October 2026

Compliance Review Report

Community and Public Sector Union (PSU Group)

AEC
Australian Electoral Commission

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Purpose of this report

The Community and Public Sector Union (PSU Group) (the significant third party) is a significant third party with disclosure obligations under Part XX of the Electoral Act. The financial controller of the Community and Public Sector Union (PSU Group) lodged a 2022-23 annual disclosure return lodged on behalf of the Community and Public Sector Union (PSU Group).

Pursuant to s 316(2A)[1] of the *Commonwealth Electoral Act 1918* (the Electoral Act), this report provides the financial controller of with the Australian Electoral Commission's (AEC) assessment of the level of compliance of the 2022-23 annual disclosure return with disclosure obligations under Part XX of the Electoral Act.

Disclosure obligations and foreign donation restrictions

Registered significant third parties 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 significant third party 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 significant third party 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 significant third party 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 significant third party 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 significant third party; and
- details of any discretionary benefits received by, or on behalf of the significant third party 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 significant third party from a person or organisation during a financial year is more than the

[1] On 20 February 2025, the *Electoral Legislation Amendment (Electoral Reform) Act 2025* received Royal Assent. Section 316 of the Electoral Act has been repealed, with the new notice provision being contained in s 314AN. Section 316(2A), referred to throughout this report, was in effect at the time the review of the 2022-23 annual financial disclosure return commenced.

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 significant third party 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 significant third party 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 significant third party 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 2022–23 financial year, the threshold was for sums in excess of $15,200.

Section 302D of the Electoral Act restricts significant third parties from receiving gifts from foreign donors. Section 302F further restricts gifts from foreign donors to significant third parties for the purpose of incurring electoral expenditure.

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 a registered significant third party under Part XX of the Electoral Act.

Subsection 316(2A) requires the financial controller of a significant third party 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 significant third party to provide its financial records and other documents in relation to its financial operations for 2022–23.

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 and foreign donation restrictions under Part XX of the Electoral Act:

- the timeliness of lodgement of the annual disclosure return
- that the significant third party has not received foreign donations restricted by ss 302D and 302F of the Electoral Act
- the completeness and accuracy of the following information disclosed in the significant third party's annual disclosure return (as amended on 04 December 2024) for the 2022–23 financial year:
    - total receipts
    - total gifts in kind
    - individual receipts above $15,200
    - total payments
    - total debts
    - individual debts above $15,200
    - total electoral expenditure
    - discretionary benefits

With exception to assessing the controls in place to identify and appropriately manage potential donations received from foreign donors, the AEC did not examine other aspects of the financial operations of the significant third party 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 significant third party by phone, email and/or face to face meetings as appropriate to cover the following topics:

- financial reports and documentation available from the significant third party's accounting system.
- compliance issues arising from the AEC review of the financial reports and documentation provided by the significant third party.
- required and suggested amendments to the annual disclosure return which arise from the compliance review.
- potential enhancements in the financial controller'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 21 July 2026. The financial controller was provided with an opportunity to comment on the draft report by 31 July 2026. The financial controller advised by email on 29 July 2026 that it accepted the draft report and did not have any further comments.

Review outcomes

1. Timely lodgement

The due date for lodgement of return for the significant third party was the of 20 October 2023.[2] Lodgement occurred on 28 September 2023. The lodgement was timely.

2. Foreign donations

Under sections 302D and 302F of the Electoral Act, significant third parties are restricted from:

- receiving gifts of $100 or more where:
    - the recipient knows the donor is a foreign donor; and
    - the recipient knows that the foreign donor intends the gift to be used to incur electoral expenditure, or for the dominant purpose of creating or communicating electoral matter; and
- receiving gifts of $1,000 to the disclosure threshold without obtaining a written affirmation that the donor is not a foreign donor; and
- receiving gifts equal to or above the disclosure threshold without obtaining written affirmation and appropriate information to establish that the donor is not a foreign donor.

If a significant third party receives a donation from a foreign donor in contravention of the restrictions in the Electoral Act, the Electoral Act provides six weeks from the gift being made for it, or an equivalent amount, to be returned to the donor or transferred to the Commonwealth.

Enquiries were made of the entity to determine if effective controls exist to ensure foreign donations are identified and treated correctly for the purposes of this division. After examining the information provided by the entity for the review, the authorised officer of the AEC identified no issues relating to compliance with foreign donation provisions under ss 302D and 302F of the Electoral Act. Further,

[2] Subsection 314AB(1) of the Electoral Act requires the financial controller of the significant third party to lodge an annual disclosure return with the AEC within 16 weeks after the end of the financial year.

there were no foreign donations identified in contravention of the Electoral Act in the 2022–23 financial year.

3. Accuracy in reporting – amendments

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

Amounts of more than $15,200 received

Section 314AC of the Electoral Act provides that if the sum of all amounts received by, or on behalf of, the significant third party 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 significant third party's 2022–23 annual disclosure return. One amendment to individual receipts exceeding the $15,200 threshold is required in order to ensure compliance with the Electoral Act. The relevant amendment is set out below.

Part 3: Amounts of more than $15,200 received – amendments			
Entry	**Name**	**Amount received**	**Receipt Type**
New entry no. 1	ACT Revenue Office	$17,800	Other Receipt

Total Debts

Paragraph 314AB(2)(a) 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 significant third party.

Total reportable debts of the significant third party were over-stated in the significant third party's 2022–23 annual disclosure return. The amount recorded as total debts in the return is required to be amended by the financial controller in order to ensure compliance with the Electoral Act. The relevant amendment is set out below.

Part 5: Total Debts – amendment	
Total disclosed in return	$1,821,127
Amended total	$1,697,142

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:

- examining all amounts received by the entity 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
- 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 2022–23 annual disclosure return for the significant third party lodged with the AEC on 28 September 2023 complied with the requirement under s 314AB(1) of the Electoral Act to lodge a return for a significant third party within 16 weeks after the end of the financial year.

On 09 February 2026 the financial controller lodged an amendment to the significant third party's 2022–23 annual disclosure return. This amendment addressed the matters outlined in this report (see: 3. Accuracy in reporting – amendments). 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(2)(a) and 314AC of the Electoral Act.

The discrepancies identified have been rectified and the AEC transparency register has been updated to reflect the amended 2022-23 annual disclosure return.

An authorised officer of the AEC has assessed the significant third party's compliance with foreign donation requirements under ss 302D and 302F of the Electoral Act in relation to the financial year 2022-23. No issues have been identified.

William Mueller
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Australian Electoral Commission

30 October 2026