

Compliance Review Report

Queensland Greens

October 2013



AEC

Australian Electoral Commission

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Review details

Location of review: Australian Electoral Commission
West Block, Queen Victoria Terrace
PARKES ACT 2600

Date of visit: November 2013

AEC review officers: Brad Edgman (Director)
Alan Page
Mary-Ann Waters

Party staff involved: 1 [REDACTED]
David Keogh - Treasurer

Background

Registered Political Parties and Associated Entities are required under the provisions of the *Commonwealth Electoral Act 1918* (the Act) to lodge annual disclosure returns. The Australian Electoral Commission (AEC) has powers under the Act to review records and gather relevant information to assess whether disclosure obligations have been met.

The purpose of the review was to assess whether the disclosure return for the 2011-12 financial year lodged on behalf of the Queensland Greens (the Party) complies with disclosure obligations as set out in the Act.

Compliance and cooperation

State Office

During the review, AEC staff examined financial records of the State Office for the 2011-12 financial year. The Party fully complied with the first s316(2A) notice in delivering requested records to the AEC by the due date.

Party Units

This party operates party (Branch, Campaign and Ward) units throughout the State. The party provided bank statements for all party units in the initial request for documentation.

Matters requiring future action

The following matters need to be addressed before lodgement of disclosure returns in the future.

Accuracy of reporting - consolidated financial information

To ensure more accurate reporting of the total figures in the disclosure return, the Party must ensure that the reported figures are adjusted for any intraparty transactions. The consolidation process, therefore, should involve the elimination of any transactions that involve movement of funds between:

- bank accounts within the State Office;
- the State Office and party units;
- within a party unit if more than one account is held; and
- between various party units.

In the course of this review the total figures disclosed in the annual return had a minor variation from those appearing in the working papers it appears that the consolidation process undertaken at the time did not capture all of the after period adjustments.

Recommended actions

1. The working documents must support the figures disclosed in the annual return and must provide information on how they were derived.

Conclusion

Nothing has come to our attention that causes us to believe that the Party has not complied, in all material respects, with its disclosure obligations under the Act. To ensure full compliance with the Act, the matters noted above should be remedied.

Enquiries and Assistance

Should the party require any assistance regarding its disclosure obligations under the Act, please contact the AEC's Funding and Disclosure Section either on telephone number (02) 6271 4552 or by email at fad@aec.gov.au.

REDACTION CODES

- 1 Personal Information (name) redacted.
- 2 Personal Information (facsimile of signature) redacted
- 3 Personal Information (facsimile of manuscript initialling) redacted
- 4 Personal Information (Individual's address)
- 5 Personal information (individual's telephone number)
- 6 Business information (Bank Account details) redacted.
- 7 Business information (Billing Account details) redacted.
- 8 Legal Professional Communication redacted.
- 9 Deliberative material redacted.
- 10 Irrelevant material redacted.