

October 2021

Compliance Review Report

United Voice

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Purpose of this report

Pursuant to s 316(2A) of the *Commonwealth Electoral Act 1918* (Electoral Act), this report provides the financial controller of United Voice (the political campaigner) with the Australian Electoral Commission's (AEC) assessment of the level of compliance of the 2018–19 annual disclosure return lodged on behalf of the political campaigner with disclosure obligations under ss 314AB, 314AC and 314AE of the Electoral Act.

Disclosure obligations

Registered political campaigners are required under Part XX of the Electoral Act to furnish annual returns.

Section 314AB of the Electoral Act requires the financial controller of the political campaigner to furnish a return within 16 weeks after the end of each financial year, disclosing:

- the total amount received by, or on behalf of, the political campaigner, during the financial year, together with the details specified by s 314AC of the Electoral Act;
- the total amount paid by, or on behalf of, the political campaigner during the financial year;
- the total outstanding amount, as at the end of the financial year, of all debts incurred by or on behalf of, the political campaigner together with the details specified by s 314AE of the Electoral Act;
- the total amount of electoral expenditure incurred by or with the authority of the political campaigner; and
- details of any discretionary benefits received by, or on behalf of the political campaigner from the Commonwealth, a State or a Territory during the financial year.

Section 314AC of the Electoral Act provides that if the sum of all amounts received by, or on behalf of, the political campaigner from a person or organisation during a financial year is more than the threshold amount specified therein, the annual disclosure return must include the particulars of that sum.

Section 314AC(4) of the Electoral Act provides that where the political campaigner is a person or organisation registered under the *Australian Charities and Not-for profits Commission Act 2012*, an amount received greater than the threshold does not need to be disclosed if no part of it was used during the financial year to:

- incur electoral expenditure; or
- create or communicate electoral matter; or
- reimburse the political campaigner for incurring electoral expenditure or creating or communicating electoral matter.

Section 314AE of the Electoral Act provides that if the sum of all outstanding debts incurred by, or on behalf of, the political campaigner to a person or an organisation during a financial year is more than the threshold amount specified therein, the annual disclosure return must include the particulars of that sum.

For the 2018–19 financial year, the threshold was for sums in excess of \$13,800.

The Electoral Act is available in full [here](#).

Conduct of the review

The authorised officer of the AEC has authority under s 316(2A) to require the production of documents and giving of evidence for the purpose of assessing compliance with the disclosure obligations required of registered political parties and associated entities under Part XX of the Electoral Act.

Subsection 316(2A) requires the financial controller of a political campaigner to produce the documents or other things referred to in a notice served by the authorised officer within the period and in the manner specified in the notice or to appear, at the time and place specified in the notice, before the authorised officer to give evidence, either orally or in writing, and to produce the documents or other things referred to in the notice.

As part of this process, the authorised officer of the AEC served a notice on the financial controller under s 316(2A) requiring the political campaigner to provide its financial records and other documents in relation to its financial operations for 2018–19.

Scope of the review

The records which were requested by the AEC from the financial controller were limited to those which enabled the AEC to assess the following aspects of compliance with its disclosure obligations under Part XX of the Electoral Act:

- the timeliness of lodgement of the annual disclosure return
- the completeness and accuracy of the following information disclosed in the entity's annual disclosure return for the 2018–19 financial year:
 - total receipts
 - total gifts in kind
 - individual receipts above \$13,800
 - total payments
 - total debts

- individual debts above \$13,800
- total electoral expenditure
- discretionary benefits

The AEC did not examine other aspects of the financial operations of the entity such as the existence or effectiveness of internal controls.

Stakeholder engagement

The AEC's general practice is to communicate with the relevant officer of the entity by phone, email and/or face to face meetings as appropriate to cover the following topics:

- financial reports and documentation available from the entity's accounting system
- compliance issues arising from the AEC review of the financial reports and documentation provided by the entity
- required and suggested amendments to the annual disclosure return which arise from the compliance review
- potential enhancements in the entity's understanding of disclosure obligations and accounting processes to improve future compliance.

During the review the financial controller provided documentation to the AEC as requested and within set timeframes.

A draft compliance review report was issued by the authorised officer of the AEC on 14 October 2021. The entity was provided with an opportunity to comment on the draft report by 1 November 2021. The entity did not provide any comment and lodged a request for amendment on 20 October 2021.

Review outcomes

1. Timely lodgement

Subsection 314AB(1) of the Electoral Act requires the financial controller of the political campaigner to lodge an annual disclosure return with the AEC within 16 weeks after the end of the financial year. As lodgement occurred on 24 October 2019 which is after the due date of 21 October 2019, the return did not comply with the requirement under s 314AB(1) to lodge a return for a political campaigner within 16 weeks after the end of the financial year.

2.Accuracy in reporting – amendments

After examining the documents provided by the entity for the review, the authorised officer of the AEC identified several issues relating to compliance with disclosure obligations under sections 314AB, 314AC and 314AE of the Electoral Act. The issues are discussed in detail below.

Total Receipts and Total Payments

Paragraph 314AB(2) of the Electoral Act requires the financial controller to report the total amount received by, or on behalf of, the entity during the financial year, together with the details required by s 314AC. To satisfy this, the entity must account for all transactions that result in receipts from external entities. These transactions must be accounted for on a gross basis without any offsetting, inclusive of GST. All non-cash benefits received by the entity must also be included in total receipts.

Paragraph 314AB(2) of the Electoral Act requires the financial controller to report the total amount paid by, or on behalf of, the entity during the financial year. To satisfy this, the entity must account for all transactions that result in payments to external entities. These transactions must be accounted for on a gross basis without any offsetting, inclusive of GST.

Transactions within the entity, including those between its individual bank accounts, represent internal transfers. Such transactions should be eliminated from the calculation of total receipts and total payments to avoid inflating the total amounts reported in the return.

Total reportable receipts disclosed by the financial controller were under-stated in the entity's 2018–19 annual disclosure return. The amount recorded as total receipts in the return is required to be amended by the entity in order to ensure compliance with the Electoral Act.

Total reportable payments disclosed by the financial controller were under-stated in the entity's 2018–19 annual disclosure return. The amount recorded as total payments and outlays on the entity's behalf in the return is required to be amended by the entity in order to ensure compliance with the Electoral Act.

The relevant amendments are set out below.

Part 1a: Total Receipts AND Part 3: Total payments – amendments		
	Total receipts	Total payments
Total disclosed in return	\$201,226,293	\$64,680,832
Amended total	\$219,233,717	\$82,997,571

Amounts of more than \$13,800 received

Section 314AC of the Electoral Act provides that if the sum of all amounts received by, or on behalf of, the political campaigner from a person or organisation during a financial year is more than the threshold, the annual disclosure return must include the particulars of that sum. Furthermore, that sum is to include only those individual amounts which exceed the threshold.

Individual receipts exceeding the threshold were under-disclosed in the political campaigner's 2018–19 annual disclosure return. A number of amendments to individual receipts exceeding the \$13,800 threshold are required in order to ensure compliance with the Electoral Act. The relevant amendments are set out below.

Part 2: Amounts of more than \$13,800 received – amendments				
Entry	Name	Address	Amount received	Receipt Type
New entry no. 1	ACTU	365 Queen Street MELBOURNE VIC 3000	15,336	Other Receipt
New entry no. 2	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	41,775	Other Receipt
New entry no. 3	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	29,848	Other Receipt
New entry no. 4	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	38,109	Other Receipt
New entry no. 5	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	41,948	Other Receipt
New entry no. 6	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	14,632	Other Receipt
New entry no. 7	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	18,714	Other Receipt
New entry no. 8	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	19,311	Other Receipt
New entry no. 9	Beacon Real Estate	PO Box 624 NEW FARM QLD 4005	40,468	Other Receipt
New entry no. 10	Howden Ventsim	47 Peel Street SOUTH BRISBANE QLD 4101	15,285	Other Receipt
New entry no. 11	Club Super	Level 2 - West Tower 410 Ann Street BRISBANE QLD 4000	17,130	Other Receipt
New entry no. 12	Hall Payne	Ground Floor 27 Peel Street SOUTH BRISBANE QLD 4101	21,000	Other Receipt

New entry no. 13	Instrust Super Fund	Level 15 324 Queen Street BRISBANE QLD 4000	56,550	Other Receipt
New entry no. 14	Instrust Super Fund	Level 15 324 Queen Street BRISBANE QLD 4000	19,700	Other Receipt
New entry no. 15	Instrust Super Fund	Level 15 324 Queen Street BRISBANE QLD 4000	19,700	Other Receipt
New entry no. 16	Instrust Super Fund	Level 15 324 Queen Street BRISBANE QLD 4000	19,700	Other Receipt
New entry no. 17	Instrust Super Fund	Level 15 324 Queen Street BRISBANE QLD 4000	18,850	Other Receipt
New entry no. 18	N2N Claims Solutions	Locked Bag 3111 RHODES NSW 2138	16,234	Other Receipt
New entry no. 19	National Union of Workers	833 Bourke Street DOCKLANDS VIC 3008	15,765	Other Receipt
New entry no. 20	Qld Community Organising Alliance	Ground Floor 27 Peel Street SOUTH BRISBANE QLD 4101	131,867	Other Receipt
New entry no. 21	Qld Community Organising Alliance	Ground Floor 27 Peel Street SOUTH BRISBANE QLD 4101	99,312	Other Receipt
New entry no. 22	Qld Community Organising Alliance	Ground Floor 27 Peel Street SOUTH BRISBANE QLD 4101	40,964	Other Receipt
New entry no. 23	QIEC Super	Level 2 - West Tower 410 Ann Street BRISBANE QLD 4000	15,065	Other Receipt
New entry no. 24	QIEC Super	Level 2 - West Tower 410 Ann Street BRISBANE QLD 4000	22,891	Other Receipt
New entry no. 25	Windsor Income Protection	1A Homebush Drive RHODES NSW 2138	24,842	Other Receipt
New entry no. 26	Windsor Income Protection	1A Homebush Drive RHODES NSW 2138	57,823	Other Receipt
New entry no. 27	Together	PO Box 3272 SOUTH BRISBANE QLD 4101	38,742	Other Receipt
New entry no. 28	Hall Payne	Ground Floor 27 Peel Street SOUTH BRISBANE QLD 4101	33,033	Other Receipt
New entry no. 29	Australian Education Union	21 Graham Street MILTON QLD 4064	35,964	Other Receipt
New entry no. 30	Australian Labor Party QLD	PO Box 5032 WEST END QLD 4101	19,958	Other Receipt

New entry no. 31	Australian Education Union	21 Graham Street MILTON QLD 4064	36,419	Other Receipt
New entry no. 32	ACTU	365 Queen Street MELBOURNE VIC 3000	21,818	Other Receipt
New entry no. 33	Piper Alderman	Level 23 Governor Macquarie Tower/1 Farrer Place SYDNEY NSW 2000	14,347	Other Receipt
New entry no. 34	ME Bank	Level 28 360 Elizabeth Street Melbourne VIC 3000	26,969	Other Receipt
New entry no. 35	ME Bank	Level 28 360 Elizabeth Street Melbourne VIC 3000	15,676	Other Receipt
New entry no. 36	Club Plus Super	Locked Bag 5007 Parramatta NSW 2124	14,300	Other Receipt
New entry no. 37	Industry Fund Services	L22 2 Lonsdale St MELBOURNE VIC 3000	15,627	Other Receipt
New entry no. 38	Perpetual Limited	Exchange Tower Level 29 2 The Esplanade Perth WA 6000	102,311	Other Receipt
New entry no. 39	GESB Superannuation	QV1 building Level 12 250 St Georges Terrace Perth WA 6000	29,864	Other Receipt
New entry no. 40	Australian Taxation Office	GPO Box 9845 PERTH WA 6001	28,542	Other Receipt
New entry no. 41	Australian Taxation Office	GPO Box 9845 PERTH WA 6001	23,592	Other Receipt
New entry no. 42	Best Price for Cars	Unit 1 228 James Street NORTHBRIDGE WA 6003	18,000	Other Receipt
New entry no. 43	Australian Taxation Office	GPO Box 9845 PERTH WA 6001	15,250	Other Receipt
Original entry no. 1	Commonwealth Bank of Australia	57A Gouger Street ADELAIDE SA 5000	19,981.40	Other Receipt
Amended entry no. 1	Remove			

Total Debts

Paragraph 314AB(2) of the Electoral Act requires the financial controller to report the total outstanding amount as at the end of the financial year of all debts incurred by or, on behalf of, the political campaigner.

Total reportable debts of the entity were under-stated in the political campaigner's 2018–19 annual disclosure return. The amount recorded as total debts in the return is required to be amended by the political campaigner in order to ensure compliance with the Electoral Act. The relevant amendment is set out below.

Part 4: Total Debts – amendment	
Total disclosed in return	\$2,713,117
Amended total	\$5,499,292

Debts of more than \$13,800

Section 314AE of the Electoral Act provides that if the sum of all outstanding debts, incurred by, or on behalf of, the political campaigner to a person or an organisation during a financial year is more than the threshold, the return must include the particulars of that sum.

Individual debts exceeding the threshold were under-disclosed in the political campaigner's 2018–19 annual disclosure return. A number of amendments to individual debts exceeding the \$13,800 threshold are required in order to ensure compliance with the Electoral Act. The relevant amendments are set out below.

Part 5: Debts of more than \$13,800 – amendments				
Entry	Name	Address	Amount Owed	Financial/Non-financial institution
New entry no. 1	Westpac	260 Queen Street BRISBANE QLD 4000	2,500,000	Financial Institution
New entry no. 2	Australian Taxation Office	Locked Bag 1793 PENRITH NSW 1793	433,200	Non-Financial Institution
New entry no. 3	INTRUST Super	GPO Box 2755 BRISBANE QLD 4000	103,564	Non-Financial Institution
New entry no. 4	OSR Queensland	100 Victoria Street WEST END QLD 4101	26,057	Non-Financial Institution
New entry no. 5	Konica Minolta Business Solutions	P.O Box 456 NORTH RYDE NSW 1670	35,355	Non-Financial Institution
New entry no. 6	MGI	Level 1 200 Mary Street BRISBANE QLD 4001	14,850	Non-Financial Institution
New entry no. 7	Telstra Corporation	69 Ann St Brisbane City QLD 4000	14,431	Non-Financial Institution
New entry no. 8	Australian Taxation Office	Locked Bag 1793 PENRITH NSW 1793	145,025	Non-Financial Institution

Part 5: Debts of more than \$13,800 – amendments

Entry	Name	Address	Amount Owed	Financial/Non-financial institution
New entry no. 10	Cornes Toyota	46 Belair Rd HAWTHORN SA 5062	73,440	Non-Financial Institution
New entry no. 11	Australian Taxation Office	Locked Bag 1793 PENRITH NSW 1793	268,580	Non-Financial Institution
New entry no. 12	Australian Taxation Office	Locked Bag 1793 PENRITH NSW 1793	263,925	Non-Financial Institution
New entry no. 13	Commonwealth Bank of Australia	Tower 1 201 Sussex St SYDNEY NSW 2000	14,012	Financial Institution
New entry no. 14	Australian Super	Level 33 50 Lonsdale Street Melbourne Vic 3000	52,531	Non-Financial Institution
New entry no. 15	IKON CLEANING SERVICES	3-9 Wreckyn St NORTH MELBOURNE VIC 3051	21,928	Non-Financial Institution
New entry no. 16	A C T U	6/365 Queen St MELBOURNE VIC 3000	18,558	Non-Financial Institution
New entry no. 17	HAYS RECRUITMENT	Level 21 360 Collins St MELBOURNE VIC 3000	14,784	Non-Financial Institution
New entry no. 18	Marsh Pty Ltd	One International Towers Sydney 100 Barangaroo Ave BARANGAROO NSW 2000	61,430	Non-Financial Institution
New entry no. 19	Toyota Fleet Management	PO Box 3272 SOUTH BRISBANE QLD 4101	24,644	Non-Financial Institution
New entry no. 20	Australian Taxation Office	Locked Bag 1793 PENRITH NSW 1793	380,679	Non-Financial Institution
Original entry no. 1	Australian Super	Level 33 50 Lonsdale Street Melbourne Vic 3000	73,933	Non-Financial Institution
Amended entry no. 1	Australian Super	Level 33 50 Lonsdale Street Melbourne Vic 3000	69,476	Non-Financial Institution
Original entry no. 2	Australian Taxation Office	Locked Bag 1793 Penrith NSW 1793	302,409	Non-Financial Institution
Amended entry no. 2	Australian Taxation Office	Locked Bag 1793 Penrith NSW 1793	250,236	Non-Financial Institution

Total Electoral Expenditure

Section 314AB(2) of the Electoral Act provides for the disclosure of the total amount of electoral expenditure incurred by, or with the authority of the political campaigner.

Section 287AB of the Electoral Act defines electoral expenditure as being:

“expenditure incurred for the dominant purpose of creating or communicating electoral matter,…”

Section 4AA of the Electoral Act defines electoral matter as being:

“matter communicated or intended to be communicated for the dominant purpose of influencing the way electors vote in an election (a **federal election**)…”

Total electoral expenditure disclosed by the political campaigner was over-stated in the political campaigner’s 2018–19 annual disclosure return. The relevant amendment is set out below.

Part 6: Total Electoral Expenditure – amendment	
Total disclosed in return	\$2,248,545
Amended total	\$1,712,401

Matters requiring future action

It is recommended the financial controller ensures the accuracy of future annual disclosure returns and therefore improve compliance with Part XX of the Electoral Act by:

- calculating total receipts and payments from a complete listing of bank account receipts and payments respectively
- including all amounts received in the calculation of total receipts, regardless of the nature of the amounts received
- including all amounts paid in the calculation of total payments, regardless of the nature of the amounts paid
- examining all amounts received by the political campaigner in identifying receipts above the threshold for disclosure
- including all debts listed in the trial balance as owing to other persons and entities in the calculation of total debts, other than amounts owed for staff entitlements, regardless of the age of the debt
- examining all debts listed in the trial balance as owing to other persons and entities in identifying individual debts exceeding the threshold for disclosure
- checking the accuracy of all calculations of amounts for disclosure in the annual disclosure return.

Conclusion

The authorised officer of the AEC for the purposes of s 316(2) of the Electoral Act has assessed the 2018–19 annual disclosure return for the political campaigner lodged with the AEC on 24 October 2019 did not comply with the requirement under s 314AB(1) of the Electoral Act to lodge a return for political campaigner within 16 weeks after the end of the financial year.

In addition, in view of the discrepancies identified, the return did not comply with the provisions of ss 314AB, 314AC and 314AE of the Electoral Act.

In view of the lodgement by the financial controller on 20 October 2021, of an amendment to the entity's 2018–19 annual disclosure return, the authorised officer of the AEC has assessed that the disclosure return (as amended) accurately includes the information required to be disclosed under the provisions of sections 314AB, 314AC and 314AE of the Electoral Act.

Joanne Reid
Assistant Commissioner
Australian Electoral Commission

28 October 2021