November 2026

Compliance Review Report

Australian Nursing & Midwifery Federation (SA Branch) (State Body)

AEC
Australian Electoral Commission

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Purpose of this report

Pursuant to s 316(2A) of the *Commonwealth Electoral Act 1918*[1] (the Electoral Act), this report provides the financial controller of the Australian Nursing & Midwifery Federation (SA Branch) (State Body) (the significant third party) with the Australian Electoral Commission's (AEC) assessment of the level of compliance of the 2022-2023 annual disclosure return lodged on behalf of the significant third party with disclosure obligations under Part XX of the Electoral Act.

Disclosure obligations

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 threshold amount specified therein, the annual disclosure return must include the particulars of that sum.

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

[1] All references to the Electoral Act referred to throughout this report refer to the provisions in effect at the time the obligation to provide the 2022-23 annual financial disclosure return arose.

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 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
- foreign donations

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 2 September 2026. The financial controller did not provide any comments, however lodged a request for amendment on 2 September 2026 addressing the issues identified in the draft report. The discrepancies identified have been rectified and the AEC transparency register has been updated to reflect the amended 2022-23 annual disclosure return.

Review outcomes

1. Timely lodgement

The return complied with the requirement under s 314AB(1) to lodge a return for the significant third party within 16 weeks after the end of the financial year. The significant third party lodged the annual return on 13 October 2023. This was before the dure date of 20 October 2023.

2. Foreign donations

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

3. Accuracy in reporting – amendments

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

All issues identified were addressed through the amendment to the 2022-23 financial year lodged by the financial controller on 2 September 2026.

Total Receipts and Total Payments

Paragraph 314AB(2)(a) of the Electoral Act requires the financial controller to report the total amount received by, or on behalf of, the significant third party during the financial year, together with the details required by s 314AC. To satisfy this, the financial controller 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 significant third party must also be included in total receipts.

Paragraph 314AB(2)(a) of the Electoral Act requires the financial controller to report the total amount paid by, or on behalf of, the significant third party during the financial year. To satisfy this, the financial controller 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 significant third party's 2022–23 annual disclosure return. The amount recorded as total receipts in the return is required to be amended by the significant third party in order to ensure compliance with the Electoral Act.

Total reportable payments disclosed by the financial controller were under-stated in the significant third party's 2022–23 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 significant third party in order to ensure compliance with the Electoral Act.

The relevant amendments are set out below.

Part 2a: Total Receipts AND Part 4: Total payments – amendments		
	Total receipts	**Total payments**
Total disclosed in return	$21,072,375	$24,153,943
Amended total	$25,720,003	$28,104,778

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. A number of amendments to individual receipts exceeding the $15,200 threshold are required in order to ensure compliance with the Electoral Act. The relevant amendments are set out below.

Part 3: Amounts of more than $15,200 received – amendments				
Entry	**Name**	**Address**	**Amount received**	**Receipt Type**
New entry no. 1	Canaccord Genuity Australia (CG Cash Management)	L12, 45 Pirie Street Adelaide SA 5000	$152,564.40	Other receipt
New entry no. 2	Canaccord Genuity Australia (CG Cash Management)	L12, 45 Pirie Street Adelaide SA 5000	$149,187.40	Other receipt
New entry no. 3	Canaccord Genuity Australia (CG Cash Management)	L12, 45 Pirie Street Adelaide SA 5000	$92,191.13	Other receipt

Part 3: Amounts of more than $15,200 received – amendments				
Entry	**Name**	**Address**	**Amount received**	**Receipt Type**
New entry no. 4	Canaccord Genuity Australia (CG Cash Management)	L12, 45 Pirie Street Adelaide SA 5000	$60,467.75	Other receipt
New entry no. 5	Canaccord Genuity Australia (CG Cash Management)	L12, 45 Pirie Street Adelaide SA 5000	$165,961.74	Other receipt
New entry no. 6	MLC	30 The Bond, Level 3, 30 Hickson Road, Millers Point NSW 2000	$2,788,054	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 under-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 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	$1,959,967
Amended total	$1,967,026

Debts of more than $15,200

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, the return must include the particulars of that sum.

Individual debts exceeding the threshold were under-disclosed in the significant third party's 2022–23 annual disclosure return. A number of amendments to individual debts exceeding the $15,200 threshold are, required in order to ensure compliance with the Electoral Act. The relevant amendments are set out below.

Part 6: Debts of more than $15,200 – amendments				
Entry	**Name**	**Address**	**Amount Owed**	**Financial/Non-financial institution**
New entry no. 1	EUREKA	302 Findon Road Kidman Park SA	$16,401	Non - financial
Original Entry	Australian Taxation Office	132-136 Henley Beach Road TORRENSVILLE SA 5031	$258,410	Non - financial
Amended Entry	Australian Taxation Office	132-136 Henley Beach Road TORRENSVILLE SA 5031	$258,825	Non - financial

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 party 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 assessed the 2022–23 annual disclosure return for the significant third party complied with the requirement under s 314AB(1) of the Electoral Act to lodge a return for significant third party within 16 weeks after the end of the financial year.

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

The lodgement by the financial controller on 2 September 2026, of an amendment to the significant third party's 2022–23 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.

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
Assistant Commissioner
Australian Electoral Commission

13 November 2026