

ANNUAL REPORT TE PŪRONGO Ā TAU

ELECTORAL COMMISSION | TE KAITIAKI TAKE KŌWHIRI
FOR THE YEAR ENDED 30 JUNE 2021



**ELECTORAL
COMMISSION**
TE KAITIAKI TAKE KŌWHIRI

Minister of Justice

It is a pleasure to provide you, for presentation to Parliament, the 2021 Annual Report of the Electoral Commission - Te Kaitiaki Take Kōwhiri, as required by section 150(3) of the Crown Entities Act 2004.

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Letter from the Commissioners

This Annual Report covers the Commission's achievements against objectives from its 2019/20 - 2023/24 Statement of Intent and the performance measures and budget set out in the 2020/21 Statement of Performance Expectations.

It reports on the period from 1 July 2020 to 30 June 2021, which saw the successful delivery of a highly complex general election against the backdrop of the COVID-19 pandemic.

The general election is New Zealand's largest public event, with high stakes. We expect every election to be a massive logistical exercise. In 2020, however, the Commission needed to manage multiple challenging circumstances, some of which were in play prior to the pandemic. These included:

- two high-profile referendums to be delivered at the same time as the general election
- a law-change allowing enrolment on election day for the first time
- enfranchisement of some prisoners,
- changes in the physical and cyber security environment
- global attention on the integrity of election results and risks of interference
- a delayed census result that meant electorate boundaries were only confirmed in April 2020.

Commission staff were well underway with building, testing and implementing the infrastructure required for such a large nationwide event when the pandemic began.

Rapid and intensive replanning of the election was required to respond to significant and sometimes quickly changing factors, which this report describes. These included:

He kōrero nā ngā Kōmihana

E whāriki ana tēnei Pūrongo ā-Tau i te tukitanga o ngā whāinga a te Kōmihana i tāna Tauākī Whakamaunga Atu 2019/20 - 2023/24, me ngā inenga whakatutukinga me te tahua i whakatakotohia i te Tauākī Kawatau Mahi 2020/21.

E pūrongo ana i te wāhanga mai i te 1 o Hūrae 2020 ki te 30 o Hune 2021, i tino kitea ai te whakaratonga a tētahi pōtitanga whānui pīroiroi rawa atu, me te urutā KOW-HEORI-19 ki te tuarongo.

Ko te pōtitanga whānui te mahi tūmatāwhānui rahi rawa ki Aotearoa, ka mutu, he take tino nui rawa. E kawatau ana mātou he mahinga whakaritenga nui ngā pōtitanga katoa. Heoti, i te 2020, i mate te Kōmihana ki te whakahaere i ngā tini tūāhuatanga taumaha, me ētahi o ērā e ora pai ana i mua rā anō i te urutā. Kei roto anō i ēnei ko:

- te tuku o ngā tāpaetanga pōti e rua i te wā o te pōtitanga whānui
- tētahi panonitanga ki te ture, e whakaaetia ai te rēhitatanga i te rangi pōtitanga mō te wā tuatahi
- te tuku motika pōti ki ētahi mauhere,
- ngā panonitanga ki te taiao tūturu, haumarū ā-ipurangi
- te tirohanga ā-ao ki te tika o ngā hua pōtitanga, me ngā tūraru raweke
- ngā hua tatauranga he mea takaroa, me te aha hoki i whakatauria anake ngā tapanga rohe pōti i Āperira 2020.

Nō te pānga mai a te urutā, kua tīmata rā anō ngā kaimahi Kōmihana ki te waihanga, ki te whakamātau, ki te whakahaere i ngā hanganga e hiahiatia ana mō tētahi mahi ā-motu e pēra ana te nui.

I hiahiatia te whakamaheretanga anō e tere ana, e ngoto ana hoki hei uruparenga ki ngā āhuatanga e tere panoni ana, tērā e kōrerotia ana i te pūrongo nei. Kei roto anō i ēnei ko:

- the national lockdown in March of election year, followed by,
- a change in the election date in August in response to continuing COVID-19 outbreaks.

Despite the challenges of 2020, the delivery of the general election and referendums was highly successful.

We saw 3.55 million people enrolled for the election - the highest since 2008, and the highest turnout of voters since 1999, with 2.92 million people voting.

The Commission met all but one of its performance targets and New Zealanders' confidence that our elections are conducted fairly and impartially by the Electoral Commission increased to 87% and 85% respectively (up from 78% and 79% in 2017).

In the months after the election the Commission undertook significant post-election processing and auditing. Staff also conducted a substantive review of the election and referendums, including a report for Parliament that identified 40 recommendations for consideration. At the same time as this review, we began planning for the next general election.

From one election to the next there are always shifts in the environment, technology, and public expectations. Election planning may have to be changed or modified even at a late stage – as was the case with this election.

The Commission's efforts to continuously improve preparedness and resilience have led to the development of four new strategic priorities to guide planning for future elections.

- te noho rāhui ā-motu i Māehe o te tau pōtitanga whānui, ka whāia e tētahi panonitanga ki te rangi pōtitanga i Ākuhata hei uruparenga ki ngā pakarutanga tonutanga o te KOWHEORI-19.

Ahakoā ngā wero o te tau 2020, i pai rawa atu te tutuki o te pōtitanga whānui me ngā tāpaetanga pōti.

I kite mātou i ngā tāngata 3.55 miriona kua rēhita ki te pōtitanga whānui – te tokomaha tino nui rawa mai i te 2008, ka mutu, i kitea te nui rawa o te hunga i tae atu ki te pōti mai rā anō i te tau 1999, me te 2.92 miriona i pōti.

I tutuki ngā whāinga katoa o te Kōmihana, hāunga kotahi, ā, i piki ake tā ngāi Aotearoa whakapono ki te whakahaerenga tika me te tōkeke hoki o ngā pōtitanga whānui a Te Kai-tiaki Take Kōwhiri ki te 87% me te 85% i ia o ērā (kua piki i te 78% me te 79% i te 2017).

I ngā marama i muri ake i te pōtitanga, i tino tiroirohia, i tino tātaritia hoki te pōtitanga e te Kōmihana. I whakahaerehia hoki e ngā kaimahi tētahi arotakenga nui o te pōtitanga me ngā tāpaetanga pōti, tae rā anō ki tētahi pūrongo ki te Pāremata e tautuhi ana i ngā tūtohutanga e 40 hei whakaarotanga mā rātou. I taua wā tonu o te arotakenga, i tīmata tā mātou whakamahere mō te pōtitanga whānui kei te haere mai.

Mai i tētahi pōtitanga ki tētahi atu, he renga kētanga tonu o te taiao, te hangarau, me ngā kawataua a te marea. Me panoni, me whakakē i ngā whakamaheretanga pōtitanga ahakoā kua tata ki te wā pōti – pēnei i tēnei pōtitanga whānui.

These centre on building capability in our organisation, being resilient and adaptable in our election planning, looking beyond the three-year cycle to long-term improvement, and strengthening our relationships and the public's understanding of our democracy.

A critical focus for the forthcoming year is to secure sufficient funding to allow the Electoral Commission to maintain service levels for New Zealanders.

These strategic priorities will help the Commission in its planning, as well as in the work to improve services, enable participation, and foster trust and confidence in the integrity of our democracy.



In reflecting back on 2020/21 and the difficulties that were faced by all, we appreciate the goodwill shown by voters, parties, candidates, and other election stakeholders. We would also like to acknowledge the immense support we received from across the public sector, our suppliers for their forbearance, and thank all of those people who served at the election for their commitment to ensuring New Zealanders could exercise their democratic right to vote or contest the election.

In particular, we would like to acknowledge and thank the staff of the Commission for responding to the changes and challenges of the last year so capably and with such dedication. We congratulate them on the successful delivery of such a significant and important event.

Nā te whakapau kaha tonu a te Kōmihana ki te whakapaipai tonu i te noho takatū me te aumangea i puta mai ai ētahi whakaarotau rautaki hou e whā hei ārahi i te whakama-here i ngā pōtitanga ā muri atu.

E āta aro ana ēnei ki te whakawhanake i te raukaha i roto i tō mātou whakahaere, ki te noho aumangea, ki te urutau i ā mātou whakamaheretanga pōtitanga, ki te tiro whakamua ki tua o te hurihanga toru-tau ki te whakapainga wā roa, me te whakakaha i ō mātou piringa, me tō te marea māramatanga ki tō tātou manapori.

Ko tētahi aronga nui hei te tau e kainamu ana, ko te whakarite pūtea rawaka e oti ai i Te Kaitiaki Take Kōwhirite te mau tonu ki ngā taumata ratonga ki ngā tāngata o Aotearoa.

Mā ngā whakaarotau rautaki nei ā te Kōmihana whakamaheretanga e āwhina, waihoki i ngā mahi whakapai ratonga, ka whakaahei i te whakaurunga mai, me te whakapiki i te whakawhirinaki, te māia me te ngākau pono ki tō tātou manapori.



I te hokinga atu o ngā mahara ki te 2020/21 me ngā taumahatanga i pā ki te katoa, e ngākaunui ana mātou ki te wairua pai o ngā kaipōti, ngā pāti, ngā kaitono, me ngā hunga whaipānga o te pōtitanga. E hiahia ana mātou ki te whakamihi i te tautoko mutunga kore i riro i a mātou i te rāngai tūmatanui, waihoki, ā mātou kaiwhakarato i ā rātou mānawanawa, me ngā tāngata katoa i mahi i te pōtitanga, i tō rātou ūnga ki ngā motika manapori o Aotearoa whānui ki te pōti, kia pōtīhia rānei i te pōtitanga.

Ina koa, e tino mihi ana i ngā kaimahi o te Kōmihana mō te urupare pai ki ngā panonitanga me ngā wero o te tau kua taha ake nei, me tō rātou manawanui hoki. E whakanuia ana rātou mō te whakaratonga o tēnei mahi nui whakaharahara.

Marie Shroff
Chair
Heamana

Jane Meares
Deputy Chair
Heamana Tuarua

Alicia Wright
Chief Electoral Officer
Āpiha Pōti Matua



ELECTIONS



Whānau Whānau
Whānau Whānau
Whānau Whānau

Whānau
Whānau
Whānau

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NZ
2021

OUR YEAR



ELECTORATE
31
31
NEW LYNN

PARTY VOTE

Explanation
This vote returns the share of a party's total vote to the House of Representatives. Vote by putting a tick in the box immediately after the party you support.

Vote for only one

- NEW ZEALAND FOLK PARTY
- CONSERVATIVE PARTY
- NATIONAL PARTY
- UNITED FUTURE
- DEMOCRATS FOR SOCIAL CREDIT
- LABOUR PARTY
- GREEN PARTY
- ACT NEW ZEALAND
- MAORI PARTY
- NOTIARANGA TE Ō HĀKAREI
- HAKAREI
- INDEPENDENT PARTY

Introduction

This report is a review of the Commission’s financial and non-financial performance against our outputs, outcomes, and strategic objectives during 2020/21. It is the Commission’s role under the Electoral Act 1993 to administer the electoral system impartially, efficiently, effectively, and in a way that:

- helps people participate in New Zealand’s parliamentary democracy,
- encourages understanding of the electoral system, and
- maintains people’s confidence in our administration of the electoral system.

This year, our focus was on delivering the general election, reviewing how it went, and looking at improvements we can make for the next election in 2023. Each election is a massive logistical exercise. We provide enrolment and voting services for 3.55 million enrolled people and stand up a nationwide workforce, network of properties, systems, and processes to do that. 2020 was particularly complex and involved many elements including:



recruiting and training 23,520 temporary staff who set-up the election infrastructure, trained voting-place staff, provided services in voting places, counted votes, processed enrolments and special votes, carried out administration, managed the voting places and electorate headquarters, and oversaw the post-election shut-down



securing 1,522 advance voting places and 2,567 election day voting places, more than ever before, to allow space for social distancing in a pandemic environment



establishing a safe voting environment in response to COVID-19 by providing more voting places to reduce congestion, starting advance voting earlier to provide an additional weekend of voting, and working with the Ministry of Health to develop safety protocols for voting places



responding to the change of election date from 19 September to 17 October by ensuring sufficient staff and voting places were still available, redeveloping, reprinting, and republishing guidance and collateral materials, extending supply contracts, and renegotiating and re-booking advertising schedules



developing advertising campaigns to encourage people to enrol and vote, which saw awareness of the elections rise from 52% in 2017 to 72% in 2020



delivering clear communications for the public about what to expect with the 2020 enrolment process and election, including information about voting in the two referendums, enrolment on election day, the health measures in place for COVID-19, and the change in election date



putting in place enrolment staff and processes so that, for the first-time, people could enrol or update their details on election day¹. 80,000 electors took advantage of this new service, who might previously have had their vote disallowed due to not being enrolled on election day



working with the Department of Corrections to provide services to those prisoners with a newly re-introduced right² to enrol and vote. We provided training, and information materials and created robust systems for Corrections to provide the Commission with enrolment information for eligible prisoners



delivering two referendums at the same time as the general election.

Despite the challenging environment, we delivered the election and the two referendums successfully and saw high levels of voter satisfaction of 95%.

Running a successful election relies on the foundations laid throughout the electoral cycle. It includes maintaining electoral rolls to make sure they are up-to-date and accurate, undertaking community engagement to encourage people to participate, working closely with our partners to maintain strong stakeholder relationships, a strong public information campaign to let people know how and when to enrol and vote, and working with community groups and schools to promote understanding of the electoral system.

During 2020/21, we were resilient in an ever-changing environment. While 2020/21 presented us with challenges that significantly affected our work, and required extraordinary efforts from our staff, we met or exceeded most of our performance targets.

With the combined efforts of our people and partners, we saw the highest turnout since 1999, with 2.92 million people voting, 82% of enrolled electors. Interest in the two referendums delivered alongside the election may have also contributed to the increased turnout.

3.55 million people were enrolled to vote, which was 94% of eligible voters, the highest enrolment rate since 2008.

¹ In the past new/updated enrolments could only be taken up to midnight on the day before the election.

² A law change in June 2020 allowed those prisoners serving less than three years' imprisonment to vote.

2020 GENERAL ELECTION AT A GLANCE

2,919,073 VOTES

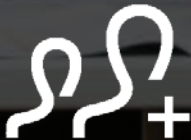


1,976,996 (68%) advance voting
877,016 (30%) election day
62,787 (2%) overseas votes
504,621 (17%) special votes

68% OF THESE VOTES WERE IN ADVANCE
23% of advance votes issued in the middle weekend 10-11 October

**82.24%
TURNOUT**

(as % of enrolled electors)

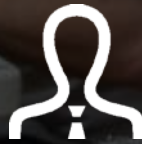


The highest since 1999
77.40% (as % of the est.
eligible population)

Voter turnout for voters aged
18-24 increased by 43,293
voters

Voter turnout for voters of
Māori descent increased by
51,326 voters

**677
CANDIDATES**



Up from 534 in 2017
601 electorate candidates
548 list candidates

17 parties contested the party vote
58 candidates stood as
independents or represented
unregistered parties

1,037 advisory opinions on 1,662
separate election
advertisements

**95% OVERALL
SATISFACTION**



Up from 94% in 2017

95% Māori voter
satisfaction
(up from 88% in 2017)



23,520 TEMPORARY STAFF

488 tonnes of supplies
sourced and deployed

7.2m referendum and 9m
parliamentary voting papers
printed



3.55M ENROLLED

94.11% of est. eligible voters
- the highest since 2008
90,000 enrolment forms
issued at advance voting
places

80,000 enrolment forms
completed at voting places
on election day



**1,522 ADVANCE VOTING
PLACES**

2,567 election day voting
places

85,000 total opening hours
vs 51,000 in 2017

Busiest advance voting places:

North City Shopping Centre 13,371
votes
The Mall Upper Hutt 11,939 votes
Queensgate Shopping Centre
11,043 votes

Busiest election day voting places:

Selwyn District Council 1,601 votes
Botany Downs Secondary College 1,452
votes
Ormiston Senior College Takanini 1,321
votes

**997,513 vote.nz pageviews on
election day**

108,000 calls to 0800 service
32,000 enquires to our enquires
team

Responding to change

The previous election in 2017 was delivered successfully but had its own challenges we needed to consider when designing the 2020 election.

These included a marked increase in public uptake of advance voting services and increased volumes of special votes³. Other changes in the wider world also had to be considered, such as increasing cyber-security concerns and physical security requirements.

We addressed these factors in the design of the 2020 General Election by changing or building new systems and processes, and increasing election staffing levels to cope with demand. We significantly improved our digital enrolment service and enhanced our community engagement services and public information campaign to encourage people to enrol and update early.

After the 2017 election, law changes were made that also shaped what the 2020 General Election would look like. For the first time, voters could enrol or update their enrolment details on election day. Legislation passed on 30 June 2020 that provided prisoners with the opportunity to vote if their sentence was less than three years. Two referendums on the End of Life Choice Act and the proposed Cannabis Legislation and Control Bill were also to be delivered at the same time as the election.

The global COVID-19 pandemic also had a significant impact on our planning for the 2020 General Election, including the need to respond to the change of election date from 19 September to 17 October. The election date drives a myriad of other timelines, so the shift in date required significant and agile replanning from the Electoral Commission.

How we responded to the challenges of COVID-19 and the change of election date are discussed in more detail later in this report.

³ A special vote is generally needed when someone is not enrolled or updated correctly at the time of voting, or when they cast their vote from an electorate they are not enrolled in. They are more time consuming for the voter and take us about 10 times longer to process than an ordinary vote. Large volumes place stress on the official count timeframes.

Key Areas of Focus for 2020/21

The Commission has a key role in supporting a healthy democracy through delivering well run elections, typically in Year 3 of an electoral cycle. In addition to the normal areas of focus in the lead-up to and delivery of a general election, COVID-19 introduced new elements.

Preparing for an election during the pandemic

On 25 March 2020 due to the growing COVID-19 pandemic, a state of emergency was declared, and New Zealand moved into Alert Level 4. Voting for the 2020 General Election was due to begin in five months and our election preparations were well underway. In 2017 we had piloted voting in high traffic, busy hubs such as supermarkets and shopping malls. Our intention was to extend this pilot, however, this plan was disrupted by the pandemic and having voting places in retail hubs became a COVID-19 risk.

With the lockdown announcement, our planned timeline for the election became uncertain and there was speculation about whether the election could go ahead.

Overseas elections were being postponed or drastically altered to mitigate risk. We needed to plan for different scenarios and identify key risks to consider how we could hold a general election under different public health Alert Levels. It was also crucial to provide confidence and assurance to election staff, the public, parties and candidates that we would run the election safely during these uncertain times.

The Commission adapted its plans on the basis of delivering the election as if we were at a nationwide Alert Level 2, using the existing in-person voting model and, while scaling up remote voting services. We put in place risk management solutions to combat the challenging COVID-19 environment whilst still

successful election. Measures we put in place for safe in-person voting during the election period included:

- reducing congestion by providing more voting places and encouraging people to vote early
- encouraging people to vote close to home to reduce special votes
- starting advance voting earlier, allowing for an additional weekend of voting
- working with the Ministry of Health to develop safety protocols for voting places
- training staff on when and how to use masks and face shields
- using more large, enclosed spaces for voting to enable physical distancing and queue management
- having two metre distancing in queues outside voting places where practical
- having QR codes and contact tracing available
- providing hand sanitiser at entry and exit points
- encouraging voters to bring their own pen, and the Commission purchasing enough 'single use' pens for all voters
- a new process where party scrutineers recorded turnout by photograph, as well as being seated further away.

COVID-19 AND THE ELECTION



Before COVID-19, the Commission had much of our planning already in place for the election in September. Due to COVID-19, the election date was shifted to October

CHANGE OF DATE REPLANNING

Ensure staff and voting places were still available

Redevelop, reprint and republish guidance and collateral materials

Extend supply and staffing contracts

Renegotiate and re-book advertising schedules

RISKS

Public health

The safety of voters and staff became a high concern. Changes needed to be made to keep the public safe.

Impact on turnout

Needed to consider that those concerned about the safety of in-person voting may be less likely to attend on election day.

Availability of voting venues

At Alert Level 2, many centres we would normally book for voting sites and training venues were closed. Availability of venues became uncertain.

Alternative voting services being overwhelmed

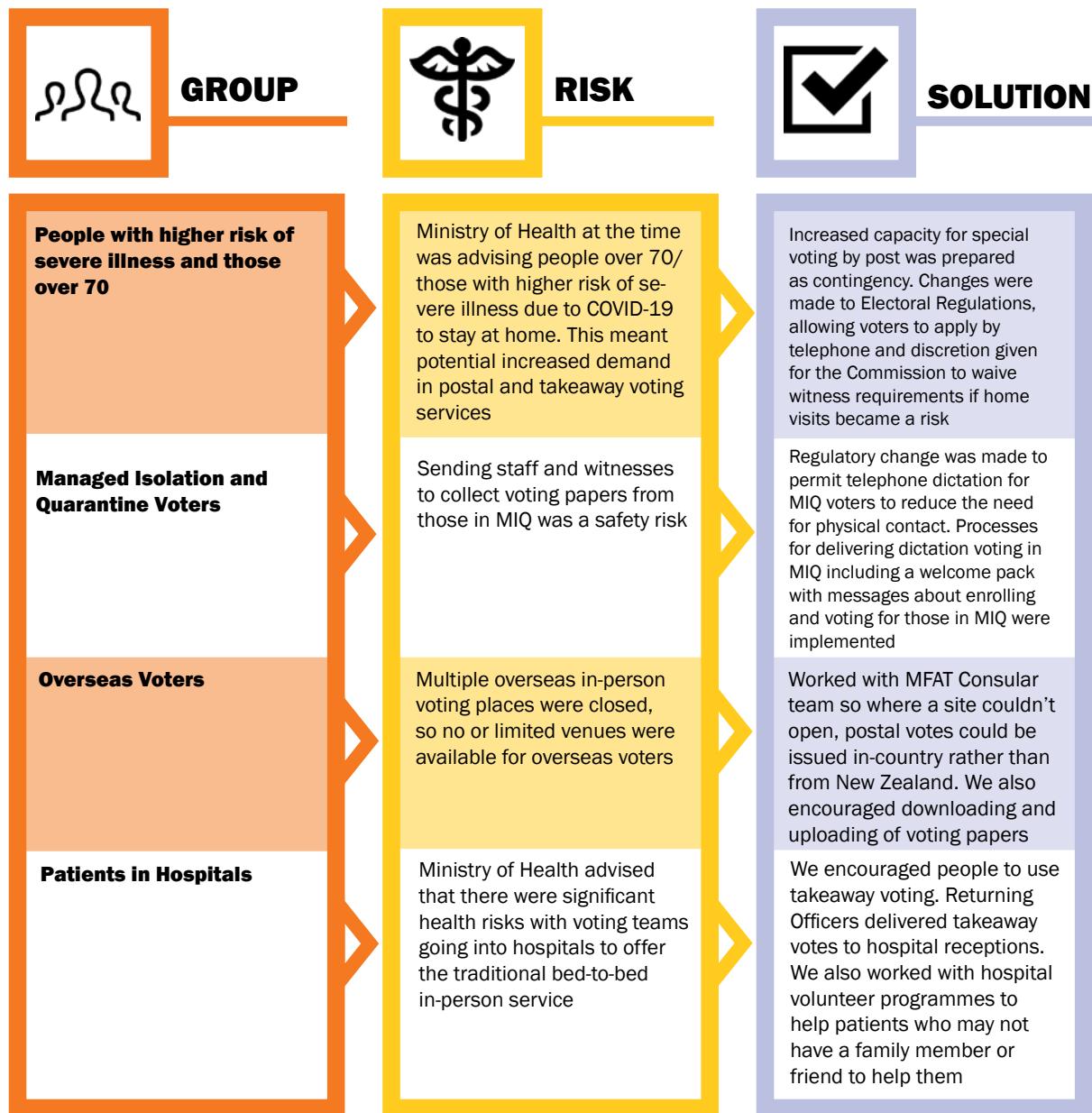
If public were concerned about in-person voting, alternative voting services such as postal and takeaway voting may become overwhelmed.

To account for physical distancing to make staff and voters safe, we needed more venues for voting.



**Increase of 1,000
Advanced Voting &
200 Voting Day Places
compared to 2017**

We were confident that the changes to voting places we put in place would offer a satisfactory result and protection for most voters at Alert Level 2. But we also needed to consider those at higher risk from COVID-19 who could not vote in person and needed an alternative way of voting. We put solutions in place to ensure all New Zealanders could participate safely.



Responding to the change of election date

As well as the practical safety measures required by COVID-19, one of the core changes to the Commission's plan was driven by the change of election date. The election date is connected to a myriad of other timelines, so this caused a significant impact on our preparations for GE2020.

The Prime Minister announced in January 2020 that the election day would be 19 September 2020. Following the March lockdown, containment efforts were successful and New Zealand remained at Alert Level 1 from 8 June. Four days before the Writ⁴ was due to be issued, and three weeks before advance voting was due to begin, another community outbreak occurred. Auckland shifted into Alert Level 3 and the rest of New Zealand moved to Alert Level 2.

Following the change of Alert Levels for Auckland and the rest of New Zealand, the Prime Minister announced that the election would be delayed until 17 October.

The shift in date required significant replanning to:

- ensure that staff and voting places were still available
- redevelop, reprint, and republish guidance and collateral materials containing the previous election date
- extend supply and staffing contracts
- renegotiate and re-book advertising schedules.

The change of election date also had a significant impact on our communications plan. It was important that we delivered clear information to the public as key decisions were made.

As our advertising strategy had anticipated that COVID-19 would create much uncertainty, we had developed our advertisements with a structure that could be easily changed at short notice. Once the election date was delayed, we were able to promptly respond and deliver updated mainstream advertising within three days.

We were also able to swiftly update COVID-19 content on our websites, providing quick information to the public with all the subsequent changes that rolled off the back of the new election date. We also kept people up to date via our social media channels, our 0800 service and through stakeholder communications.

⁴ Writ is the document issued by the Governor-General of New Zealand that officially instructs the Electoral Commission to arrange and hold the general election

Delivering the election and referendums

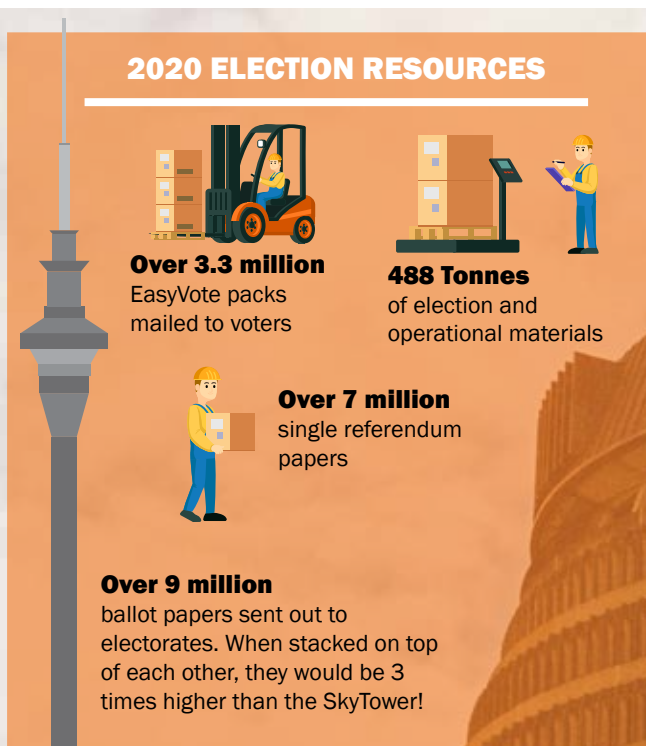
The 2020 General Election was one of the most complex elections ever delivered by the Commission. It required adaptability from the entire organisation on many levels, including the ability to shift with legislation changes and the change of election date.

Aside from the usual logistical challenges of running New Zealand’s largest public event, and the flexibility required because of COVID-19, we also delivered two referendums with the election. Bringing New Zealand along on this journey with us was crucial to the success of delivering the election, as we needed their trust in our ability to run the election well and safely.

Logistics

By law, we are required to conduct the election using physical voting places and in-person, paper-based voting and counting. This requires significant amounts of people, paper, postage, printing, and property⁵. We also need to prepare conservatively to ensure we have enough of everything where it may be needed – this includes back-up resources to account for surges in demand, people voting

outside their electorates and unexpected events. As an example, we deliver about 9 million papers to the electorates to make sure we can provide a ballot paper for any eligible voter anywhere in the country, regardless of their electorate. This volume of papers also provides back-up supplies and accounts for spoilt voting papers (e.g. a voter making a mistake) and for all special votes.



⁵ While we are required by law to conduct elections using paper-based voting, we have a commitment towards environmental sustainability at the Commission. A core focus of 2021/2022 is developing our sustainability development goals and sustainability action plan.

The main method for voting is in-person attendance at a voting place, but legislation allows the Commission to deliver a range of other services at elections including:

- takeaway voting for people who cannot go to a voting place
- voting for people in hospitals and rest homes
- Commission teams that go into prisons and police cells
- services for DOC workers on offshore islands, people on fishing vessels, defence personnel deployed overseas, and Kiwis in Antarctica
- voting services for people living and travelling overseas
- telephone dictation services for people overseas in remote locations
- telephone dictation services for people who are visually impaired or cannot mark a voting paper without assistance.

Simulations and testing

In the lead-up to the election, we conducted a range of election readiness simulations and an election day rehearsal. These tests and simulations help us determine the best setup for voting places and identify any issues that need to be fixed prior to election day. We successfully carried out all simulations and the dress rehearsal across all electorate headquarter sites. We also successfully completed disaster recovery testing, and performance load testing to ensure our IT infrastructure and contingency infrastructures met all requirements.

New Zealand Sign Language pilot

For the first time, at this year's election there were on-site sign language interpreters at two sites in Wellington and Christchurch. Additionally, the New Zealand video interpreter service was available at five voting places in Auckland, Hamilton, Palmerston North, Wellington, and Christchurch. We chose sites in consultation with Deaf Action New Zealand and Deaf Aotearoa based on locations that would best serve the community. Although uptake in the use of sign language at the voting places was relatively low, we were able to develop workable processes for using these services in voting places. We plan on building on this pilot and increasing uptake through ongoing engagement with the deaf community, communications and choice of locations.

Services to Māori voters

After the 2017 election, we made a commitment to actively engage and deepen relationships with Māori communities to better understand their experiences of enrolling and voting and how our services could be improved. For the 2020 General Election we increased availability of voting places that Māori communities highlighted they were more comfortable in, such as kura kaupapa, marae and kōhanga reo. We will continue working and building partnerships with Māori to ensure their voter experience is positive and trusted.

Bilingual voting place pilot

For the first time, we piloted a bilingual voting place in Huntly where staff could take people through the voting process in te reo Māori. This was a community initiative led by Te Wharekura O Rakaumanga and supported by the Commission. The voting place was well supported by members of the local community. The two Voter Assistants at the front of the wharenuī were the current and past Head Girls of Te Wharekura O Rakaumanga. Voters generally took the time to say thank you and it was seen as a very successful pilot that we will seek to continue for the 2023 General Election.

Advance voting

Voter behaviour has changed and there has been a steady increase in the number of people voting before election day. Advance voting had grown from 29% in 2014 to 47% in 2017 and we anticipated at least 50% of voters would vote in advance in 2020. In response to COVID-19, we started advance voting two days earlier than planned and increased the number of advance voting places to reduce congestion and lessen public health risks. In 2020 for the first time, more people voted in advance than on election day - 68% of voters voted in advance.

Overseas voting

Voters who are overseas can download their voting papers and return their completed papers by upload. This was the method most overseas voters used to return their papers in 2020 (95%), and with many overseas posts closed due to COVID-19, it was a convenient option for voters. Overseas voters could also apply to the Commission for postal voting papers or vote in person at a limited number of overseas voting places. Voters in a remote location overseas could also vote by telephone dictation.

We centralised the processing and counting of votes coming in from overseas to relieve pressure on electorates as they completed their official count. This centralised approach worked well and will continue for 2023.

Voters with disabilities

We worked with the disability sector to deliver services to people with disabilities. These included a plain English guide to voting, New Zealand Sign Language videos that were available on our website, accessible formats including large print, audio, e-txt and Easy Read. We saw an increase in use of the telephone dictation service for people who could not mark the ballot paper due to low vision or other disabilities. 1,561 of our voting places were fully accessible.

The physical distancing safety measures in place for COVID-19 presented some communications challenges for disabled voters. To help with this, we had training in place for staff to assist voters with disabilities.

Voters in managed isolation

There were New Zealanders returning from overseas who needed to spend two weeks in Managed Isolation and Quarantine (MIQ) facilities due to COVID-19. Regulatory change was made to extend the telephone dictation service, which is used by people with low vision, to people in MIQ to enable them to vote. It was a neat solution for New Zealanders arriving back in the country, and avoided the risks associated with sending staff into MIQ facilities. 1,409 people registered to use the telephone dictation voting service from MIQ facilities.

The 2020 General Election was always going to be complex, even before the emergence of COVID-19. The following activities were also required to be delivered with the election.

Referendums

Two referendums were delivered alongside the general election on the End of Life Choice Act and the Cannabis Legislation and Control Bill. To deliver the referendums, we had twice as many voting papers to issue and count, longer issuing times, more staff and bigger voting places. Before the referendums were confirmed, we looked carefully at potential operational impacts. We conducted tests and simulations to identify how much extra time it would take to complete the process alongside casting the parliamentary votes. These simulations helped us to refine our voting place operations. The Commission was also responsible for the administration of the referendum advertising rules and providing guidance to promoters.

It was the responsibility of the Commission to provide a public awareness campaign on the process of voting in the referendums, ensuring that voters knew referendums would be held with the election, what the questions were, and how to enrol and vote. It was the responsibility of the Ministry of Justice to provide public information on the subject

matter of the referendums. This required the Commission to work closely with the Ministry of Justice to ensure swift delivery of the two public information campaigns prior to election day. The Commission included the Ministry of Justice's information in the enrolment update packs, EasyVote packs and in voting places.

Enrolling on election day

A Law change meant that for the first time, voters could enrol or update their enrolment details on election day. More enrolment staff were based in voting places to support the process. 80,000 electors took advantage of this new service, who might previously have had their vote disallowed due to not being enrolled correctly when they voted. We expect more people to enrol or update their details on election day in the future.

Prisoner voting

In June 2020, the Electoral (Registration of Sentenced Prisoners) Amendment Act 2020 restored the pre-2010 position, enabling those serving sentences of less than three years' imprisonment to enrol and vote. We worked closely with the Department of Corrections throughout 2020 to: provide information to support staff engaging with prisoners about their right to enrol; to implement systems to support prisoner enrolment and the transmission of enrolment details from Corrections to the Commission; and to organise voting services in prisons, as done for previous elections. Over 3,500 votes were taken in prisons.

Security and resilience

The 2020 General Election was delivered in a more complex cyber-security environment than ever before, and in a heightened awareness of physical security following the Christchurch Mosque attacks. We worked closely with wider public agencies in the lead up to the election to assist in the identification, mitigation, and preparations needed to respond to critical risks. We implemented physical and cyber-security measures to protect staff and the public. These changes included more security guards and greater security controls at electorate headquarters and voting places,

and enhancement of our systems, capabilities, and processes to improve detection of, and resistance to, evolving cyber-security threats.

International visitor programme

Another service we provide at each election is our International Visitor Programme. The visitor programme offers participants an opportunity to view various initiatives and innovations and share information on current global electoral issues. Participants include international election management bodies, good governance organisations from around the world, and members of the diplomatic corps posted to New Zealand. The programme usually runs for three days at election time, and as a group culminates in watching the results as they come in on election night.

Our initial plan was to deliver an in-person visitor programme; however, because of COVID-19 we piloted virtual-delivery of the visitor programme. 307 participants registered for the virtual visitor programme, providing a valuable opportunity for them to 'visit' our election from the comfort and safety of their own homes or offices. It allowed us to accommodate more participants than an in-person programme with no additional costs, and to reach those who were geographically distant, where travel to New Zealand can be an impediment.

For 2020, we presented four 90-minute online sessions delivered over two days, providing an overview of the New Zealand electoral system, the 2020 General Election and referendums, as well as COVID-19 specific preparations.

Feedback was very positive about the calibre of the visitor programme and about the virtual delivery. For the majority, this was their first opportunity to obtain an insight into New Zealand's conduct of elections.

Cost of the election

The cost of running an election and meeting voter expectations has risen over recent years. Reasons include the increase in demand for advance voting services and risk mitigation in a more complex security environment.

There have also been direct cost pressures from population growth, a new electorate in 2020, an enhanced online enrolment service, the introduction of enrolment on election day, and rising costs for property, postage, freight, and IT systems.

Staffing the election is a significant component of our costs. In 2020 we needed more temporary staff to support advance voting and enrolment on election day, as well as the COVID-19 health measures and voting in the two referendums. Pay for staff increased from the minimum wage in 2017 (\$17.00 per hour) to at least the living wage in 2020 (\$23.87 per hour). As a living wage employer, the Commission committed to meeting these demands. Total staff costs rose from \$17.9m in 2017 to \$34m in 2020.

Because of these increasing costs, the final year of the three-year electoral cycle budget for the conduct of the 2020 General Election was \$99m compared with \$49.58 in 2017 and \$39m in 2014. The Electoral Commission received additional funds for the conduct of the two referendums, the measures in place for COVID-19 and the change in election date. The budget and actual costs are set out in the table below.

The Commission came in under-budget on the costs associated with the COVID-19 measures and the change in election date. Both allocations were made on the basis that any funds unspent would be returned to the Crown. We were able to return \$1.9m from the COVID-19 budget and \$4.2m from the date change budget.

Breakdown of 2020 General Election Costs

	Budget	Actual
General Election	99m	99.9m
Referendums	18.4m	12.9m
COVID-19 measures	28.7m	26.8m
Change in election date	13.4m	9.2m

Informational document with yellow and blue sections, containing text and checkboxes.



36
PARTY VOTE
YOU HAVE 2 VOTES
ELECTORATE VOTE
36 ŌHĀRĀ
REFERENDUM
Fold paper once here



00
Electorate
R
ELEC

A



Communicating with the public

The success of an election is driven by people understanding how to enrol and vote and believing in the value in doing so. Helping people understand how they can participate in the election is part of our statutory duty.

We do this by engaging and interacting with people and communities throughout all years of the electoral cycle. In year three, we place particular focus on providing the public with simple and clear information on how to take part and on motivating those less likely to take part.

Delivering communications for the 2020 election was complex. In addition to messaging about how, when, and where to vote, our campaigns were also required to deliver information about the two referendums, enrolment on election day, the change of election date, and the health measures that would be in place for COVID-19.

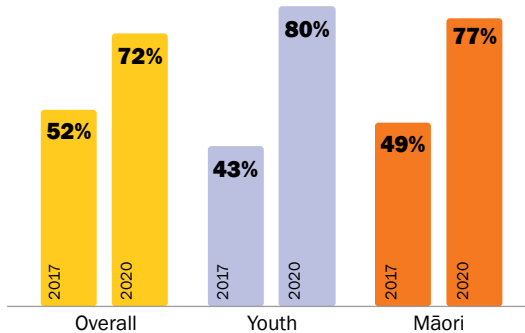
We needed to let voters know what to expect when they got to the voting place so they would feel safe to vote in person and did this

through a variety of communications channels. We started talking about our COVID-19 measures in May through media engagement and on social media, to inform voters of our plans. Information about the election was shared with our stakeholders including community groups and political parties who helped us get the word out on enrolling and voting. Nationwide advertising campaigns were developed to encourage voter participation and our community engagement teams spoke directly to voters.

Increased awareness of the Commission's election advertising helped contribute to a highly successful election period that saw a record turnout.

Public information campaigns

Recall of our advertising was significantly higher in 2020 than in 2017 and resulted in record high levels of awareness of advertising about the voting process⁹. Overall Awareness increased from 2017 as follows:



Our advertising campaigns were developed based on in-depth research into barriers that prevent people from taking part in the electoral process. Our mascot Orange Guy, and his new dog Pup, delivered transactional information about enrolling and voting while Stacey and Scotty Morrison presented information about the safety measures in voting places in response to COVID-19.

We also developed nuanced advertising for those groups less likely to vote. These included the Vote Ghost, Master Voter, Self-Belief (first time voter) and Vote like a Boss (democratic process) campaigns. These motivational campaigns focused on the power of the collective, self-belief and having the confidence to vote, and understanding how the democratic process works.

In addition to the content we created, we worked with 11 media partners and 12 social media influencers to deliver relevant content to different audiences and encourage participation in the 2020 Election.



Some advertising highlights for the year:

We were finalists for 11 advertising awards and won Gold at the Communications Council Beacon Awards for *Best Use of Technology*.

Our campaigns achieved industry recognition as finalists in the Effie Awards, Beacon and Pressie Awards, ooH! Media Awards, AWARD Awards and the Axis Awards.

Our research that informed the strategic approach of the election campaigns achieved Gold in the 2021 Research Effectiveness Awards.



⁹ Results from Voter and Non-voter Satisfaction Survey for 2020, available at <https://elections.nz/stats-and-research/participation-in-voting/>

Community engagement programmes

We have staff across the country working directly with communities and encouraging people to take part in the electoral process. Their focus is on connecting with those less likely to vote, and those less likely to follow mainstream media or advertising.

While *kanohi ki te kanohi* (face-to-face) engagement is the preferred method for engaging with communities, COVID-19 caused a need to switch to predominantly digital engagement. Face-to-face engagement took place where possible and appropriate.

Despite the challenges of COVID-19, the teams found unique ways to connect with communities such as joining in webinars with Youth Councils and Leaders forums, hosting presentations in multiple languages, Pacific and Māori media interviews, giving school presentations when alert levels allowed and working with District Health Boards, Whānau Ora providers and migrant support groups to provide information to their communities.

We attended over 3,000 events across the country using both digital means and in person engagement where COVID-19 restrictions allowed, and partnered with ten community organisations across Auckland, Wellington, Hamilton, and Tauranga, who supported our engagement with new migrants.

We continued to build strong relationships with our community partners and will continue these partnerships to ensure sustainable and long-lasting relationships are maintained.

Kids voting

A record number of schools took part in Kids Voting - Te Pōti a Ngā Tamariki (1,034 compared with 832 in 2017). This programme supports students to hold mock-elections, giving them first-hand experience of voting.

Kids Voting - Te Pōti a Ngā Tamariki



Our websites

Our two websites, vote.nz and elections.nz became destination sites for information about enrolling and voting in the 2020 General Election. Their purpose was to provide easier access to information about enrolling, voting, taking part in elections, and the role of the Commission. We also maintain a third website, electionresults.govt.nz where people can find previous election results and see live results on election night.

Vote.nz is the key source for voters to enrol, update their details, learn about the election and referendums.

Elections.nz covers the needs of other audiences including political parties, the media, schools, and researchers. It also provides information about the Commission and key accountability documents such as our Annual Reports.

Electionresults.govt.nz records past election results and hosts the live election night results. The site can be reached from links at vote.nz and elections.nz. We also provided a live media feed directly to media organisations on election night.

For the election in 2020, we delivered content on vote.nz in all three of New Zealand's official languages – English, te reo Māori and New Zealand Sign Language.

We continually updated the websites over the course of the year to ensure the most up-to-date information about the election was provided to the public, including the change of election date.

The websites proved effective with the public, delivering core information about the election and referendums, online enrolment, and maps showing people where they could vote.

We saw record pageviews on election day of more than 1 million. The website remained stable under this intensive load.

Election Day Pageviews:

997,513
vote.nz



98,750
elections.nz

Maintaining the electoral rolls

Throughout the electoral cycle, the Commission also focuses on core foundational work to ensure electoral rolls are maintained and kept up to date. We have 16 regional offices staffed by 4 Regional Managers, 21 Registrars of Electors and 30 Deputy Registrars, who help compile and maintain the electoral rolls for parliamentary and local elections.

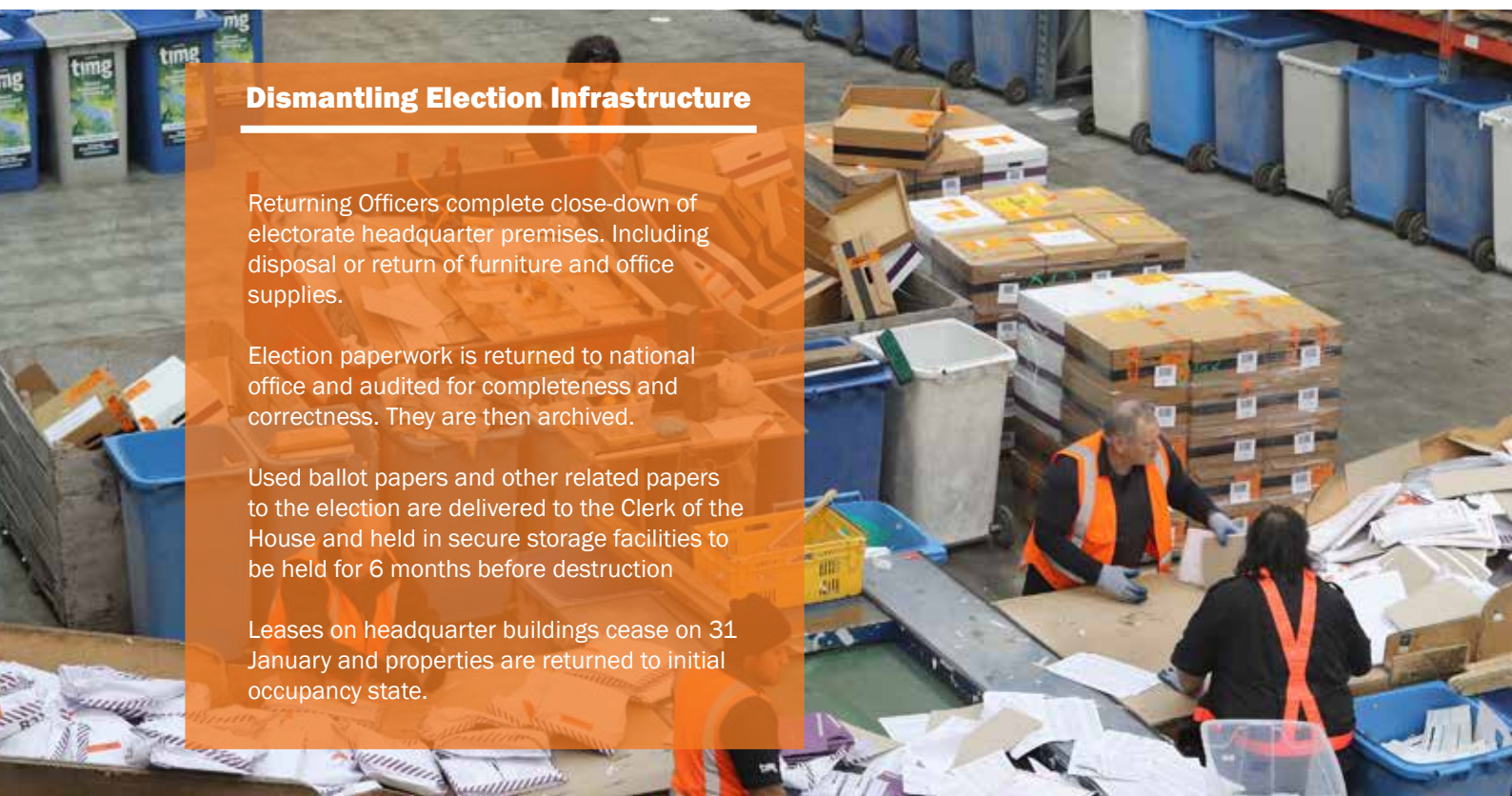
We have systems in place to update the rolls as people enrol, change address, or update their details. With the creation of the vote.nz website, it has become easier than ever for voters to enrol or update their details online using their New Zealand Driver Licence, New Zealand passport or RealMe verified identity.

We also send out enrolment-update packs to all registered electors prior to general and local elections. In 2020, the packs also included information about the two referendums. A total of 3.27m packs were sent to voters asking them to check their enrolment details.

3.55m of the eligible voting population were enrolled prior to election day. This exceeded our 2020/21 performance target of 3.41m.

Close-down and post-election activities

Immediately after the delivery of an election, we complete extensive close-down and post-election activities. There is a significant amount of work in dismantling the nationwide infrastructure setup for the election.



Dismantling Election Infrastructure

Returning Officers complete close-down of electorate headquarter premises. Including disposal or return of furniture and office supplies.

Election paperwork is returned to national office and audited for completeness and correctness. They are then archived.

Used ballot papers and other related papers to the election are delivered to the Clerk of the House and held in secure storage facilities to be held for 6 months before destruction

Leases on headquarter buildings cease on 31 January and properties are returned to initial occupancy state.

Other post-election activities included:

- significant post-election processing and reporting including financial performance
- the commencement of a comprehensive post-election review including surveys of voters and non-voters, candidates, and third parties, focus groups with staff, debrief meetings with key suppliers, stakeholders, and political party secretaries/representatives
- supporting judicial recounts in two electorates - Tāmaki Makaurau and Te Tai Hauāuru
- strategic planning for the next election cycle and out to 2026.

Reviewing and reporting on the election

Under section 8(1) of the Electoral Act 1993, the Commission is required to provide a report on the delivery of each election. The 2020 report⁶, was released to the public on 18 May 2021 after being presented to the Minister and tabled at Parliament. This report provides an in-depth look at and analysis of the 2020 General Election and referendums. It outlines 40 recommendations to improve the delivery of future elections⁷.

Our recommendations are about laying the ground-work to improve services and recognising the change in the way people vote. 2020 taught us that we have to be prepared to respond to changing or unforeseen circumstances like COVID-19 and be able to modify our plans at a late stage.

- Alicia Wright , Chief Electoral Officer

As part of our review process, we commission a survey of voters and non-voters about how the election was run. The survey provides key information for the Commission on voters' experiences. Some highlights from the survey⁸ and 2020 voting statistics are shown on the following pages.



6 Officially called the *Report of the Electoral Commission on the 2020 General Election and Referendums*

7 Full Report available here, <https://elections.nz/democracy-in-nz/historical-events/2020-general-election-and-referendums/report-on-the-2020-general-election-and-referendums/>

8 Full Survey available here, <https://elections.nz/democracy-in-nz/historical-events/2020-general-election-and-referendums/voter-and-non-voter-satisfaction-survey-2020/>

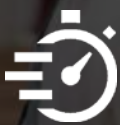
82.24%

There was a record turnout for the 2020 General Election, with 82.24% of enrolled electors voting. This is the highest turnout in over 20 years



VOTING PROCESS

95%
Of voters surveyed rated the voting process a 4 or 5 out of 5



TIME TO VOTE

98%
Of voters surveyed were satisfied with the time it took to vote



IMPRESSION OF STAFF

83%
of voters surveyed said their overall impression of staff was excellent

2,919,073 votes



Just under 2.92 million people voted (including disallowed votes) which is 77.40% of the estimated eligible voter population. Enrolment and turnout rates grew significantly overall, and by age, and Māori descent

92% of voters surveyed with a disability said they had a good or excellent understanding of the enrolment and voting process



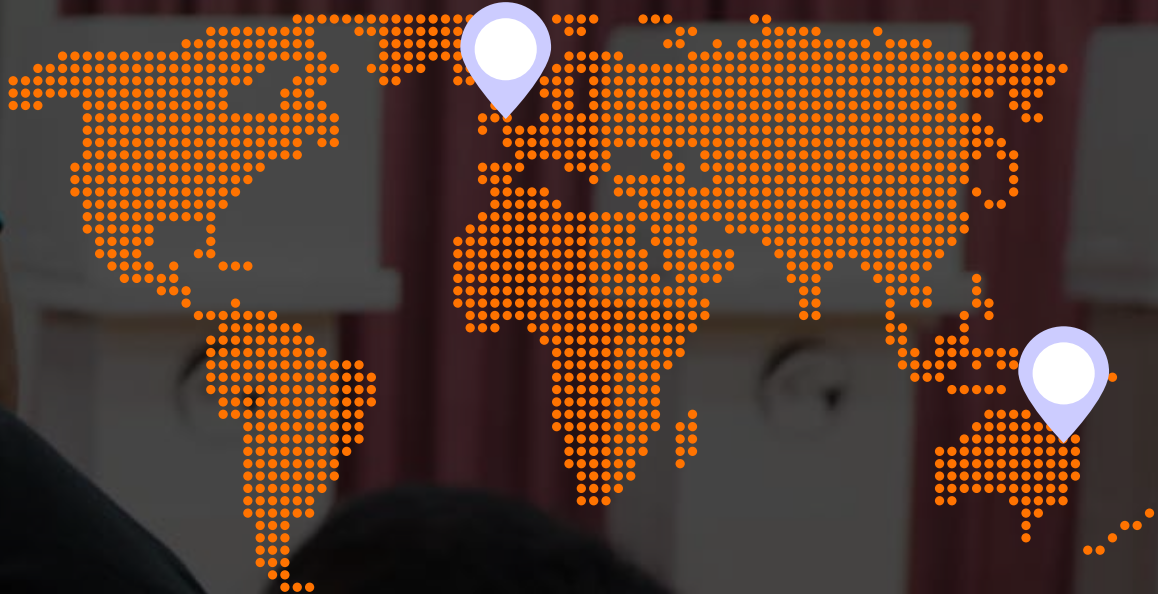
Notes on Graph 01

Turnout from those of Māori descent grew to 73% (71% in 2017)

The number of voters of Māori descent grew 15.1% from 2017



Graph 01



OVERSEAS VOTING

The number of overseas votes increased from 61,524 in 2017 to 62,787. Most of the overseas votes came from Australia and the United Kingdom

- Centralising and streamlining how we managed overseas, telephone dictation, and takeaway voting worked well for the 2020 General Election

Growth of Advance Voting

Advance votes

68%

GE2020

47%

GE2017

Advance voting places

1,522

GE2020

486

GE2017

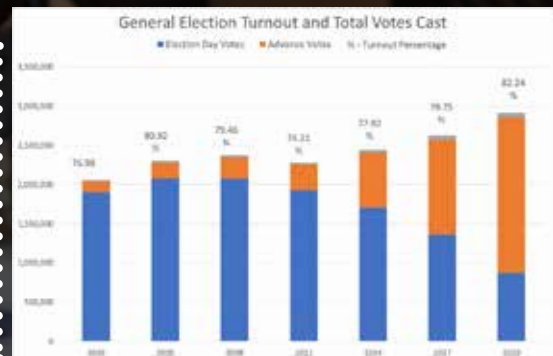
Voters turned out in force to vote in advance with almost 2 million voters; 2 out of 3 people

To account for physical distancing for COVID-19, we also had to increase availability of advanced voting places

Notes on Graph 02

Graph 02 shows how turnout has increased over recent elections and how the proportion of election day, advanced and overseas votes has changed.

We anticipate that advance voting will continue to grow. In 2023, subject to funding, we would like to provide voting services for 14 days prior to election day to accommodate this demand



Graph 02

Developing our strategic priorities

Our efforts to continuously improve preparedness and resilience have led to the development of four new strategic priorities to guide our planning as we work towards the next general election in 2023 and future elections. These are:

Building our capability - building the capability of our people and our core systems to ensure we are well placed to deliver high quality services, now and in the future.

Preparing for an election - bringing forward our election planning, so we are prepared to respond to changing or unforeseen circumstances.

Preparing for the future - thinking beyond the three-year election cycle when we plan and identify long-term projects with a view to elections in five and ten years' time.

Building relationships and understanding - strengthening relationships with the people and groups who support the Commission to deliver elections, and working with Māori, our community partners, government agencies, and voters to help build understanding of the electoral system.

In everything we do, we also have an ongoing commitment to engage with Māori to encourage participation in the electoral system. We recognise Te Tiriti o Waitangi / the Treaty of Waitangi and will ensure that we integrate the principles of the Treaty into our day-to-day activities.

Seeking Sustainable Funding

We have identified a need to seek more stable funding for the future. Historically, the Commission's operation and delivery of general elections has been funded by a partial baseline allocation. Our current baseline, set in 2019 provides \$136m for the three-year electoral cycle (excluding any referendums and by-elections). The funding baseline for the 2020 General Election, also included the new requirement to provide enrolment services on election day and was \$41m less than the actual costs of the 2020 cycle (excluding additional funding for COVID-19, the change of election date and referendums).

This leaves us with a significant gap in funding for the next electoral cycle. The remainder of our funding is dependent on contestable budget bid rounds, which poses further risk for the Commission in our capability to deliver robust elections amid changing pressures and voting behaviours. The uncertainty of the budget also places us in a difficult position as the total amount of funding for an electoral cycle will not be known until the end of the first year of the three-year cycle. This impacts our ability to adequately plan both in the short and longer term and requires us to commit to a plan and a procurement process for the election without knowing what funding will be made available.

We are working closely with the Ministry of Justice and Treasury to put in place a more sustainable funding model for the future, including the submission of a budget bid in 2022, along with options for changes to our funding model.



OUR PEOPLE

Our people

The delivery of a successful election and ongoing work throughout the electoral cycle rests heavily on the capabilities, experience, and integrity of our people. The past year has also required extraordinary effort, adaptability and dedication from Commission staff.

The Commission's value's framework, *Taumata - Our Values* launched in March 2020, it describes the values of the Commission in a way that also reflects Aotearoa's bicultural context.



Tūhonotanga – Bringing people together to increase participation in democracy

Aratakina – Guiding towards greater understanding

Uakaha – Being dynamic and energetic in what we do

Manaakitanga – Demonstrating generosity and empowering people

Tika – Doing things right; doing the right things!

To reflect our values, and support and grow our people we adopt a range of practices:

Equal employment opportunities and good employer commitment

We value an inclusive culture at the Commission and promote equal employment opportunities so our diverse workforce can continue to develop and thrive. We are committed to not only being a good employer, but an employer of choice by providing equal opportunities in our recruitment, development and management practices.

Recruitment, selection and appointment

Recruiting the best person for the position is vital to the Commission's capability. Accordingly, we ensure that the process of recruitment, selection and appointment is fair, transparent, non-discriminatory, consistent and valid.

Flexibility of designing our work

We allow for flexible working hours to provide balance for our employees. Our flexible working arrangements are underpinned with mutual trust, understanding the context of each team and ensuring flexible arrangements are modelled from the top.

Employee development

At the Commission, we are committed to building the capability of our employees to ensure the achievement of the Business Plan and future success. We support this commitment by listening to feedback and encourage employees to be active participants in their learning. During performance development and planning, we ensure all employees know their role and support them in thinking about further developmental opportunities.

Remuneration, recognition and conditions

The key objective of the Commission's remuneration system is to reward staff through a system that is affordable and sustainable. We ensure we have integration between performance management and remuneration and consistency of approach and application.

Safety and wellbeing

We are committed to providing a safe working environment free from workplace bullying and harassment for all employees. We operate under a zero tolerance policy for workplace bullying and harassment prevention.

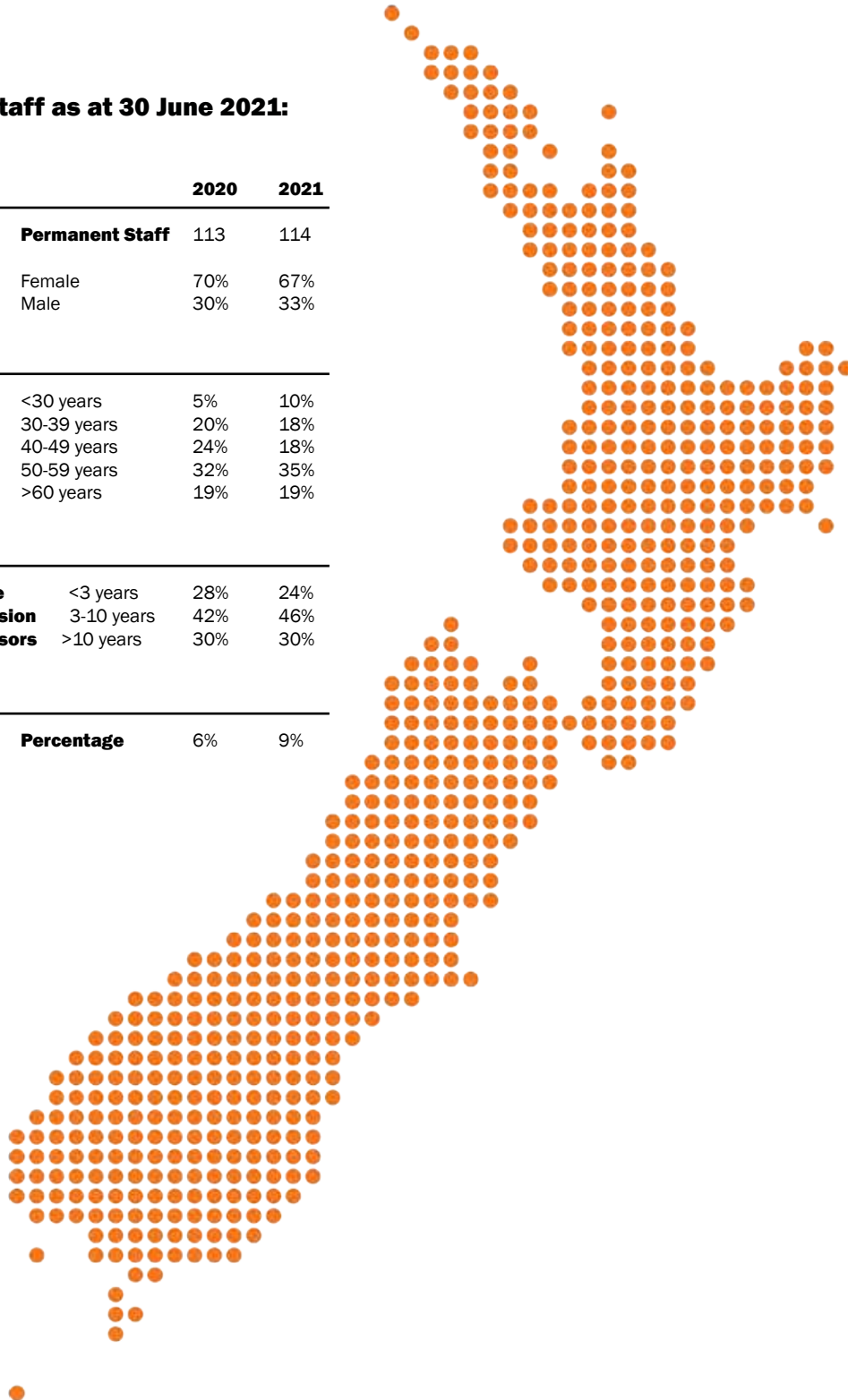


Workforce Profile

We have permanent staff based in our national and regional offices. Numbers swell in election year when we take on a large temporary workforce to deliver enrolment and voting services. In 2020, we recruited an additional 23,520 temporary staff to be a part of the team delivering the election and referendums.

Permanent staff as at 30 June 2021:

		2020	2021
Staff Numbers	Permanent Staff	113	114
Gender	Female	70%	67%
	Male	30%	33%
Age profile			
	<30 years	5%	10%
	30-39 years	20%	18%
	40-49 years	24%	18%
	50-59 years	32%	35%
	>60 years	19%	19%
Length of service with the Commission and its predecessors			
	<3 years	28%	24%
	3-10 years	42%	46%
	>10 years	30%	30%
Staff turnover	Percentage	6%	9%



TE HOKIOI

OUR PERFORMANCE

ENROL AND
VOTE HERE
RĒHITA,
PŌTI HOKI KI KONEI



Our Performance

The Commission’s primary aim is to meet our statutory obligations under the Electoral Act 1993, Referendums Framework Act 2019, and Electoral Regulations 1996, to administer the New Zealand electoral system impartially, efficiently and effectively, in a manner that: facilitates participation in parliamentary democracy, promotes understanding of the electoral system and maintains confidence in the administration of the electoral system.

The diagram below, from the Commission’s Statement of Intent 2019/2020 – 2023/2024, illustrates the Commission’s performance framework. The performance measures reported in the following pages were developed based on this framework.



Non-Financial Performance Measures as 30 June 2021

Results in **green font** are at or above target levels; the result in **brown font** is below target levels. Commentary on each set of outputs is included where required.

Output 1: Maintain and protect the integrity of the electoral system

The Commission met all maintenance and compliance targets.

MEASURES	CURRENT STATUS	TARGET 2020/21
Adherence to the Commission's quality assurance practices around the integrity of the roll	100% (2020/21)	100%
The Commission will follow up failures by a party, candidate or third party to file any relevant return of election expenses, donations or loans within 5 working days	100% as at 30 June 2021	100%
Allegations of breaches of the Electoral Act and Referendums Framework Act are acknowledged, and follow-up is initiated, within 10 working days of receipt	98.6% as at 30 June 2021	90%

Output 2: Prepare for and conduct well-run, risk-mitigated electoral

The Commission met all preparation and conduct targets.

Achievement of key GE2020 preparation milestones

MEASURES	CURRENT STATUS	TIMEFRAME
IT systems interim audit and accreditation completed	Achieved	July 2020
Pre-election IT systems accreditation completed	Achieved	August 2020
Training for election-period workforce developed and delivery commenced	Achieved	July 2020
Data-matches completed	Achieved	July 2020

Achievement of key GE2020 preparation milestones continued

MEASURES	CURRENT STATUS	TIMEFRAME
Parties and candidates briefed	Achieved	August 2020
Electorate Headquarters opened	Achieved	August 2020
Advance voting and election day properties secured	Achieved	August 2020
Final readiness testing and election night dress rehearsal complete	Achieved	August 2020

Delivery of the General Election

MEASURES	RESULT	TIMEFRAME
Release of preliminary election results	Achieved	Beginning no later than 8pm on election day
Release of preliminary referendum results	Achieved	2 Oct 2020 (30 Oct after the change of election date)
Declaration of official election and referendum results	Achieved	9 Oct 2020 (6 Nov after the change of election date)
Publication of post-election review report	Achieved	No later than May 2021

Output 3: Facilitate New Zealander's understanding of the electoral system

People responded well to the information the Commission provided in the lead up to the election. Based on research conducted during the election period¹⁰, New Zealanders' understanding of the enrolment and voting process was good. We delivered information about the election, referendums and how to enrol through a variety of media. Over 3.3 million EasyVote packs were mailed to voters. Survey information showed that 96% of respondents who read their pack found it

useful. Those aged 50+ and those with a disability were more likely to find the EasyVote pack helpful. Our websites helped cater to those less likely to engage with the EasyVote pack who were typically aged between 18-29. Of those using the Commission's website, 94% found it useful. Our website was the primary touch point for people looking to enrol or change their details. Overall, across all media channels provided to the public, voter awareness and understanding

¹⁰ We complete general election tracking surveys prior to the election, in the lead-up to election and post-election. These studies help us to understand voter behaviour and understanding of the electoral process. We also conduct a post-election survey of voters and non-voters.

of the election increased significantly in the months prior to the election. Understanding of the overall enrolment process increased from 82% in February to 92% in October. Understand-

ing of the overall voting process increased from 83% in February to 87% in October, and understanding of how to enrol increased from 85% in February to 92% in October.

MEASURES	RESULT	TARGET 2020/21
Delivery of GE enrolment update and “ready to vote” awareness campaigns	Achieved	Achieved
Provision of election awareness information that voters find useful	Achieved	Achieved
Delivery of guidance, advisories and briefings to candidates, parties and third parties	Achieved	Achieved

Output 4: Make it easy for New Zealander’s to enrol, vote and participate

MEASURES	STATUS	TARGET 2020/21
Percentage of enrolment transactions conducted digitally	44.5% (2020/21)	35%
Percentage of advisory opinions issued within five working days	98.9%	>95%
Percentage of electors within five kilometres of a voting place	95.2%	95%

SOI Performance Measures/SPE Impact Indicators Trust and confidence measures

MEASURES	2020/21	2020/21 target (SOI)
Percentage of the accuracy of the electoral roll (determined by annual independent research)	95.2%	95%
Percentage of voters surveyed who were satisfied or very satisfied with the voting process	95%	90%
Key GE2020 preparation milestones achieved	100% completed	Achieved

Participation measures General Election

INDICATOR	GE2017	GE2020	GE2020 TARGET SOI
Turnout of enrolled electors	2,605,854	2,894,486	2.691m
Turnout of enrolled electors 18-24 years old	230,783	274,076	0.234m
Turnout of enrolled electors of Māori descent	338,980	390,306	0.357m
Number of people enrolled	3,298,009	3,549,580	3.45m
Number of 18-24 year olds enrolled	333,164	351,271	0.34m
Number of enrolled electors of Māori descent	476,798	535,472	0.49m

Current Year-end Result

INDICATOR	2020/21	2020/21 TARGET SOI
Number of people enrolled (daily average for the period)	3,481,679	3.41m
Number of 18-24 year olds enrolled (daily average for the period)	327,339	0.325m
Number of enrolled electors of Māori descent (daily average for the period)	534,818	0.48m

INDICATOR	2019/20	2020/21	YEAR RESULT 1/07/20 - 30/06/2021
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Provisional roll ¹¹ rates (17-year-olds)	0.0082m (daily average)	0.0066m (daily average)	
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The provisional-roll rate for 17-year-olds was lower this year than anticipated. Our efforts in this area for 2020/21 were significantly curtailed by the impacts of COVID-19 on schools. In the lead-up to the election however, the enrolment rate for this group did rise to over 11,000, close to expected levels. We expect further improvement with rates picking up as school, and our school engagement programme resumes. This increase can be seen in the trend graph above.

¹¹ At the age of 17 years, a person can register on the electoral roll in readiness to vote when they turn 18 years of age.

Output expenditure 2020-2021

	Actual	Actual	Budget
	\$000	\$000	\$000
FORECAST OUTPUT EXPENDITURE			
Output Class - Provision of Electoral Services			
Output Area - Maintain and protect the integrity of the electoral system		16,733	21,358
Output Area - Prepare and conduct electoral events:		61,481	56,333
General Election (Including referendums, COVID-19 and change of date)		61,396	-
Local Authority Election		80	-
Representation Commission		5	-
Output Area - Broadcasting Allocation		3,605	3,605
Output Area - New Zealanders understand the electoral system		7,257	1,946
Output Area - New Zealanders can easily and simply enrol and vote		56,430	58,295
Total expenditure by output		145,506	141,537
REVENUE			
Crown revenue		134,037	126,525
Other revenue		373	340
Total revenue		134,410	126,865
Operating surplus/ (deficit)		(11,096)	(14,672)
OTHER ACTIVITY			
International assistance expenditure		1,539	1,225
International assistance revenue		1,539	1,225
Net result (including international assistance)		(11,096)	(14,672)



FINANCIAL STATEMENTS

Statement of revenue and expenses for year ended 30 June 2021

		2021	2021	2020
		Actual	Budget	Actual
	Notes	\$000	\$000	\$000
REVENUE				
Funding from Crown	2	130,432	122,920	75,518
Funding from Crown - Broadcasting Allocation	2	3,605	3,605	-
Interest Received		64	100	213
Other Income		308	240	232
International Assistance Programme		1,539	1,225	2,045
Total Revenue		135,948	128,090	78,008
EXPENDITURE				
Personnel and Board Fees	3	70,922	58,012	23,102
Operating Costs	4	71,739	80,417	34,899
Broadcasting Allocation		3,605	3,605	-
Depreciation and Amortisation Expense	8,9	700	650	590
Audit Fees		78	78	72
Total Expenditure		147,044	142,762	58,663
Surplus/(Deficit)		(11,096)	(14,672)	19,345
Other Comprehensive Revenue and Expense		-	-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		(11,096)	(14,672)	19,345

Explanations of major variances against budget are provided in Note 17. The accompanying notes form part of these financial statements.

Statement of financial position as at 30 June 2021

		2021 Actual	2021 Budget	2020 Actual
	Notes	\$000	\$000	\$000
CURRENT ASSETS				
Cash and cash equivalents	5	23,266	713	33,963
Receivables	6	1,102	275	968
Prepayments		143	30	402
Inventories	7	133	350	239
Total Current Assets		24,644	1,368	35,572
NON-CURRENT ASSETS				
Property, Plant and Equipment	8	1,058	980	1,244
Intangible Assets/Work in Progress	9	1,896	1,690	2,150
Total Non-current Assets		2,953	2,670	3,394
TOTAL ASSETS		27,597	4,038	38,966
CURRENT LIABILITIES				
Deferred Revenue	10	2,307	350	2,958
Payables	10	9,284	200	8,362
Employee Entitlements	11	1,569	750	2,131
Total Current Liabilities		13,160	1,300	13,451
NON-CURRENT LIABILITIES				
Employee Entitlements	11	118	84	100
Total Non-current Liabilities		118	84	100
TOTAL LIABILITIES		13,278	1,384	13,551
NET ASSETS		14,319	2,654	25,415
Equity				
Accumulated surplus/(deficit)	13	14,319	2,654	25,415
Total Equity		14,319	2,654	25,415

Explanations of major variances against budget are provided in Note 17. The accompanying notes form part of these financial statements.

Statement of changes in equity for year ended 30 June 2021

		2021 Actual	2021 Budget	2020 Actual
	Notes	\$000	\$000	\$000
Balance at 1 July		25,415	17,326	6,070
Total comprehensive revenue and expense for the year		(11,096)	(14,672)	19,345
Balance at 30 June	13	14,319	2,654	25,415

Explanations of major variances against budget are provided in Note 17. The accompanying notes form part of these financial statements.

Statement of cash flows for year ended 30 June 2021

	2021 Actual	2021 Budget	2020 Actual
Notes	\$000	\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from Crown	141,035	122,920	75,518
Interest received	64	100	213
Receipts from other revenue	1,180	1,345	1,964
Payments to Employees	(71,465)	(35,507)	(22,209)
Payments to Suppliers	(81,252)	(103,622)	(30,653)
Net cash flow from operating activities	(10,438)	(14,764)	24,833
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts from sale of property, plant and equipment	-	-	-
Purchase of property, plant and equipment	(229)	(150)	(820)
Purchase of intangible assets	(30)	-	(358)
Net cash flows from investing activities	(259)	(150)	(1,178)
CASH FLOWS FROM FINANCE ACTIVITIES			
Capital contributions	-	-	-
Net cash flows from finance activities	-	-	-
Net increase/(decrease) in cash and cash equivalents	(10,697)	(14,914)	23,655
Cash and cash equivalents at beginning of year	33,963	15,627	10,308
CASH AND CASH EQUIVALENTS HELD AT YEAR END	5	23,266	713
		33,963	

Explanations of major variances against budget are provided in Note 17. The accompanying notes form part of these financial statements.

Reconciliation of net surplus/(deficit) to net cash flow from operating activities

	2021	2020
	Actual	Actual
	\$000	\$000
Net surplus/(deficit)	(11,096)	19,345
Add/(Less) non-cash items	-	-
Depreciation and amortisation expense	700	590
Total non-cash items	(10,396)	19,935
Add/(Less) movements in financial position items		
(Increase)/decrease in debtors and prepayments	243	340
(Increase)/decrease in inventories	106	258
(Increase)/decrease in GST refund	(118)	(476)
Increase/(decrease) in creditors and other payables	271	4,563
Increase/(decrease) in employee entitlements	(544)	893
Net movement in working capital	(42)	4,898
Net cash flow from operating activities	(10,438)	24,833

Explanations of major variances against budget are provided in Note 17. The accompanying notes form part of these financial statements.

ELECTORAL COMMISSION NOTES TO THE FINANCIAL STATEMENTS

1. Statement of Accounting Policies

Reporting Entity

The Commission is a Crown entity defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing The Commission's operations includes the Electoral Act 1993, the Crown Entities Act 2004, the Broadcasting Act 1989, the Referendums Framework Act 2019 while applicable, and the Referenda (Postal Voting) Act 2000. The Commission's ultimate parent is the New Zealand Crown. The Commission's functions and responsibilities are set out in the Electoral Act 1993 and subsequent amendments.

The Commission has designated itself as a public benefit entity (PBE) for financial reporting purposes of complying with generally accepted accounting practice.

The Commission's statutory purpose is:

"to administer the electoral system impartially, efficiently, effectively, and in a way that -

- (a) facilitates participation in parliamentary democracy; and
- (b) promotes understanding of the electoral system; and
- (c) maintains confidence in the administration of the electoral system."

The financial statements for the Commission are for the year ended 30 June 2021 and were approved by the Board on 23 December 2021.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year.

Statement of Compliance

The financial statements of the Commission have been prepared in accordance with the requirements of the Crown Entities Act 2004. The financial statements comply with generally accepted accounting practice in New Zealand (NZ GAAP). The Commission is a Tier 1 entity and the financial statements have been prepared in accordance with PBE standards.

These financial statements comply with PBE standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Standard early adopted

In line with the Financial Statements of the Government, the Commission has elected the early adoption of PBE IFRS 9 Financial Instruments.

Standards issued and not yet effective and not adopted early

Standards and amendments, issued but not yet effective, that have not been adopted early are:

Amendment to PBE IPSAS 2 Statement of Cash Flows

An amendment to PBE IPSAS 2 requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This amendment is effective for the year ending 30 June 2022, with early application permitted. This amendment will result in additional disclosures. The Commission does not intend to early adopt the amendment.

PBE IPSAS 41 Financial Instruments

PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. The Commission has assessed that there will be little change as a result of adopting the new standard, as the requirements are similar to those contained in PBE IFRS 9. The Commission does not intend to early adopt the standard.

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023, with earlier adoption permitted. The Commission has not yet determined how application of PBE FRS 48 will affect its statement of performance. It does not plan to early adopt the standard.

Changes in accounting policies

There have been no changes in accounting policies during the financial year.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Foreign currency transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into NZ dollars (the functional currency) using the spot exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

Good and services tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense. The net amount of GST recoverable from, or payable to Inland Revenue (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow as part of payments to suppliers in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in respect of:

- Useful lives and residual values of property, plant and equipment – see Note 8.
- Assessing the useful lives of software – see Note 9.
- Measuring long service leave and retirement gratuities – see Note 11.

Budget and forecast figures

The 2021 budget figures are for the year ended 30 June 2021 and were published in the 2020/21 Statement of Performance Expectations. They are consistent with The Commission's best estimate financial forecast information submitted to the Minister of Justice for the year ending 2020/21.

The budget figures are derived from the statement of performance expectations as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

2. Revenue

The specific accounting policies for significant revenue items are explained below:

Funding from the Crown

The Commission is primarily funded from the Crown. This funding is restricted in its use for the purpose of the Commission meeting the objectives specified in the Electoral Act 1993 and other relevant acts, and the scope of the relevant appropriations of the funder.

Revenue from the Crown is measured based on the Commission's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

There are no conditions attached to the funding and it is recognised as revenue at the point of receipts. The Commission revenue is non-exchange revenue.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Interest revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Sale of publications

Sales of publications are recognised as revenue when they are sold to the customer.

Breakdown of revenue

	2021	2020
	Actual	Actual
	\$000	\$000
Core services of the Electoral Commission	80,662	70,793
Election Broadcasting (Parliamentary Legislative Authority)	3,605	-
Preparation of Cannabis Referendum	10,301	3,138
Preparation of End of Life Choice Referendum	3,252	1,407
COVID-19 Environment	26,847	-
Change in Election Date	9,221	-
Election Access Funds	150	-
Total Revenue from the Crown	134,037	75,518

3. Personnel Costs

Accounting policy

Salary and wages

Salary and wages are recognised as an expense as employees provide services.

Superannuation schemes

Defined contribution schemes

Employer contribution to KiwiSaver, the Government Superannuation Fund, and the State Sector Retirement Saving Scheme are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

Breakdown of Personnel Costs

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and wages	68,454	20,162
Increase/(decrease) in employee entitlements	20	1,498
Employer contributions to defined benefit plans	1,268	200
Other personnel costs	1,180	1,242
Total personnel costs	70,922	23,102

Employee Remuneration

Remuneration and other benefits of \$100,000 or more paid or payable to employees for the year were:

	2021	2020
\$100,000 - \$109,999	5	4
\$110,000 - \$119,999	11	9
\$120,000 - \$129,000	2	2
\$130,000 - \$139,000	4	6
\$140,000 - \$149,000	5	5
\$150,000 - \$159,000	4	5
\$160,000 - \$169,000	1	2
\$170,000 - \$179,000	1	2
\$180,000 - \$189,000	1	2
\$190,000 - \$199,000	1	-
\$200,000 - \$299,000	6	2
Total	41	39

During the year ended 30 June 2021, one employee received severance pay of \$29,142 (2020: \$nil).

Board Members' Remuneration

Board members are paid at the rate set by the Remuneration Authority. The total value of remuneration paid or payable to each Board member during the year was:

	2021	2020
	Actual	Actual
	\$000	\$000
Chair Hon Sir Hugh Williams QC (retired in July 2019)	-	10
Chair Marie Shroff MA (hons), CVO, CNZM (started in August 2019)	95	90
Deputy Chair Jane Meares, LLB Hons (started in August 2019)	54	48
Chief Executive, Chief Electoral Officer and Board Member Alicia Wright	345	345
Total	494	493

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

No Board members received compensation or other benefits in relation to cessation (2020: \$nil).

4. Other Expenses

Accounting Policy

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Other expenses

Other expenses are recognised as goods and services are received.

Breakdown of other expenses

	2021	2020
	Actual	Actual
	\$000	\$000
Specialist Services	17,243	11,907
Postage and Courier Charges	6,163	949
Rent including other Temporary Premises	10,322	6,388
Advertising and Publicity	16,492	2,677
Information, Communications and Technology	8,110	2,491
Printing	4,067	850
Travel	1,870	1,366
Stationery/Supplies	4,089	3,526
Minor Assets	399	2,367
Other	1,332	1,499
Storage/Freight	1,652	879
Total Operating Costs	71,739	34,899

Operating leases as lessee

	2021	2020
	Actual	Actual
	\$000	\$000
Not later than one year	1,775	7,727
Later than one year and not later than five years	2,887	3,739
Later than five years	-	42
Total non-cancellable operating leases	4,662	11,508

The Commission leases properties in the normal course of its business. The majority of these are for premises which have a non-cancellable leasing period ranging from one to five years.

The Commission's non-cancellable operating leases have varying terms, escalation clauses, and renewal rights.

5. Cash and Cash Equivalents

Accounting policy

Cash and cash equivalents includes cash on hand, deposits held on call with banks, and other short-term, highly liquid investments with original maturities of three months or less.

Breakdown of cash and cash equivalents

	2021	2020
	Actual	Actual
	\$000	\$000
Investment Account	4,465	30,400
Operating Account	18,801	3,117
Electorate Bank Accounts	-	446
Total cash and cash equivalents	23,266	33,963

6. Receivables

Accounting policy

Short-term receivables are recorded at the amount due, less any allowance for credit losses. The Commission applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Previous accounting policy for impairment of receivables

In the previous year, the allowance for credit losses was based on incurred credit loss model. An allowance for credit losses was recognised only when there was objective evidence that the amount due would not be fully collected.

Breakdown of receivables

	2021	2020
	Actual	Actual
	\$000	\$000
Receivables (Gross)	1,102	968
Less Allowance for credit loss	-	-
Receivables	1,102	968
<i>Receivables comprise:</i>		
Receivables from the sale of goods and services (exchange transactions)	40	24
Receivables from GST refund from Inland Revenue (non-exchange transactions)	1,062	944

The expected credit loss rates for receivables at 30 June 2021 and 1 July 2020 are based on the payment profile of revenue on credit over the prior 2 years at the measurement date and the corresponding historical credit losses experienced for that period. The historical loss rates are adjusted for current and forward-looking macroeconomic factors that might affect the recoverability of receivables. Given the short period of credit risk exposure, the impact of macroeconomic factors is not considered significant. There have been no changes during the reporting period in the estimation techniques or significant assumptions used in measuring the loss allowance.

The allowance for credit losses at 30 June 2021 and 1 July 2020 was determined as follows:

30 June 2021	Receivable days past due				
	Current	More than 30 days	More than 60 days	More than 90 days	Total
Expected credit loss are	0%	0%	0%	0%	-
Gross carrying amount (\$000)	14	2	-	24	40
Lifetime expect credit loss (\$000)	-	-	-	-	-

1 July 2021	Receivable days past due				
	Current	More than 30 days	More than 60 days	More than 90 days	Total
Expected credit loss are	0%	0%	0%	0%	-
Gross carrying amount (\$000)	13	1	5	5	24
Lifetime expect credit loss (\$000)	-	-	-	-	-

There is no movement in the allowance for credit losses.

7. Inventories

Accounting policy

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:

Commercial - measured at the lower of cost and net realisable value.

Non-commercial - measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first-in-first out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Any write-down from cost to net realisable value or for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the year of the write-down.

Breakdown of inventories and further information

	2021	2020
	Actual	Actual
	\$000	\$000
Commercial inventories	-	-
Publications held for sale	10	11
Non-Commercial inventories	-	-
Inventories held for the use in the provision of goods and services	123	228
Total inventories	133	239

8. Property, Plant and Equipment

Accounting policy

Property, plant, and equipment consists of the following asset classes, which are measured as follows:

- Office equipment, at cost less accumulated depreciation and impairment losses.
- Computer equipment, at cost less accumulated depreciation and impairment losses.
- Leasehold improvements, at cost less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant, and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are expensed in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to the accumulated surplus/(deficit) within equity.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant, and equipment have been estimated as follows:

Office equipment	5 years	20.00%
Leasehold improvements	9 years	11.11%
Computer equipment	3 years	33.33%

Leasehold improvements are depreciated over the shorter of the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is the shorter.

Impairment

The Commission does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash-generating assets

Property, plant, and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount might not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Critical accounting estimates and assumptions

Estimating useful lives and residual values of property, plant, and equipment

At each balance date, the useful lives and residual values of property, plant, and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant, and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by the Commission, and expected disposal proceeds from the future sale of

the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit and carrying amount of the asset in the statement of financial position. The Commission minimises the risk of this estimation uncertainty by:

- physical inspection of assets,
- asset replacement programmes,
- review of second-hand market prices for similar assets, and
- analysis of previous asset sales.

The Commission has not made significant changes to past assumptions concerning useful lives and residual values.

Breakdown of Property, Plant and Equipment

Movements for each class of property, plant and equipment are as follows:

	COMPUTER HARDWARE	OFFICE EQUIPMENT	LEASEHOLD IMPROVEMENTS	TOTAL
	\$000	\$000	\$000	\$000
Cost or Valuation				
Balance at 1 Jul 2019	1,001	245	374	1,620
Additions	224	59	537	820
Disposals	-	-	-	-
Balance at 30 Jun 2020	1,225	304	911	2,440
Balance at 1 Jul 2020	1,225	304	911	2,440
Additions	157	-	73	230
Disposals	-	-	-	-
Balance at 30 Jun 2021	1,382	304	984	2,670
Accumulated Depreciation				
Balance at 1 Jul 2019	602	167	85	854
Depreciation Expense	214	54	74	342
Balance 30 Jun 2020	816	221	159	1,196
Balance at 1 Jul 2020	816	221	159	1,196
Depreciation Expense	268	40	108	416
Balance at 30 Jun 2021	1,084	261	267	1,612
Carrying Amount				
At 1 Jul 2019	399	78	289	766
At 30 Jun/1 Jul 2020	409	83	752	1,244
At 30 Jun 2021	298	43	717	1,058

There are no restrictions over the title of the Commission’s property, plant and equipment nor is there any plant, property or equipment pledged as security for liabilities.

Capital Commitments

There are no capital commitments for the acquisition of property, plant, and equipment at the report date.

9. Intangible Assets

Accounting policy

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Cost associated with development and maintenance of the Commission’s website is recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit. The amortisation only applies to complete developed computer software.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired Computer Software	3 years	33.33%
Developed Computer Software	10 years	10.00%

Impairment of intangible assets

Refer to the policy for impairment of property, plant, and equipment in Note 8. The same approach applies to the impairment of intangible assets.

Critical accounting estimates and assumptions

Estimating useful lives of software

Internally generated software has a finite life, which requires the Commission to estimate the useful life

of the software assets.

In assessing the useful lives of software assets, a number of factors are considered, including:

- the period of time the software is intended to be in use,
- the effect of technological change on systems and platform, and
- the expected time frame for the development of replacement systems and platforms.

An incorrect estimate of the useful lives of software assets will affect the amortisation expense recognised in the surplus or deficit, and the carrying amount of the software assets in the statement of financial position.

The Commission has estimated a useful life of 10 years for its regulatory platform based on the period of use estimated. This useful life is still considered reasonable based on the current performance and use of the software. There are currently no indicators the period of use of the software will be materially different.

Movements for each class of intangible asset are as follows:

	SOFTWARE	WORK IN PROGRESS	TOTAL
	\$000	\$000	\$000
Cost or Valuation			
Balance at 1 Jul 2019	2,639	140	2,779
Additions	-	356	356
Disposals	-	-	-
Balance at 30 June 2020	2,639	496	3,135
Balance at 1 Jul 2020	2,639	496	3,135
Additions	30	-	30
Transfers	496	(496)	-
Balance at 30 June 2021	3,165	-	3,165
Accumulated Depreciation			
Balance at 1 Jul 2019	736	-	736
Amortisation Expense	249	-	249
Balance at 30 Jun 2020	985	-	985
Balance at 1 Jul 2020	985	-	985
Amortisation Expense	284	-	284
Balance at 30 June 2021	1,269	-	1,269
Carrying Amount			
At 1 Jul 2019	1,903	140	2,043
At 30 Jun/1 Jul 2020	1,654	496	2,150
At 30 June 2021	1,896	-	1,896

10. Payables and deferred revenue

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of payable and deferred revenue

	2021	2020
	Actual	Actual
	\$000	\$000
Payables and deferred revenue under exchange transactions		
Creditors	7,434	2,941
Income in advance	2,307	2,958
Accrued expense	1,850	5,421
Total payable and deferred revenue	11,591	11,320

11. Employee Entitlements

Accounting policy

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date, and sick leave.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information, and
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave, and vested long service leave are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Breakdown of employee entitlements

	2021	2020
	Actual	Actual
	\$000	\$000
Current portion		
Accrued salaries and wages	233	798
Annual Leave	1,283	1,283
Long Service Leave	53	50
Total current portion	1,569	2,131
Non-current portion		
Long Service Leave	118	100
Retiring Leave	-	-
Total current portion	118	100
Total employee entitlements	1,687	2,231

12. Contingencies

Contingent liabilities

Lawsuit

The Commission has no contingent liability relating to legal action (2020:\$nil).

Contingent assets

The Commission has no contingent assets (2020:\$nil).

13. Equity

Accounting policy

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

- Retained earnings
- Accumulated surplus/ (deficit)

Breakdown of equity

	2021	2021	2020
	Actual	Budget	Actual
	\$000	\$000	\$000
Balance at 1 Jul	25,415	17,326	798
Total comprehensive revenue and expense for the year	(11,096)	(14,672)	19,345
Balance at 30 June	14,319	2,654	25,415

The Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing of guarantees and indemnities, and the use of derivatives.

The Commission has complied with the financial management requirements of the Crown Entities Act 2004 during the year. The Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure that the Commission effectively achieves its objectives and purpose, while remaining a going concern.

14. Related Party Transactions

The Commission is a wholly owned entity of the Crown.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Commission would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel compensation

	2021	2020
	Actual	Actual
	\$000	\$000
Chair and Deputy Chair of the Board		
Remuneration	149	148
Full-time equivalent members	0.5	0.5
Leadership team		
Remuneration	2,207	1,901
Full-time equivalent members	9	9
Total key management personnel remuneration	2,356	2,049
Total full-time equivalent personnel	9.5	9.5

The FTE calculation for the Chair and Deputy Chair is from their total hours worked for the year (July 2020 to June 2021) divided by 2085 as they are paid via timesheet only.

A breakdown of individual Board member remuneration is provided in Note 3.

15. Financial Instruments

Financial instrument categories

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

	2021	2020
	Actual	Actual
	\$000	\$000
Financial assets measured at amortised cost (2019: Loans and receivables)		
Cash and cash equivalents	23,266	33,963
Debtors and other receivables	1,245	1,370
Total Financial assets measured at amortised cost	24,511	35,333
Financial liabilities measured at amortised cost		
Creditors and other payables	13,160	13,451
Total Financial liabilities measured at amortised cost	13,160	13,451

Financial instrument risks

The Commission's activities expose it to the financial instrument risks of market, credit, and liquidity risk. The Commission's policy is to manage these risks and seeks to minimise exposure from financial instruments. These policies do not allow transactions that are speculative in nature to be entered into.

Market risk

Fair value interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market interest rates. The Commission's exposure to fair value interest rate risk is limited to its bank deposits that are held at fixed rates of interest. The Commission does not actively manage its exposure to fair value interest rate risk.

Cash flow interest risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments and borrowings issued at variable interest rates expose The Commission to cash flow interest rate risk. The Commission's investment policy requires a spread of investment maturity dates to limit exposure to short-term interest rate movements. The Commission currently has no variable interest rate investments.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Commission, causing the Commission to incur a loss.

The Commission is exposed to credit risk from cash and term deposits with banks, receivables, and derivative financial instrument assets. For each of these, the maximum credit exposure is best represented by the carrying amount in the statement of financial position.

Risk management

For receivables, the Commission reviews the credit quality of customers before granting credit. It continues to monitor and manage receivables based on their aging and adjusts the expected credit loss allowance accordingly. There are no significant concentrations of credit risk..

Due to the timing of its cash inflows and outflows, the Commission invests surplus cash with registered banks with a Standard and Poor's credit rating of at least A2 for short-term investments and A for long-term investments. The Commission limits the amount of credit exposure to any one financial institution for term deposits to no more than 25% of total investments held. The Commission invests funds and enters into derivative financial instruments only with registered banks that have a Standard and Poor's credit rating of at least A2 for short-term investments and A for long-term investments. The Commission's investments in term deposits are considered to be low-risk investments. The credit ratings of banks are monitored for credit deterioration.

Security

No collateral or other credit enhancements are held for financial assets that give rise to credit risk.

Impairment

Cash and cash equivalents (Note 5), receivables (Note 6) are subject to the expected credit loss model. The notes for these items provide relevant information on impairment.

Credit risk exposure by credit risk rating grades, excluding receivables

The gross carrying amount of financial assets, excluding receivables, by credit rating is provided below by reference to Standard and Poor's credit ratings.

Maximum exposures to credit risk at reporting date are:

	2021	2020
	Actual	Actual
	\$000	\$000
Cash at bank and term deposit		
BNZ (AA-)	23,266	33,963
Total Financial assets measured at amortised cost	23,266	33,963

Liquidity risk

Liquidity risk is the risk that the Commission will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions.

The Commission manages liquidity risk by continuously monitoring forecast and actual cash flow requirements.

Contractual maturity analysis of financial liabilities, excluding derivatives

The following table analyses financial liabilities (excluding derivatives) into their relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate of the instrument at balance date. The amounts disclosed are the undiscounted contractual cash flows.

	Carrying Amount \$000	Contractual cashflows \$000	Less than 6 months \$000	6-12 months \$000	More than 1 year \$000
2021					
Payables (excluding income in advance, taxes payable and grants received subject to conditions)	7,434	7,434	7,434	-	-
Total	7,434	7,434	7,434	-	-
2020					
Payables (excluding income in advance, taxes payable and grants received subject to conditions)	2,941	2,941	2,941	-	-
Total	2,941	2,941	2,941	-	-

16. Events After Balance Date

There have been no significant events after balance date.

17. Explanation of Major Variances Against Budget

Revenue - \$7.9m favourable against budget due to:

- \$13.5m additional funding was received from the Crown to support the work required for the 2020 Election Date change. This funding was agreed to by Cabinet on the basis that any funds unspent would be returned. \$4.2m was returned to the Crown.
- \$0.3m additional funding was received to undertake a capacity review and to develop a funding model.
- \$0.3m of funding above budget was received for the International Assistance Programme.
- The additional Crown funding was offset by the return to the Crown of \$1.9m of COVID-19 funding that was not required.

Expenditure - \$4.3m unfavourable against budget due to:

- An overspend in Personnel costs mainly reflects the additional costs to the Commission of the COVID-19 outbreak in August 2020 which forced the postponement of the general election. These were uncertain times with plans and budgets needing to be created in haste. This caused large variances between budgets, and actual and between cost categories.

Statement of Financial Position

Current Assets - \$23.3m favourable against budget as the result of:

- \$22.2m in cash and cash equivalents due to COVID-19 and Change of Election Date funding not being fully utilised at balance date.
- Increased receivables of \$1.1m due to a GST refund due at balance date.

Current Liabilities - \$11.9m unfavourable against budget as the result of:

- \$2m increase in revenue in advance due to the delays with the International Assistance Programme.
- \$9.1m increase in accounts payable and accruals. \$7.0m of this was a payable to the Crown for the additional COVID-19 and Change of Election Date funding. The additional funding was agreed to by Cabinet on the basis that any funds unspent would be returned.
- A further \$0.8m relates to increased employee entitlements against budget.

18. Trust Monies

The Trust Account for Nomination Deposits was administered on behalf of the Crown under Part VII of the Public Finance Act 1989. This trust account holds deposits received by individual nominees and political parties contesting By-Elections and Parliamentary Elections.

Movements in this account during the year ended 30 June 2021 were as follows:

	2021	2020
	Actual	Actual
	\$000	\$000
<hr/>		
Election candidate deposits trust account		
<hr/>		
Balance at 1 Jul 2020	4	4
<hr/>		
Fees received	207	-
Fees refunded	(55)	-
<hr/>		
Balance at 30 Jun 2021	156	4
<hr/>		

19. COVID-19

On 11 March 2020 the World Health Organisation declared a global pandemic as a result of the outbreak and spread of COVID-19. Following this, on Wednesday 25 March 2020, the New Zealand Government raised its Alert Level to 4, which saw a full lockdown of non-essential services, for an initial four-week period.

Impact of COVID-19

During August and September 2020 and February and March 2021, the Auckland region moved into Alert Levels 3 and 2, and other parts of the country moved into Alert Level 2. Towards the end of June 2021, the Wellington region moved into Alert Level 2 for one week.

Impact on operations

The Commission has offices in Auckland, so this meant that, where possible, its Auckland staff worked from home when the Auckland region was at Alert Level 3. The Commission was still able to carry out most its services.

Statement of Responsibility

The Board is responsible for the preparation of the Electoral Commission's financial statements and statement of performance, and the judgements made in them.

The Board is responsible for any end-of-year performance information provided by the Electoral Commission under section 19A of the Public Finance Act 1989.

The Board has the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the Board's opinion, these financial statements and statement of service performance fairly reflect the financial position and operations of the Electoral Commission for the year ended 30 June 2021.

Signed by the Board:



Marie Shroff
Chair
Heamana



Jane Meares
Deputy Chair
Heamana Tuarua



Alicia Wright
Chief Electoral Officer
Āpiha Pōti Matua

23 December 2021

INDEPENDENT AUDITOR'S REPORT



Independent Auditors's Report

To the readers of the Electoral Commission's financial statements and performance information for the year ended 30 June 2021

The Auditor-General is the auditor of the Electoral Commission (the Commission). The Auditor-General has appointed me, Andrew Clark, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, of the Commission on his behalf.

Opinion

We have audited:

- the financial statements of the Commission pages 45 to 72, that comprise the statement of financial position as at 30 June 2021, the statement of revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date, and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Commission on pages 39 to 43.

In our opinion:

- the financial statements of the Commission on pages 45 to 72:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards; and
- the performance information on pages 39 to 43:
 - presents fairly, in all material respects, the Commission performance for the year ended 30 June 2021, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and

- complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 23 December 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of the Board for the financial statements and the performance information

The Board is responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Commission, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 4 to 73, but does not include the financial statements and the performance information, and our auditor's report thereon.


Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon. In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other

information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Commission.



Andrew Clark

Audit New Zealand

On behalf of the Auditor-General

Wellington, New Zealand

DIRECTORY

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ON BEHALF OF THE AUDITOR-GENERAL

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**ELECTORAL
COMMISSION**
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