October 2025

Compliance Review Report

Electrical Trades Union of Australia NSW Branch

Australian Electoral Commission

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Purpose of this report

Pursuant to s 316(2A)[1] of the *Commonwealth Electoral Act 1918* (the Electoral Act), this report provides the financial controller of the Electrical Trades Union of Australia NSW Branch (the third party) with the Australian Electoral Commission's (AEC) assessment of the level of compliance of the 2022-2023 annual disclosure return with disclosure obligations under Part XX of the Electoral Act.

Disclosure obligations and foreign donation restrictions

A person or entity must provide a disclosure return for a financial year in accordance with Part XX of the Electoral Act if the person or entity is a third party during the financial year.

Section 314AEB of the Electoral Act requires the third party to furnish a return within 20 weeks after the end of each financial year disclosing:

- total electoral expenditure incurred greater than the disclosure threshold
- details of gifts received totalling more than the disclosure threshold received and used (wholly or partly) to incur or reimburse for electoral expenditure and
- certifying compliance with section 302E of the Electoral Act relating to donations to third parties by foreign donors signed by the members, agents or officers (however described) of the third party.

For the 2022-23 financial year, the disclosure threshold was for sums in excess of $15,200.

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

The Electoral Act is available in full here.

[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 Section 316 of the Electoral Act has been repealed, with the new notice provision being contained in s 314AN.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.

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 third parties under Part XX of the Electoral Act.

Subsection 316(2A) requires the financial controller or officer of the 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 of the ETUA NSW Branch (third party) under s 316(2A) requiring the 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 third party 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
- that the third party has not received foreign donations restricted by ss 302E and 302F of the Electoral Act
- the completeness and accuracy of the following information disclosed in the third party's annual disclosure return as amended on for the 2022–23 financial year:
    - total electoral expenditure
    - gifts received totalling more than the disclosure threshold used for electoral expenditure.

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

During the review the third party 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 30 September 2025. The third party was provided with an opportunity to comment on the draft report by 7 October 2025. The third party did not provide any comment.

Review outcomes

1. Timely lodgement

Subsection 314AEB(3) of the Electoral Act requires the third party to lodge an annual disclosure return with the AEC within 20 weeks after the end of the financial year. As lodgement occurred on 19 October 2023 which is before the due date of 17 November 2023, the return complied with the requirement under s 314AEB(3) to lodge a return for third party within 20 weeks after the end of the financial year.

2. Foreign donations

Under sections 302E and 302F of the Electoral Act, 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 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 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 302E and 302F of the Electoral Act. Further, there were no foreign donations in contravention of the Electoral Act in the 2022–23 financial year.

3. Accuracy in reporting

After examining the documents provided by the third party for the review, the authorised officer of the AEC identified no issues relating to compliance with disclosure obligations under ss 314AEB and 314AEC of the Electoral Act.

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 third party lodged with the AEC on 19 October 2023 complied with the requirement under s 314AEB (3) of the Electoral Act to lodge a return for the third party within 20 weeks after the end of the financial year.

An authorised officer of the Australian Electoral Commission has assessed the 2022–23 annual disclosure return, as amended on 31 January 2024, lodged on behalf of the third party accurately includes the information required to be disclosed under the provisions of sections 314AEB and 314AEC of the Electoral Act.

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

Joanne Reid
Assistant Commissioner
Australian Electoral Commission

17 October 2025