource support provided for the Vasse By-election and the fit out of new office accommodation on level 3 and the reception area on level 2.

STAKEHOLDER COMMUNICATIONS

Major focal points for communications related activity during the year were the Vasse By-election in October 2014 and the high profile local government amalgamation polls in early 2015.

For the Vasse By-election an Easy Vote letter and card was distributed by direct mail to all eligible electors, informing them of voting options, polling place locations, how to cast a valid vote and so on. The Commission also used advertising in print media, online and social media, and on radio to promote awareness of the election and to highlight critical phases such as roll close, commencement of early voting and polling day. Various media releases were produced and interviews undertaken.

The five voluntary local government amalgamation polls were conducted as postal ballots and hence all eligible electors were posted a voting package which included details about the arguments for and against the amalgamation proposals. Given the level of media coverage, localised promotional activity and general public interest, there was no need to embark on a significant advertising campaign. Nevertheless, the Commission arranged statutory advertising in the print media, produced a series of media releases, provided media interviews, and used its website and social media sites to promote the ballots.

STRUCTURAL REFORM

During the year the number of Commission branches was reduced by one, with the abolition of the Policy, Compliance and Community Information branch and the merging of its functions with the Election Operations, Business Services and Executive branches. A particular benefit of this change has been to maximise the resources available *'at the coalface'* in election operations. To supplement this change, all elections officers now operate within a single operations branch replacing the formerly discrete State, Local Government and Non-Parliamentary (fee for service) branches.

INFORMATION SYSTEMS AND TECHNOLOGY

IT continued to provide normal day to day support for all branches of the Commission as well as providing the infrastructure and processes to enable the Commission to continue business in the event of a critical incident.

A major IT initiative this year was the continued upgrade of the Commission's operating business environment, with the roll-out of new operating systems on all of our servers and replacement of ageing hardware. We also increased our data storage capacity both internally and at the external data centre.

Of even greater importance to the conduct of electoral events was the upgrade and replacement of core software and election and legacy systems. We also completed the geo-coding of elector habitations which are used for mapping and boundary distributions. A new online portal was created for use by local governments and returning officers and major upgrades were undertaken to the system used to maintain the State Electoral Roll (including work to integrate digital maps with the roll database) and the local government election management module (EMSWA LG).

Work also proceeded with changes to the CountWA vote counting system to include a number of different types of count methodologies and to streamline the operating of the system. A new VOIP phone system was installed at the Commission to replace the existing system which had reached end of life.

From a safety and security aspect we introduced new vulnerability and detection systems, network and traffic monitoring, security event log capture and analysis, automated software and workstation server patching and an integration of network redundancy and load balancing.

DISCLOSURES AND LEGAL COMPLIANCE

COMPLIANCE WITH RELEVANT LEGISLATION

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

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

COMPLIANCE WITH SECTION 175ZE OF THE *ELECTORAL ACT 1907*

In compliance with Section 175ZE of the *Electoral Act 1907*, the Commission is required to report on expenditure incurred during the financial year in relation to advertising, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Total expenditure for 2014–15 was \$700,507.46

Details are as follows:

Advertising	Amount	Expenditure	Amount
Advertising agencies	\$140,569.09	Carat Australia Media services	\$98,569.09
		303Lowe Group Pty Ltd	\$42,000.00
Market research organisations		\$Nil	
Polling organisations		\$Nil	
Direct mail organisations	\$338,062.37	Toll IPEC Pty Ltd	\$36,628.47
		Australia Post	\$184,971.77
		Quikmail	\$927.55
		Lasermail Pty Ltd	\$15,017.23
		Zipform Pty.Ltd	\$74,001.62
		Toll Priority	\$1,324.68
		T&C Courier	\$1,710.09
		Courier Australia	\$23,480.96
Media advertising organisations	\$221,876.00	Agricultural Publishers	\$2,574.24
		WA Local Government Association	\$590.91
		West Australian Newspapers	\$17,813.65
		RACWA Holdings Pty Ltd	\$5,516.00
		Adcorp Australia Limited	\$195,381.20

COMPLIANCE WITH SECTION 31(1) OF THE *PUBLIC SECTOR MANAGEMENT ACT 1994*

The Commission is committed to continuously improving its corporate governance function in line with community and government expectations. Existing controls and checks are considered sufficient to provide a reasonable assurance of compliance with State public sector ethical codes and minimum human resource standards of merit, equity and probity. Auditing is conducted on a regular basis as part of the Commission's internal audit program. An application may be made for a breach of standards review at any time where the circumstances warrant. No such applications were received in the year under review.

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

The Commission is committed to ensuring that the corporate governance framework that supports the Commission's activities is continuously improved and takes into account new and existing standards and guidelines that apply to the Western Australian public sector.

All Commission staff are expected to adhere to the Public Sector Commissioner's Instruction (Number 7) – Code of Ethics, with core values being personal integrity, accountability and to maintain respectful relationships that recognise the interests, safety and welfare of the people staff encounter.

The Commission demonstrated its commitment to public sector standards and ethics by ensuring all staff attended accountable and ethical decision making training. This training discussed how Commission staff should address matters such as dealing with potential conflicts of interest and accepting gifts.

CODE OF CONDUCT

Commission staff are expected to be aware of and abide by the Western Australian Electoral Commission's Code of Conduct which sets out the key principles by which the Commission operates. The Commission has a comprehensive Code of Conduct Guidelines which supports the overarching Code of Conduct which provides practical guidance on a range of ethical issues and reinforces the Commission's commitment to transparency and accountability. The Code expects staff to be professional, respectful, customer focused, collaborative and aims for continuous improvement.

All new staff, including casual election staff, are given a copy of the Code of Conduct at induction or training. Access to the Public Sector Commissioner's Instructions, the Code of Conduct and Code of Conduct Guidelines are also available on the staff intranet.

COMPLIANCE ISSUES

In conjunction with the Public Sector Commissioner's Instructions and the Code of Conduct, internal policies and procedures are also regularly reviewed or created to address government directives, circulars and instructions. For example, Commission policies outline high level principles and procedures for staff relating to many areas including the use of IT and financial resources, human resource matters, risk management and quality assurance.

In the reporting period, no breach reports, complaints or evidence of non-compliance with the Public Sector Commissioner's Instruction – Code of Ethics or the Code of Conduct – were reported. No Public Interest Disclosures were received.

RECORD KEEPING PLAN

The Commission commenced a review of its recordkeeping software, files and systems. The intention is to maximise the efficiency and effectiveness of the existing system to ensure a more consistent, relevant structure is in place to better manage Commission records into the future, within current cost constraints.

Record management processes are addressed in the Commission's Quality Management System. The system is audited annually by an external body.

The Commission's Recordkeeping Plan has been approved until 2017 and the Retention and Disposal Schedule has been approved until 2016. The Recordkeeping Plan will be subject to further review in the interim as a result of upgrades and improvements made to the Commission's recordkeeping software and processes.

New staff receive training on records management as part of their induction program and project officers are given a guiding document that reinforces recordkeeping obligations. Records management documents are available electronically through the Commission's Intranet and document management system.

GOVERNMENT POLICY REQUIREMENTS

SUBSTANTIVE EQUALITY

The Commission is committed to the principles inherent in the Policy Framework for Substantive Equality and in achieving substantive equality through tailoring our services to meet the diverse needs of the community. The Commission continues to submit and champion its Equal Employment Management Plan to the Office of Equal Employment Opportunity.

OCCUPATIONAL SAFETY, HEALTH AND INJURY MANAGEMENT

The Commission held an election for a new Occupational Safety and Health (OSH) representative in 2014 following the expiry of the two year term of the previous officer. The newly elected representative works closely with the Director, Business Services to ensure a safe environment for all staff and visitors to the organisation.

The Commission complies with the Injury Management requirements of the *Workers' Compensation and Injury Management Act 1981*. Employees are required to immediately report any accidents and injuries that happen in the workplace and staff are regularly updated on changes to policies and procedures.

In addition to regular OSH meetings, the Commission offers the following preventative health benefits to employees:

- ✓ Eyesight Screening
- ✓ First Aid Training
- ✓ Flu Vaccinations
- ✓ Employee Assistance Program
- ✓ Injury Management Compliance.

WORKSAFE PLAN

An internal assessment of the occupational safety and health management system was completed using a recognised assessment tool and reporting the percentage of agreed actions completed. The Commission being a small agency with few incidents, a self-assessment was conducted internally.

Occupational safety, Health and Injury Management

Period	Fatalities	Lost Time Injury or Disease	Severe Claims	Lost Time Injury Severity Rate
01/07/2014 to 30/06/2015	0	0	0	0
01/07/2013 to 30/06/2014	0	1	1	100.0000
01/07/2012 to 30/06/2013	0	0	0	0

GOVERNANCE AND OTHER FINANCIAL DISCLOSURES

MINISTERIAL DIRECTIVES

No Ministerial directives were received during the financial year.

PRICING POLICIES OF SERVICES PROVIDED

The Commission charges for services rendered in regard to the conduct of non-parliamentary elections, on a full cost recovery basis. These fees and charges were determined in accordance with 'Costing and Pricing Government Services' published by the Department of Treasury.

CONTRACTS WITH SENIOR OFFICERS

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

At the date of signing I am not aware of any circumstance which would render the particulars included in the above statements as misleading or inaccurate.

FREEDOM OF INFORMATION

The Commission did not receive any Freedom of Information applications during 2014–15.

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 Western Australian Electoral Commission's performance, and fairly represent the performance of the Western Australian Electoral Commission for the financial year ended 30 June 2015.



David Kerslake

ELECTORAL COMMISSIONER

KEY PERFORMANCE INDICATORS

GOVERNMENT GOAL

Result Based Service Delivery:

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

SERVICE

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

DESIRED OUTCOME

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

Key Effectiveness Indicators		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Target	Variation
The number of relevant breaches of "Declaration by Officer" (Form 1) upheld by a Court of Disputed Returns		Nil	Nil	Nil	Nil	Nil	Nil ^(a)
Percentage eligible electors on the State Electoral Roll		86.01%	89.20%	88.40%	87.49%	90.40%	-2.91% ^(b)
Percentage of enrolled electors voting in State Elections (or by-elections) or referenda	State General Election	n/a	89.20%	n/a	n/a	n/a	n/a ^(c)
	By-election	n/a	n/a	n/a	82.58%	n/a	82.58% ^(d)
	Referenda	n/a	n/a	n/a	n/a	n/a	n/a ^(e)
Average percentage of enrolled electors voting in local government ordinary postal election or referenda conducted by the Commission		30.94%	n/a	27.80%	43.70%	28%	15.70% ^(e)

Note: (a) The number of relevant breaches of "Declaration by Officer" form is an indicator which reflects the Commission's objective of conducting impartial and 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. The estimated eligible population is provided by the Australian Electoral Commission by utilising Australian Bureau of Statistics census data as it becomes available while the State Electoral data is provided by the WA Electoral Commission based on the total number of electors enrolled as at 30 June 2015.

(c) There were no State General Elections or Referenda conducted in the 2014-15 Financial Year.

(d) The percentage indicates the number of enrolled electors that voted in the by-election of Vasse to fill the vacated position between the State General Elections. The indicator reflects the Commission's effectiveness in enabling electors to participate in the electoral process.

(e) The rates provide a key indicator of the commission's effectiveness in enabling electors to participate in the local government electoral process. The reported year's participation is higher than previous year due to referenda elections conducted for the proposed amalgamation of local councils.

Key Efficiency Indicators		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Target	Variation
Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management)		\$5.59	\$5.74	\$4.81	\$5.23	\$4.86	\$0.37 ^(a)
Average Cost per Elector of Conducting State General Elections (or By-elections) or Referenda Events	State Election	\$0.10	\$11.90	\$0.67	n/a	n/a	n/a ^(b)
	By-election	n/a	n/a	n/a	\$13.23	n/a	13.23 ^(c)
	Referenda	n/a	n/a	n/a	n/a	n/a	n/a ^(b)
Average Cost per Elector of Conducting Local Government Ordinary (or/and Extraordinary) Elections Conducted by the Commission		\$1.82	\$1.56	\$2.63	\$1.89	n/a	\$1.89 ^(d)

- Note: (a) The indicator provides a direct link to the budget estimates which reflects on the fixed cost of maintaining readiness for a state election and providing for any local government elections or other extra-ordinary elections. The higher cost as compared to the target and prior year figures was the result of the state government by-election.
- (b) There were no State General Elections or Referenda conducted in the 2014-15 Financial Year.
- (c) The indicator reflects actual expenditure incurred while conducting the State Government by-election of Vasse. The higher cost as compared to a State General Election is the result of not achieving economies of scale by having to establish a comprehensive election arrangements for only 24,739 electors.
- (d) The indicator reflects the actual expenditure incurred while conducting Local Government extra-ordinary election and Referenda election. In comparison with the prior year ordinary election, the lower cost was the result of lower overheads and postal expenditure.

FINANCIAL STATEMENTS



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

WESTERN AUSTRALIAN ELECTORAL COMMISSION

Report on the Financial Statements

I have audited the accounts and financial statements of the Western Australian Electoral Commission.

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Electoral Commissioner's Responsibility for the Financial Statements

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

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Electoral Commissioner, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Western Australian Electoral Commission at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the Western Australian Electoral Commission during the year ended 30 June 2015.

Controls exercised by the Western Australian Electoral Commission are those policies and procedures established by the Electoral Commissioner to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

Electoral Commissioner's Responsibility for Controls

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

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Western Australian Electoral Commission based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Commission complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

Opinion

In my opinion, the controls exercised by the Western Australian Electoral Commission are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2015.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Western Australian Electoral Commission for the year ended 30 June 2015.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Electoral Commissioner's Responsibility 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 controls as the Electoral Commissioner determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Electoral Commissioner's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Opinion

In my opinion, the key performance indicators of the Western Australian Electoral Commission are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2015.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

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 2015 included on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. 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 refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.


COLIN MURPHY
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
10 September 2015

Western Australian Electoral Commission - 30 June 2015

Disclosures and Legal Compliance

Financial Statements

Certification of Financial Statements

For the year ended 30 June 2015

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 financial year ended 30 June 2015 and the financial position as at 30 June 2015.

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



Peter Shimmings
Chief Finance Officer
8 September 2015



David Kerslake
Electoral Commissioner
8 September 2015

Western Australian Electoral Commission - 30 June 2015

Statement of Financial Position
As at 30 June 2015

	Note	2015 \$000	2014 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	24.	457	592
Restricted cash and cash equivalents	14.	151	-
Receivables	15.	168	309
Amounts receivable for services	16.	117	117
Total Current Assets		893	1,018
Non-Current Assets			
Restricted cash and cash equivalents	14,24	-	126
Amounts receivable for services	16.	491	558
Plant and equipment	17.	173	199
Intangible assets	18.	1,906	2,014
Total Non-Current Assets		2,570	2,897
TOTAL ASSETS		3,463	3,915
LIABILITIES			
Current Liabilities			
Payables	20.	479	252
Provisions	21.	814	804
Other liabilities	22.	5	-
Total Current Liabilities		1,298	1,056
Non-Current Liabilities			
Provisions	21.	110	161
Total Non-Current Liabilities		110	161
TOTAL LIABILITIES		1,408	1,217
NET ASSETS		2,055	2,698
EQUITY			
Contributed equity	23.	1,026	1,026
Accumulated surplus/(deficit)		1,029	1,672
TOTAL EQUITY		2,055	2,698

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

Western Australian Electoral Commission - 30 June 2015

Statement of Comprehensive Income
For the year ended 30 June 2015

	Note	2015 \$000	2014 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	6.	5,024	5,714
Supplies and services	7.	2,932	4,239
Depreciation and amortisation expense	8.	234	198
Accommodation expenses	9.	1,810	1,720
Grants and subsidies	10.	33	11
Other expenses	11.	46	43
Total cost of services		10,079	11,925
Income			
<i>Revenue</i>			
Other revenue	12.	635	4,045
Total Revenue		635	4,045
Total income other than income from State Government		635	4,045
NET COST OF SERVICES		9,444	7,880
Income from State Government			
Service appropriation	13.	8,715	7,377
Services received free of charge	13.	86	59
Total income from State Government		8,801	7,436
SURPLUS/(DEFICIT) FOR THE PERIOD		(643)	(444)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(643)	(444)

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

Statement of Changes in Equity
For the year ended 30 June 2015

	Note	Contributed equity \$000	Accumulated surplus/(deficit) \$000	Total equity \$000
Balance at 1 July 2013	23.	1,026	2,116	3,142
Surplus/(deficit)		-	(444)	(444)
Total comprehensive income for the period		-	(444)	(444)
Balance at 30 June 2014		1,026	1,672	2,698
 Balance at 1 July 2014		 1,026	 1,672	 2,698
Surplus/(deficit)			(643)	(643)
Total comprehensive income for the period		-	(643)	(643)
Balance at 30 June 2015		1,026	1,029	2,055

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

Statement of Cash Flows
For the year ended 30 June 2015

	Note	2015 \$000	2014 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		8,665	7,213
Holding account drawdown		117	50
Net cash provided by State Government		8,782	7,263
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(4,888)	(5,830)
Supplies and services		(2,676)	(4,244)
Accommodation		(1,800)	(1,697)
Grants and subsidies		(33)	(11)
GST payments on purchases		(599)	(497)
Other payments		(46)	(43)
Receipts			
Receipts from services		632	4,092
GST receipts on sales		63	412
GST receipts from taxation authority		555	407
Net cash provided by/(used in) operating activities	24.	(8,792)	(7,411)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(100)	(232)
Net cash provided by/(used in) investing activities		(100)	(232)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Repayment of Treasurer's Advances		-	(2,881)
Receipts			
Proceeds from Treasurer's Advances		-	2,700
Net cash provided by/(used in) financing activities		-	(181)
Net increase/(decrease) in cash and cash equivalents		(110)	(561)
Cash and cash equivalents at the beginning of the period		718	1,279
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	24.	608	718

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

Summary of Consolidated Account Appropriations and Income Estimates
For the year ended 30 June 2015

	2015 Estimate \$000	2015 Actual \$000	Variance \$000	2015 Actual \$000	2014 Actual \$000	Variance \$000
Delivery of Services						
Item 32 Net amount appropriated to deliver services	6,562	6,790	228	6,790	6,660	130
Amount Authorised by Other Statutes						
- <i>Salaries and Allowances Act 1975</i>	409	409	-	409	401	8
- <i>Electoral Act 1907</i>	600	1,400	800	1,400	200	1,200
- <i>Industrial Relation Act 1979</i>	116	116	-	116	116	-
Total appropriations provided to deliver services	7,687	8,715	1,028	8,715	7,377	1,338
GRAND TOTAL	7,687	8,715	1,028	8,715	7,377	1,338
Details of Expenses by Service						
Electoral Services	10,716	10,083	(633)	10,083	11,925	(1,842)
Total Cost of Services	10,716	10,083	(633)	10,083	11,925	(1,842)
Less Total income	(3,279)	(635)	2,644	(635)	(4,045)	3,410
Net Cost of Services	7,437	9,448	2,011	9,448	7,880	1,568
Adjustments	250	(733)	(983)	(733)	(503)	(230)
Total appropriations provided to deliver services	7,687	8,715	1,028	8,715	7,377	1,338
Capital Expenditure						
Purchase of non-current physical assets	117	100	(17)	100	232	(132)
Adjustments for other funding sources	(117)	(100)	17	(100)	(232)	132
Capital appropriations	-	-	-	-	-	-

Adjustments comprise movements in cash balances and other accrual items such as receivables, payables and superannuation.

Note 28 'Explanatory statement' provides details of any significant variations between estimates and actual results for 2015 and between the actual results for 2015 and 2014.

Notes to the Financials Statements

For the year ended 30 June 2015

Note 1. Australian Accounting Standards

General

The Commission's financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Commission has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Partial exemption permitting early adoption of AASB 2015-7 Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities has been granted. Aside from AASB 2015-7, there has been no early adoption of any other Australian Accounting Standards that have been issued or amended (but not operative) by the Commission for the annual reporting period ended 30 June 2015.

Note 2. Summary of significant accounting policies

(a) General statement

The Commission is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and the Treasurer's instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

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.

(b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$'000).

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Commission's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting entity

The reporting entity comprises the Commission and there are no related bodies.

Mission

To provide all Western Australians with accessible, efficient and high quality electoral and enrolment services.

Services

Service provided by the Commission: Provision of Independent, Impartial and Efficient Electoral Services to Electors for Parliament and other Electoral Clients".

(d) 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 by the Government (the owner) 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.

(e) IncomeRevenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of roll products

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

Provision of services

Revenue is recognised by reference to the stage of completion of the transaction.

Service appropriations

Service Appropriations are recognised as revenues at fair value 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 to the Commission's bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Net Appropriation Determination

The Treasurer may make a determination providing for prescribed receipts to be retained for services under the control of the Commission. In accordance with the most recent determination, as quantified in the 2014-15 Budget Statements, the Commission retained \$634,871 in 2015 (\$4,044,747 in 2014) from the following:

- Sale of roll products; and
- Other departmental revenue (predominantly from the conduct of fee-for-service local government elections).

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Commission obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

(f) Plant and equipment*Capitalisation/expensing of assets*

Items of plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. 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).

Initial recognition and measurement

Plant and equipment are initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

Subsequent measurement

Subsequent to initial recognition of an asset, historical cost model is used for all plant and equipment. All other items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Derecognition

Upon disposal or derecognition of an item of plant and equipment, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

Depreciation

All non-current assets 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.

Depreciation is calculated using the straight line method, using rates which are reviewed annually.

Estimated useful lives for each class of depreciable asset are:

- Plant and equipment 5 to 10 years
- Computer equipment 3 years

(g) Intangible assets

Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful lives. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

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

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. All intangible assets controlled by the Commission have a finite useful life and zero residual value.

The expected useful life for software^(a) is 15 years.

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

Computer software

Software that is an integral part of the related hardware is recognised as plant and equipment. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

(h) Impairment of assets

Plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. 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 recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Commission is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each

relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

(i) Leases

The Commission holds operating leases for head office accommodation and motor vehicles.

Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

(j) Financial instruments

In addition to cash, the Commission has two categories of financial instrument:

- Receivables; and
- Financial liabilities measured at amortised cost

Financial instruments have been disaggregated into the following classes:

- Financial Assets
 - Cash and cash equivalents
 - Restricted cash and cash equivalents
 - Receivables
 - Amounts receivable for services
- Financial Liabilities
 - Payables
 - Other liabilities

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and cash equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand which is subject to insignificant risk of changes in value.

(l) Accrued salaries

Accrued salaries (see note 20 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Commission considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account (see notes 14, 24 'Restricted cash and cash equivalent') consist of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

(m) Amounts receivable for services (holding account)

The Commission receives funding on an accrual basis. The appropriations are paid partly in cash and partly as an asset (holding account receivable). The accrued amount receivable is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

See also note 13 'Income from State Government' and note 16 'Amount Receivable for services'.

(n) Receivables

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Commission will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

See note 29 'Financial Instruments' and note 15 'Receivables'.

(o) Payables

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.

See note 29 'Financial Instruments' and note 20 'Payables'.

(p) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

See note 21 'Provisions'.

Provisions - employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are 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.

The provision for annual leave is classified as a current liability 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.

Long service leave

Long service leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee service. The expected future payments are 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.

Unconditional long service leave provisions are classified as current liabilities as the Commission does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Commission has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Superannuation

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Commission makes contributions to GESB or other

fund providers on behalf of employees in compliance with the *Commonwealth Government's Superannuation Guarantee (Administration) Act 1992*. Contributions to these accumulation schemes extinguish the Commission's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The GSS is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Commission to GESB extinguishes the agency's obligations to the related superannuation liability.

The Commission has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Commission to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

See also note 2(q) 'Superannuation expense'.

Provisions – other

Employment on-costs

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' and are not included as part of the Commission's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

See note 11 'Other Expenses' and note 21 'Provisions'.

(q) Superannuation expense

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBS, or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(r) Assets and services received free of charge or for nominal cost

Assets or services received free of charge or for nominal cost that the Commission would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(s) Comparative figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

Note 3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Commission evaluates these judgements regularly.

Operating lease commitments

The Commission has entered into a number of leases for buildings for branch office accommodation. Some of these leases relate to buildings of a temporary nature and it has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, these leases have been classified as operating leases.

Intangible assets

A judgement has been made that the useful life of intangible assets (roll management system) will be 15 years based on historical evidence of the previous software system.

Note 4. Key sources of estimation uncertainty

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.

Long Service Leave

Several estimations and assumptions used in calculating the Commission's long service leave provision include expected future salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Note 5. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Commission has applied the following Australian Accounting Standards effective, or adopted, for annual reporting periods beginning on or after 1 July 2014 that impacted on the Commission.

AASB 1031	Materiality This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refer to guidance on materiality in other Australian pronouncements. There is no financial impact.
AASB 1055	Budgetary Reporting This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Commission will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.
AASB 2012-3	Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of “currently has a legally enforceable right of set-off” and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.

AASB 2013-3	<p><i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets</i></p> <p>This Standard introduces editorial and disclosure changes. There is no financial impact.</p>
AASB 2013-9	<p><i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments</i></p> <p>Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014. It has no financial impact.</p>
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part A of this Standard consists primarily of clarifications to Accounting Standards and has no financial impact for the Department.</p> <p>Part B of this Standard has no financial impact as the Commission contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans.</p> <p>Part C of this Standard has no financial impact as it removes references to AASB 1031 <i>Materiality</i> from a number of Accounting Standards.</p>

Voluntary changes in accounting policy

There were no voluntary changes to the accounting policy.

Future impact of Australian Accounting Standards not yet operative

The Commission cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements* or by an exemption from TI 1101. Consequently, the Commission has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Commission. Where applicable, the Commission plans to apply these Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
AASB 9	<p><i>Financial Instruments</i></p> <p>This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i>, introducing a number of changes to accounting treatments.</p> <p>The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 <i>Amendments to Australian Accounting Standards</i>. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 15	<p><i>Revenue from Contracts with Customers</i></p> <p>This Standard establishes the principles that the Commission shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Commission has not yet determined the application or the potential impact of the Standard</p>	1 Jan 2017
AASB 2010-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i></p> <p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010.</p> <p>The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2013-9	<p><i>Amendments to Australian Accounting Standards Conceptual Framework, Materiality and Financial Instruments.</i></p> <p>Part C of this omnibus Standard defers the application of AASB 9 to 1 January 2017. The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Commission has not yet determined the application or the potential impact of AASB 9.</p>	1 Jan 2015
AASB 2014-1	<p><i>Amendments to Australian Accounting Standards</i></p> <p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. It has not yet been assessed by the Commission to determine the application or potential impact of the Standard.</p>	1 Jan 2015
AASB 2014-4	<p><i>Amendments to Australian Accounting Standards – Clarification of Acceptable Method of Depreciation and Amortisation [AASB 116 & 138]</i></p> <p>This adoption of this Standard has no financial impact for the Commission as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefit.</p>	1 Jul 2016
AASB 2014-5	<p><i>Amendments to Australian Accounting Standards arising from AASB 15</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2017
AASB 2014-7	<p><i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i></p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Commission has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2018
AASB 2014-8	<p><i>Amendments to the Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 & 2010)].</i></p>	1 Jan 2015

This Standard makes amendments to AASB 9 *Financial Instruments* (December 2009) and AASB 9 *Financial Instruments* (December 2010), arising from the issuance of AASB 9 *Financial Instruments* in December 2014. The Commission has not yet determined the application of the potential impact of the Standard.

AASB 2015-1 *Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]* 1 Jan 2016

These amendments arise from the issuance of International Financial Reporting Standard Annual Improvements to IFRSs 2012-2014 Cycle in September 2014, and editorial corrections. The Commission has determined that the application of the Standard has no financial impact.

AASB 2015-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]* 1 Jul 2016

This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.

AASB 2015-3 *Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality* 1 Jul 2015

This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing that Standard to effectively be withdrawn. There is no financial impact.

Changes in accounting estimates

There were no changes in accounting estimates that will have an effect on the current reporting period.

Western Australian Electoral Commission - 30 June 2015

Note 6. Employee benefits expense

	2015	2014
	\$000	\$000
Wages and salaries ^{(a)(c)}	4,532	5,214
Superannuation - defined contribution plans ^{(b)(c)}	450	500
	<u>4,982</u>	<u>5,714</u>

(a) includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.

(b) Defined contribution plans include West State, Gold State, GESB and other eligible funds.

(c) Figures in 2013-14 includes Voluntary Severance - Voluntary Severance Scheme of \$240,494 for two employees.

Employment on-costs expenses, such as workers' compensation insurance, are included at note 11 'Other Expenses'.

Employment on-costs liability is included at note 21 'Provisions'.

Note 7. Supplies and services

	2015	2014
	\$000	\$000
Communications	879	1,800
Consultants and contractors	1,604	1,813
Consumables ^(a)	272	410
Travel	62	113
Other	115	103
	<u>2,932</u>	<u>4,239</u>

(a) Audit fee is now recognised in Note 11. 'Other expenses' (2013/14: \$42,500)

Note 8. Depreciation and amortisation expense

	2015	2014
	\$000	\$000
<u>Depreciation</u>		
Equipment	33	29
Computer hardware	36	15
Total depreciation	<u>69</u>	<u>44</u>
<u>Amortisation</u>		
Intangible assets	165	154
Total amortisation	<u>165</u>	<u>154</u>
Total depreciation and amortisation	<u>234</u>	<u>198</u>

Note 9. Accommodation expenses

	2015	2014
	\$000	\$000
Lease rentals	1,663	1,598
Repairs and maintenance	147	122
	<u>1,810</u>	<u>1,720</u>

Note 10. Grants and subsidies

	2015	2014
	\$000	\$000
<u>Recurrent</u>		
Grants (section 175LC of the Electoral Act 1907) (a)	33	11
	<u>33</u>	<u>11</u>

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

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Note 11. Other expenses

	2015	2014
	\$000	\$000
Audit fees ^(a)	46	43
	<u>46</u>	<u>43</u>

(a) Include previous year audit fees. See also note 31 'Remuneration of auditor'.

Note 12. Other revenue

	2015	2014
	\$000	\$000
Local Government Elections	-	3,575
Other Elections	520	412
Sale of Roll Products/General Revenue	115	46
Other revenue ^(a)	-	12
	<u>635</u>	<u>4,045</u>

(a) Recouping of services performed by WAEC staff to AEC

Note 13. Income from State Government

	2015	2014
	\$000	\$000
Appropriation received during the period:		
Service appropriation ^(a)	8,715	7,377
	<u>8,715</u>	<u>7,377</u>
Services received free of charge from other State government agencies during the period:		
Department of Finance - Building Management Works	17	23
Department of the Attorney General - Corporate Services	30	9
Landgate	39	27
	<u>86</u>	<u>59</u>
	<u>8,801</u>	<u>7,436</u>

(a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liability during the year.

Note 14. Restricted cash and cash equivalents

	2015	2014
	\$000	\$000
<u>Current</u>		
Accrued salaries suspense account ^(a)	151	-
	<u>151</u>	<u>-</u>
<u>Non-current</u>		
Accrued salaries suspense account ^(a)	-	126
	<u>-</u>	<u>126</u>

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a financial year that occurs every 11th year.

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Note 15. Receivables

	2015	2014
	\$000	\$000
<u>Current</u>		
Receivables	25	18
Accrued revenue	15	19
GST receivable	128	272
Total current	168	309

The Commission does not hold any collateral or other credit enhancements as security for receivables.

Note 16. Amounts receivable for services (Holding Account)

	2015	2014
	\$000	\$000
Current	117	117
Non-Current	491	558
	608	675

Represents 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.

Note 17. Plant and equipment

	2015	2014
	\$000	\$000
<u>Equipment</u>		
At cost	227	279
Accumulated depreciation	(134)	(153)
	93	126
<u>Computer Hardware</u>		
At cost	349	380
Accumulated depreciation	(269)	(307)
	80	73
	173	199

Reconciliations of the carrying amounts of plant and equipment at the beginning and end of the reporting period are set out in the table below:

Reconciliations:

<u>Equipment</u>		
Carrying amount at start of period	126	92
Additions	-	63
Depreciation	(33)	(29)
Carrying amount at end of period	93	126

<u>Computer Hardware</u>		
Carrying amount at start of period	73	20
Additions	43	68
Depreciation	(36)	(15)
Carrying amount at end of period	80	73

<u>Total</u>		
Carrying amount at start of period	199	112
Additions	43	131
Depreciation	(69)	(44)
Carrying amount at end of period	173	199

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Note 18. Intangible asset

	2015 \$000	2014 \$000
<u>Computer software</u>		
At cost	2,469	2,374
Accumulated amortisation	(563)	(398)
	<u>1,906</u>	<u>1,976</u>
<u>Work in progress</u>		
At cost	-	38
	<u>-</u>	<u>38</u>
Total intangible asset	<u>1,906</u>	<u>2,014</u>

Reconciliations:

Computer Software

Carrying amount at start of period	1,976	2,067
Additions	57	63
Transfer	38	-
Amortisation expense	(165)	(154)
Carrying amount at end of period	<u>1,906</u>	<u>1,976</u>

Work In Progress

Carrying amount at start of period	38	-
Additions	-	38
Transfer	(38)	-
Carrying amount at end of period	<u>-</u>	<u>38</u>

Note 19 Impairment of assets

There were no indications of impairment to plant and equipment or intangible assets at 30 June 2015.

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.

All surplus assets at 30 June 2015 have either been classified as assets held for sale or written-off.

Note 20. Payables

	2015 \$000	2014 \$000
<u>Current</u>		
Accrued salaries	133	108
Accrued expenses	75	48
Trade payables	23	-
Other payables	248	96
Total current	<u>479</u>	<u>252</u>

See also note 2(c) 'Payables' and note 29 'Financial instruments'.

Note 21. Provisions

	2015 \$000	2014 \$000
<u>Current</u>		
<i>Employee benefits provision</i>		
Annual leave ^(a)	272	290
Long service leave ^(b)	531	503
	<u>803</u>	<u>793</u>
<i>Other provisions</i>		
Employment on-costs ^(c)	11	11
	<u>11</u>	<u>11</u>
	<u>814</u>	<u>804</u>

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Non-current

Employee benefits provision

Long service leave ^(c)	108	159
	<u>108</u>	<u>159</u>

Other provisions

Employment on-costs ^(c)	2	2
	<u>2</u>	<u>2</u>
	<u>110</u>	<u>161</u>

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2015 \$000	2014 \$000
Within 12 months of the end of the reporting period	252	221
More than 12 months after the end of the reporting period	<u>20</u>	<u>69</u>
	<u>272</u>	<u>290</u>

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2015 \$000	2014 \$000
Within 12 months of the end of the reporting period	191	132
More than 12 months after the end of the reporting period	<u>448</u>	<u>530</u>
	<u>639</u>	<u>662</u>

(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including worker's compensation insurance. The provision is the present value of expected future payments.

The associated expense, apart from unwinding of the discount (finance cost), is disclosed in note 11 'Other expenses'.

(d) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including worker's compensation insurance. The provision is the present value of expected future payments.

The associated expense, apart from unwinding of the discount (finance cost), is disclosed in note 11 'Other expenses'.

Movements in other provisions

	2015 \$000	2014 \$000
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Movements in each class of provisions during the period, other than employee benefits, are set out below.

Employment on-cost provision

Carrying amount at start of period	13	14
Additional/(reversal of) provisions recognised	-	(1)
Carrying amount at end of period	<u>13</u>	<u>13</u>

Note 22. Other liabilities

	2015 \$000	2014 \$000
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Current liabilities

Unclaimed cheque - stale cheques	5	-
Total current	<u>5</u>	<u>-</u>

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Note 23. Equity

The Western Australian Government holds the equity interest in the Commission on behalf of the community. Equity represents the residual interest in the net assets of the Commission.

Contributed equity

	2015 \$000	2014 \$000
Balance at start of period	1,026	1,026
Balance at end of period	1,026	1,026

Accumulated surplus/(deficit)

	2015 \$000	2014 \$000
Balance at start of period	1,672	2,116
Result for the period	(643)	(444)
Balance at end of period	1,029	1,672

Total equity at end of period

2,055	2,698
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Note 24. Notes to the Statement of Cash Flows

Reconciliation of cash

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2015 \$000	2014 \$000
Cash and cash equivalents	457	592
Restricted cash and cash equivalents (refer to note 14 'Restricted cash and cash equivalents')	151	126
	608	718

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	2015 \$000	2014 \$000
Net cost of services	(9,444)	(7,880)
<u>Non-cash items</u>		
Depreciation and amortisation expense	234	198
Services received free of charge	86	59
<u>(Increase)/decrease in assets</u>		
Current receivables ^(a)	(3)	49
<u>Increase/(decrease) in liabilities</u>		
Current payables ^(a)	232	105
Current provisions	10	(69)
Non-current provisions	(51)	(73)
Net GST receipts/(payments) ^(b)	19	322
Change in GST in receivables/payables ^(c)	125	(122)
Net cash provided by/(used in) operating activities	(8,792)	(7,411)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received, i.e cash transaction.

(c) This reverses out the GST in receivables and payables.

Note 25. Commitments

The commitments below are inclusive of GST.

Non-cancellable operating lease commitments

The Commission is an occupier of premises in Perth. The lessee for accommodation is The Honourable Minister for Works with the Department of Finance responsible for payment of all leases and associated costs to the lessors. The Commission reimburses the Department of Finance for lease payments and the cost of outgoings.

	2015 \$000	2014 \$000
Commitments for minimum lease payments are payable as follows:		
Motor vehicles		
Within 1 year	23	19
Later than 1 year and not later than 5 years	12	10
	<u>35</u>	<u>29</u>
	2015 \$000	2014 \$000
Accommodation		
Within 1 year	1,598	789
Later than 1 year and not later than 5 years	4,136	9
	<u>5,734</u>	<u>798</u>

The Commission had entered into a non-cancellable five-year property lease. The new lease arrangement has been finalised and started in 1 December 2014 to 31 December 2018.

Note 26. Contingent liabilities and contingent assets

There were no contingent liabilities or contingent assets as at 30 June 2015.

Note 27. 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.

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Note 28. Explanatory statement

Major variances between estimates (original budget) and actual results for 2015, and between the actual results for 2014 and 2015 are shown below. Major variances are considered to be those greater than 10% or \$10,000,000.

	Variance Note \$000	Estimate 2015 \$000	Actual 2015 \$000	Actual 2014 \$000	Variance between estimate and actual \$000	Variance between actual results for 2015 and 2014 \$000
Statement of Comprehensive Income (Controlled Operations)						
Employee benefits expense	A	4,664	5,024	5,714	360	(690)
Supplies and services	1,B	1,821	2,932	4,239	1,111	(1,307)
Accommodation	2	1,297	1,810	1,720	513	90
Depreciation and Amortisation	3,C	50	234	198	184	36
Grants and subsidies	4,D	-	33	11	33	22
Other expense	5	350	46	43	(304)	3
Total cost of services		8,182	10,079	11,925	1,897	(1,846)
Income						
Revenue						
Sale of goods and services	6,E	435	635	4,045	200	(3,410)
Total Revenue		435	635	4,045	200	(3,410)
Total income other than income from State Government		435	635	4,045	200	(3,410)
NET COST OF SERVICES		7,747	9,444	7,880	1,897	1,564
Income from State Government						
Service appropriations	7,F	7,687	8,715	7,377	1,028	1,338
Resources received free of charge	8,G	60	86	59	26	27
Total income from State Government		7,747	8,801	7,436	1,054	1,365
SURPLUS/(DEFICIT) FOR THE PERIOD		-	(643)	(444)	(643)	(199)

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	Variance Note \$000	Estimate 2015 \$000	Actual 2015 \$000	Actual 2014 \$000	Variance between estimate and actual \$000	Variance between actual results for 2015 and 2014 \$000
Statement of Financial Position (Controlled Operations)						
ASSETS						
Current Assets						
Cash and cash equivalent	H	500	457	592	(43)	(135)
Restricted cash and cash equivalents	9,I	-	151	-	151	151
Receivables	10,J	677	168	309	(509)	(141)
Amounts receivable for services	11	164	117	117	(47)	0
Total Current Assets		1,341	893	1,018	(448)	(125)
Non-Current Assets						
Restricted cash and cash equivalents	12,K	100	-	126	(100)	(126)
Amounts receivable for services	13,L	444	491	558	47	(67)
Plant and equipment	14,M	79	173	199	94	(26)
Intangible assets	15	2267	1,906	2,014	(361)	(108)
Total Non-Current Assets		2,890	2,570	2,897	(320)	(327)
TOTAL ASSETS		4,231	3,463	3,915	(768)	(452)
LIABILITIES						
Current Liabilities						
Payables	16,N	65	479	252	414	227
Provisions		874	814	804	(60)	10
Other	17	85	5	-	(80)	5
Total Current Liabilities		1,024	1,298	1,056	274	242

Non-Current Liabilities						
Provisions	18,O	234	110	161	(124)	(51)
Total Non-Current Liabilities		234	110	161	(124)	(51)
TOTAL LIABILITIES		1,258	1,408	1,217	150	191
NET ASSETS		2,973	2,055	2,698	(918)	(643)
EQUITY						
Contributed equity	19	876	1,026	1,026	150	0
Accumulated surplus/(deficit)	20,P	2097	1,029	1,672	(1,068)	(643)
TOTAL EQUITY		2,973	2,055	2,698	(918)	(643)

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	Variance Note \$000	Estimate 2015 \$000	Actual 2015 \$000	Actual 2014 \$000	Variance between estimate and actual \$000	Variance between actual results for 2015 and 2014 \$000
Statement of Cash Flows (Controlled Operations)						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	21,Q	7,637	8,665	7,213	1,028	1,452
Holding account drawdown	R	117	117	50	-	67
Net cash provided by State Government		7,754	8,782	7,263	1,028	1,519
CASH FLOW FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	S	(4,664)	(4,888)	(5,830)	(224)	942
Supplies and services	22,T	(1,821)	(2,676)	(4,244)	(855)	1,568
Accommodation	23	(1,247)	(1,800)	(1,697)	(553)	(103)
Grants and subsidies	24,U	-	(33)	(11)	(33)	(22)
GST Payment on purchases	25,V	-	(599)	(497)	(599)	(102)
Other payments	26	(900)	(46)	(43)	854	(3)
Receipts						
Sale of goods and services	27,W	995	632	4,092	(363)	(3,460)
GST receipts on sales	28,X	-	63	412	63	(349)
GST receipts from taxation authority	29,Y	-	555	407	555	148
Net cash provided by/(used in) operating activities		(7,637)	(8,792)	(7,411)	(1,155)	(1,381)
CASH FLOW FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	30,Z	(117)	(100)	(232)	17	132
Net cash provided by/(used in) investing activities		(117)	(100)	(232)	17	132
CASH FLOW FROM FINANCING ACTIVITIES						
Payments						
Repayment of borrowings	AA	-	-	(2,831)	-	2,881
Receipts						
Proceeds from borrowings	AB	-	-	2,700	-	(2,700)
Net cash provided by/(used in) financing activities		-	-	(181)	-	181
Net increase/(decrease) in cash and cash equivalents		-	(110)	(561)	(110)	451
Cash and cash equivalent at the beginning of the period		600	718	1,279	118	(561)
CASH AND CASH EQUIVALENT AT THE END OF THE PERIOD		600	608	718	8	(110)

Major Variance Narratives (Controlled Operations)

Variances between estimate and actual

- 1) Supplies and services exceeded the estimates by \$1.1 million due to changes in the Office of the Electoral Distribution Commissioners work program over its 3 year cycle, the unexpected Vasse By-Election and the unanticipated Local Government amalgamation polls.
- 2) Accommodation exceeded the estimates by \$0.5 million due to a new agreement being achieved, resulting to an increase in the rental price. Also, the number of payments was underestimated. This is also due to the Vasse By-Election as a number of officers were required to travel and stayed on site when the election took place.
- 3) Depreciation exceeded the budget by \$164k as the budget was based on holding account drawdown as per disbursement profile, meanwhile the actual depreciation is based on the number of the asset depreciated during the year.
- 4) Grants was understated by \$33k due to Vasse By-Election in 2015 which was not foreseen during the budget time.
- 5) Other expenses are understated by \$0.3 million in comparison to the budget. This was due to the budget allocating amounts to Other expenses instead of Supplies and Services.
- 6) Sale of goods and services is understated by \$0.2 million due to the local government amalgamation poll which occurred in 2015 and was not foreseen during the budget time.
- 7) The appropriation exceeded the estimates by \$1 million due to a fund transfer from forward estimates to current year for Office of the Electoral Distribution Commissioners of \$0.8 million and also additional funding for Vasse By-Election of \$0.2 million. The change for the Office of the Electoral Distribution Commissioners was due to variations in their 3 year work cycle.
- 8) Resources received free of charge exceeded estimates by \$26k due to the increase in services provided by Department of Attorney General and Landgate.
- 9) Actual has exceeded the budget by \$0.1 million as no budget was allocated to current restricted cash. These funds relate to the 27th pay which occurs in 2016.
- 10) Receivables are over budget by \$0.5 million due to an over estimation of number of anticipated recoupable elections.
- 11) Estimated current amounts receivable for services understated by \$47k is due to the incorrect allocation between current asset and non-current asset in the budget.
- 12) The budget misallocated restricted cash to non-current instead of current.
- 13) Non current amounts receivable for services was overstated by \$47k is due to the incorrect allocation between current asset and non-current asset in the budget.
- 14) Plant & equipment actual exceeds budget by \$94k due to unexpected expenditure for computer hardware.
- 15) Intangible asset is overstated by \$0.3 million compared to the budget as the estimate was overstated.
- 16) Payables exceeded the budget by \$0.4 million due to the change in the timing of actual payments to the ATO.
- 17) Other current liabilities is overstated by \$80k in the budget as this should have been allocated to payables.
- 18) Provisions are understated by \$0.1 million compared to budget figures due to the introduction of management initiatives to achieve the leave liability cap.
- 19) Budget for contributed equity has been understated due to the original allocation of the Contributed equity in the Treasury systems.
- 20) Accumulated surplus has been overstated due to the flow on effect between the budgeted Comprehensive Income Statement and the Financial Position in the Treasury systems. The Accumulated surplus balance is effected by the surplus/(deficit) in the Comprehensive Income Statement.
- 21) The appropriation has exceeded the estimates by \$1.028 million due to the fund transfer from forward estimates to current year for Office of the Electoral Distribution Commissioners of \$0.8 million and also additional funding for Vasse By-Election of \$0.2 million. The change for the Office of the Electoral Distribution Commissioners was due to variations in their 3 year work cycle.
- 22) Payment for supplies and services exceeded the estimates by \$0.7 million due to workload variations over the 3 year cycle for the Office of the Electoral Distribution Commissioners, together with the unexpected Vasse By-Election and Local Government amalgamation polls which Commission has no control.

- 23) Payment for accommodation exceeded the estimates by \$0.5 million due to a new agreement being implemented, resulting in an increase in the rental price. Also, the number of payments in the budget was underestimated. This is also due to the Vasse By-Election as a number of officers were required to travel and stayed on site when the election took place.
- 24) Grants are understated by \$33k due to Vasse By-Election in 2015 which was not foreseen during the budget time.
- 25) There was no budget allocated for GST payment on purchases in the budget.
- 26) Other expenses are understated by \$0.8 million in comparison to the budget. This was due to the budget allocating amounts to Other expenses instead of Supplies and Services.
- 27) The estimated sale of goods and services exceeded actual by \$0.3 million due to the over anticipation of the number of extraordinary elections in 2015.
- 28) GST receipt on sales have not been budgeted for the year.
- 29) GST receipt from taxation authority have not been budgeted for the year.
- 30) The budget was prepared based on the holding account drawdown which is different to the actual assets purchased for the 2015.

Variances between actual results for 2015 and 2014

- A) Employee benefits expense reduced by \$0.7 million mainly due to casual employees hired to service the Biennial Local Government Ordinary Election held in October 2013.
- B) Supplies and services expense reduced by \$1.3 million due to higher spending during the Biennial Local Government Ordinary Election held in October 2013.
- C) There was \$0.1 million asset addition in 2015 which will increase the depreciation and amortisation for 2015 in comparison to 2014.
- D) The increase of \$22k in grants expense relates to \$11k grants expense was the residual grants expenses related to State Election 2013 and \$33k grants expense in 2015 related to Vasse By-Election 2015.
- E) The decrease in sale of goods and services by \$3 million mainly due to the high level recoupable revenue from local councils for the Biennial Local Government Ordinary Election held in October 2013.
- F) Service appropriation has increased by \$1.3 million mainly due to funding of \$0.8 million for the Office of the Electoral Distribution Commissioners being brought forward and the additional funding for Vasse By-Election of \$0.2 million. The change in the Office of the Electoral Distribution Commissioners due to the variation of the workload cycle in the 3 years cycle.
- G) The increase of \$27k to resources received free of charge is mainly due to the increase of services provided by Department of Attorney General in 2015 compared to 2014.
- H) The reduction in cash by \$0.1 million mainly due to Vasse By-Election whereby the total cost of running the election was \$0.3 million and the funding from Government was \$0.2 million.
- I) The increase in current restricted cash by \$0.1 million is due to a transfer from non-current restricted cash. Restricted cash is made up of salaries relating to the 27th pay period. As this amount is to be paid out in the 2015/16 year, a transfer from non-current restricted cash to current restricted cash has occurred.
- J) The reduction in receivable by \$0.1 million is due to the occurrence of the Biennial Local Government Ordinary Election held in October 2013.
- K) The decrease in non-current restricted cash by \$0.1 million is due to a transfer to current restricted cash. Restricted cash is made up of salaries relating to the 27th pay period. As this amount is to be paid out in the 2015/16 year, a transfer from non-current restricted cash to current restricted cash has occurred.
- L) The increase in amount receivable for services by \$67k is due to the change in the management of capital funding from three yearly funding to yearly funding.
- M) The reduction in plant and equipment of \$26k is mainly contributed by asset disposals of \$0.1 million in 2015.
- N) The increase in payable of \$0.2 million from prior year is due to the change in timing of payments made to the ATO.

- O) Provisions have decreased by \$51k in 2015 due to the introduction of management initiatives to comply with leave liability cap policies
- P) The decrease in accumulated surplus is directly effected by the surplus/(deficit) in Comprehensive Income. The deficit in Comprehensive Income is mainly contributed by the additional Treasurer's Advances of \$2.5 million required in 2014 for the Biennial Local Government Ordinary Election held in October 2013 in comparison to 2015 whereby no Treasurer's Advances were requested for the Vasse By-Election and the Local Government amalgamation polls.
- Q) Service appropriation has increased by \$1.4 million mainly due to funding of \$0.8 million for the Office of the Electoral Distribution Commissioners being brought forward to meet the change in the workload over the 3 years cycle and the additional funding for Vasse By-Election of \$0.2 million.
- R) The increase in holding account drawdown by \$67k is due to the change in the management of capital funding from the three yearly funding to yearly funding.
- S) Payment for employee benefits reduced by \$0.9 million mainly due to casual employees hired to service the Biennial Local Government Ordinary Election held in October 2013.
- T) Payment for supplies and services reduced by \$1.5 million due to higher spending during the Biennial Local Government Ordinary Election held in October 2013.
- U) The increase of \$22k in grants mainly relates to \$11k being the residual grants during the 2013 State General Election and \$33k for grants relating to the 2015 Vasse By-Election.
- V) The increase in GST on purchases of \$0.1 million mainly contributed by the number of transactions relating to the Vasse By-Election and Local Council amalgamation polls.
- W) The decrease in sale of goods and services of \$3.5 million was mainly contributed by high level recoupable receipts from local councils relating to the Biennial Local Government Ordinary Election in October 2013.
- X) The decrease in GST receipts on sales by \$0.3 million is due high level recoupable receipts from local councils relating to the Biennial Local Government Ordinary Election in October 2013.
- Y) The increase in GST receipts from taxation authority of \$0.1 million due to an adjustment made in 2015 to correct the December 2013 BAS return.
- Z) The decrease in the purchase of non-current assets of \$0.1 million is due to an office refurbishment in 2014.
- AA) The reduction in repayment of borrowing by \$2.8 million due to repayment of Treasurer's Advances to Treasury which was required during Biennial Local Government Ordinary Election in October 2013.
- AB) The reduction in proceeds from borrowing by \$2.7 million is due to Treasurer's Advances required from Treasury to cover the Biennial Local Government Ordinary Election in October 2013 which was returned to Treasury in June 2014. No Treasurer's Advances were required in 2015.

Note 29. Financial instruments

(a) Financial risk management objectives and policies

Financial instruments held by the Commission are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and Treasurer's advances. The Commission has limited exposure to financial risks. The Commission's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Commission's receivables defaulting on their contractual obligations resulting in financial loss to the Commission.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at note 29 (c) 'Financial instrument disclosures' and Note 15 'Receivables'.

Credit risk associated with the Commission's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Commission trades only with recognised, creditworthy third parties. The Commission has policies in place to ensure that sales of products and services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Commission's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Commission is unable to meet its financial obligations as they fall due.

The Commission is exposed to liquidity risk through its trading in the normal course of business.

The Commission has appropriate procedures to manage cash flows including drawdown of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Commission's income or the value of its holdings of financial instruments. The Commission does not trade in foreign currency and is not materially exposed to other price risks.

(b) Categories of 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:

	2015 \$000	2014 \$000
<u>Financial Assets</u>		
Cash and cash equivalents	457	592
Restricted cash and cash equivalents	151	126
Receivables ^(a)	648	712
<u>Financial Liabilities</u>		
Financial liabilities measured at amortised cost	484	252

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

Note 29. continued

(c) Financial instrument disclosures

Credit risk

The following table details the Commission's maximum exposure to credit risk and the ageing analysis of financial assets. The Commission's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Commission.

The Commission does not hold any collateral as security or other credit enhancement relating to the financial assets it holds.

	Carrying Amount	Not past due and not impaired	Up to 1 month	Past due but not impaired			More than 5 years	Impaired financial assets
	\$000	\$000	\$000	1 - 3 months	3 months to 1 year	1-5 years	\$000	\$000
2015								
Cash and cash equivalents	457	457	-	-	-	-	-	-
Restricted cash and cash equivalents	151	151	-	-	-	-	-	-
Receivables ^(a)	40	40	-	-	-	-	-	-
Amounts receivable for services	608	608	-	-	-	-	-	-
	1,256	1,256	-	-	-	-	-	-
2014								
Cash and cash equivalents	592	592	-	-	-	-	-	-
Restricted cash and cash equivalents	126	126	-	-	-	-	-	-
Receivables ^(a)	37	37	-	-	-	-	-	-
Amounts receivable for services	675	675	-	-	-	-	-	-
	1,430	1,430	-	-	-	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Note 29. continued

Liquidity risk and interest rate exposure

The following table details the Commission's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure				Maturity Dates				
		Carrying Amount \$000	Fixed interest rate \$000	Variable interest rate \$000	Non-Interest Bearing \$000	Nominal Amount \$000	Up to 1 month \$000	1 - 3 months to 1 year \$000	1 - 5 years \$000	More than 5 years \$000
2015										
Financial Assets										
Cash and cash equivalents	-	457	-	-	457	457	457	-	-	-
Restricted cash and cash equivalents	-	151	-	-	151	151	151	-	-	-
Receivables ^(a)	-	40	-	-	40	40	40	-	-	-
Amounts receivable for services	-	608	-	-	608	608	608	-	-	-
	-	1,256	-	-	1,256	1,256	1,256	-	-	-
Financial Liabilities										
Payables	-	479	-	-	479	479	479	-	-	-
Other liabilities	-	5	-	-	5	5	5	-	-	-
	-	484	-	-	484	484	484	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Note 29. continued

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Weighted Average Effective Interest Rate %	Interest rate exposure					Nominal Amount \$000	Maturity Dates					
		Carrying Amount \$000	Fixed interest rate \$000	Variable interest rate \$000	Non- Interest Bearing \$000	Up to 1 month \$000		1 - 3 months \$000	3 months to 1 year \$000	1 -5 years \$000	More than 5 years \$000		
2014													
Financial Assets													
Cash and cash equivalents	-	592	-	-	592	592	592	-	-	-	-	-	-
Restricted cash and cash equivalents	-	126	-	-	126	126	126	-	-	-	-	-	-
Receivables (a)	-	37	-	-	37	37	37	-	-	-	-	-	-
Amounts receivable for services	-	675	-	-	675	675	675	-	-	-	-	-	-
	-	1,430	-	-	1,430	1,430	1,430	-	-	-	-	-	-
Financial Liabilities													
Payables	-	252	-	-	252	252	252	-	-	-	-	-	-
	-	252	-	-	252	252	252	-	-	-	-	-	-

(a) The amount of receivables excludes the GST recoverable from the ATO (statutory receivable).

Interest rate sensitivity analysis

None of the Commission's financial assets and financial liabilities at the end of the reporting period are sensitive to movements in interest rates, hence movements in interest rates have no bottom line impact on the Commission's surplus or equity.

Fair Values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

Western Australian Electoral Commission - 30 June 2015

Note 30. Remuneration of senior officers

The number of senior officers whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:

	2015	2014
Remuneration Band (\$)		
80,001 - 90,000 ^(a)		1
110,001 - 120,000 ^(a)		1
120,001 - 130,000		1
130,001 - 140,000		1
140,001 - 150,000	1	
150,001 - 160,000	1	
160,001 - 170,000	1	
170,001 - 180,000 ^(b)	2	
190,001 - 200,000 ^(b)	1	
230,001 - 240,000		1
260,001 - 270,000 ^(b)	1	
300,001 - 310,000		1
	\$000	\$000
Base remuneration and superannuation	1,154	1,010
Annual leave and long service leave accruals	50	(33)
Other benefits	69	30
Total remuneration of senior officers	1,273	1,007

The total remuneration includes the superannuation expense incurred by the Commission in respect of senior officers.

No seniors officers are members of the Pension Scheme.

(a) Partial remuneration due to less than full year employment

(b) Senior officers received increased motor vehicle fringe benefits.

Note 31. Remuneration of auditor

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

	2015	2014
	\$000	\$000
Auditing the accounts, controls, financial statements and key performance indicators	46	44
	46	44

Western Australian Electoral Commission - 30 June 2015

Note 32. Related bodies

The Commission had no related bodies during the financial year.

Note 33. Affiliated bodies

The Commission had no affiliated bodies during the financial year.

Note 34. Special Purpose Account

Nomination Fees ^(a)

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

	2015 \$000	2014 \$000
Balance at the start of the period	-	-
Receipts	2	-
Payments	(2)	-
Balance at end of period	-	-

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

Note 35. 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) Gift of public property

During the year there were no gift of public property

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 Western Australian Electoral Commission's performance, and fairly represent the performance of the Western Australian Electoral Commission for the financial year ended 30 June 2015.



David Kerslake
Electoral Commissioner
8 September 2015

Key Performance Indicators

Government Goal

Result Based Service Delivery:

Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians.

Desired Outcome

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

Service

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

Key Effectiveness Indicators	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Target	Variation
The number of relevant breaches of "Declaration by Officer" (Form 1) upheld by a Court of Disputed Returns	Nil	Nil	Nil	Nil	Nil	Nil ^(a)
Percentage eligible electors on the State Electoral Roll	86.01%	89.20%	88.40%	87.49%	90.40%	-2.91% ^(b)
Percentage of enrolled electors voting in State Elections (or by-elections) or referenda						
- State General Election	n/a	89.20%	n/a	n/a	n/a	n/a ^(c)
- By-election	n/a	n/a	n/a	82.58%	n/a	82.58% ^(c)
- Referenda	n/a	n/a	n/a	n/a	n/a	n/a ^(c)
Average percentage of enrolled electors voting in local government ordinary postal election or referenda conducted by the Commission	30.94%	n/a	27.80%	43.70%	28%	15.70% ^(e)

(a) The number of relevant breaches of "Declaration by Officer" form is an indicator which reflects the Commission's objective of conducting impartial and 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. The estimated eligible population is provided by the Australian Electoral Commission by utilising Australian Bureau of Statistics census data as it becomes available while the State Electoral data is provided by the WA Electoral Commission based on the total number of electors enrolled as at 30 June 2015.

(c) There were no State General Election or Referenda conducted in the 2014-15 Financial Year.

(d) The percentage indicates the number of enrolled electors that voted in the by-election of Vasse to fill the vacated position between the State General Elections. The indicator reflects the Commission's effectiveness in enabling electors to participate in the electoral process.

(e) The rates provide a key indicator of the commission's effectiveness in enabling electors to participate in the local government electoral process. The reported year's participation is higher than previous year due to referenda elections conducted for the proposed amalgamation of local councils.

Western Australian Electoral Commission - 30 June 2015

Key Efficiency Indicators		2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2014-15 Target	Variation
Average Cost per Elector of Providing Electoral Services (Enrolment and Election Management)		\$5.59	\$5.74	\$4.81	\$5.23	\$4.86	\$0.37 ^(a)
Average Cost per Elector of Conducting State General Elections (or By-elections) or Referenda Events							
- State Election		\$0.10	\$11.90	\$0.67	n/a	n/a	n/a ^(b)
- By-election		n/a	n/a	n/a	\$13.23	n/a	13.23 ^(c)
- Referenda		n/a	n/a	n/a	n/a	n/a	n/a ^(d)
Average Cost per Elector of Conducting Local Government Ordinary (or/and Extraordinary) Elections Conducted by the Commission		\$1.82	\$1.56	\$2.63	\$1.89	n/a	\$1.89 ^(d)

(a) The indicator provides a direct link to the budget estimates which reflects on the fixed cost of maintaining readiness for a state election and providing for any local government elections or other extra-ordinary elections. The higher cost as compared to the target and prior year figures were the result of the state government by-election.

(b) There were no State General Election or Referenda conducted in the 2014-15 Financial Year.

(c) The indicator reflects actual expenditure incurred while conducting the State Government by-election of Vasse. The higher cost as compared to a State General Election is the result of not achieving economies of scale by having to establish a comprehensive election arrangements for only 24,739 electors.

(d) The indicator reflects the actual expenditure incurred while conducting Local Government extra-ordinary election and Referenda election. In comparison with the prior year ordinary election, the lower cost was the result of lower overheads and postal expenditure.



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