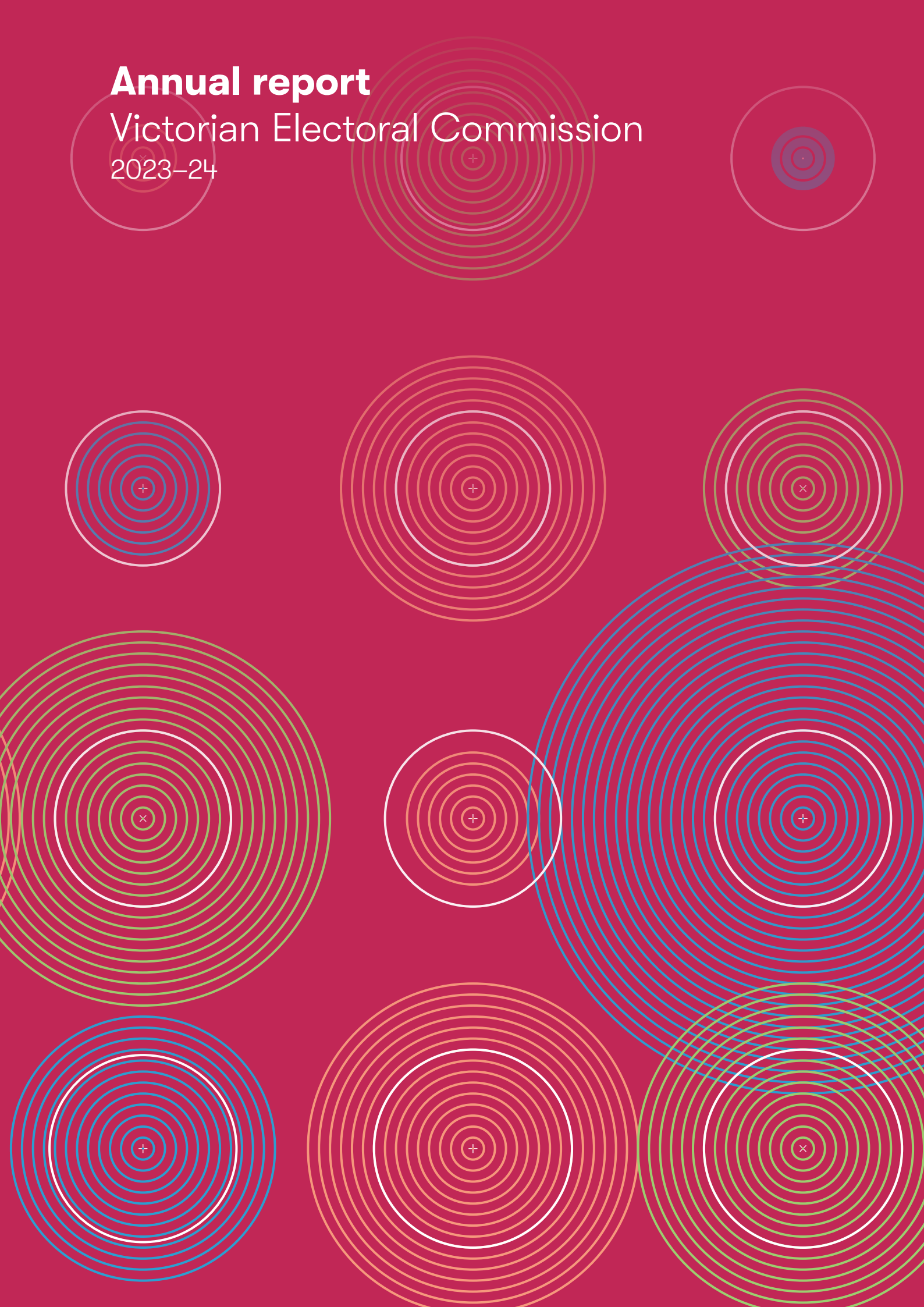


Annual report

Victorian Electoral Commission
2023–24



Letter of transmittal

The Hon Jacinta Allan MP
Premier of Victoria
1 Treasury Place
Melbourne VIC 3002

Dear Premier

In accordance with the requirements of the *Financial Management Act 1994 (Vic)*, I am pleased to submit the annual report of the Victorian Electoral Commission for the year ending 30 June 2024 for presentation to Parliament. Also included is the report of the Electoral Boundaries Commission for the year ending 30 June 2024.

Yours sincerely



Sven Bluemmel
Electoral Commissioner

Acknowledgement of Country

The Victorian Electoral Commission (VEC) acknowledges the Aboriginal and Torres Strait Islander people of this nation, as the traditional custodians of the lands on which the VEC works and where we conduct our business. We pay our respects to ancestors and Elders, past, present, and emerging. The VEC is committed to honouring Aboriginal and Torres Strait Islander peoples' unique cultural and spiritual relationships to the land, waters and seas and their rich contribution to society.

Annual report 2023–24

Year: 2001
+ Total enrolled voters: 3,197,890
Growth enrolled voters: +44,758

2002
+ 3,251,836
+53,946

2003
+ 3,265,948
+14,112

2007
+ 3,403,962
+80,243

2008
× 3,466,557
+62,595

2009
+ 3,488,434
+21,877

2013
+ 3,662,957
+39,363

2014
+ 3,766,046
+103,089

2015
+ 3,858,225
+92,179

2019
+ 4,210,978
+114,286

2020
× 4,256,925
+45,947

2021
+ 4,310,413
+53,488

Growth of enrolled voters 2001–2024 (front cover):
graphic representation of the total number and growth of enrolled voters from 2001 to 2024. The increase is

highlighted by the mapping of rings, each ring representing 5,000 new enrolled voters from the previous year. Colour is used to differentiate between non-election and election years.

× 2004
3,281,336
+15,388

+ 2005
3,337,946
+56,610

+ 2006
3,323,719
-14,227

+ 2010
3,518,080
+29,646

+ 2011
3,579,383
+61,303

× 2012
3,623,594
+44,211

× 2016
3,941,930
+83,705

+ 2017
3,973,243
+31,313

+ 2018
4,096,692
+123,449

+ 2022
4,369,200
+58,787

+ 2023
4,446,146
+76,946

× 2024
4,518,680
+72,534

— 1 ring = 5,000 voters
■ Non-election year

■ State election
■ Local council election

— 1 ring = 500,000 voters
□ Total of enrolled voters

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About us

Reflections from the Electoral Commissioner and
an overview of our financial and strategic performance.

What we do

Our history

Elections for the Victorian Parliament began when Victoria gained independence from New South Wales in 1851. In 1910, the state's first Chief Electoral Inspector was appointed to head the new State Electoral Office.

The office was part of a public service department for 70 years, but it became increasingly clear that elections should not be subject to ministerial direction. On 1 January 1989, legislation established the independent statutory office of Electoral Commissioner to report to Parliament instead of a minister. In 1995, the office was renamed the Victorian Electoral Commission (VEC).

Our vision and purpose

Our vision is all Victorians actively participating in their democracy.

Our purpose is to deliver high-quality, accessible electoral services with innovation, integrity and independence.

Our values

- › Independence: acting with impartiality and integrity.
- › Accountability: transparent reporting and effective stewardship of resources.
- › Innovation: shaping our future through creativity and leadership.
- › Respect: consideration of self, others and the environment.
- › Collaboration: working as a team with partners and communities.

Our governing legislation

We are governed by the:

- › *Constitution Act 1975* (Vic) (Constitution Act), which states who can enrol as an elector, who can be elected to Parliament, and the size and term of Parliament
- › *Electoral Act 2002* (Vic) (Electoral Act), which establishes us as an independent statutory authority. It sets out our functions and powers, as well as state election processes
- › *Electoral Boundaries Commission Act 1982* (Vic) (EBC Act), which sets out how state electoral boundaries are determined. It legislates the Electoral Commissioner as a member of the Electoral Boundaries Commission (EBC)

- › *Local Government Act 2020* (Vic) (LG Act), which sets out the conduct of local council elections, electoral structure reviews and ward boundary reviews. Under the LG Act, the Electoral Commissioner or their representative must be a member of any electoral representation advisory panel established by the Minister for Local Government
- › *Financial Management Act 1994* (Vic) (Financial Management Act), which sets out how we manage finances and financial reporting
- › *Infringements Act 2006* (Vic) (Infringements Act), which applies to stages 2 and 3 of compulsory voting enforcement.

Appendix B contains a complete list of our governing legislation and regulations.

Our responsibilities

Our responsibilities are to:

- › conduct parliamentary elections, by-elections, and referendums
- › conduct local council elections, by-elections, and countbacks
- › conduct certain statutory elections
- › consider and report to the minister responsible on issues affecting the conduct of parliamentary elections, including administrative issues requiring legislative change
- › ensure eligible voters are enrolled
- › prepare:
 - electoral rolls for parliamentary elections
 - voters' rolls for local government elections
 - jury lists
- › provide enrolment information to members of parliament and registered political parties
- › contribute to public understanding and awareness of elections and electoral matters through information and education programs
- › conduct and promote research into electoral matters that are in the public interest
- › administer and regulate Victoria's political funding and donation laws
- › regulate obligations under the Electoral Act

- › provide administrative and technical support to state electoral boundary reviews and local government electoral structure reviews, and lead local government ward boundary reviews
- › report to Parliament on our activities.

Our people and partners

At the VEC we:

- › strive to make sure our people are engaged and equipped to deliver Victoria's electoral system
- › prioritise staff development to meet our service delivery needs
- › recruit for ability and attitude and encourage new ways of working
- › foster concrete learning and reflective practices.

Our core workforce is supported to meet voters' needs by our essential casual election officials and contractors. Our suppliers also contribute greatly to our success.

As a fundamental principle, we strive for our organisation to be safe, diverse and inclusive; it should reflect the community we serve. We work closely with advisory and community groups comprising members of under-represented communities, including:

- › Aboriginal and Torres Strait Islander communities
- › young people
- › people experiencing homelessness or in prison
- › people with disabilities
- › culturally and linguistically diverse communities.

We thank our advisory and community group members for being constructive partners during 2023–24.

About this report

Our annual report summarises the activities, programs and initiatives we undertook in the 2023–24 financial year to meet our responsibilities and deliver our strategic plan. We publish it under Financial Reporting Direction (FRD) 30D.

As part of our environmental sustainability commitment we use environmentally friendly paper and printing processes and have printed only the required number of reports.

About us

In this section, Electoral Commissioner Sven Bluemmel reflects on the evolving electoral landscape and the fundamental changes required for our electoral system and processes to respond to challenges.

Chief Financial Officer Binh Le provides an overview of our financial performance and Executive Director, Governance and Enabling Services Máiréad Doyle provides a detailed summary of our achievements against our strategic plan, *Strategy 2027*.

Our organisation

Good corporate governance and transparent reporting help ensure continued public confidence in our work and processes. This section covers our:

- › governance and organisational structure
- › Executive Management Group
- › internal committees and external advisory groups
- › governing legislation and relevant tribunals
- › corporate governance processes and public disclosures
- › corporate services that support our operations.

Our core business

This section covers our core business activities of:

- › maintaining the register of electors
- › ensuring fair and equitable representation for voters at state and local government levels
- › conducting elections
- › administering political funding and donation disclosure laws
- › delivering an electoral compliance program
- › increasing awareness of, and engagement with, electoral events and matters.

Our stakeholders

We engage with diverse stakeholders who are essential to achieving our vision. This section highlights our focus on improving electoral participation for historically under-represented groups and our engagement with voters, candidates, political parties and other electoral bodies.

We outline the achievements of our inclusion plans and the impact of our diversity and inclusion framework on our operating model.

We also summarise our services to political parties and candidates, and our work with national and international electoral bodies to support electoral innovation and harmonisation.

Our people

Our continued success depends on skilled and dedicated people with specialised knowledge.

This section highlights how we are building capability across the organisation and our continued efforts to make the VEC an empowering, engaging and inspiring place to work.

Financial statements

This section covers our continued commitment to robust financial management and transparent reporting, evidenced by an unqualified report from the Auditor-General. This section also provides our audited financial statements for 2023–24.

Appendices

This section contains a range of appendices referred to throughout the report.

Glossary and list of abbreviations

The glossary and list of abbreviations support readers to understand specific terms.

Our year

*Reflections from the Electoral Commissioner,
Sven Bluemmel*

My colleagues and I are often asked what we do ‘in between’ elections. As I reflect on my first year in office as Electoral Commissioner, I can say that the VEC constantly delivers a remarkable breadth of services and invests resources into enhancing our electoral systems and processes. Even before one election is complete, detailed planning for the next one is already under way.

In this report, we present a full account of these activities including our ongoing work supporting the enrolment and education of electors, conducting state and local council by-elections, local council countbacks, registering political parties, administering Victoria’s political funding and disclosure regime, and regulating compliance with the Electoral Act. This work continues year in, year out, led by a dedicated team of electoral professionals. All of them are committed to ensuring that every Victorian can participate in their democracy.

Strategic plan and organisational structure review

Early in 2023–24 we launched *Strategy 2027*, which sets our organisational outcomes to:

- › be trusted to deliver electoral services with integrity and high quality
- › deliver a great voter experience
- › ensure our processes and systems respond to a complex environment
- › make sure our people are capable, engaged and satisfied.

This report highlights our progress towards these objectives.

To support the strategic plan’s delivery, we realigned our organisational structure and will continue to embed this in our systems and processes over the next 12 months.

Election planning

In preparation for the local council general elections in October 2024, we uplifted our training, instructional products, and program management processes. We focused on using technology to help us work more efficiently. Just one example of this is our redesign and consolidation of ballot material, which will save close to \$100,000, require 350,000 fewer sheets of paper and reduce the time for ballot material production by 31 hours at a critical part of the election timeline.

Safety and wellbeing

Election staff work hard to allow Victorians to exercise their democratic right to vote. They have a right to a safe workplace, just like everyone else.

During the 2022 state election, several incidents risked the safety and wellbeing of election staff, including threats of violence, intimidation and harassment. We are responding with our Safe@work program, which we refreshed in the reporting period. We also developed a harm minimisation framework to help our staff respond to threats and refreshed our occupational health and safety management system to better handle incidents.

Electoral structures and boundaries

We continued our technical and administrative support of the electoral representation advisory panels. The panels conducted 39 local council electoral structure reviews, Victoria’s largest ever program of its kind. We also conducted ward boundary reviews for a further 10 councils.

Between January 2023 and June 2024, our team:

- › analysed over 900 public submissions
- › prepared nearly 100 reports and over 400 maps
- › conducted 26 public information sessions
- › supported 38 hearings.

Their expertise and thoughtful analysis were reflected in the high quality of the reports issued to the Minister for Local Government.

Accountability to Parliament

In August 2023 the VEC appeared before the parliamentary Electoral Matters Committee (EMC) to account for our delivery of the 2022 state election and the Narracan supplementary election. We then delivered our *Report to Parliament* on the conduct of these elections in October. In both the report and our EMC submission, we recommended urgent changes to the Electoral Act to keep pace with Victoria’s increasingly complex electoral environment, social change and community expectations.

The case for change

Time magazine has called 2024 ‘the election year’, as 64 countries representing 49% of the world’s population head to the polls (Ewe 2023). While they are taking place in countries far away from ours, what happens in these elections will influence our own in Victoria.

Elections attract robust debate of competing ideas. However, 'deep fakes' created by artificial intelligence, and the spread of mis- and dis-information campaigns on social media, threaten to polarise societies and undermine our democratic processes. We observe that some parties, candidates, media commentators and members of the public have perpetuated misinformation campaigns in recent elections around the world. While Victoria's democracy is strong, it is not immune to these threats.

When our Electoral Act was written in 2002, social media was in its infancy and only 7% of the world's population had access to the internet. Now over half the global population (and nearly everyone in Australia) has access to the internet, there are more mobile phones in the world than people, and social media platforms have billions of users. The Electoral Act simply does not reflect our modern world.

Alongside this technological transformation, there has been generational change in our society and electoral system in the last 2 decades:

- › Since 2002, the number of electors in Victoria has increased by 40% (3.2m to 4.5m). The number of candidates standing for state general elections increased from 477 in 2002 to 1,194 in 2022 – a 150% increase.
- › There are now twice as many registered political parties contesting elections as there were in 2002.
- › We have had difficulty recruiting and retaining election staff for recent events, particularly in regional and outer metropolitan areas. A decline in levels of civic participation (Australian Public Service Commission 2023) alongside broader workforce pressures will see this trend continue. Relying on labour hire agencies for critical election support roles increases costs and reduces the pool of experienced election officials who can take on more senior roles.
- › The number and frequency of local council elections will increase because of recent electoral structure reviews. There will be 465 wards or unsubdivided councils having general elections in 2024 – up from 298 in 2020. This is a 50% increase in the number of individual elections we have to deliver.

Victorian elections are arguably the third largest peace-time logistical event regularly conducted in Australia. Despite this scale and complexity, the prescribed timeline for Victorian state elections is the shortest in the nation. As electoral participation continues to grow, it is increasingly difficult to meet these timelines and there is no longer any contingency for unforeseen disruptions or failures. The risk of an election failure is now real.

Our response

We are under significant pressure to safely deliver elections with existing resources and regulatory tools in current timelines. We recommended a holistic review of the Electoral Act to address sustainability issues and the complexities of the modern electoral landscape.

A comprehensive review will take time. Meanwhile, we will continue to deliver improvements to our systems and processes within the current legislative environment. However, we must make tough decisions about what to prioritise in the coming years. The challenge is significant, but we will continue to make the case for necessary changes to protect the integrity of Victoria's democracy and public trust in the electoral system.

I would like to extend my deep gratitude to all our people for their outstanding work this year and look forward to continuing our work together in 2024–25.



A handwritten signature in black ink, appearing to read 'Sven Bluemmel'.

Sven Bluemmel
Electoral Commissioner

References list

APSC (Australian Public Service Commission) (2023) *Trust and Satisfaction in Australian Democracy: 2023 National Survey*, Commonwealth of Australia, APSC, accessed 20 June 2024.

Ewe, K (28 December 2023) 'The Ultimate Election Year: All the Elections Around the World in 2024', *Time Magazine*, accessed 20 June 2024.

Achievements, outlook and challenges

Our highlights and achievements 2023–24

- › Launching our new strategic plan, *Strategy 2027*, delivering 5 of its enabling actions and making progress on a further 12.
- › Realigning the organisation to support delivery of *Strategy 2027*, our operational requirements and strategic risk management.
- › Developing a 10-year strategic plan to support election delivery objectives to 2027 and beyond.
- › Conducting 10 council ward boundary reviews and supporting the electoral representation advisory panels (ERAPs) to complete 39 electoral structure reviews.
- › Implementing new electoral structures and ward boundaries across our systems ahead of the 2024 local council elections.
- › Delivering our *Report to Parliament on the 2022 state election and the Narracan supplementary election*, outlining the reform agenda to ensure a robust election system and enfranchise voters.
- › Successfully advocating for an extended election timeline with more time to prepare voters' rolls, accept nominations, quality assure ballot material and mail ballots, by amending the LG Act and regulations.
- › Delivering the Warrandyte and Mulgrave district by-elections and local council by-elections for Maroondah and Dandenong city councils.
- › Preparing for the 2024 local council elections.
- › Working with our 5 active electoral participation advisory groups to increase engagement from under-represented groups.
- › Establishing a workforce planning policy to apply to both event delivery and our business-as-usual commitments.
- › Commencing the redevelopment of our Roll Management System (RMS), with the project expected to be completed in the first quarter of the 2025–26 financial year.
- › Contributing to an independent review primarily looking at funding and donation disclosure laws.
- › Progressing an academic study into voting informality with the University of Adelaide – to be published in 2025.
- › Implementing a new process for the registration of political parties to adapt to Victoria's changing political party landscape.
- › Supporting a comprehensive review of our occupational health and safety management system and establishing a dedicated health, safety and wellbeing work stream.
- › Fostering an inclusive and responsive workplace through our Gender Equality Committee to support our gender equality action plan 2021–25.

Our outlook 2024–25

- › Delivering the 2024 local council elections.
- › Implementing a sustainable health, safety and wellbeing program aligned to *Strategy 2027*.
- › Implementing an integrated approach to talent management aligned to *Strategy 2027*.
- › Implementing a diversity, equity, inclusion and accessibility work program driving respectful workplace behaviours.
- › Establishing a strategic workforce plan aligned to our 10-year election delivery strategy and supporting our legislative obligations.
- › Establishing an in-house print capability to achieve efficiencies and cost savings for small-scale election events and additional resilience for larger events.
- › Continuing investment in and uplift to our system capabilities, further strengthening our cyber and security environment.
- › Planning towards the 2026 state election.
- › Implementing a new finance platform.

Our challenges

- › An increase in the number of local council elections we must deliver.
- › A significant increase in electors, candidates and registered political parties in Victoria since the Electoral Act was written in 2002.
- › An increase in the spread of mis- and dis-information on social media.
- › Workforce and staffing challenges around electoral events.
- › Budgetary pressures and a continued rise in cost of services.

Our strategic plan





In August 2023 we launched *Strategy 2027*, our new strategic plan, to define our desired organisational outcomes and success measures for 2023–27. The strategy was developed through extensive consultation with staff and consideration of our internal and external operating environments.

Figure 1 details the 4 thematic areas of *Strategy 2027*, with the full strategy available on our website at vec.vic.gov.au/about-us

Our vision: All Victorians actively participating in their democracy.

Our 4-year goal: We have the people and processes we need to navigate a complex environment and build trust in democracy.

Figure 1: *Strategy 2027*

	Trust	Voters	Processes and systems	Wellbeing
				
Outcomes	We are trusted to deliver electoral services with integrity and high quality.	We deliver a great voter experience.	Our processes and systems respond to a complex environment.	Our people are capable, engaged and satisfied.
Success measures	<p>Our electoral performance measures indicate we deliver high quality services.</p> <p>Our reputation, media impact and confidence scores indicate that the public and stakeholders trust us.</p> <p>We implement a framework where electoral integrity is at the centre of everything we do.</p>	<p>Take up and satisfaction with accessible options indicate we minimise barriers to vote.</p> <p>Our education and outreach activities make a positive impact on under-represented communities' participation and knowledge of voting.</p> <p>Voter satisfaction with our services improves.</p> <p>We clearly articulate a reform agenda that allows us to make meaningful recommendations for regulatory and legislative change.</p>	<p>Our projects are delivered as planned.</p> <p>Our processes are continuously improving.</p> <p>Voter, candidate and party satisfaction with our digital services shows the online user experience is improving.</p> <p>We deliver a strong governance framework for regulatory activities.</p>	<p>We have a sustainable workforce that allows us to deliver our services and manage workloads.</p> <p>Our people are engaged, satisfied, have high levels of wellbeing and they reflect the diversity of Victoria.</p> <p>Our people are capable, have access to training and can advance their careers.</p>

Implementation

In *Strategy 2027*'s first year of implementation, we made significant progress. We identified 19 enabling actions to contribute to our overall strategic outcomes. Of these, we have delivered 5, and have made progress on a further 12. Delivery of 2 enablers in our processes and systems theme was delayed due to resourcing constraints and the need to prioritise other activities. However, we expect to deliver these in 2024–25.

Our *Strategy 2027* monitoring and reporting plan sets out key performance metrics to demonstrate our progress. Our overall performance in 2023–24 shows improvement in 3 of our 4 thematic areas: trust, voters and processes and systems. The trends for our wellbeing performance metrics were more varied. Our headline wellbeing metric, staff satisfaction, improved over the period, however modest decreases were seen in some areas, such as satisfaction with learning and development, progression opportunities and workload. We are committed to reversing downward trends and have embarked on a significant program of work to address staff feedback and deliver improved strategic outcomes. These efforts will take time to translate into positive change.

An overview of our progress and achievements in each of our thematic areas is provided on the following pages.

Organisational realignment

We realigned our organisational structure to support *Strategy 2027*, our operational requirements and strategic risk management. New branch structures, role titles and reporting lines took effect from February. Further work to co-locate new teams and update systems and information management resources will continue throughout 2024.

Trust

We are trusted to deliver electoral services with integrity and high quality



79.8%
Reputation index

Improving
(79.6% at
30 June 2023)

Services: Our teams delivered a broad program of enhancements to our election governance, planning, delivery and continuous improvement.

We improved the way we plan and prepare for large election events by establishing separate long-term election planning and short-term election delivery programs to better focus our efforts. In addition, we have established a development group to guide decision making and prioritisation of our 3-year corporate and electoral systems development roadmap.

We have developed an election delivery strategy to align with our *Strategy 2027* outcomes. This provides more granular detail on changes required to our election processes and systems in 3, 5 and 10 years.

Reputation: We are updating our reputation management strategy ahead of the 2024 elections to adapt to the evolving environment.

Integrity: We continue to implement the electoral integrity framework established in 2023, with a focus on integrating the electoral integrity framework into areas of business practice, project planning and reporting.

Voters

We deliver a great voter experience



79.9%
Voter satisfaction
with electoral services

Improving
(78.7% at
30 June 2023)

Accessibility: We are committed to implementing new evidence-based approaches to improve electoral accessibility. A successful trial of low sensory voting options during the Warrandyte by-election showed promise for supporting neurodiverse individuals. However, further work is necessary to gain support for these initiatives, especially from candidates and party workers.

More recently, a review of voting options for the 2026 state election has commenced. We are undertaking research to inform the number and location of voting centres and initiatives to improve accessibility for all Victorians. This work will continue over the next 12 months.

Inclusion: We are developing new diversity and inclusion plans for under-represented communities and have engaged deeply with our advisory group members and staff to identify initiatives. Our new diversity and inclusion plans will be launched following the 2024 local council elections, in December 2024.

Satisfaction: Voter experience is strongly impacted by the knowledge, skills and behaviours of our 20,000 strong temporary workforce who support election delivery. We undertook a comprehensive review and update to our training materials and instructional products and tested them in our elections dress rehearsal. We are adopting a consistent approach that will be applied to all future elections. This enhances our efficiency in preparing for major events and ensures our temporary workforce become familiar with standardised instructions. In response to feedback from previous election staff, we have updated our staffing algorithms, remuneration framework and workforce policies to ensure election staff have appropriate conditions of employment.

Reform agenda: We are Victoria's experts in electoral processes and systems. Our community expects us to advocate for reforms to protect Victoria's electoral system and enfranchise electors. We have developed our first advocacy framework to guide our approach to advocating for the policy, legislative and regulatory changes we believe are needed. The framework will be implemented through individual programs of work across the organisation.

Processes and systems Our processes and systems respond to a complex environment



92.9%/97%

Major/continuous improvement projects delivered or on track

Improving
(83.3%/89% at
30 June 2023)

Development: We continue to invest in user-centred, modern, secure and accessible solutions to enhance service delivery and user experience. Nearly 93% of major projects identified in the reporting period were successfully delivered and closed or are being delivered within time, cost and quality parameters. These projects are diverse and include the introduction of a new finance system, development of a psychological health and safety program as well as electoral system enhancements to meet our legislative obligations. During the year we developed an approach to better measure project benefits and will start reporting this from 2024–25.

Continuous improvement: With input and support from all our branches, we delivered 97% of continuous improvement activities identified in the reporting period. These activities range from undertaking ballot material redesign to enhancing our election staff training strategy and improving telephone-assisted voting. All continuous improvement activities required for the 2024 local council elections were completed 6 months in advance of the elections.

User accessibility: We initiated a website content audit to review and improve accessibility and user experience, which will be delivered in 2024–25.

Compliance: We developed a corporate compliance framework. Implementation has been delayed due to more critical work but will be a priority area of focus in 2024–25.

Wellbeing

Our people are capable, engaged and satisfied



65.4%

Staff satisfaction index

Improving
(61% at 30 June 2023)

Talent management: We began a comprehensive uplift of our recruitment processes to improve the way we attract and hire people with the skills and backgrounds suited to our work environment.

Health, safety and wellbeing: We refreshed our health, safety and wellbeing policy and updated our occupational health and safety management system. We are on track to implement the updated management system from August 2024. We also introduced a new Safe@Work program focused on protecting the safety and wellbeing of our staff in an increasingly hostile and aggressive external environment.

Diversity and inclusion: We are committed to developing a workplace diversity, inclusion, equality and accessibility plan that supports all staff to feel welcome, heard, respected and appreciated. We recruited an organisational development lead to deliver this work and are on track to implement it in 2024–25.

Capability: We are developing an integrated talent management framework. Workforce analysis is underway with mapping of roles to job families. We will develop role-based outcomes and measures to allow our people to clearly understand what success looks like in their role.

Development: Over 90% of our staff had a personal development plan in place for the 2023–24 financial year. We developed resources and tools to support people leaders and team members through the performance review cycle and are regularly monitoring progress to ensure every staff member has the opportunity to receive feedback and progress their development goals.

Finance at a glance

Our special appropriation funding fluctuates significantly over the 4-year cycle, as seen in Table 1. Every 2 years, we undertake either a state election or local council elections. As the reporting financial year was not an election year, our overall funding and expenditure decreased in comparison to 2022–23. Total funding received during 2023–24 was \$62.6 million, which is made up of our base-level funding and additional funding for unplanned activities incurred within the reporting period.

We allocated most resources and funding to our operating and maintenance environment, which include office rental, salaries and overheads, contractor services, third party engagements with key suppliers and delivery of by-elections and progressive planning for the 2024 local council elections. We also committed capital resource towards our in-house systems such as an uplift of our RMS, enhancement features to our Election Management System (EMS2), and continued investment in our cyber security environment.

Funding

We received \$62.56 million in funding for 2023–24, which is significantly less than the previous year's \$140.6 million (see Table 1). We are funded solely from government special appropriations and this amount represents the reimbursement to us of all cash payments.

We also administer and/or manage other activities and resources on behalf of the state and local councils, and this income for the year was \$15.64 million. This is not shown in our financial results or statements but is presented in Note 4.1 Administered (non-controlled) items. These activities included:

- › revenue we collected on behalf of the state and forwarded to the Department of Treasury and Finance (DTF) as consolidated revenue
- › monies from election fines and forfeited candidate deposits we collected on behalf of councils and the state
- › payment of 2026 state election advance public funding and administrative expenditure funding following the introduction of political funding and disclosure legislation in August 2018.

Expenditure

Our operational expenses were \$65.31 million for the financial period. Most of our funding was committed towards our base operating environment, conducting by-elections and discharge of our regulatory functions. In preparing for the 2024 local council elections, we incurred expenses on:

- › acquiring ballot material and envelopes
- › early onboarding of election staff and training
- › maintaining and improving our in-house systems and supporting programs.

Financial position

Our financial position remains strong with total assets of \$36.6 million, liabilities at \$10.6 million and overall net equity of \$26 million. Our assets largely comprise:

- › EMS2
- › RMS
- › the funding and disclosure system
- › enterprise platforms and software
- › election infrastructure equipment
- › cyber security environment
- › election inventory.

Most VEC systems and programs need to be updated to enable us to conduct elections in line with legislative requirements. These capital investments are presented as intangible assets. We do not hold a cash reserve in the VEC bank accounts as this is reimbursed daily for all outgoings incurred.

Our liabilities largely comprise employee entitlements and year-end expenditure accruals. Our equity is split into contributed capital, asset reserve and accumulated loss. The contributed capital represents the amount of funding contributed by the Victorian Government for purchasing and developing VEC non-current assets. The accumulated loss represents the accumulated result from continuing our operations.

Table 1: 5-year financial summary 2019–20 to 2023–24

Year	2019–20 (\$'000)	2020–21 (\$'000)	2021–22 (\$'000)	2022–23 (\$'000)	2023–24 (\$'000)
Electoral activity		Local council elections		State election	
Special appropriation	37,536	74,949	50,122	140,600	62,560
Total expenses from transactions	38,576	80,373	50,736	150,273	65,309
Net result from transactions	-1,040	-5,424	-614	-9,673	-2,749
Operating result	-966	-5,338	-242	-9,605	-2,695
Net cash flow from/(used in) operating activities	531	-241	-206	-165	1,432
Total assets	23,999	24,343	30,935	30,066	36,604
Total liabilities	6,120	6,795	7,919	9,948	10,602
Net assets	17,879	17,548	23,016	20,118	26,002

Operational and budgetary objectives and performance against objectives

We have 3 performance measures that relate specifically to Budget Paper Number 3 (BP3) Service Delivery, in accordance with the DTF FRDs. Table 2 below provides details of the output report we provided to the government, including performance measures and targets for agreed outputs, and our actual performance results over the full year ending 30 June 2024.

Table 2: Performance against budgetary objectives 2019–20 to 2023–24

	State elections, local council and statutory elections, by-elections, polls and electoral representation reviews	Legal challenges to VEC conduct upheld	Changes to elector details or additions to the Victorian enrolment register processed within set timeframes
2019–20 BP3 target	22	–	95%
2019–20 BP3 actual	23	–	100%
Variance	4.5%	0%	5%
2020–21 BP3 target	22	–	90%
2020–21 BP3 actual	10	–	100%
Variance	-55%	0%	10%
2021–22 BP3 target	28	–	90%
2021–22 BP3 actual	21	–	98.9%
Variance	-25%	0%	9%
2022–23 BP3 target	28	–	95%
2022–23 BP3 actual	26	–	99.5%
Variance	-7%	0%	5%
2023–24 BP3 target	25	–	95%
2023–24 BP3 actual	24	–	99.8%
Variance	-4%	0%	5%

Our organisation

Details of our organisational structure, committees and groups, governing legislation and processes, and corporate services that support our operations.

Governance overview

The Electoral Commissioner exercises their legislative obligations through the VEC, which is an independent administrative agency.

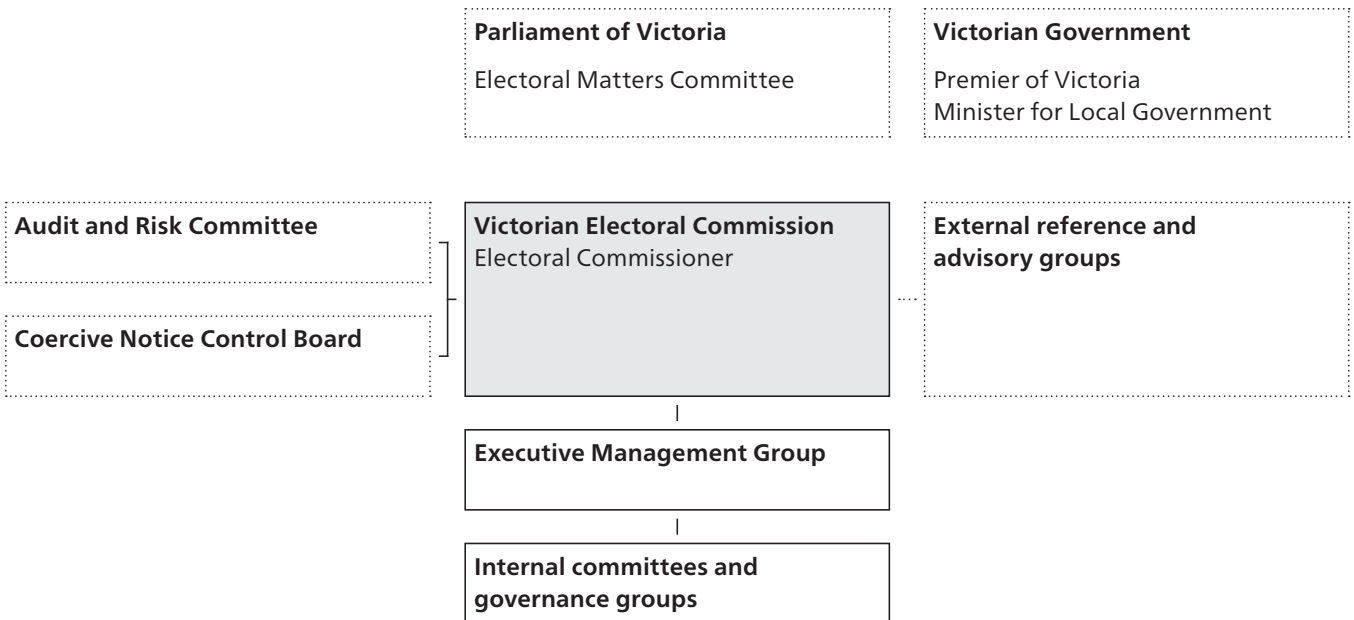
As the VEC, we are administratively supported by the Department of Premier and Cabinet (DPC) but we are not under any minister’s direction or control while we exercise our responsibilities, functions and powers.

The Premier of Victoria, the Hon Jacinta Allan MP, is responsible for the Electoral Act and EBC Act, and the Minister for Local Government, the Hon Melissa Horne MP, is responsible for the LG Act.

We are committed to reflecting good governance and complying with relevant legislation in our policies and practices. We demonstrate our accountability to stakeholders through a robust governance framework that ensures our electoral system remains vital and impartial.

Our staffing and work practices are determined by the *Public Administration Act 2004 (Vic)* and guided by the Victorian Public Sector Commission. Figure 2 below shows our governance and consultation structure.

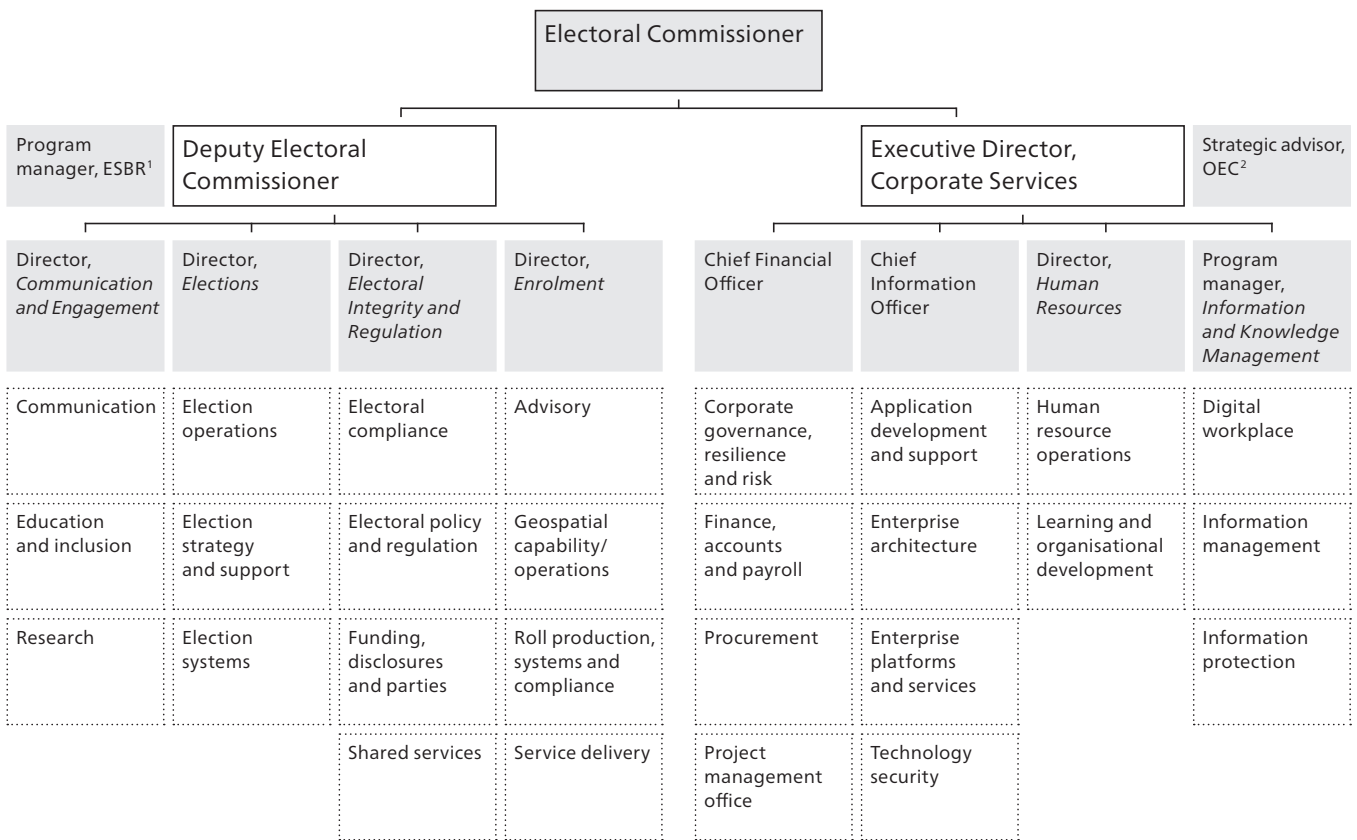
Figure 2: Our governance and consultation structure



Organisational structure

In 2023–24, we realigned our structure to support delivery of *Strategy 2027*. We implemented the new structure in February 2024. Figure 3 below shows our organisational structure to January 2024 and Figure 4 on page 24 shows our structure from February 2024.

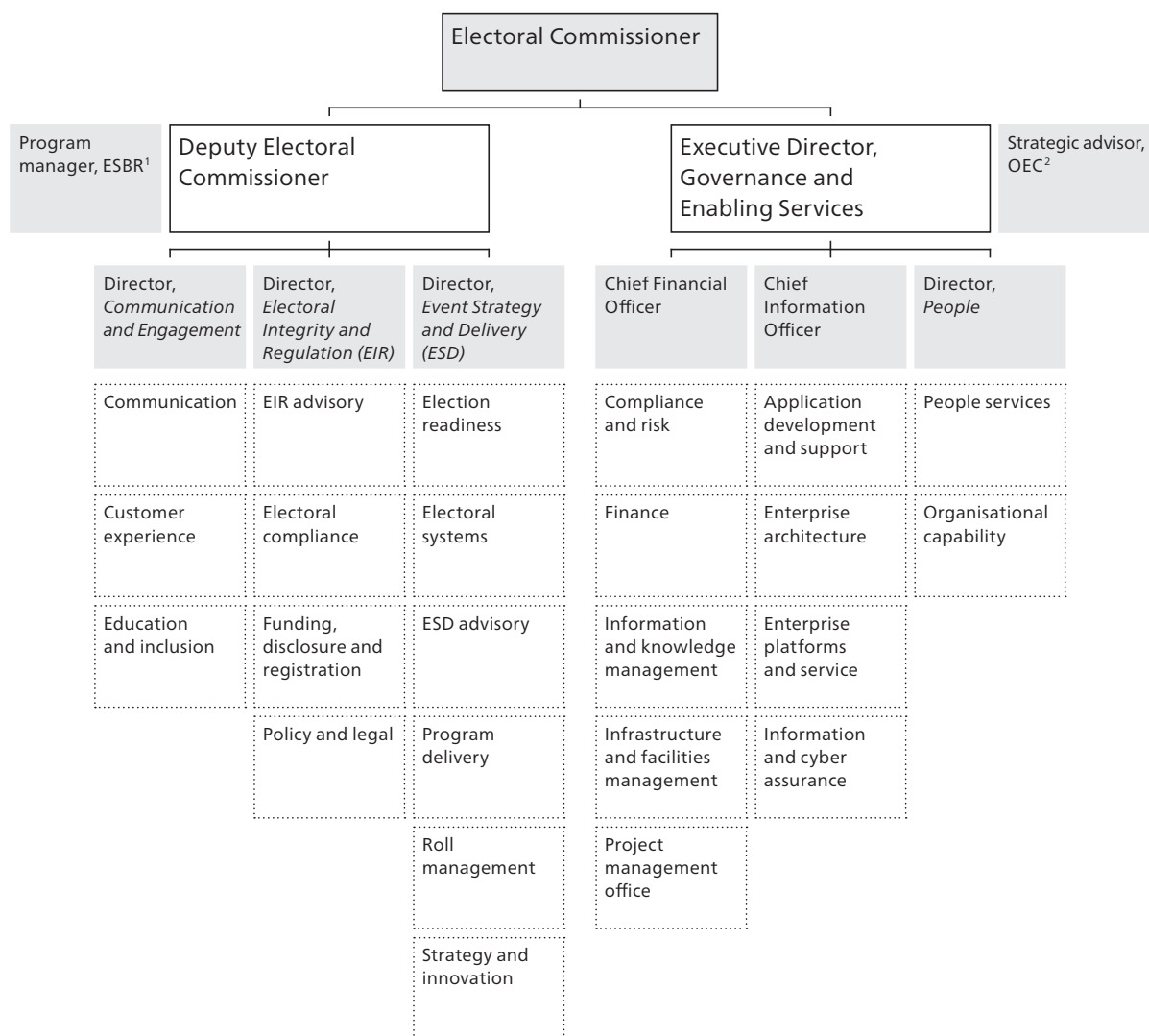
Figure 3: VEC organisational structure to January 2024



¹ Electoral Structure and Boundary Reviews

² Office of the Electoral Commissioner

Figure 4: VEC organisational structure from February 2024



¹ Electoral Structure and Boundary Reviews

² Office of the Electoral Commissioner

The Office of the Electoral Commissioner



Sven Bluemmel
LLB (Hons), BSc, MAICD
Electoral Commissioner

The Electoral Commissioner is appointed by the Governor in Council for a period of 10 years and is responsible for administering the enrolment process and conducting parliamentary elections and referendums in Victoria. The Electoral Commissioner is our Chief Executive Officer and is responsible for all elements of performance and compliance.

Sven was appointed Electoral Commissioner for Victoria on 15 August 2023.

Before joining us, Sven was the inaugural Victorian Information Commissioner from 2017 to 2023. He previously served as Western Australian Information Commissioner and has held senior positions in the Western Australian and Commonwealth public sectors. He has also practised information and privacy law in the private sector in Melbourne and Perth. He is a fellow of Leadership Western Australia and served as President of the Institute of Public Administration in Western Australia for 3 years.



Dana Fleming
BCom, FCA, CTA, GAICD
Deputy Electoral Commissioner

Dana joined our organisation in August 2021 as the Deputy Electoral Commissioner. She works closely with the Electoral Commissioner and the executive director,

governance and enabling services in managing and administering our work.

Dana leads our electoral functions, including the Communication and Engagement, Electoral Integrity and Regulation, and Event Strategy and Delivery branches. She was also the executive sponsor of our local government electoral structure and boundary review program which concluded in June 2024. Her principal responsibility is to oversee the delivery of elections, enrolment services, communication and community engagement, research and the administration of Victoria's political funding and disclosure laws.

Dana has over 25 years' experience as both a corporate leader and senior public servant with a track record of executive leadership in complex environments. She brings a wealth of experience from her previous roles as a senior partner at KPMG and acting as the Deputy Commissioner for Superannuation & Employer Obligations at the Australian Taxation Office. Dana has a deep understanding of regulation and compliance, delivery of government programs and working closely with stakeholders.



Máiréad Doyle
BE, CEng, GAICD
Executive Director, Governance and Enabling Services

Máiréad joined us in March 2018. She works closely with the Electoral Commissioner and Deputy Electoral Commissioner in the leadership and administration of the organisation.

Máiréad leads the Governance and Enabling Services Group, which includes the People, Corporate Services, and Information and Digital Services branches. She oversees and shapes corporate strategy, planning and governance to ensure we can respond to current and future operational requirements.

Máiréad's early profession as a chartered mechanical engineer in the oil and gas sector in Europe led to a 30-year career in executive leadership roles in the private, public and not-for-profit sectors, focusing on productivity and operational resilience.

The Executive Management Group

The Executive Management Group (EMG) comprises the Electoral Commissioner, Deputy Electoral Commissioner, executive director governance and enabling services, and our 7 directors.

Working cooperatively, the EMG sets our strategic direction and delivers our operational plans. It meets monthly to consider risks, issues, and opportunities and address compliance, governance, and reporting obligations.



Andy Cousins
BAppSocSc(Couns), GDipPsychSc, GDipPsych, MPsych, MAPS, MAHRI
Director

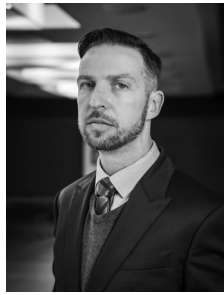
Andy joined us in 2019 and is currently acting Director of People. Andy leads a team committed to cultivating organisational capability, fostering employee wellbeing, and championing diversity, equity, and inclusion.

With a background as a workplace psychologist, Andy offers a unique blend of people skills and extensive strategic and operational experience gained across diverse industry sectors, including franchising, and the public and private sectors.

People Branch

The People Branch supports a workforce of skilled, accountable, collaborative people who are adaptable to change through:

- › providing meaningful work
- › developing responsive leadership
- › cultivating a positive and inclusive work environment
- › enabling growth opportunities
- › supporting trusted leadership.



Ben Sutherland
BSocSc (Criminal Justice), Juris Doctor, GDip Legal Practice, MAICD
Director

Ben joined the organisation in 2021 and leads the Event Strategy and Delivery Branch. The focus of the branch is on planning and delivering our electoral events. Ben is driven by service excellence and opportunities to refine and improve our operating model.

Ben has worked in senior roles with the Australian Electoral Commission and the Department of Justice and Regulation. He brings significant experience in managing large-scale operations across Victoria.

Event Strategy and Delivery Branch

The ESD Branch oversees the planning and conduct of elections, by-elections and countbacks.

Key responsibilities include:

- › maintaining the register of electors and producing electoral and voters' rolls
- › planning and delivering all parliamentary, local council and fee-for-service elections and polls, and enforcing compulsory voting
- › developing election strategies and driving innovation
- › researching and evaluating elections and electoral matters.



Binh Le
BFin, GradCertAcct, FIPA, FFA, GAICD
Chief Financial Officer

Binh joined us in 2016 as chief financial officer and is a Fellow of the Institute of Public Accountants and graduate member of the Australian Institute of Company Directors.

Binh has held several senior financial positions in the private and public sector, namely as the group business manager in the Agriculture, Energy and Resources portfolio in the Victorian Government, senior finance manager for the National Transport Commission, and financial controller for the online travel agent Webjet.

Corporate Services Branch

The Corporate Services Branch ensures we have an effective financial management and corporate governance environment, including:

- › governance, compliance, procurement and risk practices
- › the Project Management Office
- › financial planning, budgeting and reporting
- › sound financial operations, systems, policies and procedures
- › crisis and business resilience management
- › information and knowledge management
- › infrastructure and facilities management.



Chris Pivec
BSc (Hons), MAICD
Chief Information Officer

Chris joined our organisation in 2021 as the chief information officer (CIO). He leads the Information and Digital Services Branch and is responsible for creating and sustaining future-ready, secure information technology so we can provide trusted and reliable services to the Victorian public. He values deep stakeholder engagement and an inclusive leadership style.

Chris has over 25 years' experience as a technology leader and CIO in organisations across the private, financial services, public, and not-for-profit sectors. He brings a wealth of experience in leading customer-focused teams

to deliver critical services, major events and projects, enterprise transformation and continuous improvement.

Information and Digital Services Branch

The Information and Digital Services Branch is responsible for:

- › designing, developing, quality-assuring and supporting applications
- › administering enterprise architecture
- › ensuring cyber and information security
- › providing our information technology service desk
- › administering enterprise cloud platforms, servers, and databases
- › developing and deploying secure election networks and IT at scale.



Keegan Bartlett
MPPM, BA, GDipCom, GAICD
Director

Keegan has led the Electoral Integrity and Regulation (EIR) Branch since 2019, having held various program management and senior leadership roles since joining us in 2010. In recognition of the expanding remit and challenges facing the EIR Branch, from June 2024 Keegan now leads the branch alongside Lucy Barrow.

Keegan provides expert advice and support to the Electoral Commissioner and across the organisation on key legal and policy matters and leads our strategic engagements with other enforcement and integrity partners.

The role brings together Keegan's electoral practice in Victoria with his background in Australia and New Zealand developing policies and relationships to promote good governance, compliant practices, continuous improvement, and effective, transparent decision-making processes. Keegan is a graduate of the Senior Executive Fellows Program at Harvard Kennedy School.



Lucy Barrow
MA Hons (Philosophy), GDip (GenSt), MSocSci (Pol&HumServ), GAICD
Director

Lucy joined the organisation in June 2024, and works alongside Keegan to lead the EIR Branch. As director, regulatory services, Lucy provides robust and consistent oversight to our electoral compliance and enforcement responsibilities. She leads and oversees investigations and our response to alleged breaches of electoral law, including prosecution or referral. Lucy also oversees our funding, disclosures and party registration regulatory activities.

Lucy is an experienced public service executive, bringing over 15 years in strategy, regulation and governance. She has worked in the public, private and not-for-profit sectors, and has spent the last 6 years in the Department of Energy, Environment and Climate Action. Most recently, Lucy led the Regulation and Oversight Branch in Recycling Victoria, which included establishing regulatory strategy and regulatory schemes. She is dedicated to integrity, transparency and good public administration.

Electoral Integrity and Regulation Branch

The EIR Branch:

- › administers our electoral integrity, compliance, enforcement and regulatory activities, and oversees Victoria’s political funding and disclosure laws
- › informs and supports planning and delivery of our electoral functions to enhance and protect the integrity of Victoria’s electoral processes
- › coordinates disputes and litigation involving the Electoral Commissioner
- › partners closely with all stakeholders to ensure the successful conduct of electoral programs in a highly regulated environment.



Sue Lang
BA (Media Studies)
Director

Sue joined the VEC in 2006 and leads the Communication and Engagement Branch, providing oversight and direction to our communication, education and inclusion, and customer experience teams. Her focus is delivering research-based internal and external communication, increased public awareness and behavioural change. Sue is an advocate of human-centred design.

Sue has specialised in major public awareness and stakeholder engagement programs, reputation management and digital communication techniques in senior roles across a number of state government and statutory enterprises.

Communication and Engagement Branch

The Communication and Engagement Branch:

- › provides our internal communication and corporate communication services
- › develops and implements major public awareness campaigns for electoral events across traditional and digital channels
- › develops stakeholder engagement programs for electoral participation and inclusion
- › provides electoral education and outreach services
- › provides customer experience services.

Internal committees and groups

Several committees and groups assist the Electoral Commissioner and the EMG to develop and implement our strategies and policies. They provide expertise and promote staff consultation.

Continuous Improvement Technology Enabled Group

Our Continuous Improvement Technology Enabled (CITE) Group governs and delivers small-scale system and process enhancements. CITE Group uses the agile software methodology and delivers up to 3 streams of work at any time, providing a cost-effective, efficient, and balanced approach to improving our applications.

Development Group

The Development Group governs our roadmap and the supporting program of work for our development pipeline. It ensures system enhancements align with our strategic and corporate objectives and are fit-for-purpose for major election events.

Election Planning Group

Our Election Planning Group governs and delivers continuous improvement projects that impact multiple elections. These projects focus on product and service design, reflecting our longer-term vision captured in the election delivery strategy. Election Planning Group meets monthly and is represented by senior project sponsors from each of our functions.

Election delivery groups

We establish an election delivery group for each election event when we publish the draft service delivery plan for that event. These groups have a narrow focus on delivering their event. The groups comprise program delivery leads responsible for critical functions and monitor and respond to issues associated with implementing the service delivery plan.

Enterprise Architecture Board

The Enterprise Architecture Board (EAB) governs and guides our strategic architectural decisions. It reviews proposals to ensure they align with long-term business goals, modern information and digital practice as well as cyber and data security. The EAB also considers the scalability, reliability and maintainability of our enterprise architecture. The EAB helps to create a resilient IT environment that can adapt to new technologies and business changes, while maintaining operational efficiency and a robust security posture.

Gender Equity Committee

The Gender Equity Committee supports us to meet our obligations under the *Gender Equality Act 2020* (Vic) and implement our gender equity action plan (see page 35 for more information).

The committee was established this year with defined objectives and appointed members from our staff. Meetings will commence in the first quarter of 2024–25.

Occupational Health and Safety Committee

The Occupational Health and Safety Committee (OHSC) helps the EMG engage with staff on issues likely to affect staff health, safety and welfare, to meet our obligations under the *Occupational Health and Safety Act 2004* (Vic). The OHSC's collaborative efforts provided a supportive environment to prioritise health and safety.

In 2023–24, the OHSC met quarterly to proactively:

- › review safety protocols
- › identify hazards and risk mitigation strategies
- › develop an internal communication plan for safety awareness during the upcoming 2024 local council elections.

Major project steering committees

During the year several steering committees governed our major projects. The committees met regularly to provide strategic guidance to project managers and ensure controls were maintained. Each steering committee is unique and reflects the functions and areas of expertise relevant to each project. During 2023–24, the following were operational:

- › LG2024 entitlements establishment program (to February 2024).
- › Organisational realignment project (to March 2024).
- › Roll Management System redevelopment project (ongoing).
- › *Strategy 2027* project (to July 2023).

Public Comment Decisions Committee

The Public Comment Decisions Committee was established in September 2023 to consider external communication opportunities on strategic and tactical regulatory matters. This reflects our parallel roles as service provider and regulator and ensures any public comment on specific regulatory matters is consistent with natural justice principles and procedural fairness.

Security Committee

Good security means protecting our people, places, information assets, financial information, electoral data, and other sensitive details against threats and attacks that could:

- › disrupt democratic processes
- › cause physical harm
- › lead to the theft of assets or unauthorised information access.

The Security Committee drives continuous improvement of our security practices in personnel, physical, cyber, and information security domains. Its strategic focus ensures ongoing compliance with regulatory requirements and the Victorian Protective Data Security Standards. These strategies help maintain the confidentiality, integrity, and availability of information we hold or use.

External advisory groups

We are fortunate to have representatives from a broad range of community organisations, along with people with lived experience to provide advice and insight on electoral participation.

There are 5 active VEC community advisory groups. These include our:

- › Aboriginal Advisory Group (AAG)
- › Culturally and Linguistically Diverse (CALD) Advisory Group
- › Electoral Access Advisory Group (EAAG) representing people with disabilities
- › Prisons and Without a Home (PAWAH) Advisory Group representing people experiencing homelessness or in prison
- › Young People Advisory Group (YPAG).

All groups met separately at least twice in this financial year, and were involved in a combined meeting earlier in the year, to provide input into the development of our new inclusion plans.

We thank all advisory group members for their extraordinary commitment, time and advice over the last 12 months. They have continued to support increased engagement for people traditionally under-represented in the electoral process.

Aboriginal Advisory Group

The AAG comprises highly respected Aboriginal Elders and leaders from across Victoria. They support us to embed our policy on self-determination and improve electoral outcomes for Aboriginal Victorians. Their cultural knowledge, personal reputations and respect in their communities has helped us work in a culturally safe way and facilitate meaningful connections with Aboriginal communities.

This year, the AAG farewelled 3 original members and welcomed 3 new members, all with strong backgrounds in supporting their communities across a number of sectors. Treaty development and the Voice to Parliament referendum significantly impacted many of our AAG Elders. However, we were very fortunate to engage with them on:

- › developing our Aboriginal action plan and program logic
- › providing cultural guidance to our young Aboriginal democracy ambassadors
- › recommending potential new community organisations for engagement and partnering opportunities
- › attending community engagement events alongside our staff
- › improving our internal processes and documents to make them more culturally inclusive.

Culturally and Linguistically Diverse Advisory Group

CALD Advisory Group comprises representatives from multicultural organisations across community and government sectors. These include:

- › Victorian Multicultural Commission
- › Centre for Multicultural Youth
- › Victorian Local Government Multicultural Issues Network
- › Victoria University
- › Carringbush Adult Education
- › the Ethnic Council of Shepparton and District
- › Migrant Information Centre (Eastern Melbourne)
- › Ethnic Communities Council of Victoria.

The CALD Advisory Group is crucial to ensuring our work reflects the needs of multicultural communities and recognises new and emerging voices. This year, the group provided expert advice on reviewing and prioritising the top 20 languages for translation.

Electoral Access Advisory Group

EAAG includes:

- › Scope
- › Vision Australia
- › Blind Citizens Australia
- › Amaze
- › Yooralla
- › Carers Victoria
- › Victorian Advocacy League for Individuals With Disability (VALID)
- › Victorian Equal Opportunity and Human Rights Commission
- › Action on Disability within Ethnic Communities.

In 2023–24, our EAAG advised on:

- › support for people with hidden disabilities
- › telephone-assisted voting
- › accessibility for neurodiverse electors
- › inclusive representation in our election staff
- › document formatting and accessibility
- › educational resources
- › the role of support people in the voting process
- › the development of the new disability inclusion plan.

Prisons and Without a Home Advisory Group

The PAWAH Advisory Group represents people experiencing homelessness and incarceration. The group comprises people with lived experience and those working in the prison and homelessness sectors.

During 2023–24, the PAWAH Advisory Group's membership changed, enabling growth and diversity. We gained 6 new members, including those with lived experience of incarceration, and representatives from HM Prison Dhurringile and Victorian Association for the Care and Resettlement of Offenders. Other members include:

- › Council to Homeless Persons
- › St Mary's House of Welcome

- › Sacred Heart Mission
- › Salvation Army.

The PAWAH Advisory Group provided advice on:

- › the next iteration of our prisons and without a home inclusion plan
- › supporting people to vote in the 2024 local council elections
- › challenges postal elections present for people in prison or experiencing homelessness
- › the no-fixed-address enrolment option.

Young People Advisory Group

YPAG comprises young people and those working in the youth sector, including:

- › YMCA Victoria
- › Foundation for Young Australians
- › Youth Affairs Council of Victoria.

YPAG provided feedback on how to increase youth engagement in electoral matters including:

- › digital and social media reach
- › the *Passport to Democracy* resources and website
- › our range of enrolment initiatives
- › our child safe policy and code of conduct.

2023 advisory group effectiveness

It is important that members of our advisory groups feel they can contribute and that we heed their advice when it comes to identifying and resolving barriers their communities are facing. The 2023–24 data in Table 3 on page 32 shows an improvement from baseline on most measures:

- › Member satisfaction was high.
- › We met our group member composition and reach criteria.
- › We adopted a high proportion of member recommendations.

The meeting attendance rate could be increased; this will be addressed in the next financial year.

Governing legislation and tribunals

The 3 pieces of legislation that set out our primary responsibilities are the:

- › Constitution Act
- › Electoral Act
- › LG Act.

Under these Acts, we conduct state parliamentary elections, local council elections and by-elections, and certain statutory and fee-for-service elections. We also provide advice on electoral issues to the ministers responsible for these Acts, and recommendations to the Parliament of Victoria and its Electoral Matters Committee. Other legislation and regulations imposing duties on the VEC and/or the Electoral Commissioner are listed in Appendix B.

Legislation

The *Local Government Amendment (Governance and Integrity) Act 2024* (Vic) was passed by Parliament in June 2024. A key change for local council elections is an earlier close of the roll in the LG Act, which also allowed for other election timeline changes to be made through amending the Local Government (Electoral) Regulations 2020 on 25 June 2024. We advocated for these significant reforms as they:

- › provide a longer period to receive candidate nominations
- › align the receipt of candidate statements, photographs and questionnaires with the close of nominations
- › give more time for quality assurance of ballot material
- › permit the capped, random dispatch of ballot packs over a longer period

Table 3: Advisory group effectiveness measures 2023–24

Measure	Result
Advisory group meeting attendance rate	57%
Members perceive the advisory group represents our priority group	95%
Members have demonstrated reach with the relevant population group	Assessed
Group member composition criteria met (including lived experience, peak body, gender, geographic region, each part of the sector and intersectionality)	Assessed
Member satisfaction with our support	95%
Overall member satisfaction	100%
Members perceive the advisory group contributes to our planning or implementation	100%
Member satisfaction with opportunities developed through their advisory group role	69%
Number of times that advisory group advice is sought (formally and informally) for planning or implementation	21
Proportion of member recommendations adopted (in full or part) in planning or implementation	100%

- › return candidate statements and, for Melbourne City Council elections, leadership team and group statements, to pre-pandemic word limits
- › add to the list of sufficient excuses for failing to vote for voters experiencing homelessness and voters in prison
- › confirm candidate statements and questionnaires aren't subject to the same secret storage requirements as other election material.

Legal matters

Our exercise of statutory powers is subject to judicial and merits review. There were no electoral matters brought before the Supreme Court of Victoria, in its original jurisdiction or sitting as the Court of Disputed Returns, in 2023–24.

As at 30 June 2024, one application is before the Victorian Civil and Administrative Tribunal for a review of our decision to de-register the Democratic Labour Party on 16 May 2024 in accordance with section 56 of the Electoral Act on the basis that it ceased to have at least 500 eligible members.

Independent review of Electoral Act amendments

The Victorian Government appointed an Electoral Review Expert Panel in May 2023 to review the 2018 amendments to the Electoral Act, including political donations, funding, and electronic assisted voting. We provided 2 submissions to the panel to inform the panel's reports in November 2023 and February 2024.

We thank the panel for their diligent work and welcome improvements to the operation of Victoria's laws governing political funding, donation disclosure, and reporting.

While the report's recommendations largely echo those in our submission, our response has additional context and highlights where the recommendations may not align with our position. Our response advocates for an expansion of telephone-assisted voting to the communities outlined in our submission and in our *Report to Parliament on the 2022 Victorian State election and 2023 Narracan District supplementary election*.

Our submissions to the panel and our response to the report are available on our website at vec.vic.gov.au/submissions

Determinations made

The Electoral Commissioner issued 3 determinations in 2023–24, covering member verification for political party registration, the timeline for local council by-elections before the 2024 general elections, and the form of audit certificates for annual returns and other financial statements.

All determinations are published on our website vec.vic.gov.au/about-us/legislation/determinations

Accountability and transparency

We have legislative and organisational processes to ensure transparency and accountability for the Victorian public. These include:

- › internal and external auditing
- › regular reporting to stakeholders including Parliament, government and the public
- › tabling of audited financial statements as part of this report.

Audit and Risk Committee

Our Audit and Risk Committee assists the Electoral Commissioner to manage risk and comply with financial and reporting obligations. The committee members are:

- › Taryn Rulton (independent chairperson)
- › Kerrie Howard (independent member)
- › Stephen Helberg (independent member).

The committee monitors and oversees:

- › our financial performance and the reporting process, including annual financial statements
- › the scope, independence, and performance of our internal and external audits and how we engage with auditors
- › our risk management framework's operation and implementation
- › accountability and internal control matters affecting our operations
- › effectiveness of our management information systems and other systems of internal control
- › how we monitor our compliance with laws, regulations, and our own codes of conduct and financial practice
- › our compliance with the Financial Management Compliance Framework (FMCF) Standing Directions.

The committee met formally 4 times during the financial year. The committee’s positive support and guidance to the Electoral Commissioner was valuable with its focus again on risk, compliance, financial management and business continuity.

Coercive Notice Control Board

VEC staff appointed as compliance officers under the Electoral Act have defined investigative powers. Compliance officers can require certain people to produce documents, information, or appear to give evidence (see page 62 for more information). The Coercive Notice Control Board, which is chaired by an independent member, oversees the proper operation and use of coercive powers by our compliance officers.

Customer feedback and complaints

We handle feedback and complaints about a process, policy, product or service related to an interaction with us. This includes complaints that allege a breach of the Electoral Act or LG Act.

As Table 4 shows, we received a total of 557 written complaints and feedback submissions in 2023–24.

The main themes were election administration and services to voters (332); candidates, campaign workers and parties (36); advertising and electoral material (34); and staffing (14). We also received 129 submissions outside of our remit, including at least 81 meant for the Australian Electoral Commission.

As we are not the regulator of the LG Act, we forward complaints that allege a breach of this Act to the Local Government Inspectorate (LGI) in line with an established protocol. In 2023–24, we forwarded 7 complaints to the LGI.

Of the 557 submissions received in 2023–24, 51 were about the Warrandyte District by-election held in August 2023 and 27 were about the Mulgrave District by-election held in November 2023. The Maroondah City Council Barneong Ward by-election held in December 2023 was the subject of 3 submissions, while 5 submissions were about the Greater Dandenong City Council Yarraman Ward by-election held in March 2024.

All submissions were dealt with in line with our procedures. We resolved complaints by providing information and taking action where required. We are committed to responding to complaints and feedback submissions within 5 working days. We achieved this in 96% of cases.

Most submissions (388) were submitted online, while 164 were submitted via email. Only 4 submissions were received by post.

Customer service charter

Strong and reliable service is integral to meeting our customers’ needs. The customer service charter shows our commitment to helping Victorians understand both their and our roles in election processes.

The charter outlines how we:

- › ensure our services are responsive, professional, inclusive, and accessible
- › evaluate customer satisfaction
- › improve our processes, policies, and systems to maintain privacy.

We regularly review the charter, which is available on our website at vec.vic.gov.au/about-us/complaints

Table 4: Customer feedback submissions by type

Type of contact	Number of contacts
Complaint	447
Enquiry	79
Feedback	31
Total submissions	557

Corporate reporting

A comprehensive program of stakeholder reporting supports our goals of accountability and transparency. Our reporting standard is consistently high. Last year's annual report complied fully with the Victorian Government's model report requirements and won Gold at the 2024 Australasian Reporting Awards.

During 2023–24, we tabled 4 reports in Parliament:

- › *Victorian Electoral Commission Annual Report 2022–23.*
- › *Report to Parliament on the 2022 Victorian State election and 2023 Narracan District supplementary election.*
- › *Report to Parliament on the 2023 Warrandyte District by-election.*
- › *Report to Parliament on the 2023 Mulgrave District by-election.*

Other reporting obligations include:

- › reporting to the DPC on budgetary objectives
- › monthly financial reporting to the Department of Treasury and Finance (DTF)
- › annual attestation on compliance with the FMCF requirements to various stakeholders including DTF, DPC, the responsible minister, and the Victorian Auditor-General's Office
- › twice-yearly reporting to the Attorney-General on infringements activity
- › advertising campaign reporting
- › reporting for the Electoral Boundaries Commission (EBC), which we provide administrative and technical support to. We also prepare an annual report for the EBC. This report appears at Appendix I on page 141.
- › annual attestation to the Office of the Victorian Information Commissioner (OVIC), on the progress of activities identified in our protective data security plan
- › annual report to the OVIC on the number and outcomes of freedom of information requests.

All reports were delivered on schedule and within budget, if applicable. All reports and publications are available on our website and from our head office.

Gender Equality Act reporting

We report on and audit our gender equality in line with the Gender Equality Act. A gender equality action plan was developed in 2021–22 in consultation with staff, union representatives and our EMG. The plan provides long-range actions and initiatives to support, engage and improve our gender equality.

We delivered several strategies and measures to meet our 2023–24 targets, including:

- › completing an audit of all work sites to ensure there are safe, inclusive, and accessible on-site facilities for all staff
- › reviewing our family violence leave policies and processes
- › training managers on a flex-first approach to rostering
- › promoting part-time work options
- › targeting entry-level and early-career cohorts of employees for mentoring and secondment opportunities
- › recruiting a dedicated resource to the People Branch to lead this program.

Financial Management Compliance Framework

The FMCF assures the Minister for Finance that we have appropriate systems and controls to ensure good financial management practices. The FMCF provides for effective, efficient, and responsible financial management of public resources.

The FMCF Standing Directions cover:

- › code of conduct
- › governance including an Audit and Risk Committee
- › risk management, delegations, and internal and external audits
- › management structure, systems, policies and procedures including:
 - roles and responsibilities of the financial management team and key personnel
 - outsourced services
 - information technology management, operations, development and change
 - education and training.

- › management reporting including:
 - internal and external reporting
 - financial statements and reports of operations, performance management and evaluation
 - financial management compliance obligations, tax compliance, purchasing cards, and thefts and losses compliance.

We appoint an internal auditor to review our compliance with the standing directions annually. The audit is then reviewed and endorsed by the Audit and Risk Committee.

Identifying and managing risk

The Victorian Government's risk management framework provides the minimum standard for risk governance across public sector entities. As the accountable officer, the Electoral Commissioner is responsible for developing, implementing, and maintaining the framework to ensure we identify and manage risks consistently across the organisation.

Risk management is embedded in our operations. We identify and monitor risks through regular workshops and assessments. These allow us to evaluate our risk controls and develop new controls if required. We use an integrated enterprise risk system and report regularly to the Audit and Risk Committee.

We profile and rate risks according to the potential hazard they pose to strategic and operational activities. The committee independently determines whether we have adequately scoped risks and have sufficient controls in place.

We have comprehensive risk management plans for all electoral events and major projects. Our branches and planning groups develop, discuss, and analyse these as part of election planning and delivery. Areas covered include election management, infrastructure, communication, recruitment, and information technology.

Internal audit

The internal audit program provides independent, objective assurance to the Electoral Commissioner of our management of key risks and operational functions. It is renewed annually and designed in consultation with the Audit and Risk Committee and the EMG.

The rolling 4-year program enables effective reviews of all operational, financial, and related activities. The program includes annual attestations and certifications, such as risk and fraud certification and compliance with memorandums of understanding with other agencies.

During 2023–24, internal audits covered:

- › follow-up review of past internal audit recommendations
- › management of section 34 provisions under the Electoral Act
- › review of compliance with standing directions
- › annual attestation assessments.

The audits each revealed matters and recommendations of medium-to-low risk. We have identified and delivered appropriate management actions in response. We thank Protiviti Australia for their diligent and independent internal audit advice over the previous 6 years.

In 2024 we appointed a new internal audit service provider, Grant Thornton Australia (GT). Together, we have established our strategic internal audit plan for 2024–27. In addition to standing items, GT has commenced an assessment of our Safe@Work psychological safety program, and a review of our operational efficiency opportunities. We look forward to working with the GT team over the next 4 years.

Disclosures

Advertising disclosure

FRD 22 requires Victorian Government agencies to disclose advertising expenditure on campaigns with a media spend of \$100,000 or greater. We had 2 campaigns in this category during the 2023–24 financial year (see Table 5 on page 37).

Attestation to Public Sector Standards Commissioner

The Electoral Commissioner completed an annual attestation of hospitality and gifts as required.

Building Act

We do not own or control any Government buildings, so are exempt from reporting our compliance with the *Building Act 1993 (Vic)*.

Child Safe Standards

The *Child Safety and Wellbeing Act 2005 (Vic)* includes Child Safe Standards for all organisations working with children in Victoria. Throughout 2023–24 we continued to apply these across our work in civics education.

Consultancies and contracts

Major contracts

Under FRD 12, we must disclose all contracts we enter valued at more than \$10 million. We did not enter into any contracts in excess of \$10 million during the 2023–24 financial year.

Consultancy expenditure

Details of consultancies under \$10,000

In 2023–24, we engaged 19 consultancies where the total fees to individual consultants were less than \$10,000. Our total expenditure for these consultancies was \$75,850 (excluding GST).

Table 5: Advertising campaigns with a media spend of \$100,000 or more

Name of campaign	Campaign dates	Campaign summary	Proposed campaign expenditure	Actual campaign expenditure
Warrandyte District by-election	14 July to 16 September 2023	A campaign to raise awareness of the Warrandyte District by-election through statutory print advertising and radio/digital media advertising.	Advertising (media): \$157,426 excl GST	Advertising (media): \$157,426 excl GST
			Creative and campaign development: \$0	Creative and campaign development: \$0
			Research: \$0	Research: \$0
			Post-campaign evaluation: \$0	Post-campaign evaluation: \$0
			Print and collateral: \$0	Print and collateral: \$0
Other: \$0	Other: \$0			
Mulgrave District by-election	24 October to 5 December 2023	A campaign to raise awareness of the Mulgrave District by-election through statutory print advertising and radio/digital media advertising.	Advertising (media): \$124,670.07 excl GST	Advertising (media): \$128,966.46 excl GST
			Creative and campaign development: \$0	Creative and campaign development: \$0
			Research: \$0	Research: \$0
			Post-campaign evaluation: \$0	Post-campaign evaluation: \$0
			Print and collateral: \$0	Print and collateral: \$0
Other: \$0	Other: \$0			

Note: These 'campaigns' combined statutory (functional) print advertising with other forms of campaign advertising.

Details of consultancies over \$10,000

In 2023–24, we engaged 30 consultancies where the total fees to individual consultants were more than \$10,000. Our total expenditure for these consultancies was \$3,316,699 (excluding GST). See Table 6 below for more information.

Disability Act

We are required to prepare and report on a disability action plan under the *Disability Act 2006 (Vic)*. Our new disability access and inclusion plan was developed this year and will be formally launched after the 2024 local council elections. This plan was developed in conjunction with members of our EAAG. This group will also monitor implementation of the plan. Work also commenced on the inclusion, diversity, equity and accessibility (IDEA) strategic framework aimed at unifying work across the VEC in support of inclusion, diversity, equity and access principles and priorities, and to drive change, culture, policy and practice improvements across the organisation.

Disclosure index

We have prepared this annual report in accordance with all relevant Victorian legislation and pronouncements. We have included a disclosure index at Appendix A that shows our compliance with statutory disclosure requirements.

Employment and conduct principles

We have policies and guidelines to ensure we:

- › uphold public sector conduct
- › value diversity
- › manage employment and underperformance
- › manage personal grievances
- › select on merit.

Table 6: Consultancies over \$10,000 in 2023–24

Consultant	Purpose of consultancy	Total approved project fee (excluding GST)	Expenditure 2023–24 (excluding GST)	Fixture expenditure (excluding GST)
About Learning Pty Ltd	Communication and Engagement Branch workshop facilitator for team building	\$14,000	\$14,000	–
Anthony Spiteri, trading as Pixel 3	30 in-language videos (VECEDUVIDS24)	\$33,810	\$33,810	–
Clayton Utz	Legal advisory services	\$50,051	\$50,051	–
Code Black Psychology	Implementing a psychological health and safety program to support and enhance organisation planning to minimise psychosocial risk	\$87,150	\$83,350	\$3,800
Cube Group Management Consulting	Election evaluation capability building	\$80,000	\$80,000	–

Consultant	Purpose of consultancy	Total approved project fee (excluding GST)	Expenditure 2023–24 (excluding GST)	Fixture expenditure (excluding GST)
Deloitte Consulting Pty Ltd	Website strategy and design	\$137,308	\$137,308	–
Directioneering	Consulting services – workforce change program	\$10,200	\$10,200	–
Enable Workplace Consulting Pty Ltd	Onsite staff support services	\$14,306	\$14,306	–
Grange Advisory Pty Ltd	Human resources (HR) review services and draft report	\$16,884	\$16,884	–
Great Migrations – Overseas Ac	RMS custom upgrade project	\$3,178,017	\$1,479,717	\$1,698,300
Herbert Smith Freehills	Legal advice on emerging HR matter	\$14,497	\$14,068	\$429
.id (informed decisions) Pty Ltd	Demographic services – round 3 elector forecasts	\$169,500	\$169,500	–
iSentia Pty Ltd	Advertising – media services	\$163,271	\$62,757	\$100,514
Kinatico Limited – Cited	HR professional services – police checks	\$12,021	\$12,021	–
KPMG Forensic Pty Ltd	Forensic audit/ investigation support	\$11,629	\$11,629	–
Lab3 Solutions	Security information and event management solution design documentation – VEC security insight implementation planning and design	\$82,485	\$42,214	\$40,271
Mapdojo	Interactive map design	\$11,400	\$11,400	–
Mercer Consulting	Review of executive roles – executive reclassification	\$125,600	\$115,500	\$10,100
Mint Productions Pty Ltd	VEC 10-year strategic planni workshops	\$30,000	\$30,000	–
Optimum Media Direction – OMD	Advertising – council structure reviews and direction on various campaigns	\$465,637	\$464,253	\$1,384

Consultant	Purpose of consultancy	Total approved project fee (excluding GST)	Expenditure 2023–24 (excluding GST)	Fixture expenditure (excluding GST)
Oxford Investigation Group	Technical surveillance counter measures technical and report writing	\$21,000	\$21,000	–
Pesel & Carr	Reputation management consultancy	\$17,000	\$17,000	–
Pitcher Partners Consulting Pty Ltd	Probity review – print ballots	\$76,411	\$23,110	\$53,301
Protiviti Pty Ltd	Internal audit	\$189,434	\$189,434	–
Roger Shipton Associates Pty Ltd	Review of VEC regulatory compliance	\$48,000	\$48,000	–
Simply HR Pty Ltd	Workplace investigation and report		\$22,650	–
Wallis Social Research	Ballot paper qualitative research – ballot material artwork and quality assurance		\$28,140	–

Environmental performance

Our commitment to reducing the negative impact of our operations on the environment is reflected in our environmental sustainability report, at Appendix J: Environmental and sustainability reporting.

Executive officer disclosures

The Electoral Commissioner and Deputy Electoral Commissioner are appointed by the Governor in Council as statutory office holders and are not executive officers under the *Public Administration Act 2004* (Vic).

Freedom of information

The community has the right to access information we hold under the *Freedom of Information Act 1982* (Vic) (FOI Act). We received 15 requests under the FOI Act during 2023–24. Of these, 5 requests were satisfied outside of the formal FOI process and 6 requests were not proceeded with.

There was a 46.4% decrease in the number of FOI requests we received compared to 2022–23.

In processing these requests, we complied with all obligations under the FOI Act and Professional Standards. Information about how to lodge an application under the FOI Act is available on our website or in Appendix E: Making a request under the Freedom of Information Act.

Correction to freedom of information data published for 2022–23

Incorrect figures were published in our annual report for 2022–23 due to a proofreading error. It was reported that we received 277 requests during 2022–23, and that 177 were satisfied outside of the formal FOI process.

The correct figures were 28 requests received in the reporting period, with 17 satisfied outside of the formal FOI process and 8 not proceeded with.

Gifts, benefits and hospitality register

To comply with Victorian Public Sector Commission standards for giving and receiving of gifts, we publish a quarterly gifts, benefits and hospitality register on our website.

Grants and transfer payments (other than contributions by owners)

Our 'Total expenses from transactions' includes grants and assistance we pay to certain companies and organisations. During 2023–24, we provided grants totalling \$91,635 to 12 organisations (see Table 7 on page 42).

Information and records management

We are responsible for managing information in line with standards issued by the Public Records Office Victoria (PROV) and OVIC. The types of information we manage are in our information asset register.

During 2023–24 we:

- › used SharePoint and HPE Records Manager to manage electronic and hardcopy records
- › developed a new SharePoint-based information asset register
- › destroyed over 3,200 boxes of expired corporate and election records in line with PROV retention and disposal authorities.
- › launched a guide to support staff to share information both internally and externally
- › developed a register and procedure to better track privacy incidents and complied with OVIC reporting obligations
- › supported staff to understand and manage information in their custody, securely in line with obligations under the *Privacy and Data Protection Act 2014* (Vic).

Disclosure of information and communication technology (ICT) expenditure

We had an ICT business-as-usual expenditure in the reporting period of \$15,698,165 and an operational expenditure (OPEX) of \$2,672,919 as well as capital expenditure (CAPEX) of \$7,783,079.

National competition policy

If our services compete with another government business or private business, we must remove any advantage we have that comes from our government ownership alone if it is not in the public interest. We are required to cost and price our services as if they were privately owned and they must be fully cost reflective.

We use competitive neutrality policy as a tool to help us make decisions on resource allocation. This focuses on efficiency and does not override other government policy objectives. We continue to comply with the national competition policy.

Health, safety and wellbeing

The goal of our health, safety and wellbeing (HSW) policy and supporting procedures and systems is that staff remain safe and healthy at work. Our HSW management system and our HSW action plans enhance safety performance and ensure safe systems of work.

In 2023–24, there were 10 incidents reported; 7 injuries, 3 near misses, 0 hazards. For more on human resource management at the VEC, including performance against HSW management measures, see 'Our people'.

Pecuniary interest declarations

The Electoral Commissioner and the Deputy Electoral Commissioner completed declarations of pecuniary interests as required.

Table 7: Grants to external bodies in 2023–24

Organisation	Purpose of grant	Amount (excl GST)
Centre for Multicultural Youth – Ballarat	Collaborative project to train CALD community leaders in active citizenship and electoral engagement	\$2,350
Centre for Multicultural Youth – Gippsland	Collaborative project to train CALD community leaders in active citizenship and electoral engagement	\$2,350
STEM Incubators	Collaborative project to train CALD community leaders in active citizenship and electoral engagement	\$5,000
Ethnic Community Council of Shepparton and District	Collaborative project to train CALD community leaders in active citizenship and electoral engagement	\$8,000
Youth Affairs Council of Victoria Inc	Ensure civic education material is included in the new YERP website including a link to the VEC Passport to Democracy website.	\$10,909
University of Adelaide	Joint research project into understanding and addressing informal voting in Victoria	\$15,000
University of Melbourne	Regulation of Australian elections course and ongoing support of Electoral Regulation Research network (ERRN) sponsorship	\$11,094
YMCA Victoria	Sponsorship of 6 teams youth parliament 2024	\$29,345
Sacred Heart Mission	Payment for codesign pilot project aimed at supporting voting for the 2024 local council elections	\$3,000
St Mary's House of Welcome	Sponsorship of community BBQ for World Homelessness Day, 10 October 2023	\$1,000
Refugee Communities Association of Australia	Sponsorship of Refugee Communities Association of Australia Conference 2023 to increase awareness of VEC	\$2,000
Ethiopian Community Association in Victoria	Sponsorship of Ethiopian new year festival 2023	\$500
VALID	Sponsorship – Having a Say, Our Choice Expo 2024	\$1,087
Total		\$91,635

Public Interest Disclosures Act

We are committed to the aims and objectives of the *Public Interest Disclosures Act 2012* (Vic) (PID Act). Although we cannot receive public interest disclosures, we do not tolerate improper conduct by our employees, officers or members or reprisal against people who disclose such conduct. We recognise the value of transparency and accountability in our administrative and management practices and support disclosures that reveal:

- › corrupt conduct
- › conduct involving a substantial mismanagement of public resources
- › conduct involving a substantial risk to public health and safety or the environment.

We have statutory reporting obligations under the Electoral Act in relation to corrupt conduct and must notify the Independent Broad-based Anti-corruption Commission about suspected corrupt conduct.

Victorian Industry Participation Policy

We must report on implementing the Victorian Industry Participation Policy (VIPPP) under the *Victorian Industry Participation Policy Act 2003*. We must apply VIPPP in all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria. We did not begin or complete any contracts where VIPPP applied during 2023–24.

Additional information available on request

Information relating to the 2023–24 reporting period is available to ministers, members of parliament and the public on request (subject to the FOI Act) and is listed in Appendix E.

Information technology

Major projects

We undertook a range of projects and initiatives in the reporting period focusing on:

- › customer experience
- › enhancing core election systems
- › optimising business processes
- › supporting new and revised legislation.

Highlights for 2023–24 include:

- › updating our Election Management System (EMS) to improve how we track, monitor and process ballot papers
- › redeveloping our ballot paper print and design module to automate ballot paper layout and management of candidate photos
- › redeveloping our online Candidate Helper application for the local council elections
- › updating the VoterAlert SMS and email platform
- › enhancing the political donation disclosures application, VEC Disclosures, to improve donation tracking and reconciliation
- › commencing a project to modernise legacy computer code core to our Roll Management System (RMS), which is in excess of 20 years old. This project is planned to complete in the first quarter of the 2025–26 financial year.

Service improvements

Cyber security

Significant investments in cyber and information security in the reporting period included:

- › continuous improvements in advanced security controls such as modern identity and access management solutions
- › augmenting our specialised engineering support to enhance network security and ensure best-practice configurations are in place
- › integrating real-time cyber threat intelligence services into our managed 24/7 Security Operations Centre
- › digital forensics and incident response support with election-specific enhanced services.

We provide leading information security measures with a high level of assurance, which we increase for major elections. We follow data security standards by maintaining up-to-date policies and requiring all staff to complete annual cyber awareness training. We have also strengthened our connections with relevant state and federal agencies.

Extensive system stress testing and regular security assessments of key services and applications is key to ensuring resilience against cyber threats. We also have in place measures such as Distributed Denial of Service (DDoS) protection, advanced technology for ‘phishing’ prevention, and follow the Australian Signals Directorate Essential 8 guidance.

Platforms

Our applications and services are operated from secure cloud facilities in Australia.

We use highly scalable commercial platforms that comply with Australian Government and global security standards to accommodate critical peak periods. We maintain a continuous improvement program to optimise our platforms and ensure they can accommodate critical election events.

Enhancements during 2023–24 included adopting infrastructure as code (IaC) to automate IT resources across different environments. IaC:

- › allowed us faster deployment cycles
- › enhanced consistency and reliability
- › reduced human errors and costs
- › strengthened security and compliance.

Strategic and forward planning

We refreshed our IT strategy in the reporting period. We established a mission to deliver accessible electoral services through secure, reliable, agile, and adaptable technology platforms and solutions.

We aim to harness the power of contemporary technologies, data-driven decision-making, and user-centric design principles to:

- › redefine our stakeholder experience
- › streamline internal operations
- › foster innovation and inclusivity in election service delivery.

The 4 pillars of our IT strategy are ‘customer’, ‘technology’, ‘innovation’ and ‘people’.

Customer

We put customers at the centre of service design and implementation processes. We deliver products and services that resonate and are tailored to customers’ needs. An accessible digital user experiences enables trust and high engagement.

Technology

We are digitally ready to respond to changing societal forces for increasingly online services. We improve security and resilience and a skilled cyber-aware workforce.

Innovation

We remove complexity and optimise, rationalise and modernise services, applications and platforms. Our modern technology is cloud native, fit for purpose, highly available, and customer centric. Its architecture can accommodate future online voting requirements.

People

We attract and retain employees by building a technologically enabled workplace. Our design will be person centred and will provide a positive user experience across the employee journey.

Logistics and resourcing

Our organisational realignment created a new Logistics and Resourcing Team based at our warehouse. The team delivers critical core business during electoral events and contributes to major strategic projects. Its functions include transport, logistics, warehousing, procurement and resourcing, with responsibilities for ballot material management, cardboard production and recycling, inventory management, and declaration vote exchange operations.

Transport and logistics

Transport and logistics activities in the reporting period included:

- › supporting the development of a ballot material management operating model
- › detailed logistics planning for delivering, transferring and collecting election materials for the 2024 local council elections
- › developing a ballot material tracking procedure
- › collaborating with other electoral commissions to loan and borrow equipment and cardboard products.

Warehousing

Warehousing activities included:

- › servicing and inspecting over 6,000 electrical items, including safety checks and ‘testing and tagging’
- › reviewing and disposing damaged and obsolete equipment through the ‘board of survey’ process
- › auditing all election records and implementing a new system to improve administrative efficiency
- › securely destroying approximately 3,800 records.

Resourcing

During 2023–24, our resourcing work included:

- › analysing stock levels to support election venue operations
- › preparing 200 election office stationery kits and 500 voting centre kits for the local council elections.

Procurement

Procurement in the reporting period included ordering and storing approximately 2,500 pallets of resources such as equipment, ballot paper stock, envelopes, forms, stationery and cardboard products.

Our core business

Details of our core activities including conducting elections, administering political funding and disclosure laws, electoral compliance, and engagement.

Register of electors

We maintain the Victorian register of electors and prioritise maintaining its accuracy and security. We use a range of activities and initiatives to keep the register current and complete. Our key objectives are to increase the proportion of eligible electors enrolled each year and maintain this at or above the national average.

Joint enrolment programs

We work closely with the Australian Electoral Commission (AEC) to maintain a joint enrolment process. This allows enrolment information to be shared to make sure Victorians are correctly enrolled for all elections. This joint arrangement helps to support aligned and improved enrolment services and is led by a Joint Roll Management Committee (JRMC) that meets at least every 6 months.

An important focus of the JRMC in 2023–24 was continuing to minimise divergence between the Commonwealth and state registers of electors. To support this, we ceased direct enrolment initiatives in September 2023, which were potentially contributing to short-term roll divergence. See Table 8 below for more information.

Divergence between the Commonwealth and state registers of electors decreased to 35,035 at 30 June 2024 from 41,543 at the 30 June 2023.

Register maintenance

Under the Electoral Act, we receive information from organisations to help us prepare, maintain or review the register of electors. The Registrar of Births, Deaths, and Marriages (BDM) provides data that allows us to identify and remove deceased persons. The Department of Justice and Community Safety (DJCS) provides data about

people not entitled to enrol because they are serving prison sentences of 5 years or more.

Enrolled electors

The number of Victorians enrolled to vote increased over the year by 72,534 (1.6%) to 4,518,680 at 30 June 2024. See Table 9 on page 49 for more details.

Victorian enrolment rate

We estimate the enrolment rate at 30 June 2024 was 98.3%. This is within our target of +/-1% variation from the national enrolment rate, which was 97.9% at the same date. The enrolment rate has increased by 0.4% percentage points since 30 June 2023. See Table 10 on page 49 for more details.

Enrolment rate by age

Enrolment rates for ages 25 and above increased during the year compared to 30 June 2023. Enrolment rates declined slightly in the 18–24 bracket, and substantially for 17-year-olds. This decline occurred because we temporarily stopped using Victorian Curriculum and Assessment Authority (VCAA) data for outreach and direct enrolment to minimise roll divergence with the Commonwealth data. We have recommenced using VCAA data in a modified engagement campaign for 2024–25 without causing divergence. Table 11 on page 49 shows how we use AEC data to track enrolment rates by age against both:

- › the national enrolment rate (the federal roll for all states and territories)
- and
- › the average enrolment rates for states and territories other than Victoria.

Table 8: Joint enrolment program transactions 2020–21 to 2023–24

Joint enrolment program transactions	2019–20	2020–21	2021–22	2022–23	2023–24
New to roll	100,959	111,400	124,461	140,616	145,729
Reinstatements	16,949	22,273	29,853	33,417	29,019
Removals	57,189	68,648	83,601	72,704	118,287
Change of details	349,859	474,262	511,283	466,009	434,200
Total	524,956	676,583	749,198	712,746	727,235

It is important to note that 16-year-olds are included in the 'under 18' component of the national rate, and the rates for all states and territories other than Victoria and Western Australia. This is because the age for provisional enrolment is 17 in Victoria and Western Australia and 16 in all other jurisdictions. As the eligible population is an estimate, enrolment rates greater than 99% are not reported due to potential overstatement.

Table 9: Total number of enrolled Victorians at 30 June (2020–24)

Year	2019–20	2020–21	2021–22	2022–23	2023–24
Number of enrolled electors	4,256,925	4,310,413	4,369,200	4,446,146	4,518,680

Table 10: Proportion of eligible voter population enrolled at 30 June between 2020 and 2024

Year	2019–20	2020–21	2021–22	2022–23	2023–24
National average	96.9	96.2	97.1	97.5	97.9
Victoria	96.7	95.8	97.8	97.9	98.3
VEC upper target	97.9	97.2	98.1	98.5	98.9
VEC lower target	95.5	95.2	96.1	96.5	96.9

Table 11: Enrolment rate by age range at 30 June between 2020 and 2024

Year	2020 (%)			2021 (%)			2022 (%)			2023 (%)			2024 (%)			
	Juris-diction	Vic	OSTA	Nat	Vic	OSTA	Nat	Vic	OSTA	Nat	Vic	OSTA	Nat	Vic	OSTA	Nat
<18		15.4	2	3.9	16.8	1.7	4	14.8	1.6	3.5	12.1	1.3	2.8	1.2	1.1	1
18–24		86.4	82.2	85.8	86.7	82.6	84.6	91.9	84.5	88.4	92.6	87.7	90.3	91.1	87.8	90.2
25–29		95	94.7	95.8	93.5	94.9	95.2	97.9	95.1	97	97.7	95.4	97.2	99	95.6	97.9
30–34		94.4	94.1	95.3	93.6	94	94.9	97.9	96.4	97.2	97.9	96.6	97.3	98.8	96.8	97.9
35–69		98	96.9	97.8	97.6	97	97.7	98.5	96.9	97.8	98.7	97.2	97.9	98.8	97.8	98.2
70+		99	98.1	99.4	98.8	98.2	99	98.9	98.3	98.9	98.6	98.7	98.9	98.8	98.9	99

Vic Victorian enrolment rate
 OSTA Other state and territory average enrolment rate
 Nat National enrolment rate

Roll Management System redevelopment

Our RMS is a technology platform enabling us to maintain the register of electors and create electoral rolls and other products.

Following analysis in the second half of 2022, we began a technical upgrade of RMS, which is progressing as planned and will continue until early in the 2025–26 financial year. This upgrade will ensure the system is secure and stable for future enhancements.

Electors statistics by region for 2023–24

Electors statistics by region for 2023–24:

- › Total number of electorates: 8 regions
- › Total number of electors: 4,518,680
- › Average number of electors per region: 564,835

For more information, see Table 12 below.

Electors statistics by district for 2023–24

Electors statistics by district for 2023–24:

- › Total number of electorates: 88 districts
- › Total number of electors: 4,518,680
- › Average number of electors per district: 51,349

For more information, see Table 13 on page 51.

Table 12: Electors statistics by region, 30 June 2024

Region	Electors count	Variance to average (%)
Eastern Victoria	558,095	-1.19
North-Eastern Metropolitan	553,269	-2.05
Northern Metropolitan	575,935	1.97
Northern Victoria	551,153	-2.42
South-Eastern Metropolitan	573,327	1.5
Southern Metropolitan	550,074	-2.61
Western Metropolitan	571,167	1.12
Western Victoria	585,660	3.69

Table 13: Elector statistics by district, 30 June 2024

District	Elector count	Variance to average (%)	District	Elector count	Variance to average (%)
Albert Park	49,304	-3.98	Evelyn	51,360	0.02
Ashwood	51,769	0.82	Footscray	50,313	-2.02
Bass	52,583	2.41	Frankston	49,803	-3.01
Bayswater	50,363	-1.92	Geelong	52,419	2.09
Bellarine	56,573	10.18	Gippsland East	50,440	-1.77
Benambra	50,725	-1.21	Gippsland South	49,965	-2.69
Bendigo East	53,956	5.08	Glen Waverley	50,814	-1.04
Bendigo West	48,454	-5.64	Greenvale	52,660	2.56
Bentleigh	52,913	3.05	Hastings	49,440	-3.72
Berwick	57,986	12.93	Hawthorn	50,653	-1.35
Box Hill	51,023	-0.63	Ivanhoe	48,016	-6.49
Brighton	49,039	-4.5	Kalkallo	60,190	17.22
Broadmeadows	50,110	-2.41	Kew	50,152	-2.33
Brunswick	54,247	5.65	Kororoit	55,652	8.38
Bulleen	50,353	-1.94	Lara	49,986	-2.65
Bundoora	47,962	-6.59	Laverton	52,055	1.38
Carrum	52,661	2.56	Lowan	50,956	-0.76
Caulfield	49,320	-3.95	Macedon	48,974	-4.62
Clarinda	48,743	-5.07	Malvern	47,912	-6.69
Cranbourne	54,730	6.59	Melbourne	54,074	5.31
Croydon	53,754	4.69	Melton	54,752	6.63
Dandenong	51,946	1.16	Mildura	48,316	-5.9
Eildon	50,350	-1.94	Mill Park	47,072	-8.33
Eltham	49,409	-3.78	Monbulk	48,855	-4.86
Essendon	51,139	-0.41	Mordialloc	52,160	1.58
Eureka	55,338	7.77	Mornington	48,764	-5.03
Euroa	51,314	-0.07	Morwell	54,246	5.64

District	Elector count	Variance to average (%)
Mulgrave	47,288	-7.91
Murray Plains	48,212	-6.11
Narracan	51,955	1.18
Narre Warren North	52,578	2.4
Narre Warren South	55,470	8.03
Nepean	49,397	-3.8
Niddrie	51,105	-0.47
Northcote	51,647	0.58
Oakleigh	52,619	2.48
Ovens Valley	48,404	-5.73
Pakenham	51,089	-0.5
Pascoe Vale	50,000	-2.63
Point Cook	52,911	3.04
Polwarth	53,487	4.17
Prahran	49,027	-4.52
Preston	51,695	0.68
Richmond	49,462	-3.67
Ringwood	53,338	3.88
Ripon	52,101	1.47
Rowville	49,962	-2.7
Sandringham	47,366	-7.75
Shepparton	51,353	0.01
South Barwon	55,332	7.76
South-West Coast	53,299	3.8
St Albans	47,065	-8.34
Sunbury	47,510	-7.47
Sydenham	57,558	12.09
Tarneit	53,692	4.56

District	Elector count	Variance to average (%)
Thomastown	50,711	-1.24
Warrandyte	51,166	-0.35
Wendouree	51,417	0.13
Werribee	55,566	8.21
Williamstown	47,740	-7.03
Yan Yean	51,095	-0.49

Providing enrolment information

The register of electors contains enrolment information, including name, address, date of birth, and gender. The Electoral Act strictly regulates the way we collect, use and disclose enrolment information. We only disclose information as required or authorised by the law and protecting elector information is fundamentally important to us.

Mandatory provision of enrolment information

There are several circumstances where we must make information available. We must:

- › make the list of Victorian electors, excluding silent electors, available for public inspection at our offices. This list only includes names and addresses, and people can only search for information by name. We must update this list every 6 months
- › have the latest print of any electoral roll produced for an election (excluding silent electors) available for public inspection, free of charge. This contains name and address details only. We can determine the locations and times it is available
- › provide lists of Victorian electors, excluding silent electors, to registered political parties (statewide lists) and members of parliament (listing electors in the member's district or region) for them to use for permitted purposes only. Details provided are name, address, postal address (if different to enrolled address), date of birth, gender, and relevant electorate information. We do not provide phone numbers or email addresses
- › provide a copy of the electoral roll for state elections or voters' roll for local council elections, excluding silent electors, to candidates for an election. Details provided are name, address, postal address (if different to enrolled address), and relevant electorate information. We do not provide phone numbers or email addresses.

Enrolment information is also provided under other legislation. Under section 19 of the *Juries Act 2000* (Vic), we provide lists to Juries Victoria of people who are eligible for jury service, and process exemptions from jury service monthly. We provided a total of 40 jury rolls during 2023–24.

We also share enrolment information with councils to prepare accurate voters' rolls for local council elections.

The LG Act allows a copy of the voters' roll to be released to council CEOs on request. This can be used to communicate or consult with the community about the council's functions. In 2023–24 we provided two councils with a copy of their certified voters roll for a previous election to assist with preparations for the 2024 election.

Discretionary provision of enrolment information

The Electoral Act allows us to release enrolment information to other organisations in defined circumstances. We may enter an information sharing agreement with an applicant provided the public interest for them to be given the information outweighs our obligation to protect the privacy of the enrolment information they have requested. Strict conditions regulate these agreements, including that we cannot provide the details for silent electors, and penalties can apply for non-compliance or misuse. We must report on any information provided to ensure transparency.

For more information around the purpose of these agreements, please visit vec.vic.gov.au/privacy/release-of-enrolment-information

As shown in Table 14 on page 54 we provided 6 organisations with information under existing agreements. A standing agreement is in place with Victoria Police, which allows immediate secure access to the register of electors.

Electoral structure and ward boundary reviews

This financial year we continued providing technical and administrative support to 2 external electoral representation advisory panels (ERAPs) conducting 39 local council electoral structure reviews. Separately, we conducted 10 local council ward boundary reviews. See Table 15 on page 54 for more information.

Electoral structure reviews

Under the LG Act, electoral structure reviews for local councils are conducted by an ERAP. The members of the ERAP are appointed by the Minister for Local Government. The Electoral Commissioner (or their representative) must be a member of each panel.

The minister formed 2 ERAPs to review the electoral structure of 39 local councils before the October 2024 local council elections.

Panel 1

- › The Hon Frank Vincent AO KC (Chairperson)
- › Ms Liz Williams PSM
- › Electoral Commissioner Mr Sven Bluemmel (September 2023 onwards)

Before Sven Bluemmel's appointment as Electoral Commissioner and during his transition into the role, Executive Director, Governance and Enabling Services, Ms Máiréad Doyle was the nominated representative on panel 1.

During the review, the following individuals were nominated as stand-in panel members to cover absences within the panel:

- › Ms Janet Dore
- › Director, Electoral Integrity and Regulation, Mr Keegan Bartlett

Table 14: Information provided to organisations under section 34 of the Electoral Act, 2023–24

Organisation	Look ups requested	Unsuccessful searches	Information provided
Adoption Information Service (previously Family Information Networks and Discovery)	106	45	61
Anglicare Victoria	5	1	4
Victorian Assisted Reproductive Treatment Authority	10	2	8
State Revenue Office	(List of electors provided monthly)		
BreastScreen	(List of electors within relevant cohort provided quarterly)		
Victoria Police	9,840 searches		

Table 15: Electoral structure and boundary reviews 2019–20 to 2023–24

Type of activity	2019–20	2020–21	2021–22	2022–23	2023–24
Representation reviews (LG Act 1989)	19	–	–	–	–
Subdivision reviews (LG Act 1989)	7	–	–	–	–
State redivisions (EBC Act)	0	0	1	0	0
Electoral structure reviews (LG Act)	–	0	0	12	27
Ward boundary reviews (LG Act)	–	0	0	0	10
Total	26	0	1	12	37

Panel 2

- › Ms Julie Eisenbise (Chairperson)
- › Mr Tim Presnell
- › Deputy Electoral Commissioner, Ms Dana Fleming

The LG Act sets out 3 allowable structures (unsubdivided, single-councillor wards, and multi-councillor wards with an equal number of councillors in each ward), reduced from the 5 allowed under the previous *Local Government Act 1989* (Vic) (LG Act 1989). A council must have a single-councillor ward structure unless the minister has gazetted a notice specifying it may have either of the other 2 structures.

On 23 April 2020, a notice was published in the Victorian Government Gazette indicating that rural councils may have one of the 3 permitted structures. This notice did not include metropolitan, interface (outer council areas of Melbourne) or regional city councils, with a single-councillor ward structure being the only electoral structure available to those councils.

These reviews concluded in January 2024. The minister accepted all ERAP recommendations and the 39 new electoral structures were gazetted on 15 February 2024.

We supported the ERAPs by:

- › collaborating with Local Government Victoria to establish the ERAPs and suggest a program structure
- › providing secretariat support
- › providing enrolment statistics and commissioning demographic projections
- › providing independent electoral structure advice
- › providing technical expertise in boundary modelling and calculations
- › conducting research on each council and drafting reports that reflect panel considerations and decisions
- › engaging with the public through a communications program, information sessions and public hearings
- › receiving and publishing public submissions and preliminary reports on our website
- › providing final reports to the minister on behalf of the ERAPs
- › managing budget and cost recovery.

Ward boundary reviews

Under the LG Act, we conduct ward boundary reviews, which were known as 'subdivision reviews' under the LG Act 1989. The minister may ask us to conduct a ward boundary review if we advise them that the number of voters per councillor in one or more wards of a council will vary from the average by more than 10% at the next general election.

On 20 April 2023, in response to advice we provided on 22 February 2023, and under section 17 of the Act, the minister asked us to conduct ward boundary reviews for 10 local councils.

Our ward boundary review panel was made up of 2 of our senior members including the program sponsor. The panel provided a recommended structure to the Electoral Commissioner. The Electoral Commissioner reviewed the panel's recommendation and decided on the final recommendation for the minister. The same team of electoral structure and boundary review experts and specialists from our organisation who supported the ERAPs also supported the ward boundary reviews.

Our recommended boundary adjustments for the 10 councils were provided to the minister by 24 April 2024. The minister accepted our recommendations and the boundary adjustments were gazetted on 28 May 2024.

Research and reporting services

We established a research team to support the review panels in their decisions. Research topics included:

- › geography
- › demographics
- › communities of interest
- › previous electoral structures
- › history of electoral events in the area.

The team also analysed all public submissions the review panels received and helped prepare reports on the review panels' findings.

Geospatial services

Our Geospatial Operations Team provided technical expertise to the electoral representation and ward boundary review panels, including:

- › procuring demographic data and elector projections
- › administering spatial systems and boundary modelling software.

During the program, geospatial analysts partnered with our research analysts to research each council area, analyse public submissions and present information to the review panels. The team:

- › developed and tested boundary models' compliance with legislative requirements and the panels' criteria
- › presented the strongest models to the panels
- › created mapping products to include in the reports and for publication in the government gazette.

The Geospatial Capability Team updated and administered our public submissions tool, which enabled submitters to model boundaries using an interactive map.

Outside of the electoral structure and ward boundary reviews, the geospatial teams provided additional geospatial services across the VEC in this financial year. The geospatial strategy 2021–24 guided our delivery of geospatial products and services.

Geospatial intelligence helps us to deliver high-quality electoral services.

The geospatial teams supported preparations for the upcoming local council elections by:

- › coordinating the application of new electoral structures and ward boundaries in VEC systems
- › readying the public election venue locator for the elections
- › preparing candidate statement leaflet maps
- › providing maps for the website
- › trialling a map version of the *List of streets* for election offices.

We also expanded our data visualisation tools for internal use and supplied maps and modules to support internal research and outreach programs. These included maps showing rates of informal voting at state elections and key service areas for community engagement program planning.

Electoral activity

During 2023–24, we conducted 18 electoral events. The details of all election activity conducted during 2023–24 appear in Table 16 on page 57.

Local council and other elections

Preparations for the 2024 local council elections

We confirmed the program delivery structure for the 2024 local council elections in October 2022. The focus of the elections will be on workforce sustainability, establishing a shared services model, and field operations.

A considered and targeted communications plan has been deployed to support councils through the changes to enrolment entitlements from the LG Act, along with further amendments to the timeline that will impact VEC and council resourcing and preparation.

Responding to lessons learned from previous local council elections, we deployed a number of strategic initiatives for this event. These include centralising the telephone enquiry service and replacement vote process and increased fraud detection measures.

Accordingly, we invested significant effort in maintaining strong relationships with councils to communicate these changes as early as possible. Regular council information sessions, face-to-face visits and webinars have been delivered across Victoria.

Local council by-elections and countbacks

An extraordinary vacancy arises in a council when a councillor resigns, dies or can no longer hold office. A countback is conducted in the first instance when there is an extraordinary vacancy in a multicouncillor ward or unsubdivided council. A by-election is held when there is:

- › an extraordinary vacancy in a single-councillor ward
 - › a failed countback
- or
- › no eligible candidates.

During 2023–24, we conducted 2 local council by-elections and 14 countbacks to fill extraordinary vacancies.

Strathbogie Shire Council had 2 pending extraordinary vacancies that were not filled due to the suspension of council from Wednesday 6 December 2023.

The details of all by-elections and countbacks conducted during 2023–24 are included in Table 17 on page 57.

The number of extraordinary vacancies was 18.

In 2023–24, all countbacks were held online using Microsoft Teams and our web-based computer countback application.

The average cost to councils of a countback in 2023–24 was \$960 (excluding GST). This included advertisements in local newspapers when requested, configuration of the countback application, and staff time.

All by-elections and countbacks complied with legislative requirements and were within budget. No elections failed or were overturned.

The average cost charged to a local council for a by-election was significantly higher at \$104,510. This included roll production, advertisements, nominations, establishing an election office, counting, compulsory voting enforcement for non-voters, and staff to support these activities.

Table 16: Electoral activity, 2019–20 to 2023–24

Type of activity	2019–20	2020–21	2021–22	2022–23	2023–24
State elections (88 districts, 8 regions) ¹	–	–	–	1	–
State supplementary elections	–	–	–	1	–
State by-elections	–	–	–	–	2
Local council general elections	–	299	3	–	–
Local council by-elections	4	3	3	3	2
Local council countbacks	12	4	11	18	14
Liquor licensing polls ²	3	–	2	–	–
Commercial elections and polls	5	3	4	3	2
Total	24	86	21	26	20

¹ Narracan District resulted in a failed election and led to a supplementary election.

² Following amendments to the *Liquor Control Reform Act 1998* in December 2021, we are no longer required to conduct these polls.

Table 17: Elections, by-elections, countbacks and polls 2023–24

Election	Type	Election date	Voting method	Location	Electors
Strathbogie Shire Council, Lake Nagambie Ward	Countback	Wednesday 12 July 2023	–	VEC head office, Microsoft (MS) Teams	2,943
Glenelg Shire Council	Countback	Wednesday 2 August 2023	–	VEC head office, MS Teams	16,862
Indigo Shire Council	Countback	Wednesday 9 August 2023	–	VEC head office, MS Teams	13,651

Election	Type	Election date	Voting method	Location	Electors
Bass Coast Shire Council, Western Port Ward	Modified countback	Friday 11 August 2023	–	VEC head office, MS Teams	–
Strathbogie Shire Council, Seven Creeks Ward	Modified countback	Friday 11 August 2023	–	VEC head office, MS Teams	–
Greater Geelong City Council, Bellarine Ward	Countback	Monday 28 August 2023	–	VEC head office, MS Teams	59,140
West Wimmera Shire Council	Modified countback	Monday 9 October 2023	–	VEC head office, MS Teams	–
Strathbogie Shire Council, Lake Nagambie Ward	Modified countback	Monday 6 November 2023	–	–	–
Macedon Ranges Shire Council, South Ward	Countback	Monday 13 November 2023	–	VEC head office, MS Teams	13,048
Lake Tyers Aboriginal Trust Committee of Management Election 2023	Fee-for-service	Wednesday 15 November 2023	Attendance	Lake Tyers	165
Glenelg Shire Council	Countback	Monday 20 November 2023	–	VEC head office, MS Teams	16,862
Maroondah City Council, Barngoeong Ward	By-election	Saturday 2 December 2023	Postal	Ringwood	9,598
Glenelg Shire Council countback	Countback	Monday 4 December 2023	–	VEC head office, MS Teams	16,862
Glen Eira City Council, Camden Ward	Countback	Monday 8 January 2024	–	VEC head office, MS Teams	34,163
Frankston City Council, North-West Ward	Countback	Monday 15 January 2024	–	VEC head office, MS Teams	32,626
Greater Dandenong City Council, Yarraman Ward	By-election	Saturday 9 March 2024	Postal	Dandenong	8,304
Victorian Canine Association Management Committee Election 2024	Fee-for-service	Thursday 4 April 2024	Postal	–	7,529
Moonee Valley City Council, Buckley Ward	Countback	Monday 29 April 2024	–	VEC head office, MS Teams	29,608

State by-elections

A state by-election occurs if a member of parliament for the Legislative Assembly resigns or can no longer hold office. We conduct these as required, within minimum prescribed timeframes. There were 2 state by-elections in 2023–24. The cost of conducting the district by-elections was approximately \$680,000 each.

Other elections and polls

Under Victorian legislation, we are required to conduct certain elections and polls. Depending on the legislation, we may partly or wholly fund these elections and polls. We also conduct fee-for-service and non-statutory elections that meet certain criteria, including the number of electors, the existence of formal election rules, and election timing.

Both of the fee-for-service elections we conducted in the reporting period complied with relevant rules or legislation and were delivered on time and within budget.

Political funding and donation disclosure

We administer Victoria's political funding and donation disclosure laws, which:

- › impose bans or caps on certain political donations
- › increase accountability and transparency through disclosure and real-time reconciliation of political donations
- › provide access to funding.

The funding and disclosure regime includes disclosure obligations for giving and receiving political donations and provides candidates, elected members and registered political parties access to 3 streams of funding:

- › administrative expenditure funding: for general office costs
- › policy development funding: for policy development costs
- › public funding: for campaign costs.

We pay administrative expenditure funding in advance every quarter to independent elected members and registered political parties with elected members. Policy development funding entitlements are paid retrospectively at the end of each calendar year. We calculate and pay public funding eligibility and entitlements based on first preference votes

received at an election. Public funding recipients may also be paid in advance instalments before the next state election, and we recover over-payments in line with the Electoral Act. All recipients of funding must provide an audit certificate for their expenditure claimed.

Donation caps, thresholds and funding amounts are indexed annually under section 217Q of the Electoral Act. The indexation increase factor for 2023–24 was 1.079901.

General cap, disclosure threshold and funding amounts were applied as set out in Table 18 on page 61.

VEC Disclosures online disclosure system

VEC Disclosures is our online political donation disclosure reporting system, accessible via our website. It is an integrated political donations disclosure and annual return submission tool for all stakeholders governed by Part 12 of the Electoral Act.

Political donations overview

The Electoral Act requires donors and recipients of political donations above the disclosure threshold (\$1,170 in 2023–24) to disclose a donation within 21 days of making or receiving it.

During the reporting period we published information on 372 donations on VEC Disclosures. These donations were valued at \$1,246,182. The public can view these published donations, which boosts the transparency of the Victorian political system.

Donations above the general cap

Two registered political parties received donations above the general cap and were required to forfeit these to the state. The VEC also deducted the amount of public funding and advance public funding paid/payable to these parties. The total financial impact was \$10,620.

Donation disclosure timeliness

For the reporting period, 70% of donations were non-compliant with the 21-day disclosure obligation, including partially compliant and non-compliant donations. Please see Table 19 on page 61 for more information. There was a deterioration in overall compliance compared to 2022–23, when 61% of published donations were non-compliant. During 2024–25, we will implement a regulatory program to improve awareness of and compliance with obligations. This program will include education, engagement and enforcement activities.

Donation timeliness breakdown by donor and recipient

As shown in Table 20 on page 61, 65% of donors and 60% of recipients were late meeting their disclosure obligations in 2023–24. This compares to 49% of donors and 28% of recipients in 2022–23. The 2024–25 regulatory program noted above will include a focus on both donors and recipients.

Political donation activity peaked during October 2023, with 142 donations disclosed, which coincides with recipient annual return obligations for the preceding financial year.

Political donation monitoring

We track donations by organisations and individuals for illegal activity. This could include:

- › donations from a foreign source
- › donations exceeding the general cap
- › multiple donations by businesses
- › banned donations
- › schemes to circumvent funding and disclosure laws.

During 2024, we started using the Australian Business Register (ABR) to search organisations for all board members including directors, former directors and secretaries and shareholdings of companies. We then checked VEC Disclosures to see if they also appear as individual donors. This was more cost-effective than the previous process, which relied upon Australian Securities and Investments Commission (ASIC) registers.

Organisational donors must have a registered Australian business number or Australian Company Number.

We conducted 622 ABR searches in the reporting period, compared to 163 ASIC searches in the prior year.

Annual returns

The number of annual returns for the 2022–23 financial year (published in the reporting period of 2023–24) was 133. This included:

- › 21 from registered political parties
- › 51 from associated entities
- › 3 from nominated entities
- › 10 from third-party campaigner organisations

- › 46 from independent candidates
- › 2 from former independent elected members.

This is the largest number of annual returns published since this reporting requirement commenced in 2018–19 and is a 66% increase on the 80 returns published for the preceding financial year. The increase is due to the state election in November 2022, where there were more political participants – particularly independent candidates – with a reporting obligation.

Stakeholder engagement

Throughout the reporting period, we provided information and advice to political entities and the public on Victoria’s funding, political expenditure and donation laws. This included briefing newly appointed registered officers of registered political parties and members of parliament.

Several new initiatives were introduced in 2023–24 to enhance our stakeholder engagement and education relating to annual return obligations. These included conducting virtual information sessions for submitters and auditors, and giving stakeholders the opportunity to provide feedback on their experience via our inaugural annual returns survey.

Our Head of Funding, Disclosure and Registration was the inaugural chair of the Electoral Council of Australia and New Zealand (ECANZ) Funding and Disclosure Community of Practice (COP). This COP was established in 2023 and held 3 meetings during the reporting period, with a key focus of sharing strategies for engaging with external stakeholders.

Political funding

During the reporting period, we facilitated payments of \$12,991,016 on behalf of the state to eligible registered political parties, independent elected members and candidates. This included:

- › \$232,024 in public funding for the state general election and Narracan supplementary election, to 2 recipients
- › \$230,005 in public funding for the Warrandyte by-election, to 4 recipients
- › \$212,190 in public funding for the Mulgrave by-election, to 4 recipients
- › \$5,925,296 in advance public funding, to 20 recipients
- › \$6,362,321 in administrative expenditure funding, to 11 recipients. Administrative expenditure funding payments are made on a financial year basis
- › \$29,180 for policy development funding to one recipient.

We also recovered \$292,321 (excluding withheld funding) of over-payments from the previous financial year. Over-payments most often occur when funding recipients do not incur the full entitlement paid to them as claimable expenditure.

We wrote off bad debts totalling \$811,900 in relation to funding entitlements that were deemed unrecoverable. A deficiency in the Electoral Act means the VEC is unable to recover overpaid funding where a registered political party has deregistered or an independent elected member leaves Parliament. Bad and doubtful debts will continue to accumulate until there is legislative change.

Table 18: Donations and disclosures indexed values for 2023–24

Item	Amount
Disclosure threshold	\$1,170
General cap	\$4,670
Public funding MLA	\$7.01 per first preference vote
Public funding MLC	\$3.50 per first preference vote
Administrative expenditure funding (per year), capped at 45 members	\$233,490 for the 1st member \$81,710 for the 2nd member \$40,870 for the 3rd to 45th member
Policy development funding	\$1.17 per first preference vote or \$29,180 (whichever is more)

Table 19: Timelines for donations published in 2023–24

Compliance status	Timeliness status	Number	% of total
Fully compliant	Donation disclosed on time by both donor and recipient	111	29.84%
Partially compliant	Donation disclosed late by one party to the transaction	110	29.57%
Non-compliant	Donation disclosed late by both donor and recipient	151	40.59%
Total		372	

Table 20: Donor and recipient compliance

Donor and recipient compliance status	% non-compliant
Donors were late meeting their disclosure obligations	65%
Recipients were late meeting their disclosure obligations	60%

Funding assessment

We received applications, statements of expenditure, annual returns and audit certificates as required from the funding recipients, and assessed these against the legislated requirements for completeness, compliance, and accuracy.

Most submissions contained errors, including:

- › missing pages or signatures
- › missing or incomplete statements
- › misstated expenditure or entitlement amounts.

We resolved these errors with the applicants. We also updated our forms and guidance to try and reduce the volume of errors. In response to high levels of non-compliant audit certificates, at the end of June 2024, we issued a determination that will mandate the use of the VEC's audit certificate template for the 2023–24 financial year annual returns.

Electoral compliance and enforcement

Although we received most allegations of offences through our complaints process, we also received internal referrals, own motion matters, and information and intelligence from other law enforcement and integrity agencies.

Regulatory approach

We use a constructive compliance approach to empower electoral participants and equip them with tools to comply. In instances of non-compliance, we gauge the extent of harm and respond proportionately. Through provision of information and education, we aim to pre-emptively address challenges, mitigate risks and encourage electoral responsibility. Our proactive approach reinforces the foundation of electoral integrity, ensuring democratic processes are upheld.

During the period, we received 66 new investigations, 25 of which were in relation to allegations of Fail to Vote offences, and closed 118 cases. At 30 June 2024, there were 21 active investigations underway. Please see Table 21 and 22 on page 63 for more information.

Field compliance support

During the reporting period, our Electoral Compliance Team supported 2 state by-elections. Compliance officers supported field operations to uphold regulatory standards. The team worked to support the transparency

and fairness of the electoral process, to foster public trust and confidence in the democratic framework.

Regulatory partnership

Our Electoral Compliance Team maintains regulatory partnerships with key stakeholders to increase the efficacy of compliance and law enforcement. Active partnerships have been established with the Victoria Police, the Local Government Inspectorate, Australia Post and state and federal electoral commissions. These collaborations underpin our compliance activities, fostering mutual understanding and collective action.

Coercive powers of compliance officers

The Electoral Act provides for VEC employees to be appointed as compliance officers so we can regulate Victoria's funding and disclosure requirements. The limited powers provided to compliance officers allow them to require certain people to produce documents or other information, or appear to give evidence. The VEC is conscious of the responsibility of this power and manages its use accordingly. The Coercive Notice Control Board provides ongoing oversight and advice to the Electoral Commissioner on the use and review of compliance officer powers.

The Terms of Reference for the Coercive Notice Control Board were updated on 19 January 2024 to reflect changes in membership. At 30 June 2024, the board comprises:

- › 2 members of our EMG: the Director, People and the Chief Information Officer
- › one member of our Audit and Risk Committee, who is the Chair of the board.

During the reporting period, compliance officers issued 3 written notices under Part 12 of the Electoral Act. During the reporting period, no person issued with a notice by a compliance officer requested a review of the notice.

Intelligence Cell

The Intelligence Cell supports the Electoral Compliance Team to gather, analyse and share crucial information. During 2023–24, the cell:

- › monitored social media, news outlets, and other sources for threats, misinformation campaigns and irregularities
- › used data analytics and surveillance techniques to detect fraudulent activities or breaches
- › facilitated proactive measures to safeguard electoral integrity.

The cell produced 25 products during the reporting period including:

- › watching briefs
- › intelligence summaries
- › external agency disclosure reports
- › strategic intelligence and baseline products
- › emerging trends analyses.

Compulsory voting enforcement

We enforce compulsory voting (CV) requirements after elections, by-elections and polls where voting is compulsory. The Electoral Commissioner appoints a staff member as the Prosecution Officer to follow up CV.

During 2023–24, we finalised CV enforcement for:

- › the 2022 state election
- › the Narracan District supplementary election, held in 2023
- › 3 council by-elections.

We also started the enforcement process for the Warrandyte District by-election and the Mulgrave District by-election, both held in 2023, and 2 council by-elections.

We conduct the first stage of the non-voter follow-up process under Part 9, Division 2 of the Electoral Act, or section 266 of the LG Act. If electors do not respond, or provide an invalid response, we follow them up under the *Infringements Act 2006* (Vic) (Infringements Act).

Table 21: Investigation activity, 1 July 2023 to 30 June 2024

Category	Number of new investigations
Preliminary investigation	6
Investigation: Part 3 (enrolment procedures and information)	2
Investigation: Part 5 (election procedures)	5
Investigation: Part 6 (voting)	1
Investigation: Part 9 (enforcement and offences)	34
Investigation: Part 12 (election expenditure and political donations)	14
Investigation: Miscellaneous (multiple part/other legislation)	4
Total	66¹

¹ Some investigations include numerous complaints

Table 22: Investigation caseload, 1 July 2023 to 30 June 2024

Category	Number of investigations
Investigations on hand (1 July 2023)	73
New investigations	66
Investigations closed	118
Active investigations (30 June 2024)	21 ¹

¹ Some investigations include numerous complaints

The 3 stages of enforcement or non-voter follow-up we manage are:

1. dispatching 'Apparent failure to vote' notices to electors who appear not to have voted. These electors have 28 days from the date of the notice to provide a valid excuse for failing to vote
2. issuing an Infringement Notice to electors who did not respond, or who provided an invalid response to the 'Apparent failure to vote' notice. A penalty amount is applied (for 2023–24 this was set at \$96). Non-voters have 35 days to respond to the notice by paying the penalty or seeking a review. We also consider written correspondence from non-voters detailing their reasons for failing to vote
3. sending a 'Penalty reminder' notice to people who do not pay the infringement penalty. Prescribed costs are added to the original penalty amount (currently set at \$27.70). Non-voters have 28 days to respond to this notice by paying the penalty or seeking a review.

After the 'Penalty reminder' notice expires, we refer any outstanding matters to Fines Victoria for further enforcement action.

During the infringement period, non-voters have several options under the Infringements Act. They may:

- › pay the full penalty amount
- › ask for a payment plan
- › ask for an internal review of the infringement

or

- › ask us to refer the matter to the Magistrates' Court.

We reconcile penalties collected during the infringement period and transfer these to consolidated revenue or forward them to councils as required.

We also collate and transfer all penalties collected by Fines Victoria. Most of the monies are collections via Fines Victoria from older elections. In 2023–24:

- › a total of \$7,380,654.06 was paid into consolidated revenue from parliamentary elections
- › a total of \$3,109,607.61 was forwarded to councils from local council elections held since 2016.

We will remit further payments to consolidated revenue and to councils as we receive them from Fines Victoria.

As we failed to register the outstanding infringements for the Warrandyte by-election with Fines Victoria by the required date, we retain active management of these fines. This means that 1,813 fines remain live and we can receive payment. Any follow-up effort will be actioned by us, not Fines Victoria.

Lodgement with the courts

Non-voters can choose to have their matter heard in the Magistrates' Court. During 2023–24, we:

- › began proceedings against 7 non-voters from the 2022 state election 2022
- › withdrew 5 matters due to payment of the infringement or advice from the Victorian Government Solicitors Office (VGSO) before the matter was heard by a magistrate
- › had one matter heard at the mention stage ex-parte. The non-voter was found guilty
- › had one matter heard at a contested hearing. The non-voter was found guilty.

After the penalty reminder stage for 2 parliamentary elections enforced in 2023–24, we lodged 158,434 outstanding non-voter records with Fines Victoria.

After the penalty reminder stage for 3 local council by-elections enforced in 2023–24, we lodged 1,110 outstanding non-voter records with Fines Victoria. See Table 23 on page 65 for more information about CV enforcement in the reporting period.

Table 23: Enforcement of compulsory voting 2023–24

Election	Notice type*	Mailout	Records	Penalties collected to 30 June 2024	Fines Victoria lodgement	Number of records
Greater Dandenong City Council, Yarraman Ward by-election on 8 March 2024	1	29 April 2024	1,703	\$192	To be confirmed (TBC)	TBC
	2	24 June 2024	1,512			
	3	TBA	TBA			
Mulgrave District by-election on 18 November 2023	1	9 January 2024	6,240	\$95,332.90	TBC	TBC
	2	5 March 2024	4,231			
	3	31 May 2024	3,045			
Maroondah City Council, Barnegeong Ward by-election on 1 December 2023	1	9 January 2024	1,491	\$39,260.40	TBC	TBC
	2	5 March 2024	1,142			
	3	31 May 2024	743			
Warrandyte District by-election on 26 August 2023	1	12 October 2023	6,857	\$171,224.74	–	1,813
	2	7 December 2023	4,456			
	3	15 February 2024	2,573			
Mornington Peninsula Shire Council, Watson Ward by-election on 17 March 2023	1	12 May 2023	2,233	\$65,786.50	2 November 2023	928
	2	30 June 2023	1,588			
	3	30 August 2023	1,173			
2023 Narracan District supplementary election on 28 January 2023	1	12 May 2023	7,905	\$126,431.55	2 November 2023	1,544
	2	30 June 2023	3,162			
	3	30 August 2023	2,100			
2022 state election on 26 November 2022	1	20 April 2023 24 April 2023 27 April 2023	288,511	\$5,378,620.24	9–30 October 2023	156,890
	2	22 June 2023 26 June 2023	220,218			
	3	21 August 2023 24 August 2023	179,023			

Election	Notice type*	Mailout	Records	Penalties collected to 30 June 2024	Fines Victoria lodgement	Number of records
Northern Grampians Shire Council, Kara Kara Ward by-election on 4 November 2022	1	10 February 2023	314	\$4,446.40	19 September 2023	129
	2	26 May 2023	208			
	3	21 July 2023	156			
Buloke Shire Council, Mallee Ward by-election on 21 October 2022	1	10 February 2023	149	\$2,987	19 September 2023	53
	2	26 May 2023	109			
	3	21 July 2023	72			

*

1 – Apparent failure to vote

2 – Infringement

3 – Penalty reminder

Communication services

Advertising

There were 24 statutory advertisements published across 22 local newspapers and 2 major daily newspapers about the 2022–23 local council electoral structure and ward boundary review program. All printed material was developed in-house.

We also published statutory advertising for 2 state by-elections, 2 local council by-elections and 11 countbacks. A total of 61 statutory and non-statutory advertisements (including reminder advertisements) were published.

This includes registered political party (RPP) notices.

Media services

We maintain an open and informative relationship with Victorian media outlets. Throughout 2023–24, we provided metropolitan and regional media outlets with media releases around electoral events (including by-elections, countbacks, and council electoral structure and ward boundary reviews). We also distributed media releases regarding our register of political parties, including de-registrations of parties and applications to change names or logos. We distributed a total of 102 media releases, including a small number of media statements and advisories, throughout 2023–24.

We commit to responding to all media queries within 3 business days. In 2023–24, we responded to 176 media enquiries, with 151 resolved on the same business day, 18 resolved within one business day, and 7 resolved within 3 business days.

In 2023–24, we provided media services for the electoral structure and ward boundary review programs. The aim of the media campaign was to drive awareness of, and participation in, public consultation on changes to council electoral structures and ward boundaries.

Selections: the VEC newsletter

Selections is our annual stakeholder newsletter. We distribute it to state and local government representatives, government departments, the Electoral Matters Committee (EMC) of Parliament, our employees, senior election officials and RPPs. The 2023 edition was published in October and highlighted key activities from 2022–23. The newsletter was distributed digitally through e-marketing software, with the stories hosted on our website. The e-newsletter was opened by 518 recipients with 180 click-throughs. The stories hosted on the website received a combined 988 views.

Social media

Our social media channels continue to be a critical medium for community outreach, education and engagement, and publicising information about electoral events.

Over the year, we published 129 X (formerly Twitter) posts (plus 150 replies to other X users), 124 Facebook posts, 32 Instagram posts and 33 LinkedIn posts, generating over 14,098 visits to the website. Most of these came from Facebook (9,820), followed by X (3,486).

VEC website

Our website continues to be the first point of contact for hundreds of thousands of Victorians each year. People visit the website for information about election events, to perform enrolment transactions, and to learn about our programs and activities.

In 2023–24, a total of 881,278 users visited the website, with over 1.26 million visits. Over half (56.7%) of these visits were made using a mobile device.

VoterAlert

In 2023–24, our VoterAlert notification service was successfully used to send key election reminders to state-enrolled electors by SMS, email or both for 2 state by-elections (Warrandyte and Mulgrave districts), 2 local council by-elections (Maroondah City Council, Barnegeong Ward, and Greater Dandenong City Council, Yarraman Ward) and 8 electoral structure reviews (Wodonga, Yarra, Latrobe, Monash, Stonnington, Hobsons Bay, Hume, and Wyndham).

Across state by-elections, VoterAlert reminders were sent to state-enrolled electors about:

- › the close of roll date
- › their EasyVote Guide and opening of early voting
- › an election day reminder.

Across council by-elections VoterAlert reminders were sent to state-enrolled electors about:

- › the close of roll date
- › the ballot pack mail-out period
- › the last week to return completed ballot material.

VoterAlert will continue to be deployed at all future elections to raise awareness of elections.

Research

We conduct research on electoral matters in the public interest and on an ongoing basis. This is guided by a research policy and a research plan, which is developed in consultation with the organisation and includes research to inform service delivery improvements and electoral participation across a range of stakeholder groups.

Online Research Panel

Our Online Research Panel (ORP) embeds the voices of voters into our communication and service design and is a growing part of our research capability. A new panel was recruited in 2023 to further enhance the value and role of the ORP. During 2023–24, 5 major surveys were conducted with the panel, covering areas such as our reputation, our communications with voters, the delivery of the low-sensory voting centre pilot at the Warrandyte District by-election and ballot paper design for the 2024 local council elections.

Electoral Regulation Research Network

We joined the New South Wales Electoral Commission and the University of Melbourne in March 2012 to establish the Electoral Regulation Research Network (ERRN). The purpose of ERRN is to foster exchange and discussion among academics, electoral commissions and other interested groups on research relating to electoral regulation.

ERRN hosts or sponsors various seminars and workshops, available mostly in-person or online. Past events have covered the voting age in Australia, US elections, political parties and the courts, political lobbying regulation and the launch of a report on digital campaigning and political finance in Asia and the Pacific.

In 2023–24, ERRN convened a webinar on electoral integrity and in September 2023 held its biennial introductory course, 'Regulation of Australian Elections' at the Melbourne Law School. The VEC sponsored a networking event as part of the course, bringing together electoral scholars and practitioners.

Australian Research Council partnership on informal voting

We continued to work with the University of Adelaide and Flinders University as part of a 4-year Australian Research Council linkage study on informal voting in Victoria. The collaborative study addresses the issue of informal voting at both state and local council levels over 3 election periods. The final instalment of informal voting data will be provided following the 2024 local council elections.

In early 2024, the university researchers presented preliminary findings of the study to the EMG. The findings covered the analysis conducted of all informal votes at the 2020 local council elections and the 2022 state election, alongside the survey conducted with nearly 30,000 voters about informal voting. Our financial commitment to the research over 4 years is \$60,000 plus an in-kind contribution equivalent to \$214,050. The study is due to be completed in April 2025.

Our stakeholders

Highlights of our engagement with under-represented electoral participants, voters, candidates, political parties and other electoral bodies.

Inclusion and participation

We understand the importance of diversity, equity and inclusion to ensure all Victorians can actively participate in their democracy. In December 2023 our existing inclusion plans for people with disability, multicultural communities, young people and people in prison or without a home expired. The plans demonstrated our commitment to improving electoral services for priority communities. While we continued work on our first Aboriginal inclusion plan this year, we also began consulting community stakeholders to help develop our new plans for each community.

Inclusion of Aboriginal communities

Inclusion plan

We are developing our Aboriginal inclusion plan by building trusting relationships and a self-determination approach with Aboriginal stakeholders. In the reporting period, we established a strong Aboriginal Advisory Group (AAG) and developed a program logic and actions with group members and stakeholders. We aim to launch the plan in December 2024.

Community engagement

Our focus in the reporting period was to build new community partnerships before the 2024 local council elections. With the 2023 referendum and elections for the First Peoples Assembly impacting Aboriginal Victorians, our staff needed to consider when to engage respectfully and sensitively. The Yoorrook Justice Commission presented during National Reconciliation Week about truth telling and why that is important to the reconciliation process.

New relationships have been forged with the Koorie Excellence and Leadership in Schools program supported by Elizabeth Murdoch College and Kiilala'ana Youth Leadership program.

Democracy ambassadors

Our young Aboriginal democracy ambassadors (DAs) were mentored and supported by AAG Elders and our staff to help build their leadership and community engagement skills. The DAs attended outreach events with our Aboriginal engagement staff to support the awareness of our role in providing culturally safe and respectful services. The DAs also worked at community events to make electoral information more accessible and relevant to Aboriginal people in Victoria.

Youth leadership camp

We invited 10 young Aboriginal leaders to a cultural leadership camp and 5 attended the 3-day event. The camp took place on Boonwurrung country, at Millowl (Phillip Island) and was hosted by Boonwurrung local Steve Parker who took participants to sacred sites and spoke about the history of his country. The camp has been key to understanding how exploring concepts of country, culture, and identity can help future First Nations leaders. Participants came from Geelong, Berwick, Mornington and Sunbury and partner organisations including the First Peoples Assembly of Victoria and the Commission for Children and Young People also attended.

Electoral Council of Australia and New Zealand (ECANZ) Indigenous Electoral Participation Working Group

We continue to be represented on the ECANZ Indigenous Electoral Participation Working Group, which supports the electoral engagement of Indigenous communities across Australia. This financial year the group had two meetings and discussed:

- › Indigenous employment strategies
- › learnings from the Voice to Parliament referendum
- › remote enrolment and service delivery
- › the Australian Electoral Commission's (AEC) Deadly Democracy program.

Inclusion of multicultural communities

Inclusion plan

Our multicultural inclusion plan (MIP) aimed to address the needs of Victoria's ever-growing population of culturally and linguistically diverse (CALD) voters and ensure our workforce reflects, and responds to, the communities we serve. The MIP closed at the end of 2023 with 20 of 26 deliverables achieved. Key highlights were:

- › delivering various in-language enrolment and voting resources
- › developing and maintaining strong relationships with key stakeholders across Victoria
- › building community leader capability
- › training CALD DAs to deliver in-language education sessions.

Active citizenship education

During this reporting period we partnered with several organisations to deliver 6 active citizenship workshops including:

- › the Sunraysia Mallee Ethnic Communities Council
- › Centre for Multicultural Youth in Ballarat and Gippsland
- › the Ethnic Council of Shepparton and District
- › the charity STEM (science, technology, engineering and mathematics) Incubators
- › community leaders, young and emerging leaders
- › ethno-specific service providers who work with CALD community members.

The education sessions supported engagement for the 2024 local council elections.

Engagement with communities, service providers and staff

Our DAs and staff attended 53 community and cultural events, conferences, forums, and professional networking events across the state. We attended the Victorian Multicultural Commission's (VMC) 40th anniversary celebrating their contribution to the lives of multicultural Victorians.

We were also proud to celebrate our Multicultural Engagement Coordinator Asvin Phorugngam's placement on the VMC's 2023 Honour Roll for his contribution to supporting multicultural communities. We hosted a Taste of Harmony event in recognition of Cultural Diversity Week, which fostered cultural inclusion and safety within the workplace.

Inclusion of people experiencing homelessness or incarceration

Inclusion plan

Our prisons and without a home (PAWAH) inclusion plan was previously known as the out of home action plan (OOHAP). The OOHAP included 18 actions to better support and include people in prison and those experiencing homelessness. Despite a staff vacancy in the community specialist role for 12 months, we successfully delivered 13 of the 18 actions in the plan (one was superseded). In the final year of implementation, we delivered the following OOHAP actions:

- › reviewing past prisoner electoral education programs
- › developing an updated program piloted at 3 prisons

- › reviewing membership of the PAWAH Advisory Group to ensure the group is comprehensive, diverse and active
- › engaging consultants with lived experience of the prison environment to inform, support and provide feedback on our prison sector activities.

Engagement

Our prison and without a home engagement coordinator worked on developing strong relationships with relevant stakeholders including:

- › Victorian Association for the Care and Resettlement of Offenders (Vacro)
- › the Council to Homeless Persons
- › the Regional Homelessness Network
- › Corrections Victoria
- › Dhurringile Prison
- › Fulham Correctional Centre
- › Dame Phyllis Frost Centre
- › people with lived prison experience.

Electoral education program

In collaboration with Corrections Victoria, we piloted a prison electoral education program in:

- › Dhurringile Prison
- › Fulham Correctional Centre
- › Dame Phyllis Frost Centre.

The evaluation combined peer testing with before, during and post-session data. Feedback was also collected from prisoners and peer listeners, prison staff members, and the pilot project team.

The results showed the pilot improved the electoral knowledge and confidence of prison participants. Prison stakeholders had greater understanding of our work and how to facilitate electoral participation for eligible people.

Inclusion of people with disabilities

Access and inclusion plan

The disability access and inclusion plan (DAIP) included 50 actions to improve support and inclusion of people with disability. Despite significant staff turnover,

we delivered 37 actions (4 were superseded). Highlights of the DAIP included improvements to document accessibility (including Easy English guides) and a pilot of school-based electoral education resources.

Low-sensory voting trial

As part of the 2023 Warrandyte District by-election, we trialled adjustments to make in-person voting more inclusive for voters who are autistic or neurodiverse. The low-sensory voting trial was held at the early voting centre at the Doncaster Rovers Soccer Club. During the trial, the centre offered adjustments including:

- › dimmed lighting at the venue
- › reduced background noise
- › extra space around each voting screen
- › additional accessible parking spaces
- › our staff completing the Hidden Disabilities Sunflower training and wearing the program lanyard to ensure people with non-visible disabilities felt better supported
- › accessible bathroom facilities.

Electoral education in disability services and specialist schools

In addition to 23 sessions delivered to disability services and peak bodies during the reporting period, we also began to focus on outreach to specialist schools. We delivered 6 sessions across metropolitan Melbourne and made 5 visits to regional Victoria including Ballarat, Colac and Swan Hill. The sessions aim to help young people understand what enrolment means and empower them to vote.

Inclusion of young people

Inclusion plan

The young people inclusion plan (YPIP) set out 4 priority areas to improve electoral outcomes for young people. These were:

- › access – information and services responsive to young people
- › employment – staff recruitment, training and retention
- › community – partnerships and engagement
- › capability – meeting the electoral participation needs of young people.

The YPIP included 28 actions, of which 26 were successfully delivered.

YMCA Victoria Youth Parliament

We supported the 2023 Youth Parliament program by sponsoring 6 teams of young people aged 15 to 25 years from our community groups. This year's teams included the Korin Gamadji Institute and groups of rural and regional young people from:

- › Mildura Rural Council
- › Orbost Secondary College
- › Wellington Shire Council
- › Daylesford College
- › Pasefike Navigators (comprising people from newly arrived CALD backgrounds from Brimbank, Wyndham, Melton, Whittlesea and Greater Shepparton).

We work to ensure under-represented demographic groups can access the program by addressing financial barriers to participation.

We supported the Youth Parliament Taskforce with a training session on democracy and how to vote in late May 2023. Participants could then run for a chamber leader role or for Youth Premier. This immersive voting experience gave young people a hands-on civic engagement experience.

Passport to Democracy

The PTD program supports the electoral education needs of schools, teachers and young people. This year the program reviewed how best to support both teachers and students. The PTD website continues to provide important civics and electoral information with website activity showing 15,575 visits, 19,310 pageviews and 244 downloads of the resources.

Services to political parties and candidates

Party registration

It is not compulsory for political parties to register to contest an election, but registering has benefits for parties under the Electoral Act. These include an entitlement to:

- › access funding
- › include its party name and logo next to its candidates' names or group on ballot papers
- › access enrolment information on a periodic basis (for permitted purposes).

To qualify for registration, a political party must have at least 500 eligible members. Eligible members must be:

- › on the Victorian register of electors
- › party members in accordance with the party's rules
- › not members of another registered political party (RPP) or party applying for registration.

Registration reviews

We were required to review the registration of 18 RPPs based on their first preference vote (FPV) results at the 2022 state election. Under section 52 of the Electoral Act, we must review an RPP's registration after an election if it obtained an average of less than 4% of FPVs over all the electorates it contested. Three of the 18 RPPs applied to voluntarily deregister before we commenced our review (in grey below). As such, we notified the remaining 15 RPPs on Wednesday 11 October 2023 of the review.

The aim of a registration review is to ensure that an RPP demonstrates to our satisfaction that it has at least 500 eligible members. This means they meet the legislative requirements to remain registered.

Changes to the registration review procedure

In prior registration reviews, we randomly sampled 100 members from an RPP's member list and asked them to confirm their membership status via a posted declaration form. If at least 40 members wrote back confirming they met the eligibility criteria, the RPP remained registered. RPPs that failed to achieve the 40-eligible member target could participate in up to 2 additional member verification checks. However, in these instances, 500 members had to confirm their eligibility for the RPP to remain registered.

With an increase in the number of minor parties participating at the 2022 state election and a reduction in the average number of party members, we implemented a sampling methodology that better reflected Victoria's changing political party landscape. As such, we replaced the existing sampling mechanism with a statistical model that better addressed the variation in party members between RPPs.

We also changed our primary contact method for the sample verification from post to phone calls. This significantly reduced the length of time the process took. Parties that failed the sampling methodology could then opt for a subsequent full membership verification by post.

Results of implementing the new process

The combination of phone and postal verification resulted in 5 RPPs meeting their eligibility targets within 3 and a half business days. For the 10 RPPs that remained

registered, the average verification time was just over 8 business days.

At the conclusion of the reviews:

- › 10 RPPs remained registered
- › 2 RPPs (Angry Victorians Party and Restore Democracy Sack Dan Andrews Party) were deregistered as they failed to submit all required documents by the legislated deadline
- › 3 RPPs (Democratic Labour Party [DLP], Family First Victoria, and Health Australia Party) were deregistered as they failed to demonstrate that they had 500 eligible members.

At the end of the reporting period, we were responding to applications to VCAT to review our decision to deregister DLP and Family First Victoria under section 60 of the Electoral Act. The decisions to deregister the political parties were stayed by VCAT in order to preserve their registered status until the substantive application can be determined.

Register of political parties

We must establish and maintain a register of political parties under the Electoral Act. In 2023–24, Fiona Patten's Reason Party, Transport Matters Party and United Australia Party voluntarily deregistered. Derryn Hinch's Justice Party voluntarily deregistered in 2022–23. Other key changes to the register of political parties included:

- › 6 registered officer changes
- › 5 registered officer address changes
- › one party abbreviation change.






See Table 24 on page 74 for details of RPPs at 30 June 2024.

To support candidates standing for local council by-elections, we held online candidate information sessions for prospective candidates.

At all times of the year, prospective candidates can access support from our candidate helpdesk and resources from our website. From the opening of each by-election office, candidates can seek support directly from the election manager.

Table 24: RPPs at 30 June 2024

Political party	Political party logo	Registered officer	Address
Animal Justice Party Abbreviated name: AJP		Austin Cram	Ground floor, 470 St Kilda Road Melbourne VIC 3004
Australian Labor Party – Victorian Branch Abbreviated name: Australian Labor Party		Efstratios Steven Staikos	Locked Bag 3240 Melbourne VIC 3001
Companions and Pets Party Abbreviated name: Companions and Pets		Milton Wilde	PO Box 195 Ringwood East VIC 3135
Democratic Labour Party (DLP) ¹ Abbreviated name: Labour DLP		Cary de Wit	PO Box 1402 Melbourne VIC 3001
Family First Victoria ² Abbreviated name: None registered		Jane Foreman	Level 19, 180 Lonsdale St Melbourne VIC 3000
Freedom Party of Victoria Abbreviated name: FPV		Morgan Jonas	PO Box 8098 North Road VIC 3187
Legalise Cannabis Victoria Abbreviated name: Legalise Cannabis		Craig Ellis	GPO Box 3426 Sydney NSW 2001
Libertarian Party Abbreviated name: Libertarian	No logo registered	Robert McCathie	117/757 Bourke St Docklands VIC 3008
National Party of Australia – Victoria Abbreviated name: The Nationals		Matthew Harris State Director	Level 13, 30 Collins St Melbourne VIC 3000
New Democrats Abbreviated name: ND		Kaushaliya Vaghela	PO Box 8081 Tarneit Post Shop – shop 7A 380 Sayers Rd Tarneit VIC 3029

Political party	Political party logo	Registered officer	Address
Pauline Hanson's One Nation Abbreviated name: One Nation		Pauline Hanson	PO Box 136 Pinkenba QLD 4008
Shooters, Fishers and Farmers Party Victoria Abbreviated name: Shooters, Fishers & Farmers Vic		Nicole Bourman Secretary	PO Box 92 Moorabbin VIC 3189
Sustainable Australia Party – Stop overdevelopment/ corruption Abbreviated name: Sustainable Australia Party		William Bourke	Suite 15, 20 Burlington St Crows Nest NSW 2065
The Australian Greens – Victoria Abbreviated name: Australian Greens		Martin Shield	GPO Box 4589 Melbourne VIC 3001
Victorian Socialists Abbreviated name: None registered		Corey Oakley	54 Victoria St Carlton VIC 3053

¹ The VEC deregistered this political party on 16 May 2024. This decision is subject to an application for review by VCAT and the deregistration was stayed to preserve the political party's status until the substantive application is determined.

² The VEC deregistered this political party on 27 June 2024. This decision is subject to an application for review by VCAT and the deregistration was stayed to preserve the political party's status until the substantive application is determined.

Candidate handbooks and online tools

We publish both state and local council election candidate and scrutineer handbooks with information about timelines, legal requirements, and key processes.

These handbooks, along with all relevant forms, are available to candidates in candidate information kits via election offices. Scrutineer handbooks are available at all counting locations. We also publish these on our website.

Our Candidate Helper application supports candidates with their paperwork to fast-track the nomination process.

Electoral bodies

We work with various national and international electoral bodies to increase electoral harmonisation. Our continued innovation is based on an exchange of ideas and collaborative research with these bodies. These relationships also support our capacity to advise on legislative change.

Other electoral agencies

We provide voting services and information for other electoral bodies under reciprocal arrangements. The 6 requests we received during 2023–24 are detailed in Table 25 below.

Electoral Boundaries Commission

As required by legislation, we provide administrative and technical services to the Electoral Boundaries Commission (EBC), an independent statutory agency that comprises the Chief Judge of the County Court, the Surveyor-General and the Electoral Commissioner.

There was one scheduled EBC meeting in 2023–24. The Report of the EBC 2023–24 is included in this report in Appendix I on page 141.

Electoral Council of Australia and New Zealand

ECANZ is a consultative council of the Electoral Commissioners from the Commonwealth, states and territories of Australia and New Zealand.

Table 25: Support to other electoral commissions 2023–24

Election	Election date	Jurisdiction	Total votes issued	Vote types
Rockingham District by-election	29 July 2023	Western Australia	1	1 early vote
General election	14 October 2023	New Zealand	1,115	1,113 early votes 2 postal votes 61 postal votes received
State general election	23 March 2024	Tasmania	222	222 early votes
Dunstan District by-election	23 March 2024	South Australia	16	16 early votes
2024 Legislative Council divisions	4 May 2024	Tasmania	15	15 early votes
2024 Northern Tablelands state by-election	22 June 2024	New South Wales	0	
Total			1,369	

Formed in 2012, ECANZ has evolved into a forum to discuss all aspects of electoral administration, encourage cooperation and address challenges to improve access and equality for all voters. The ECANZ charter is available at ecanz.gov.au

ECANZ met on 4 occasions in 2023–24, and considered issues including:

- › electoral integrity and delivery
- › streamlining ECANZ governance arrangements
- › working with the eSafety Commissioner to create a joint referral protocol for requesting assistance to remove harmful online material targeting election workers.

Electoral Matters Committee

We regularly contribute to inquiries by the EMC, a joint committee of the Parliament of Victoria. The EMC's powers and functions are determined by the *Parliamentary Committees Act 2003* (Vic) and include inquiring and reporting to Parliament on:

- › parliamentary elections and referendums in Victoria
- › elections of councillors under the LG Act
- › administration or practices related to the Electoral Act and any other electoral law.

We appeared at a hearing of the EMC's inquiry into the conduct of the 2022 Victorian state election on 25 August 2023. We reiterated our view that substantial reform to the Electoral Act is needed. Critically, it must be amended to address unsustainable election timelines and respond to the complexities of the electoral landscape. Acknowledging a comprehensive review will take time, we made recommendations to alleviate specific risks to the delivery and integrity of future state elections.

Our full submission to the inquiry is available on the EMC's website at parliament.vic.gov.au/2022electioninquiry

Electoral representation advisory panels

Please see page 53 for information on electoral representation advisory panels.

Our people

Highlights our continued efforts to make the VEC
an empowering, engaging and inspiring place to work.

Inspired people

Our strategic focus is to ensure our people are capable, engaged, and satisfied, as part of a sustainable and effective workforce. We also want our staff to have high levels of wellbeing and reflect the diversity of Victoria. We are committed to providing access to training and career advancement opportunities, ensuring our workforce is highly capable.

Organisational alignment and strategic delivery

This financial year was pivotal as we undertook an organisational realignment to support and enable our new strategic direction. With an increasingly complex operating environment and maturing organisation, we needed to optimise all VEC functions to align with our strategic goals. Though challenging, the process provided valuable insights and learnings. It required careful consideration and collaboration across all levels of the organisation. Our teams demonstrated resilience and adaptability, embracing the changes with a strong commitment to operational effectiveness.

Transforming service delivery in the People Branch

Following the realignment, our newly named People Branch (formerly the Human Resources Branch) commenced work to transform its service delivery model. In the reporting period, we:

- › completed discovery workshops, stakeholder interviews, and focus groups to understand where we can optimise our recruitment and onboarding processes
- › initiated improvements to our applicant tracking system for hiring managers, with further development planned
- › commenced workforce analysis and job family mapping activities to improve our career management framework, which supports our employee journey.

Through these efforts, the People Branch aims to create a dynamic and responsive support system that not only meets the immediate needs of our employees but also anticipates and prepares for future challenges. This transformation is essential for fostering a motivated and capable workforce and will continue into the next period.

Health, safety, wellbeing, and the IDEA program

The uplift work within the People Branch in 2023–24 included the critical establishment of a dedicated health, safety, and wellbeing stream. This initiative underscores our commitment to creating a supportive workplace, addressing the physical and psychological needs of our staff.

Additionally, the inclusion, diversity, equity, and accessibility (IDEA) program was established and strategically positioned within the Organisational Capability Team. The team began work to embed IDEA principles across all aspects of our employee journey, promoting a culture of inclusivity and respect.

We also completed early-stage planning on a strategic framework to guide the development and implementation of these important programs of work. The framework will provide a clear direction and actions for each year of *Strategy 2027*. Importantly, this planning process incorporated feedback from our People Matter Survey, ensuring we centre staff voices and concerns in our initiatives.

Through this uplift work, we began laying the foundation for a resilient and inclusive organisation that meets regulatory obligations.

Advancing learning and development

We also commenced a thorough review of our current learning and development initiatives. While maintaining essential training, we began developing a strategic talent management framework. Guided by feedback from the People Matter Survey, our aim is to identify, develop, and retain talent, providing opportunities for skill growth and career advancement at the VEC.

By investing in our people based on their feedback, we are strengthening our ability to achieve sustained success. These efforts build a culture of learning and development that empowers our staff, drives innovation, and positions us as an employer of choice in the public sector.

Workforce profile

We continue to grow, increasing from 191 ongoing roles in 2022–23 to 229 ongoing roles in 2023–24 to support operational delivery.

Staff turnover was 12.44% in 2023–24, decreasing from 19.71% in 2022–23. See Table 26 on page 81 for more information.

Gender diversity composition shifted slightly in comparison to previous years with 47.2% male, 51.9% female and 0.9% self-described. Across all age groups, gender representation is relatively balanced, noting that self-described individuals constitute a smaller and therefore less represented group. See Table 27 on page 82 for more information.

Table 26: Recruitment, departures and turnover 2019–20 to 2023–24

Year	Headcount (ongoing)	FTE (ongoing, fixed term and casual)	Commencements (FTE)	Departures (FTE)	Staff turnover
2019–20	143	179.01	45.2	16.6	9.27%
2020–21	149	171.51	29.6	25.7	14.98%
2021–22	168	160.87	53.62	30.64	19.05%
2022–23	191	233.37	43.4	46	19.71%
2023–24	229	321.47	79.9	40	12.44%

Departures FTE includes resignations, fixed-term contract ends and dismissals.

Staff demographics

Comparative workforce data

Table 27: VEC active staff demographics, last pay period June 2023 to June 2024

	2022–23					2023–24				
	Ongoing		Fixed term and casual		Total	Ongoing		Fixed term and casual		Total
	Head count	FTE	Head count	FTE	FTE	Head count	FTE	Head count	FTE	FTE
Gender										
Male	93	91.86	24	23.6	115.46	110	107.26	46	46	153.26
Female	97	91.71	26	24.6	116.31	117	112.01	54	53.2	165.21
Self-described	1	1	1	0.6	1.6	2	2	1	1	3
Total	191	184.57	51	48.8	233.37	229	221.27	101	100.2	321.47
Age										
Under 25	6	6	2	2	8	2	2	8	8	10
25–34	44	43.9	18	16.6	60.5	54	53.6	32	32	85.6
35–44	66	63.56	9	8.8	72.36	70	66.76	24	23.8	90.56
45–54	36	33.91	11	11	44.91	49	47.51	20	20	67.51
55–64	32	31.4	8	7.8	39.2	45	43.6	13	12.4	56
Over 64	7	5.8	3	2.6	8.4	9	7.8	4	4	11.8
Total	191	184.57	51	48.8	233.37	229	221.27	101	100.2	321.47

	2022–23					2023–24				
	Ongoing		Fixed term and casual		Total	Ongoing		Fixed term and casual		Total
	Head count	FTE	Head count	FTE	FTE	Head count	FTE	Head count	FTE	FTE
Classification										
Executive officer	0	0	2	2	2	0	0	2	2	2
Senior executive service	1	1	3	3	4	1	1	5	4.8	5.8
STS	6	6	0	0	6	12	12	0	0	12
VPS grade 1	0	0	0	0	0	0	0	0	0	0
VPS grade 2	19	16.77	7	6.6	23.37	14	11.97	10	10	21.97
VPS grade 3	35	34.4	11	10.4	44.8	33	31.7	47	47	78.7
VPS grade 4	56	53.3	19	18.2	71.5	71	68.1	16	16	84.1
VPS grade 5	50	49.1	6	5.8	54.9	72	71.1	17	17	88.1
VPS grade 6	24	24	3	2.8	26.8	26	25.4	4	3.4	28.8
Total	191	184.57	51	48.8	233.37	229	221.27	101	100.2	321.47

External contractors and temporary staff employed by agencies are excluded, along with election appointees to statutory offices as defined in the *Public Administration Act 2004 (Vic)*, and election casual staff employed under the Electoral Act.

Table 28: Full time equivalent staffing trends at 30 June 2020 to 30 June 2024

Year	Ongoing employees				Fixed term		Casual		Totals	
	Number (head count)	Full time (head count)	Part time (head count)	FTE	Number (head count)	FTE	Number (head count)	FTE	Number (head count)	FTE
2020	143	124	19	136.61	46	42.4	1	0.1	189	179.01
2021	149	130	19	142.41	27	28.9	2	0.2	178	171.51
2022	168	150	18	160.87	62	59.37	3	2.87	233	223.12
2023	191	173	18	184.57	51	48.8	0	0	242	233.37
2024	229	205	24	221.27	75	74.2	26	26	330	321.47

Occupational health and safety

Building a safe and inclusive workplace in 2023–24

Ensuring a safe and positive workplace that safeguards employees' physical and mental wellbeing is essential. We are committed to the ongoing health, safety, and wellbeing of our staff.

To support staff in reaching their full potential, we provide a safe environment and access to necessary information and tools for decision-making in line with legislation, regulations, and policies. We focus on mitigating harm when it does occur, preventing harm from happening in the first place, and promoting a thriving work environment through risk minimisation, incident investigation, and regular workplace audits.

This year, we have established a dedicated health, safety, and wellbeing team within the People Branch. Our OHS policy has expanded to encompass wellbeing. An immediate priority is an ongoing comprehensive review of existing OHS policies, procedures, and guidelines. Another important piece of work this year has been the delivery of a harm minimisation framework and training, with an immediate focus on tackling harmful behaviour experienced by our frontline teams and contingent workforce when delivering their electoral functions.

A longer-term strategic framework and action plan for health, safety, and wellbeing is being developed to guide our program's development and delivery.

Hazards, incidents and injuries

During 2023–24, we received a total of 10 incident notifications (see Table 29 below). Three were near-miss incidents and 7 resulted in an injury.

Table 29: Hazards, incidents and injuries reported 2019–20 to 2023–24

Year	Incident and injury	Hazards reported
2019–20	11	0
2020–21	83	3
2021–22	10	1
2022–23	190	3
2023–24	10	0

Table 30: Our performance against OHS management measurements 2019–20 to 2023–24

Measure	KPI	2019–20	2020–21	2021–22	2022–23	2023–24
Incidents	Staff FTE (VPS only)	179.01	171.51	223.12	233.37	285
	Number of incidents	11	83	10	190	10
	Rate per 100 FTE	6.14	48.39	4.48	81.42	2.45
Claims	Number of standard claims	2	–	0	5	4
	Rate per 100 FTE	1.12	–	0	2.14	1.4
	Number of lost time claims	1	–	0	3	4
	Rate per 100 FTE	0.56	–	0	1.29	1.4
	Number of claims exceeding 13 weeks	–	–	0	4	4
	Rate per 100 FTE	–	–	0	1.71	1.4
Fatalities	Fatality claims	–	–	–	–	–
Claim costs	Average cost per standard claim	706.18	–	0	\$1,054.40	\$20,147
Return to work (RTW)	Percentage of claims with RTW plan <30 days	–	–	0	50%	50%
Management	Evidence of OHS policy statement, OHS commitment objectives, regular reporting to senior management of OHS, and OHS plans (signed by CEO or equivalent)	Completed	Completed	Completed	Completed – currently being reviewed	Completed – currently being reviewed
	Evidence of OHS criteria in purchasing guidelines (including goods, services and personnel)	Completed	Completed	Completed	Completed – currently being reviewed	Completed – currently being reviewed

Measure	KPI	2019–20	2020–21	2021–22	2022–23	2023–24
Consultation	Evidence of agreed structure of designated workgroups (DWGs), health and safety participation representatives (HSRs) and issue resolution procedures (IRPs)	Completed	Completed	Completed	Completed – currently being reviewed	Completed – currently being reviewed
	Compliance with agreed structure on DWGs, HSRs and IRPs	Completed	Completed	Completed	Completed – currently being reviewed	Completed
Risk management	Percentage of internal audits/inspections conducted as planned	50%	25%	80%	0%	50%
	Percentage of issues identified and actioned arising from:					
	internal audits	100%	100%	100%	100%	100%
	HSR provisional improvement notices (PINs)	–	–	–	–	–
	WorkSafe notices	–	–	–	–	–
Training	Percentage of managers and staff that have received OHS training in:					
	induction	100%	100%	100%	100%	100%
	management training	0%	0%	75%	100%	100%
	contractors, temps and visitors	100%	100%	100%	100%	100%
	Percentage of HSRs trained:					
	acceptance of role	100%	100%	100%	100%	100%
	refresher training	100%	100%	100%	16.7%	100%
	reporting of incidents and injuries	100%	100%	100%	100%	100%
	EAP usage	Total client cases	–	–	–	10
Hours by service		–	–	–	21	4
Appointments by case		–	–	–	2.1	4

Financial statements

Covers our commitment to robust financial management and transparent reporting, including our audited financial statements.

Financial report

This financial report provides stakeholders with an understanding of our financial performance and position for the 2023–24 reporting period.

Assets – what we own

The majority of our assets are non-financial assets. These include:

- › election inventory, equipment and material that helps us host election offices and venues
- › various in-house systems and programs that assist in managing and delivering elections.

With IT being a critical feature of our operations, we continue to invest in the IT program on ongoing basis largely driven by our enhancements planning.

As of 30 June 2024, we recorded a total asset carrying value of \$36.6 million (2022–23: \$30.1 million).

Liabilities – what we owe

Most of our liabilities relate to our supplier commitments and the annual and long-service leave we owe staff.

Money we owed to suppliers and creditors was timing-related at 30 June 2024, based on terms of trade. We use strong internal cash flow management to keep outstanding commitments to a minimum and ensure we pay within agreed terms.

Trade liability balances owing at 30 June 2024 were \$10.6 million. We will continue to monitor and manage the liability being carried by the organisation, ensuring staff leave is encouraged and suppliers are paid on time.

Equity – our worth

Equity is measured as the net of assets less liabilities. Our total equity position at 30 June 2024 was \$26 million, comprising contributed capital funding and carrying accumulated deficit.

Funding fluctuations

Our only source of funding is special appropriation from the Victorian Government and this fluctuates depending on the electoral cycle. Every 2 years, we conduct either a state election or local council elections – for those years we receive significantly more funding to ensure we can deliver the election event. With 2023–24 being a non-election year, our funding decreased to a lower amount of \$62.56 million. Special appropriation funding does not include non-cash expenses, such as depreciation, staff provisions and year-end accruals.

Expenses – how we use our funding

Our major cost categories during 2023–24 included:

- › wages and overheads paid to staff
- › training and workforce readiness for the upcoming 2024 local council elections
- › rental of venues that will be used as election offices
- › engagement of contractors and consultants to assist with a wide range of projects
- › IT related expenses such as cyber security and Microsoft costs.

Administrative services

We also manage administrative services on behalf of the Victorian Government and local councils. Funding collected and dispersed during 2023–24 was \$15.64 million. This is not shown in our financial results or statements but is declared in Note 4.1 Administered (non-controlled) items. This included:

- › fine collection and distribution
- › administrative expenditure funding
- › an advance election entitlement payment for the 2026 state election.

Declaration in the financial statements

The attached financial statements for the Victorian Electoral Commission have been prepared in accordance with Directions 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994* (Vic), applicable Financial Reporting Directions, Australian Accounting Standards, including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, present fairly the financial transactions during the year ended 30 June 2024 and financial position of the Commission at 30 June 2024.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 12 August 2024.



Sven Bluemmel
Electoral Commissioner
Victorian Electoral Commission
Melbourne 12 August 2024



Binh Le
Chief Financial Officer
Victorian Electoral Commission
Melbourne 12 August 2024

Comprehensive operating statement

for the financial year ended 30 June 2024

	Notes	2024 (\$'000)	2023 (\$'000)
Continuing operations			
Income from transactions			
Special appropriations	2.1	62,560	140,600
Total income from transactions		62,560	140,600
Expenses from transactions			
Employee expenses	3.1.1	(39,682)	(71,713)
Depreciation and amortisation	5.1.1	(4,914)	(4,851)
Interest expense		(4)	(2)
Other operating expenses	3.2	(20,709)	(73,707)
Total expenses from transactions		(65,309)	(150,273)
Net result from transactions (net operating balance)		(2,749)	(9,673)
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	9.2	0	13
Other gains/(losses) from other economic flows	9.2	54	55
Total other economic flows included in net result		54	68
Comprehensive result		(2,695)	(9,605)

The comprehensive operating statement should be read in conjunction with the notes to the financial statements.

Balance sheet

as at 30 June 2024

	Notes	2024 (\$'000)	2023 (\$'000)
Assets			
Financial assets			
Cash and deposits	7.1	8	17
Receivables	6.1	243	709
Total financial assets		251	726
Non-financial assets			
Inventories		3,967	3,989
Property, plant and equipment	5.1	5,300	5,312
Intangible assets	5.2	22,609	18,098
Prepayments		4,477	1,941
Total non-financial assets		36,353	29,340
Total assets		36,604	30,066
Liabilities			
Payables	6.2	3,184	2,843
Borrowings		220	133
Employee-related provisions	3.1.2	6,318	5,398
Other provisions	6.3	880	1,574
Total liabilities		10,602	9,948
Net assets		26,002	20,118
Equity			
Accumulated (deficit)/surplus		(49,156)	(46,461)
Contributed capital		75,158	66,579
Net worth		26,002	20,118

The balance sheet should be read in conjunction with the notes to the financial statements.

Statement of changes in equity

for the financial year ended 30 June 2024

	Notes	Accumulated deficit (\$'000)	Contributed capital (\$'000)	Total (\$'000)
Balance at 1 July 2022		(36,856)	59,872	23,016
Net result for the year		(9,605)	–	(9,605)
Capital appropriations	9.9	–	6,707	6,707
Balance at 30 June 2023		(46,461)	66,579	20,118
Net result for the year		(2,695)	–	(2,695)
Capital appropriations	9.9	–	8,579	8,579
Balance at 30 June 2024		(49,156)	75,158	26,002

The statement of changes in equity should be read in conjunction with the notes to the financial statements.

Cash flow statement

for the financial year ended 30 June 2024

	Notes	2024 (\$'000)	2023 (\$'000)
Cash flows from operating activities			
Receipts			
Receipts from Government		63,310	141,477
Net Goods and Services Tax recovered from the ATO	(i)	4	1,311
Total receipts		63,314	142,788
Payments			
Payments to suppliers and employees		(61,878)	(142,951)
Interest and other costs of finance paid		(4)	(2)
Total payments		(61,882)	(142,953)
Net cash flows from/(used in) operating activities	7.1.1	1,432	(165)
Cash flows from investing activities			
Purchases of non-financial assets		(10,106)	(6,580)
Net cash flows (used in)/from investing activities		(10,106)	(6,580)
Cash flows from financing activities			
Owner contributions by State Government		8,579	6,707
Repayment of principal portion of lease liabilities	(ii)	(57)	(32)
Proceeds from borrowings		143	82
Net cash flows from/(used in) financing activities		8,665	6,757
Net increase/(decrease) in cash and cash equivalents		(9)	12
Cash and cash equivalents at the beginning of the financial year		17	5
Cash and cash equivalents at the end of the financial year	7.1	8	17

The above cash flow statement should be read in conjunction with the notes to the financial statements.

Notes:

- i. Goods and Services Tax recovered from the ATO is presented on a net basis
- ii. The VEC has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Notes to the financial statements

for the financial year ended 30 June 2024

Note 1. About this report

Introduction

The Victorian Electoral Commission (the VEC) is an independent body of the State of Victoria, established pursuant to an order made by the Premier under the *Electoral Act 2002* (Vic).

Its principal address is:
Victorian Electoral Commission
Level 11, 530 Collins Street
Melbourne VIC 3000

The VEC is an administrative agency acting on behalf of the Crown.

A description of the nature of the VEC's operations and its principal activities is included in the report of operations which does not form part of these financial statements.

The VEC is funded by accrual-based parliamentary appropriations for the provision of outputs such as state elections. It provides on a fee-for-service basis election services for local government.

The fees charged for these services are determined by prevailing market forces.

Basis of preparation

These financial statements cover the VEC as an individual reporting entity and include all of its controlled activities.

These financial statements are presented in Australian dollars, and prepared in accordance with the historical cost convention unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid. The only exception is for special appropriation revenue, which is recognised on a cash basis when the amount appropriated for a specific purpose is received by the VEC.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of

these financial statements are disclosed in the notes where amounts affected by these judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to:

- › the recognition and measurement of internally generated intangible assets (refer to 5.2.1)
- › the fair value measurement of property, plant and equipment (refer to 8.3)
- › employee provisions (refer to 3.1.2)
- › useful lives of property, plant and equipment (refer to 5.1.1)

All amounts in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated.

Compliance information

These general purpose financial statements have been prepared in accordance with the Financial Management Act 1994 and applicable Australian Accounting Standards (AAS) which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of the AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied.

Accounting policies are selected in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

Note 2. Funding delivery of our services

Introduction

The VEC's purpose is to deliver high quality, accessible electoral services with innovation, integrity and independence to enable all Victorians to actively participate in the democratic process.

Objectives

The VEC's overall objective is to provide election services to state and local government, as well as conducting various fee for service elections.

To enable the VEC to fulfil its objectives and outputs, it receives parliamentary appropriations.

2.1 Summary of income that funds the delivery of services

	Notes	2024 (\$'000)	2023 (\$'000)
Special appropriations	2.2	62,560	140,600
Total income from transactions		62,560	140,600

2.2 Appropriations

Special appropriations income becomes controlled and is recognised by the VEC when it is appropriated from the Consolidated Fund by the Victorian Parliament, via the Department of Premier and Cabinet and applied for the administration of the *Electoral Act 2002* under section 181(2) Appropriation of money.

Note 3. The cost of delivering services

Introduction

This section provides an account of the expenses incurred by the VEC in delivering services and outputs. In Note 2. Funding delivery of our services, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

3.1 Expenses incurred in delivery of services

	Notes	2024 (\$'000)	2023 (\$'000)
Employee expenses	3.1.1	39,682	71,713
Other operating expenses	3.2	20,709	73,707
Total expenses incurred in delivery of services		60,391	145,420

3.1.1 Employee benefits in the comprehensive operating statement

	2024 (\$'000)	2023 (\$'000)
Defined benefit and contribution superannuation expense	3,479	5,787
Salaries and wages, annual leave and long service leave	36,203	65,926
Total employee expenses	39,682	71,713

Employee expenses include all costs related to employment including wages and salaries, superannuation, fringe benefits tax, leave entitlements, redundancy payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members for both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

The VEC does not recognise any defined benefit liability in respect of the plan(s) because the entity has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury and Finance (DTF) discloses the State's defined benefit liabilities in its disclosure for administered items.

3.1.2 Employee benefits in the balance sheet

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

	2024 (\$'000)	2023 (\$'000)
Current provisions		
Annual leave		
Unconditional and expected to be settled within 12 months	2,313	1,711
Unconditional and expected to be settled after 12 months	–	333
Long service leave		
Unconditional and expected to be settled within 12 months	206	189
Unconditional and expected to be settled after 12 months	1,820	1,478
	4,339	3,711
Provisions for on-costs		
Unconditional and expected to be settled within 12 months	430	309
Unconditional and expected to be settled after 12 months	313	297
	743	606
Total current employee related provisions	5,082	4,317
Non-current provisions		
Employee benefits	1,056	930
On-costs	180	151
Total non-current employee related provisions	1,236	1,081
Total employee related provisions	6,318	5,398

Reconciliation of movement in on-cost provision

	2024 (\$'000)
Opening balance	757
Additional provisions recognised	2,618
Reductions arising from payments/other sacrifices of future economic benefits	(2,452)
Closing balance	923
Current	743
Non-current	180
Total employee benefits	923

Annual leave

Liabilities for annual leave and related on-costs are recognised as part of the employee benefit provision as current liabilities, because the VEC does not have an unconditional right to defer settlement of these liabilities. Liabilities expected to be settled within 12 months of the reporting period are measured at undiscounted amounts. Liabilities that are not expected to be settled within 12 months are also recognised in the provision for employee benefits as current liabilities, but are measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Long service leave

Unconditional LSL is disclosed as a current liability, even where the VEC does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL are measured at:

- › undiscounted value – if the VEC expects to wholly settle within 12 months; or
- › present value – if the VEC does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL liability is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as other economic flows included in the net result.

Significant judgement: Provisions

The provision for employee benefits requires significant judgement and use of assumptions. In particular, the application of wage inflation, discount rates and periods of service to calculate liabilities for annual leave and long service leave. Expected future payments are discounted using a single weighted average discount rate based on market yields of national government bonds in Australia that reflects the estimated timing and amount of benefit payment.

3.1.3 Superannuation contributions

Employees of the VEC are entitled to receive superannuation benefits and the VEC contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

	Paid contribution for the year	
	2024 (\$'000)	2023 (\$'000)
Defined benefit plans		
State Superannuation Fund – revised and new (i)	39	37
Defined contribution plans		
Aware Super	1,266	1,825
Colonial First	1,020	985
Australian Super	356	855
Hostplus Super	230	359
Rest Super	94	238
Hesta Super	64	168
Uni Super	82	157
First State Super	51	111
Emergency Super	23	110
Vision Super	45	110
Other	209	832
Total	3,479	5,787

Notes:

- i. The bases for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans

There were no outstanding contributions at year end.

3.2 Other operating expenses

	2024 (\$'000)	2023 (\$'000)
Purchase of supplies and consumables	1,180	13,110
Purchase of services	9,945	40,866
Maintenance	3,433	4,435
Accommodation expenses	6,151	15,296
Total other operating expenses	20,709	73,707

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised as an expense in the reporting period in which they are incurred. A significant decrease in 2024 primarily due to service the delivery of the Victorian state election 2022 in 2023.

Note 4. Administered financial information output

Note 4.1 Administered (non-controlled) items

In addition to the specific VEC operations which are included in the financial statements (comprehensive operating statement, balance sheet, statement of changes in equity and cash flow statement), the VEC administers or manages, but does not control, other activities and resources on behalf of the State.

Administered income:

- › Income from elections – payments received from municipal activities, political parties, non-parliamentary funds and other electoral related activities
- › Fines – infringement revenue received following issue of compulsory voting fines
- › Candidate deposits – forfeited payments made by candidates
- › Electoral entitlements – represent three forms of revenue paid to entitled recipients:
 - Public funding: public money that is administered by the VEC and paid to eligible independent candidates or eligible registered political parties. Independent candidates or registered political parties with endorsed candidates who receive at least 4% of first preference votes or are elected are eligible to receive public funding.
 - Administration expenditure funding: public money that is administered by the VEC and paid to registered parties and paid to registered political parties and independent elected members for administrative expenses, including expenses incurred in complying with the funding and disclosure requirements. Independent elected members or registered political parties with endorsed elected members are eligible to receive administrative expenditure funding.
 - Policy development funding: public money that is administered by the VEC to support parties that are not eligible for public funding or administrative expenditure funding, with policy development. Registered political parties that have been registered with VEC as a registered political party for the full calendar year, have not received public funding in that year and were not eligible to receive administrative expenditure funding in that year are eligible to receive policy development funding.

- › Receipts for funding and disclosure – recovery of administrative expenditure funding and political funding.

Administered expenses:

- › Payments to Consolidated Fund – payment of revenue collected to consolidated funds held by Treasury
- › Fines to remit to councils – payment of compulsory fines collected to local government councils
- › Payments for funding and disclosure – payments made for the purpose of administrative expenditure funding and political funding to entitled recipients.

Administered assets:

- › Represent administered cash holdings, debtor balances owing to the State or council and advance payments relating to public funding.

Administered liabilities:

- › Administered amounts payable to the State or councils for electoral event activities e.g. fines collected and payable.

	State		Local government		Total	
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
Administered income from transactions						
Income from elections	2,320	1,168	–	–	2,320	1,168
Fines	6,956	291	1,690	1,341	8,646	1,632
Candidate deposits	5	236	–	–	5	236
Electoral entitlements	15,636	18,330	–	–	15,636	18,330
Receipts for funding and disclosure	930	1,779	–	–	930	1,779
Total administered income from transactions	25,847	21,804	1,690	1,341	27,537	23,145
Administered expenses from transactions						
Payments into the Consolidated Fund	9,885	1,284	–	–	9,885	1,284
Fines to remit to councils	–	–	1,690	1,341	1,690	1,341
Payments for funding and disclosure	9,642	35,066	–	–	9,642	35,066
Total administered expenses from transactions	19,527	36,350	1,690	1,341	21,217	37,691
Total administered net result from transactions (net operating balance)	6,320	(14,546)	–	–	6,320	(14,546)
Administered assets						
Cash	–	–	623	2,235	623	2,235
Receivables	715	2,215	–	–	715	2,215
Advanced funding	19,582	13,579	–	–	19,582	13,579
Other	1,969	–	–	–	1,969	–
Total administered assets	22,266	15,794	623	2,235	22,889	18,029
Administered liabilities						
Payables	287	135	–	–	287	135
Compulsory voting fines	–	–	623	2,235	623	2,235
Total administered liabilities	287	135	623	2,235	910	2,370
Total administered net assets	21,979	15,659	–	–	21,979	15,659

Note 5. Key assets available to support output delivery

Introduction

The VEC controls property, intangibles, plant and equipment that are used in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the VEC to be utilised for delivery of those outputs.

Note 5.1 Total property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
Plant, equipment, fixtures and fittings and vehicles at fair value (i)	10,330	12,209	(6,178)	(7,757)	4,152	4,452
Leasehold Improvements	6,063	6,684	(4,915)	(5,824)	1,148	860
Net carrying amount	16,393	18,893	(11,093)	(13,581)	5,300	5,312

Notes:

- i. Right of use motor vehicles with a net carrying amount of \$219,660 (2023: \$133,010) are included in this balance.

Initial recognition

All non-financial physical assets are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment.

The cost of leasehold improvements is capitalised as an asset and amortised over the shorter of the remaining term of the lease or the estimated useful life of the improvements.

The initial cost of leased motor vehicles is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments determined at the inception of the lease.

Right-of-use asset acquired by lessees – initial measurement

The VEC recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for:

- › any lease payments made at or before the commencement date less any lease incentive received
- › any initial direct costs incurred
- › an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset.

The VEC depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

Refer to the table at 5.1.2 Reconciliation of movements in carrying amounts of property, plant, equipment and vehicles for reconciliation of movements in carrying amounts of the VEC's right-of-use assets.

Fair value of plant, equipment, fixtures and fittings that are specialised in use (such that is rarely sold other than as a part of a going concern) is determined using the current replacement cost method.

Refer to Note 8.3 Fair value determination for additional information on fair value determination of plant and equipment.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

5.1.1 Depreciation and amortisation

Charge for the period	2024 (\$'000)	2023 (\$'000)
Property, plant and equipment	1,643	2,019
Intangible assets	3,271	2,832
Total depreciation and amortisation	4,914	4,851

All property, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation is calculated on a straight-line basis, at rates that allocate the assets' value, less any estimated residual value, over its estimated useful life.

Intangible produced assets with finite lives are amortised as an 'expense from transactions' on a straight-line basis over their useful lives.

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

The following are typical estimated useful lives for the different asset classes for current and prior years.

Asset class	Useful life (years)	
	2024	2023
Leasehold Improvements	10	10
Leased motor vehicles	3	3
Plant and equipment	5–10	5–10
Furniture and fittings	10	10
Computer equipment and software	3–5	3–5
Intangible produced assets – software development	5–14	5–14

5.1.2 Reconciliation of movements in carrying amounts of property, plant, equipment and vehicles

	Property, plant and equipment at fair value		Leasehold Improvements		Total	Total
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
Opening balance	4,452	3,406	860	1,307	5,312	4,713
Additions	1,126	2,514	540	116	1,666	2,630
Disposals	(34)	(12)	–	–	(34)	(12)
Depreciation	(1,392)	(1,456)	(252)	(563)	(1,644)	(2,019)
Closing balance	4,152	4,452	1,149	860	5,300	5,312

Note 5.2 Intangible assets

	2024 (\$'000)	2023 (\$'000)
Gross carrying amount		
Opening balance	41,503	37,425
Addition from internal development	7,782	4,078
Closing balance	49,285	41,503
Accumulated amortisation		
Opening balance	(23,405)	(20,573)
Amortisation expense (i)	(3,271)	(2,832)
Closing balance	(26,676)	(23,405)
Net book value	22,609	18,098

Note:

- i. The consumption of intangible produced assets is included in 'depreciation and amortisation' line item on the Comprehensive Operating Statement

5.2.1 Reconciliation of movements in carrying amounts of intangibles

	Software		Work in progress		Total	Total
	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)	2024 (\$'000)	2023 (\$'000)
Opening balance	14,000	16,432	4,098	420	18,098	16,852
Additions	6,337	400	1,445	3,678	7,782	4,078
Amortisation	(3,271)	(2,832)	–	–	(3,271)	(2,832)
Closing balance	17,066	14,000	5,543	4,098	22,609	18,098

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* are met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

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

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives are amortised as an 'expense from transactions' on a straight-line basis over their useful lives. Produced intangible assets have useful lives of 5–14 years.

Impairment of intangible assets

Intangible assets not yet available for use are not depreciated or amortised, but are tested for impairment:

- a. annually
- b. whenever there is an indication that the intangible asset may be impaired.

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

Significant judgement: Recognition and measurement of internally generated intangible assets

Significant judgement required to assess if costs can be capitalised, useful lives are appropriate and if there indicators of impairment.

Significant intangible assets

The VEC has capitalised software development expenditure for the development of its election management and electoral rolls development. The carrying amount of the capitalised software development expenditure of \$22.6 million (2023: \$18.1 million) includes existing developed software and software under development.

Note 6. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from the VEC's controlled operations.

6.1 Receivables

	2024 (\$'000)	2023 (\$'000)
Current receivables		
Statutory		
GST input tax credit recoverable	–	–
Total statutory receivables	–	–
Contractual		
Other receivables	243	709
Total contractual receivables	243	709
Total current receivables	243	709
Total receivables	243	709

Contractual receivables are classified as financial instruments and categorised as 'financial assets measured at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The VEC holds the contractual receivables with the objective to collect the contractual cash flows, and therefore subsequently measured at amortised cost using the effective interest method, less any impairment. They include mainly debtors in relation to goods and services.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The VEC applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

All receivables are neither past due nor impaired.

6.2 Payables

	2024 (\$'000)	2023 (\$'000)
Current payables		
Contractual		
Supplies and services (i)	1,542	1,509
Other payables	1,642	1,334
Total current payables	3,184	2,843
Total payables	3,184	2,843

Note:

- i. The average credit period is 30 days. No interest is charged on payables.

Contractual payables, classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to the VEC prior to the end of the financial year that are unpaid.

Maturity analysis of contractual payables (i)

	Carrying amount (\$'000)	Nominal amount (\$'000)	Maturity dates	
			Less than 1 month (\$'000)	1–3 months (\$'000)
2024 payables				
Trade and other payables	3,184	3,184	3,184	–
Total	3,184	3,184	3,184	–
2023 payables				
Trade and other payables	2,843	2,843	2,843	–
Total	2,843	2,843	2,843	–

Note:

- i. Maturity analysis is presented using the contractual undiscounted cash flows.

6.3 Other provisions

Non-current provisions	2024 (\$'000)	2023 (\$'000)
Make good-provision	880	1,574
Total other provisions	880	1,574

In accordance with the Centralised Accommodation Management agreement with the Department of Treasury and Finance (DTF), VEC is required to provide for the removal of leasehold improvements from the occupied head office and warehouse facilities and restore the premises to its original condition at the end of the agreement term.

Note 7. How we financed our operations

Introduction

This section provides information on the sources of finance the VEC used during its operations, and other information related to financing the VEC's activities.

This section includes disclosures of balances that are financial instruments (such as cash balances).

Note 7.1 Cash balances and cash flow information

Cash and deposits comprise cash on hand and cash at bank which are held for the purpose of meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

	2024 (\$'000)	2023 (\$'000)
Total cash and deposits disclosed in the balance sheet	8	17
Balance as per cash flow statement	8	17

The VEC does not hold a cash reserve in its bank accounts. Cash received from generation of income is generally paid into the State of Victoria bank account ('public account'). Similarly, VEC expenditure, including in the form of cheques drawn for the payments to its suppliers and creditors, are made via the public account. The public account remits to the VEC the cash required upon presentation of cheques by the VEC's suppliers or creditors.

These funding arrangements can result in the VEC having a notional shortfall in the cash at bank required for payment of un-presented cheques at reporting date. At 30 June 2024, cash at bank included the notional shortfall for the payment of un-presented cheques of Nil (2023: \$1,323).

7.1.1 Reconciliation of net result for the period to cash flow from operating activities

	2024 (\$'000)	2023 (\$'000)
Net result for the period	(2,695)	(9,605)
Non-cash movements		
Depreciation and amortisation of non-current assets	4,914	4,851
Movements in assets and liabilities		
(Increase)/decrease in receivables	466	855
(Increase)/decrease in inventories	22	1,802
(Increase)/decrease in prepayments	(2,536)	68
Increase/(decrease) in payables	341	1,362
Increase/(decrease) in provisions	920	502
Net cash flows from/(used in) operating activities	1,432	(165)

Note 7.2 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded at their nominal value and inclusive of the goods and services tax (GST). In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

7.2.1 Total commitments payable

Nominal value	Less than 1 year (\$'000)	1–5 years (\$'000)	Total (\$'000)
2024			
Accommodation services payable (i)	6,073	–	6,073
Joint electoral roll arrangement payable	2,483	–	2,483
Printer and finishing equipment (ii)	536	1,072	1,608
Total other commitments	9,092	1,072	10,164
Total commitments (inclusive of GST)	9,092	1,072	10,164
Less GST recoverable from the Australian Taxation Office	(729)	(97)	(826)
Total commitments (exclusive of GST)	8,363	975	9,338
2023			
Joint electoral roll arrangement payable	2,301	2,301	4,602
Total other commitments	2,301	2,301	4,602
Total commitments (inclusive of GST)	2,301	2,301	4,602
Less GST recoverable from the Australian Taxation Office	(209)	(209)	(418)
Total commitments (exclusive of GST)	2,092	2,092	4,184

Note:

- i. The lease agreements for the premises are held by the Shared Services Provider (SSP) through the Department of Treasury. Under the Centralised Accommodation Management (CAM) initiative of the Victorian Government, responsibility for office accommodation and facilities management is centralised with SSP.
- ii. The lease of equipment for an internal print production capability at the VEC warehouse. This capability will provide the VEC with an internal solution for significant ongoing printing requirements and complement third-party suppliers during major events, i.e. elections.

Note 8. Risks, contingencies and valuation judgements

Introduction

The VEC is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information (including exposures to financial risks), as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the VEC relates mainly to fair value determination.

Note 8.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the VEC's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*. For example, statutory receivables arising from taxes, fines and penalties do not meet the definition of financial instruments as they do not arise under contract. However, guarantees issued by the treasurer on behalf of the VEC are financial instruments because, although authorised under statute, the terms and conditions for each financial guarantee may vary and are subject to an agreement.

The VEC applies AASB 9 *Financial Instruments* and classifies all of its financial assets based on the business model for managing the assets and the asset's contractual terms.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both the following criteria are met and the assets are not designated as fair value through net result:

- › the assets are held by the VEC to collect the contractual cash flows, and
- › the assets contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

The VEC recognises the following assets in this category:

- › cash and deposits
- › receivables (excluding statutory receivables).

Receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, these are measured at amortised cost using the effective interest method, less any impairment.

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method.

The VEC recognises the following liabilities in this category:

- › payables (excluding statutory payables); and
- › borrowings (including lease liabilities).

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- › the rights to receive cash flows from the asset have expired; or
- › the VEC retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- › the VEC has transferred its rights to receive cash flows from the asset either:
 - has transferred substantially all the risks and rewards of the asset; or
 - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

Where the VEC has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the VEC's continuing involvement in the asset.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when the VEC business model for managing its financial assets has changed such that its previous model would no longer apply.

If under rare circumstances an asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the carrying amount and fair value is recognised in net result.

8.1.1 Financial instruments: categorisation

	Cash and deposits (\$'000)	Financial assets at amortised cost (\$'000)	Financial liabilities at amortised cost (\$'000)	Total (\$'000)
2024				
Contractual financial assets				
Cash and deposits	8	–	–	8
Receivables (i)	–	243	–	243
Total contractual financial assets	8	243	–	251
Contractual financial liabilities				
Payables (i)	–	–	3,184	3,184
Borrowings	–	–	220	220
Total contractual financial liabilities	–	–	3,404	3,404

Note:

i. The total amounts disclosed here exclude statutory amounts (e.g. GST input tax credit recoverable, and GST payables).

	Cash and deposits (\$'000)	Financial assets at amortised cost (\$'000)	Financial liabilities at amortised cost (\$'000)	Total (\$'000)
2023				
Contractual financial assets				
Cash and deposits	17	–	–	17
Receivables (i)	–	709	–	709
Total contractual financial assets	17	709	–	726
Contractual financial liabilities				
Payables (i)	–	–	2,843	2,843
Borrowings	–	–	133	133
Total contractual financial liabilities	–	–	2,976	2,976

Note:

i. The total amounts disclosed here exclude statutory amounts (e.g. GST input tax credit recoverable, and GST payables).

8.1.2 Financial risk management objectives and policies

The main purpose in holding financial instruments is to prudentially manage the VEC's financial risks within the Government policy parameters.

The VEC's main financial risks include credit risk and liquidity risk. The VEC manages these financial risks in accordance with its financial risk management policy.

The VEC uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Electoral Commissioner in consultation with the Audit and Risk Committee.

Financial instruments: Liquidity risk

Liquidity risk is the risk that the VEC would be unable to meet its financial obligations as and when they fall due. The VEC operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

The VEC's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet. The VEC's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Financial instruments: Credit risk

Credit risk arises from the contractual financial assets of the VEC, which comprise cash and deposits, and non-statutory receivables. The VEC's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the VEC. Credit risk is measured at fair value and is monitored on a regular basis.

In addition, the VEC does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash assets, which are mainly cash at bank. As with the policy for debtors, the VEC's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the VEC will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts which are more than 60 days overdue, and changes in debtor credit ratings.

The carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the VEC's maximum exposure to credit risk without taking account of the value of any collateral obtained. The VEC is not exposed to any material credit risk at balance date.

Impairment of financial assets under AASB 9

The VEC records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the VEC's contractual receivables and statutory receivables.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was immaterial.

There has been no material change to the VEC's credit risk profile in 2023–24.

Financial instruments: Market risk

The VEC's exposures to market risk are primarily through foreign currency risk. Objectives, policies and processes used to manage this risk is disclosed below.

Foreign currency risk

The VEC is exposed to foreign currency risk mainly through its payables relating to purchases of supplies and consumables from overseas. This is because of a limited amount of transactions denominated in foreign currencies and a relatively short timeframe between commitment and settlement.

Based on past and current assessment of economic outlook, it is deemed unnecessary for the VEC to enter into any hedging arrangements to manage the risk.

The VEC is not exposed to any material foreign currency risk.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The VEC does not hold any interest bearing financial instruments that are measured at fair value, therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The VEC has no exposure to cash flow interest rate risks as cash is non-interest bearing.

The VEC's financial assets and liabilities are all non-interest bearing, except lease liabilities which are at fixed interest rates.

8.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Contingent liabilities

Contingent liabilities are:

- › possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- › present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
 - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

There are no contingent assets or contingent liabilities as at 30 June 2024 (2023: Nil).

8.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

Consistent with AASB 13 *Fair Value Measurement*, the VEC determines the policies and procedures for both recurring fair value measurements such as property,

plant and equipment and financial instruments, in accordance with the requirements of AASB 13 and the relevant Financial Reporting Directions.

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of the VEC.

This section sets out information on how the VEC determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- › property, plant and equipment.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

The VEC determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- › Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- › Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- › Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, the VEC has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In determining fair values a number of inputs are used. The VEC uses only Level 3 unobservable inputs.

- › Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

How this section is structured

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- › carrying amount and the fair value (which would be the same for those assets measured at fair value)
- › which level of the fair value hierarchy was used to determine the fair value; and
- › in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
 - a reconciliation of the movements in fair values from the beginning of the year to the end; and
 - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with fair value determination for financial instruments (refer to Note 8.3.1 Fair value determination of financial assets and liabilities) and non-financial physical assets (refer to Note 8.3.2 Fair value determination: Non-financial physical assets).

8.3.1 Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and liabilities are determined as follows:

- › Level 1 – the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- › Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- › Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

The VEC considers that the carrying amount of financial instrument assets and liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short-term nature of the financial instruments and the expectation that they will be paid in full.

8.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

2024	Carrying amount as at 30 June 2024	Fair value measurement at end of reporting period (\$'000)		
		Level 1(i)	Level 2(i)	Level 3(i)
Property, plant and equipment at fair value	5,300	–	–	5,300
Total of property, plant and equipment at fair value	5,300	–	–	5,300

2023	Carrying amount as at 30 June 2023	Fair value measurement at end of reporting period (\$'000)		
		Level 1(i)	Level 2(i)	Level 3(i)
Property, plant and equipment at fair value	5,312	–	–	5,312
Total of property, plant and equipment at fair value	5,312	–	–	5,312

Note:

- i. classified in accordance with the fair value hierarchy, see Note 8.3.1

Plant, equipment, fixtures and fittings, and vehicles

Plant, equipment, fixtures and fittings, and equipment are held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method.

There have been no transfers between levels during the period.

There were no changes in valuation techniques throughout the period to 30 June 2024.

For all assets measured at fair value, the current use is considered the highest and best use.

Reconciliation of Level 3 fair value movements

2024	Property, plant and equipment (\$'000)
Opening balance	5,312
Purchases (sales)	1,666
Disposals	(34)
Depreciations	(1,644)
Closing balance	5,300
2023	Property, plant and equipment (\$'000)
Opening balance	4,713
Purchases (sales)	2,630
Disposals	(12)
Depreciations	(2,019)
Closing balance	5,312

Description of significant unobservable inputs to Level 3 valuations

	Valuation technique	Significant unobservable inputs
Plant, equipment, fixtures and fittings, and vehicles	Current replacement cost	Useful life

Note 9. Other disclosures

Introduction

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

Structure

9.1	Ex-gratia expenses
9.2	Other economic flows included in net result
9.3	Economic dependency
9.4	Responsible persons
9.5	Remuneration of executives
9.6	Related parties
9.7	Remuneration of auditors
9.8	Subsequent events
9.9	Other accounting policies
9.10	Australian Accounting Standards issued that are not yet effective
9.11	Glossary of technical terms and style conventions

9.1 Ex-gratia expenses

The VEC made no ex-gratia payments during the reporting period (2023: Nil).

9.2 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

- › the revaluation of the present value of the long service leave liability due to changes in the bond interest rates
- › reclassified amounts relating to available-for-sale financial instruments from the reserves to net result due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets

	2024 (\$'000)	2023 (\$'000)
Net gain/(loss) on non-financial assets		
Net gain/(loss) on disposal of property plant and equipment	0	13
Other gain/(loss) from other economic flows		
Net gain/(loss) arising from revaluation of long service liability (i)	54	55
Total net gain/(loss) from other economic flows	54	68
Total other economic flows included in net result	54	68

Note:

- i. Revaluation gain/(loss) due to changes in bond rates

9.3 Economic dependency

The Victorian Electoral Commission is dependent upon the State of Victoria, via the Department of Premier and Cabinet, for the funding of its operations. At the date of this report management has no reason to believe that this financial support will not continue.

9.4 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

Section 7 of the *Electoral Act 2002* states that the 'Commission (the VEC) consists of one member being the person who is appointed as the Electoral Commissioner'. Section 10 of the *Electoral Act 2002* also states that the VEC is not subject to the direction or control of the Minister in respect of the performance of its responsibilities and functions and the exercise of its powers', therefore the accountable officer including a person delegated to act in this capacity by the VEC is listed below.

Section 16(2) – Functions, powers and duties of the *Electoral Act 2002* states that 'if the Electoral Commissioner is absent or unavailable to discharge the duties of his or her office or the office of Electoral Commissioner is temporarily vacant, has the duty to act in the office of Electoral Commissioner in which case the Deputy Commissioner has all the functions, powers and duties specified in subsection (1) being the functions, powers and duties of the Electoral Commissioner as delegated by the Commission (the VEC)'.

Names

Responsible Minister

The Hon Jacinta Allan Premier since October 2023

The Hon Danny Pearson MP

Assistant Treasurer since June 2020

Minister for Worksafe and TAC since December 2022

Minister for Transport Infrastructure since October 2023

Minister for the Suburban Rail Loop since October 2023

Minister for Government Services June 2020 – October 2023

Minister for Consumer Affairs December 2022 – October 2023

Accountable Officer

Mr Sven Bluemmel

Electoral Commissioner – Accountable Officer

15 August 2023 to 30 June 2024

Ms Dana Fleming

Acting Electoral Commissioner

1 July 2023 to 14 August 2023

The Responsible Persons, excluding ministers, received remuneration for the financial year ended 30 June 2024. The number of Responsible Persons whose total remuneration in connection with the affairs of the VEC as shown in the following bands, were:

	Total remuneration 30-Jun-24 No.	Total remuneration 30-Jun-23 No.
Income band		
\$310,000 – \$319,999	1	1
\$360,000 – \$369,999	1	–
\$400,000 – \$409,999	–	1
Total number of responsible persons	2	2
	(\$'000)	(\$'000)
Total remuneration received, or due and receivable by Responsible Persons from VEC Services for the financial period:	685	724

9.5 Remuneration of executives

There were no other Executive Officers with key management responsibilities in the 2023–24 financial year (2023: Nil).

9.6 Related parties

The VEC is a wholly owned and controlled entity of the State of Victoria.

Related parties of the VEC include:

- › all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- › all cabinet ministers and their close family members
- › all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Significant transactions with government-related entities

Controlled

The VEC received funding from the Consolidated Fund of \$62.6 million (2023: \$140.6 million).

Administered

The VEC received funding and made payments to the Consolidated Fund of \$15.6 million (2023: \$18.3 million) and \$9.9 million (2023: \$1.3 million) respectively.

Remuneration of Key Management Personnel (KMP) of the VEC include:

Mr Sven Bluemmel, Electoral Commissioner

Ms Dana Fleming, Acting Electoral Commissioner

The compensation below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the States's Annual Financial Report.

Compensation of KMPs	2024 (\$'000)	2023 (\$'000)
Short-term benefits	632	597
Post-employment benefits	53	55
Other long-term benefits	–	–
Termination benefits	–	122
Total compensation	685	774

Transactions and balances with key management personnel and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g., stamp duty and other government fees and charges. Further employment processes within the Victorian public sector occur on terms and consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board requirements.

Outside of normal citizen type transactions with the VEC, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

The VEC has prepared the related party disclosures for the year based on reasonable enquiries made by management in relation to the portfolio ministers and their related parties and the information available to the organisation.

There were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

9.7 Remuneration of auditors

Victorian Auditor General's Office	2024 (\$'000)	2023 (\$'000)
Audit of the financial statements	39	28
Total remuneration of auditors	39	28

9.8 Subsequent events

The Victorian Electoral Commission has no material or significant events occurring after the reporting date.

9.9 Other accounting policies

Contributions by owners

Consistent with the requirements of AASB 1004 *Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the VEC.

Additions to net assets that have been designated as contributions are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

9.10 Australian Accounting Standards issued that are not yet effective

Certain new and revised AASBs have been published that are not mandatory for the 30 June 2024 reporting period. DTF assesses the impact of these new standards and advises the VEC of their applicability and early adoption where applicable.

As at 30 June 2024, the following AASBs have been issued by the AASB but not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as follows:

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on VEC financial statements
AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	<p>AASB 2022-5 amends AASB 16 Leases to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements for sale in AASB 15 Revenue from Contracts with Customers.</p> <p>The amendments ensure that a seller-lessee subsequently remeasures lease liabilities arising from a leaseback in a way that does not recognise any amount of gain or loss that related to the right of use it retains.</p>	1 Jan 2024	The VEC is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.
AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.	<p>AASB 2022-10 amends AASB 13 Fair Value Measurement by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.</p> <p>Among other things, the Standard:</p> <ul style="list-style-type: none"> › specifies that an entity needs to consider whether an asset’s highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB5 Non-current Assets Held for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose; › clarifies that an asset’s use is ‘financially feasible’ if market participants would be willing to invest in the asset’s service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services; › specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data; and › provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence. <p>This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted. The Commission will not early adopt the Standard.</p>	1 Jan 2024	The VEC is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning on	Impact on VEC financial statements
AASB 17 Insurance Contracts	AASB 17 replaces AASB 4 Insurance Contracts, AASB 1023 General Insurance Contracts and AASB 1038 Life Insurance Contracts for not-for-profit public sector entities for annual reporting periods beginning on or after 1 July 2026.	1 Jul 2026	The VEC is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.
AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments	AASB 2022-9 amends AASB 17 to make public sector-related modifications (for example, it specifies the pre-requisites, indicators and other considerations in identifying arrangements that fall within the scope of AASB 17 in a public sector context). This Standard applies for annual reporting periods beginning on or after 1 July 2026.		
AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector	AASB2022-8 makes consequential amendments to other Australian Accounting Standards so that public sector entities are permitted to continue to apply AASB 4 and AASB 1023 to annual periods before 1 July 2026.		
AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants.	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. It initially applied to annual reporting periods beginning on or after 1 January 2022 with earlier adoption permitted however the AASB has recently issued AASB2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date with the intention to defer the application by one year to periods beginning on or after 1 January 2023. The Commission will not early adopt the Standard.	1 Jan 2023	The VEC is in the process of analysing the impacts of this Standard. However, it is not anticipated to have a material impact.
	AASB 2020-6 subsequently amended AASB 2020-1, deferring the mandatory effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. AASB 2022-6 was applicable for annual reporting periods on or after 1 January 2022.		
	AASB 2022-6 amends and clarifies the requirements contained in AASB2020-1. Among other things, it:		
	<ul style="list-style-type: none"> › clarifies that only covenants that an entity must comply with at or before the reporting date affect a liability's classification as current or non-current; and › requires additional disclosures for non-current liabilities that are subject to an entity complying with covenants within twelve months after the reporting date. 		

9.11 Glossary of technical terms and style conventions

Glossary

Term	Definition
Amortisation	Amortisation is the expense which results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an other economic flow.
Borrowings	Borrowings refers to leases.
Comprehensive result	The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.
Commitments	Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.
Depreciation	Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from transaction'.
Employee benefits expenses	Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefit superannuation plans and defined contribution superannuation plans.
Ex-gratia payments	Ex-gratia expenses mean the voluntary payment of money or other non-monetary benefit (e.g. a write off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability or claim against the entity.
Financial asset	A financial asset is any asset that is: <ul style="list-style-type: none"> a. cash; b. an equity instrument of another entity; c. a contractual or statutory right: <ul style="list-style-type: none"> - to receive cash or another financial asset from another entity; or - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or d. a contract that will or may be settled in the entity's own equity instruments and is: <ul style="list-style-type: none"> - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.
Financial instrument	A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are non contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

Term	Definition
Financial liability	<p>A financial liability is any liability that is:</p> <ul style="list-style-type: none"> a. A contractual obligation: <ul style="list-style-type: none"> i. To deliver cash or another financial asset to another entity; or ii. To exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or b. A contract that will or may be settled in the entity's own equity instruments and is: <ul style="list-style-type: none"> i. A non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or ii. A derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.
Financial statements	<p>A complete set of financial statements comprises:</p> <ul style="list-style-type: none"> a. a balance sheet as at the end of the period; b. a comprehensive operating statement for the period; c. a statement of changes in equity for the period; d. a cash flow statement for the period; e. notes, comprising a summary of significant accounting policies and other explanatory information; f. comparative information in respect of the preceding period as specified in paragraphs 38 of AASB 101 Presentation of Financial Statements; and g. a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.
General government sector	<p>The general government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those which are mainly non-market in nature those which are largely for collective consumption by the community and those which involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.</p>
Intangible produced assets	<p>Refer to produced asset in this glossary.</p>
Interest expense	<p>Costs incurred in connection with the borrowing of funds includes the interest component, of finance lease repayments.</p>

Term	Definition
Inventories	<p>Inventories (supplies and consumables) at cost include goods and other property for distribution at zero or nominal cost, or for consumption in the ordinary course of business operations.</p> <p>Inventories held for distribution are measured at cost, adjusted for any loss of service potential.</p> <p>Costs for all other inventory is measured on the basis of weighted average cost. Bases used in assessing loss of service potential for inventories held for distribution include current replacement cost and technical or functional obsolescence. Technical obsolescence occurs when an item still functions for some or all of the tasks it was originally acquired to do, but no longer matches existing technologies. Functional obsolescence occurs when an item no longer functions the way it did when it was first acquired.</p>
Net result	<p>Net result is a measure of financial performance of the operations for the period. It is the net result of items of income, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other economic flows – other comprehensive income'.</p>
Net worth	<p>Assets less liabilities, which is an economic measure of wealth.</p>
Other economic flows – other comprehensive income	<p>Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards.</p>
Payables	<p>Includes short and long term trade debt and accounts payable, grants, taxes and interest payable.</p>
Prepayments	<p>Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that point.</p>
Produced assets	<p>Produced assets include plant and equipment, inventories and certain intangible assets. Intangible produced assets include computer software.</p>
Receivables	<p>Includes amounts owing from government through appropriation receivable, short and long term trade credit and accounts receivable.</p>
Sales of goods and services	<p>Refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory service and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.</p>
Supplies and services	<p>Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the Commission.</p>
Transactions	<p>Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows within an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the government.</p>

Term	Definition								
Style conventions	<p>Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.</p> <p>The notation used in the tables is as follows:</p> <table><tbody><tr><td>..</td><td>zero, or rounded to zero</td></tr><tr><td>(xxx.x)</td><td>negative numbers</td></tr><tr><td>20xx</td><td>year period</td></tr><tr><td>20xx–xx</td><td>year period</td></tr></tbody></table>	..	zero, or rounded to zero	(xxx.x)	negative numbers	20xx	year period	20xx–xx	year period
..	zero, or rounded to zero								
(xxx.x)	negative numbers								
20xx	year period								
20xx–xx	year period								

Auditor-General's report

OFFICIAL

VAGO

Victorian Auditor-General's Office

Independent Auditor's Report

To the Commissioner of the Victorian Electoral Commission

Opinion	<p>I have audited the financial report of the Victorian Electoral Commission (the Commission) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the Commission as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
The Commissioner's responsibilities for the financial report	<p>The Commissioner is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Commissioner determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Commissioner is responsible for assessing the commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Level 31 / 35 Collins Street, Melbourne Vic 3000
 T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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**Auditor's
responsibilities
for the audit of
the financial
report**

As required by the Audit Act 1994, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the commission's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner
- conclude on the appropriateness of the Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the commission to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Commissioner regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
16 August 2024



Sanchu Chummar

as delegate for the Auditor-General of Victoria

Appendices

Appendix A:

Disclosure index

The annual report of the VEC is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of our compliance with statutory disclosure requirements [FRD 10].

Legislation	Requirement	Page reference
	Standing directions and financial reporting directions	
	Report of operations	
Charter and purpose		
FRD 22	Manner of establishment and the relevant ministers	8, 118
FRD 22	Purpose, functions, powers and duties	8, 9
FRD 22	Key initiatives and projects	13–17, 29
FRD 22	Nature and range of services provided	11–12
Management and structure		
FRD 22	Organisational structure	23–24
Financial and other information		
FRD 8	Consistency of budget and departmental reporting	19–20
FRD 10	Disclosure index	38, 130–132
FRD 12	Disclosure of major contracts	37
FRD 15	Executive Officer disclosures	41

Legislation	Requirement	Page reference
FRD 22	Employment and conduct principles	38
FRD 22	Occupational health and safety policy	42
FRD 22	Summary of the financial results for the year	19
FRD 22	Significant changes in financial position during the year	18–19
FRD 22	Major changes or factors affecting performance	18–19
FRD 22	Subsequent events	120
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	41, 136
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	36
FRD 22	Statement on National Competition Policy	41
FRD 22	Application and operation of the <i>Public Interest Disclosures Act 2012</i>	43
FRD 22	Details of consultancies over \$10,000	38–40
FRD 22	Details of consultancies under \$10,000	37
FRD 22	Disclosure of government advertising expenditure	36–37
FRD 22	Disclosure of ICT expenditure	41
FRD 22	Statement of availability of other information	134
FRD 22	Asset Management Accountability Framework (AMAF) maturity assessment	138
FRD 24	Environmental reporting	41, 142
FRD 29	Workforce Data disclosures	81–83
Compliance attestation and declaration		
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction	137
SD 5.4.3	Declaration in report of operations	Inner cover
<i>Financial statements</i>		
Declaration		
SD 5.2.2	Declaration in financial statements	89
<i>Standing Directions and Financial Reporting Directions</i>		
Other requirements under Standing Directions 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	89, 94
SD 5.2.1(a)	Compliance with Standing Directions	89, 94

Legislation	Requirement	Page reference
SD 5.2.1(b)	Compliance with Model Financial Report	94
SD 5.2.2(a)	Accountable officer's declaration	89
Other disclosures as required by FRDs in notes to the financial statements (a)		
FRD 9	Departmental Disclosure of Administered Assets and Liabilities	99–100
FRD 11	Disclosure of Ex gratia Expenses	118
FRD 13	Disclosure of Parliamentary Appropriations	95
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	118–119
FRD 102	Inventories	91, 125
FRD 103	Non-Financial Physical Assets	91, 101–103
FRD 106	Impairment of assets	102, 105
FRD 109	Intangible assets	103–105
FRD 110	Cash Flow Statements	93
FRD 112	Defined Benefit Superannuation Obligations	96, 98
FRD 114	Financial Instruments – general government entities and public non-financial corporations	110–114

Note:

- a. References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

Legislation

<i>Freedom of Information Act 1982 (Vic) (FOI Act)</i>	41, 137
<i>Building Act 1993</i>	36
<i>Public Interest Disclosures Act 2012</i>	43
<i>Disability Act 2006</i>	38
<i>Financial Management Act 1994</i>	94

Appendix B: Governing legislation and regulations

Our functions and operations are governed by 6 main pieces of Victorian legislation, the:

- › *Electoral Act 2002*
- › *Constitution Act 1975*
- › *Financial Management Act 1994*
- › *Electoral Boundaries Commission Act 1982*
- › *Local Government Act 2020*
- › *Infringements Act 2006*.

Our work is also governed by the Victorian:

- › *Agricultural Industry Development Act 1990*
- › *Building Act 1993*
- › *Charter of Human Rights and Responsibilities Act 2006*
- › *City of Greater Geelong Act 1993*
- › *City of Melbourne Act 2001*
- › *Equal Opportunity Act 2010*
- › *Essential Services Act 1958*
- › *Fines Reform Act 2014*
- › *Freedom of Information Act 1982*
- › *Juries Act 2000*
- › *Legal Profession Act 2004*
- › *Liquor Control Reform Act 1998*
- › *Local Jobs First Act 2003*
- › *Monetary Units Act 2004*
- › *Privacy and Data Protection Act 2014*
- › *Public Interest Disclosures Act 2012*
- › *Public Records Act 1973*
- › *Shop Trading Reform Act 1996*

- › *Vital State Projects Act 1976*
- › *Agricultural Industry Development (Polls) Regulations 2011*
- › *City of Melbourne (Electoral) Regulations 2012*
- › *Electoral Regulations 2012*
- › *Fines Reform Regulations 2017*
- › *Financial Management Regulations 2014*
- › *Infringements (General) Regulations 2006*
- › *Infringements (Reporting and Prescribed Details and Forms) Regulations 2006*
- › *Legal Profession (Board Election) Regulations 2006*
- › *Liquor Control Reform Regulations 2009*
- › *Local Government (Electoral) Regulations 2016 (to 7 July 2020)*
- › *Local Government (Electoral) Regulations 2020 (from 7 July 2020).*

Appendix C: Additional information available on request

On request, we can provide the following information sets:

- › details of publications we produce about ourselves and where to get these
- › details of changes in prices, fees, charges, rates and levies we charge
- › details of any major external reviews carried out on our operations
- › details of major research and development activities we have undertaken that are not otherwise covered in this report
- › details of overseas visits we have undertaken, including a summary of the objectives and outcomes of each visit
- › details of assessments and measures we have undertaken to improve the occupational health and safety of employees, not otherwise detailed in this report
- › a general statement on industrial relations within our organisation and details of time lost through industrial accidents and disputes.

Appendix D: Reporting procedures under the Public Interest Disclosures Act 2012

Disclosures of improper conduct or detrimental action by the Electoral Commissioner or another officer of the VEC must be made to the Independent Broad-based Anti-corruption Commission (IBAC).

Independent Broad-based Anti-corruption Commission

GPO Box 24234

Melbourne VIC 3001

Phone: 1300 735 135

Further information

Written guidelines outlining the system for reporting disclosures of improper conduct or detrimental action by the VEC or its employees, and the disclosure handling procedures, are available from the VEC.

Note: the PID Act was formerly known as the *Protected Disclosure Act 2012 (Vic)*.

Appendix E:

Making a request under the Freedom of Information Act

Documents we possess may be accessed by written request to the Freedom of Information Officer.

As detailed in section 17 of the FOI Act, requests must:

- › be in writing
- › clearly describe the documents being requested

and

- › be accompanied by an application fee of 2 fee units (this changes every financial year) or evidence that the requesting individual qualifies to have the fee waived.

Requests should be lodged by email to foi@vec.vic.gov.au or by mail addressed to:

Freedom of Information Officer

Victorian Electoral Commission
Level 11, 530 Collins St
Melbourne VIC 3000

Costs may also apply for certain activities involved in searching for and providing access to documents. These 'access charges' are prescribed by the Freedom of Information (Access Charges) Regulations 2014.

We may arrange with an applicant to provide information or documents outside of the FOI Act. This is discretionary and avoids the need for processing a formal FOI request.

Information that may be released outside of the FOI Act includes:

- › information relating only to the applicant where the request is accompanied by sufficient proof of identity
- › information that may have been previously released to another applicant
- › publicly available information.

More information about FOI is available on the Office of the Victorian Information Commissioner website at ovic.vic.gov.au

Appendix F: Attestation for compliance

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Victorian Electoral Commission

Financial Management Compliance Attestation Statement

The Victorian Electoral Commission has not identified any Material Compliance Deficiency in relation to 2023-24.

I, Sven Bluemmel, Electoral Commissioner, certify that the Victorian Electoral Commission has complied with the applicable Standing Directions of the Minister of Finance under the *Financial Management Act 1994* and Instructions.

A handwritten signature in black ink, appearing to read 'S. Bluemmel', written over a horizontal line.

Sven Bluemmel
Electoral Commissioner

Date: 12/8/2024

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Appendix G: Asset Management Accountability maturity assessment for year ended 30 June 2024

The following summarise the VEC’s assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). Our target maturity rating is ‘competence’, meaning systems and processes are fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

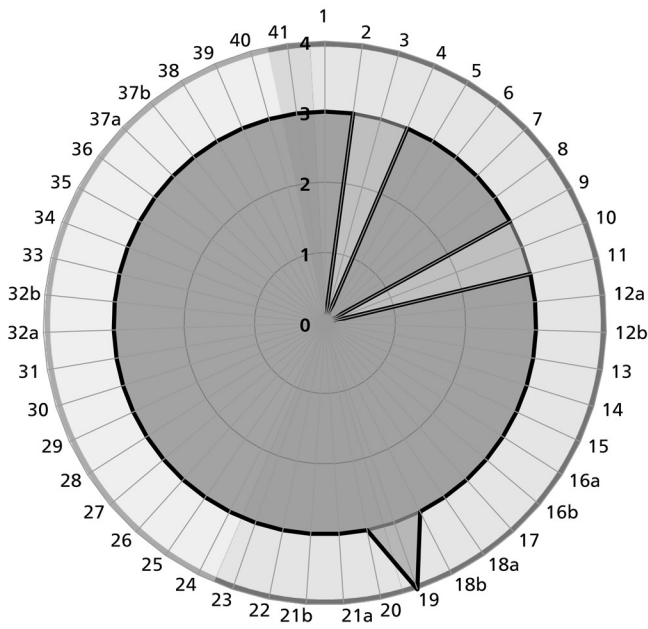
Leadership and Accountability (requirements 1–19)
We met our target maturity level within this category.

Planning (requirements 20–23)
We met our target maturity level within this category.

Acquisition (requirements 24 and 25)
We met our target maturity level within this category.

Operation (requirements 26–40)
We met our target maturity level within this category.

Disposal (requirement 41)
We met our target maturity level within this category.



Status	Scale	Compliance
Not applicable	N/A	Not applicable
Innocence	0	Non-comply
Awareness	1	Non-comply
Developing	2	Non-comply
Competence	3	Comply
Optimising	4	Comply
Unassessed	U/A	Unassessed

Target

Overall

Appendix H: Social procurement reporting

We continue to commit to our social procurement strategy 2023–24 in line with the Victorian Social Procurement Framework and our core legislative purposes. With 2023–24 being a non-election year with limited funding, expenditure levels were generally lower than 2022–23. The following table provides an overview of the objectives and achievements reportable in the year, which include activities related to readiness for the 2024 local council elections.

Social Procurement Framework (SPF) objectives	Procurement activities and achievements in 2023–24	Numbers of businesses and suppliers engaged in 2023–2024	Total spend in 2023–2024
› Opportunities for Victorian Aboriginal people.	Procuring services from Aboriginal businesses and suppliers, including artwork and cultural expertise to support engagement of Aboriginal communities, dance performances, and catering services.	3 (2022–23: 5 suppliers)	\$20,000 (2022–23: \$100,000)
› Sustainable Victorian social enterprises and Aboriginal business sectors.			

Social Procurement Framework (SPF) objectives	Procurement activities and achievements in 2023–24	Numbers of businesses and suppliers engaged in 2023–2024	Total spend in 2023–2024
<ul style="list-style-type: none"> › Opportunities for Victorians with disability. › Opportunities for disadvantaged Victorians. › Supporting safe and fair workplaces. 	<ul style="list-style-type: none"> › Procuring a range of services and engagement opportunities, including: <ul style="list-style-type: none"> - acquiring products from businesses supporting disadvantaged Victorians - community engagements and events - catering services - Easy English training - focus groups - Language Loop - in-language videos - catering supplies. › Engagement initiatives with a range of key stakeholders to help promote electoral engagement across the Victorian community, such as: <ul style="list-style-type: none"> - Centre for Multiculture Victoria - Stem Incubators - Youth Affairs Council of Victoria - Victorian YMCA Community Programming. 	17 (2022–23: 22 suppliers)	\$490,000 (2022–23: \$390,500)
<ul style="list-style-type: none"> › Environmentally sustainable outputs. › Environmentally sustainable business practices. 	<ul style="list-style-type: none"> › Where possible, continuing to leverage from whole-of-government contracts and services that target sustainable and environmental benefits. › Purchasing ballot material and paper from locally sourced providers in delivering local by-election events. › Procuring: <ul style="list-style-type: none"> - environmentally friendly waste removal services - cardboard recycling services - general recycling services. 	4 (2022–23: 5 suppliers)	\$215,000 (2022–23: \$612,000)

Appendix I: Report of the Electoral Boundaries Commission 2023–24



**Electoral
Boundaries
Commission**

The Electoral Boundaries Commission (EBC) is constituted under the *Electoral Boundaries Commission Act 1982* (EBC Act) and must establish and maintain electorates of approximately equal enrolment (that is, not varying by more than 10% from the average for each House of Parliament) for the conduct of Parliamentary elections.

The members of the EBC during 2023–24 were:

- › The Hon Chief Judge Peter Kidd of the County Court of Victoria (Chair)
- › Mr Sven Bluemmel, Electoral Commissioner
- › Mr Craig Sandy LS, Surveyor-General of Victoria.

The VEC provides administrative and technical support to the EBC. Ashley Carr of the VEC was the EBC secretary during 2023–24.

The EBC Act provides that the EBC must conduct a redivision if certain conditions apply in the period 24 to 18 months before the next scheduled state election. These conditions are that:

- › enrolments for a certain number of electorates have been more than 10% outside the state average for at least 2 months
- › there have been 2 general elections since the previous redivision

or

- › the number of electorates has changed.

Based on current and projected enrolment statistics, it is expected that the next state redivision will not take place until after the 2026 state election, under the condition of 2 general elections having occurred since the previous redivision.

At the close of the previous redivision, the EBC also requested the outgoing and incoming EBC secretaries to prepare a memo identifying any arguments in support of amendments to the EBC Act and/or improvements to the redivision process. The EBC met to discuss the memo on 27 March 2024, where general agreement was reached on the benefits of a third, but limited, round of consultation as part of the redivision process. It requested the VEC explore options for any legislative changes needed to support an additional round of consultation. The EBC also requested the VEC to document in more detail the conventions and general approach used by the EBC in the naming of electorates, with the expectation that such information would be published to support future redivisions.

Appendix J: Environmental and sustainability reporting

The VEC utilises central government contracts for the provision of its services. Examples include service level agreements with Accommodation, Carpool and Library Services (ACLS) for provision of office accommodation and VicFleet for vehicle fleet services.

Data on environmental impacts is included in the Department of Premier and Cabinet's annual report.

Glossary and list of abbreviations

Term	Definition
AAG	Aboriginal Advisory Group.
AEC	Australian Electoral Commission.
AEM	Assistant election manager.
AIP	Aboriginal inclusion plan.
AMAF	Asset Management Accountability Framework.
Attendance election	In an attendance election most voting is conducted at voting centres on election day, but voters can vote at early voting centres or by postal vote.
AO	Order of Australia.
Ballot	A method of secret voting.
BDM	Births, Deaths and Marriages Victoria.
By-election	An election in a single-member electorate to fill a casual vacancy caused by the departure of a sitting member of parliament or local government councillor before the term expires. A by-election may also be held in a multi-member electorate when no unsuccessful candidates remain for a countback (see definition below).
CALD	Culturally and linguistically diverse.
Candidate	A person who meets the criteria and nominates for election.
Community of interest	<p>A group of people who share common concerns or goals. People may be linked geographically (for example, to a town or valley) or economically, by work in similar industries (for example, Lost time injury (LTI) tourism) or mutually dependent industries (for example, fruit growers, transporters and canners).</p> <p>People in communities of interest might also share needs and circumstances (for example, new immigrants who need help finding employment).</p>
Compulsory enrolment	Australian citizens 18 years and over must enrol by law.
Compulsory voting	All enrolled electors must vote at state elections and most at local council elections.
Contested election	An election where there are more candidates than vacancies.
Councillor	An elected representative on a local council.
Countback	A method of filling vacancies in electorates where the proportional representation method was used for the general election. The votes of the vacating councillor are transferred to the previously unelected candidates to fill the vacancy.
DA	Democracy ambassador.
DAIP	Disability access and inclusion plan.
District	One of the 88 Legislative Assembly electorates in Victoria. Each district elects one member and comprises approximately 50,500 electors.
DPC	Department of Premier and Cabinet.

Term	Definition
DTF	Department of Treasury and Finance.
EAAG	Electoral Access Advisory Group.
EAP	Employee assistance program.
EBC	Electoral Boundaries Commission.
EBC Act	<i>Electoral Boundaries Commission Act 1982 (Vic).</i>
ECANZ	Electoral Council of Australia and New Zealand.
Election	An event where voters choose their representatives.
Election day	The legislated date of an election.
Election manager (EM)	A person appointed by the Electoral Commissioner to conduct an election for an electorate.
Elector	A term used in the Electoral Act to refer to a person whose name appears on the register of electors and is entitled to vote in elections. In external communications, we refer to them as 'voters'.
Electoral Act	<i>Electoral Act 2002 (Vic).</i>
Electoral Commissioner	The statutory officer appointed by the Governor-in-Council to be responsible for conducting parliamentary and statutory elections.
Electoral Matters Committee (EMC)	<p>Comprises 9 members of Parliament from both Houses in a Joint Investigatory Committee of the Parliament of Victoria. With powers and responsibilities determined by the <i>Parliamentary Committees Act 2003 (Vic)</i>, the EMC considers and reports to Parliament on anything related to:</p> <ul style="list-style-type: none"> › conducting parliamentary elections and referendums in Victoria › conducting elections of councillors under the <i>Local Government Act 2020 (Vic)</i> › administering, or associated practices of, the Electoral Act and any other law relating to electoral matters.
Electoral roll	A list of names of all the people who are entitled to vote in an election under relevant legislation.
Electronically assisted voting	A method of casting a vote under legislation by electors who are blind or have low vision, are not literate in English, have a motor impairment or are located interstate or overseas.
EMG	Executive Management Group.
EMS/EMS2	Election Management System.
Enrolment	When a person's name and address is added to the register of electors. A person cannot vote at an election unless they are enrolled.
Enrolment information	The information we hold about electors.
Entitlement date	The date people must be on the state or local council voters roll to be able to vote in an election. This is 57 days before election day.
ERAP	Electoral representation advisory panel.
ERRN	Electoral Regulation Research Network.

Term	Definition
FMCF	Financial Management Compliance Framework.
FOI Act	<i>Freedom of Information Act 1982 (Vic).</i>
FPV	First preference vote.
FRD	Financial Reporting Directions.
FTE	Full-time equivalent.
FY	Financial year.
HR	Human resources.
HSR	Health and safety representative.
HSW	Health, safety and wellbeing.
IaC	Infrastructure as code.
ICT	Information and communication technology.
Informal vote	A ballot paper either left blank or incorrectly marked. These do not contribute to the election of a candidate.
IRP	Issue resolution procedures.
JRMC	Joint Roll Management Committee.
KC	King's Council.
Legislative Assembly (Lower House)	One of the 2 houses in the Victorian Parliament. There are 88 members of the Legislative Assembly (MLAs), one from each district. The party or coalition of parties that wins majority support in this house forms the government.
Legislative Council (Upper House)	One of the 2 houses in the Victorian Parliament. There are 40 members of the Legislative Council (MLCs), 5 from each region. The Legislative Council is often referred to as the 'house of review'.
LG Act	<i>Local Government Act 2020 (Vic).</i>
LG Act 1989	<i>Local Government Act 1989 (Vic).</i>
LGI	Local Government Inspectorate.
LSL	Long-service leave.
Lost time injury (LTI)	Occupational injuries or illnesses, including fatalities, that result in days away from work after the shift when the injury occurred.
Marginal costs	Marginal costs include direct labour and associated on-costs, materials, equipment, mail processing, postage, advertising, printing, rent, utilities, insurance, IT equipment and software licences purchased especially for the specific activity.
MIP	Multicultural inclusion plan.
MOU	Memorandum of understanding.

Term	Definition
OHS	Occupational health and safety.
OHSC	Occupational Health and Safety Committee.
OVIC	Office of the Victorian Information Commissioner.
PAWAH	Prisons and without a home.
PG	Planning Group.
PID Act	<i>Public Interest Disclosures Act 2012 (Vic).</i>
Postal election	Where ballot papers are posted to voters who complete and return these in a reply-paid envelope.
PMS	People Matter Survey.
PROV	Public Record Office of Victoria.
PSM	Public Service Medal.
PTD	Passport to Democracy.
Redivision	The redrawing of electoral boundaries to ensure that there are, as near as possible, equal numbers of voters in each electorate in Victoria.
Region	One of the 8 Legislative Council electorates. Each region comprises approximately 555,500 electors and elects 5 members.
Register of electors	Our database of all Victorian electors.
Registered political party (RPP)	A political party registered under the Electoral Act. A registered political party (RPP) must have at least 500 members who are Victorian electors and not members of another RPP.
RMS	Roll Management System.
RTW	Return to work.
SLG	Senior Leadership Group.
VCAA	Victorian Curriculum and Assessment Authority.
VEC	Victorian Electoral Commission.
VIPP	Victorian Industry Participation Policy.
Voter	An elector who votes in an election.
Voting centre	A place electors can vote in an election. These may be early voting centres, mobile voting centres or election day voting centres.
VPS	Victorian public sector.
VPSC	Victorian Public Sector Commission.
YPAG	Young People Advisory Group.

© **State of Victoria**
(Victorian Electoral Commission)
October 2024

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