

Annual Report

Te Pūrongo Ā Tau

For the year ended
30 June 2024



**ELECTORAL
COMMISSION**
TE KAITIAKI TAKE KŌWHIRI

Karakia

Pou Hihiri. Pou Rarama.
Tena te pou,
Te Poutokomanawa o tēnei whare
Te pou Tūhonohono
Te pou Arataki
Te pou Uakaha
Te pou Manaaki
Te pou o te Tika
Te pou ka toko, ka hiki, ka eke.
Ū te pou. Maia te pou. Rarawe te pou
Hui te mārama. Hui te ora.
Whano, whano! Haramai te toki – Haumi e!
Hui e – Tāiki e!

I will open the pathway to erect our House
of Dialogue, to initiate our wananga
Pillar of energy and light
Enable the pillar
The centre post of this house
To be connected
To be supported and guided
To be innovative
To be compassionate
To be righteous
Upstanding, uplifted and powerful
May it have foundation, grow and flourish!
Gather the light, gather the wellness!



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Ko te whakapuakanga a ngā Pou Kaiāwhā

He tātai, he whakahaere i te Pōtitanga ā-Motu 2023 te mahi mātāmua a Te Kaitiaki Take Kōwhiri mai i 2021. He mahi whānui te pōtitanga ā-motu, he nui ōna pekanga whakahaere e aro nui ana ki ngā mahi whakamahere me te whakariterite. Ina koa, i tēnei pōtitanga i taritari i whakangungua ngā kaimahi ki ngā tūranga rangitahi 24,000, i whakatūria ngā whare pōti ahurei, i tōhaina ngā mōki whakahou puka whakauru, i tukuna ngā mōki Pōti Tere neke atu i te 3.4 miriona ki ngā kaipōti kua rēhitatia, ā i tukuna, i tauria hoki tōna 2.9 miriona pōti.

He pae kōkiri tō mātau taiao whakahaere, he pīroiroi te āhua o ngā mātātaki ka whakapātaritari mai ai. He matahuhua te tupunga mai o te taupori o Aotearoa e whakaneinei atu anō ai ka eke ō mātau ratonga. Nā wai, ko ngā wero nui ki ngā mahi whakahaere, pērā i ngā kaupapa whakatōhenehene, ngā kōrero hē, ngā mahi whakakūare, me te teterenga o ngā whakahounga hangarau, he mea uaua te whakakaupare atu, ā e tūponohia ka whakatakē te whakapono me te kuhukuhu a te iwi tūmatanui ki te pūnaha pōtitanga. He tōpūtanga iti noa mātau, kō tā mātau pīkau i ēnei mātātaki me te whakarerekē ai ngā whakaaro o te iwi tūmatanui he mea taparere i ō mātau rawa, te tupunga mai o te pēhanga tāmi ahumoni, ngā pūnaha hangarau tawhito me te tawhitotanga o ngā whakatureture. Ko te ture i nāianei e here ana kia huhua noa ngā whakawhitinga kōrero pōti tōmua ki ia kaipōti mā te mēra, te whakatinana i te pōti ā-pepa, ngā āhuatanga kaute me te whakahaere i ngā kōwhiringa pōti ki ngā wāhi pōti ōkiko.

I ngā mahi whakarite mō te Pōtitanga ā-Motu 2023 i tautokona mātau e ētehi mana kāwanatanga, e te hunga whai pānga ai, e ngā umanga Māori, e ngā umanga hapori me te tini kaimahi rangitahi e ū kaha nei o roto o Aotearoa. E whakamānawa ana ki te katoa mō ō rātau manawanuitanga kia tapatahi te mahi, kia haumarū, kia whakapūioio ngā pōtitanga e heke tonu mai ai kia tutuki i ngā hiahia o te marea o Aotearoa.

I kite i te Pōtitanga ā-Motu 2023 i piki tonu ake te hunga i whai pānga ai, i te ekenga taioreore o te pāpātanga whakauru (94.7%) mai i 2008, me te pāpātanga o te hunga i whai wāhi ai ki te 78.2% o te hunga kua whakauru (ko te hunga i whai wāhi ai i 2020 ko te 82.2% ā i 2017 ko te 79.8%). Ka mutu i manahau te nuinga, i te 93% o te hunga pōti i rangahautia, i arotakengia te ara pōti, i tohua ko te pai mutunga, ko te papai rānei. I pērā ai ahakoa ngā uauatanga i te takiwā pōti, i te whakarahinga ake a te mahi whakauru me te nuinga o ngā pōti

The Electoral Commission Board,
Pou Kaiāwhā Kaitiaki Take Kōwhiri.

From left to right:
Deputy Chair Jane Meares,
Chair Dame Marie Shroff,
Chief Electoral Officer and
Chief Executive Karl Le Quesne.



motuhake i takaroa ai ngā rārangi
whanga i ētehi o ngā whare pōti. Ko ngā
take i puta i te taupānga eRoll ā-waea i te
rā pōti i takaroa anō hoki i ētehi kaipōti.

Nā runga i te pikinga ake a ngā mahi
whakauru muri iho i te rāngi tohutohu a
te Kāwana Tianara me ngā pōti motuhake
i tuku i te wā pōti, i pēhi ngā tukanga
muri iho i te pōtitanga i te roanga o te
wā i āta whakatātare te māraurau o ngā
kaipōti i mua i te whakatutukitanga o
te kaute ōkawa. Mā muri ake nei i te
whakataunga ōkawa i te 3 o Noema 2023,
i kitea ngā hapa i paku whakatikaina
ēnei whakataunga ōkawa. Ahakoa
kāore he tinihanga ki te whakataunga
whakamutunga e māhaharatia nuitia ana.

Muri iho i ngā whakawhitinga me te
Kaitiaki Take Kōwhiri, i whakaratohia
e te tari o te Kaitātari Kaute Matua he
arotakenga tōmene motuhake a ngā
tukanga aro kairangi. I āhukahuka mai ana
te āhua o ngā tukanga kaute pōtitanga
me ngā uauatanga i pā ki ngā kaimahi, i
hua mai ai he taiao e makere iho nei he
hapa, i whakapuakina anōtia te pūrongo
ngā tukanga whakahaere aro kairangi
kāhore i tutuki, kāhore hoki i āta mārama
i āta hora ā-tuhinga nei.¹ I arotia nuitia
ana e mātau te hāpai i ngā tūtohunga o
tēnei pūrongo. Kua kōkiri kē ngā mahi

e whakarārangi mai ana i tēnei pūrongo
ā-tau, ki te arotake me te tuhituhi i ā tātau
tukanga katoa, ngā whakahaere me te
whakapiki i tō mātau āheinga kia tika.

Nā runga i te hirahira o te Pōtitanga
ā-Motu i tēnei tau, e kōkiri tahi te tupunga
tonutanga mai o te āheinga o te Kaitiaki
Take Kōwhiri kia takatū ki te whakahaere
i ngā takunetanga pōtitanga wā noa,
pērā i te Potitanga Pāerotanga o Pare-
Waikato i Noema 2023. Ko ā mātau
mahi he whakatutuki i te arotakenga
o te Pōtitanga ā-Motu, i tautuhitia ngā
tūwhakapiki mō ngā pōtitanga te haere
ake nei.

E mōhio tonu ana, arā anō ngā mahi hei
tutuki kia whakatō ki ngā tāngata katoa
i Aotearoa te mōhioatanga me te ngākau
tahi ki te pūnaha pōtitanga, te tomonga ki
te whakauru me ngā ratonga pōtitanga.
E kōkiritia ana ngā mahi whakamahere
mō te Pōtitanga ā-Motu te tatū mai
nei hei te 2026 me te whakatakoto i te
rautaki ara tiatia ki te whakamahere
me te whakamana i ngā pānonitanga,
āpiti mai ai ko te tū marohi tonu, ngā
pūnaha hāngai me te whakahou i ngā
whakatureture. Me roa kē atu i te huringa
pōtitanga kotahi hei whakatutuki me
te whakahāngai i ngā whakatau tika hei
whakangao i te pūnaha pōtitanga.

1. E wātea ana te pūrongo nā te tari o te Kāwana-Tianara mō ngā hapa kaute ki te honongaitua:
<https://oag.parliament.nz/2024/election-2023>

Letter from the Commissioners

Preparing for and delivering the 2023 General Election has been the Commission's main task since 2021. General elections are large, logistical events that require significant planning and preparation. This election, for instance, we recruited and trained staff for 24,000 temporary roles, established 2,599 unique voting places, distributed enrolment update packs and EasyVote packs to more than 3.4 million registered voters and issued and counted almost 2.9 million votes.

Our operating environment is constantly evolving and the challenges we face are complex. A growing and increasingly diverse New Zealand population expects more from our services. Meanwhile the risks to delivery, such as disruptive events, inaccurate and misleading information and the pace of technological change, are increasingly challenging to address and have the potential to negatively impact public confidence and participation in the electoral system. We are a small organisation and our ability to address these challenges and shifting public expectations is constrained by our levels of resourcing, growing inflationary pressures, aging IT systems and dated legislation. The law currently requires multiple pre-election communications with every voter by post, manual paper-based voting and counting mechanisms, and elections conducted with physical voting places.

In preparing for and delivering the 2023 General Election we had the support of other government agencies, our stakeholders, Māori and community organisations and a large temporary workforce of committed New Zealanders. We thank everyone for their efforts and look forward to continuing to work together to ensure future elections are safe, robust and meet the needs of New Zealanders.

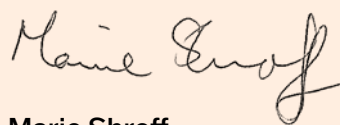
The 2023 General Election saw continued high levels of participation, with the highest enrolment rate (94.7%) since 2008 and a turnout rate of 78.2% of those enrolled (turnout was 82.2% in 2020 and 79.8% in 2017). Overall public satisfaction was high, with 93% of surveyed voters rating the voting process 'excellent' or 'very good'. This was despite some challenges during the voting period, with increased enrolment activity and special vote numbers contributing to longer wait times at some voting places. Issues with our mobile eRoll application on election day also caused delays for some voters.

The significant growth in enrolment activity after writ day and special votes issued during the election put pressure on post-election processing due to the length of time required to check voters' eligibility before the official count could be completed. After the release of official results on 3 November 2023, errors were identified that required small amendments to these results. Although the errors did not change the overall results, they were concerning.

Following discussion with the Commission, the Office of the Auditor-General provided a thorough independent review of our quality assurance processes. While recognising that the nature of the manual vote counting processes and the pressure staff were under created an environment where mistakes were more likely to occur, the report also found that some of our quality assurance controls were inadequate or not well documented and understood.² We are focused on implementing the recommendations from this report. Work is already well underway, as outlined in this annual report, to review and better document all our processes and controls and to increase our capability to assure accuracy.

While the 2023 General Election was a highlight of the year, alongside this the Commission has been continuing to grow its capability and ensure it is ready to deliver electoral events at any time, such as the Port Waikato by-election in November 2023. Our work has included completing our review of the 2023 General Election, which identified potential improvements for future elections.

We know we need to do more to ensure that all New Zealanders understand and have confidence in the electoral system and can access enrolment and voting services. Planning is well underway for the next general election in 2026 and to develop a longer-term strategy and roadmap to enable change, including greater resilience, fit for purpose systems and updated legislation. This will require more than one electoral cycle to implement and astute decisions about investment in the electoral system.



Marie Shroff

Chair

Pou Kaiāwhā Kaitiaki Take Kōwhiri

15 October 2024



Jane Meares

Deputy Chair

Pou Kaiāwhā Kaitiaki Take Kōwhiri

15 October 2024



Karl Le Quesne

Chief Electoral Officer

Pou Kaiāwhā Kaitiaki Take Kōwhiri

15 October 2024

2. The Office of the Auditor-General's report into the counting errors is available at:
<https://oag.parliament.nz/2024/election-2023>

Introduction

Ko te whakaupoko



Our purpose

Ko te taki

The Electoral Commission, Te Kaitiaki Take Kōwhiri, is an independent Crown entity established by the Electoral Act 1993. Our name Te Kaitiaki Take Kōwhiri means ‘the guardian of the choice’ and reflects our responsibility as kaitiaki (guardian) of New Zealand’s electoral system.

Our purpose, as defined in the Electoral Act 1993, is to administer New Zealand’s electoral system impartially, efficiently, effectively, and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system, and
- maintains confidence in the administration of the electoral system.

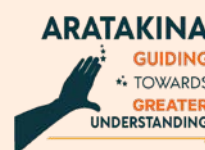
Our work contributes to healthy democracy in New Zealand by providing an electoral system people can have trust and confidence in and helping people to take part in electoral processes.

We also help safeguard democracy in the region by supporting our Pacific neighbours to maintain robust, democratic electoral systems. Some of our regular activities are depicted on the following page.

Taumata, our values, underpin everything we do, helping us to accomplish our purpose.

While we are part of the public sector, we work independently from government, staying neutral and upholding electoral law. We are supported by the Ministry of Justice Te Tāhū o te Ture as our monitoring department and funded through the Vote Justice non-departmental output class ‘General Election and Electoral Services’.

Taumata – Our values



What we do

Ko ā mātau mahi

Conduct parliamentary elections

We ensure the smooth delivery of New Zealand's general elections. We conduct by-elections and referendums as required.

Maintain electoral rolls

We register voters and keep the electoral rolls up to date and accurate.

Support voters' rights and protect their privacy

New Zealanders have the right to decide freely who they will vote for. We make sure that your vote remains secret.

Enable the Māori Electoral Option

We enable eligible voters of Māori descent to choose which electoral roll to be on – the general roll or the Māori roll.

Support for parties and candidates

We provide parties and candidates with information on how to take part and how to meet their statutory obligations. We register and de-register political parties and process candidate nominations.

Help New Zealanders take part in parliamentary elections

We educate New Zealanders about enrolling and voting and work with communities to help them understand and take part in elections.

Manage compliance of election participants

Our processes contain compliance checks and we investigate complaints about non-compliance. Where necessary, we refer matters to Police.

Post-election review and reporting

After each general election we review our delivery, considering feedback from voters, candidates, and others about their experiences and prepare a comprehensive report.



Support electoral policy development

We use our knowledge and experience to provide operational advice on electoral policy development and legislative reviews.




Support the Representation Commission

Every five years we support the Representation Commission, an independent body that reviews the boundaries and names of electorates.




Allocate broadcasting funding

Before each general election, we allocate funding for broadcasting and advertising to eligible parties.



Administer the Election Access Fund

We administer and report on the Fund that supports disabled people to stand as candidates in general elections and by-elections.



Provide support to other countries

We provide technical assistance to neighbouring countries such as Tonga, Papua New Guinea, and Fiji in conducting their electoral events.



Support local body elections

We provide enrolment data and support for local body elections.

How we measure our performance

Ko te ine i tā mātau whakatutuki i ngā mahi

Our performance measurement framework, alongside our purpose and values, guides what we do and informs the choices we make as we prioritise our resources to deliver our main activities. It provides a way of evaluating whether we are making good progress towards our outcomes and delivering our services effectively.

Our performance measurement framework has four layers:

Our **priority areas of focus** are the strategic priorities we set in July 2021. Detailed information about why we chose these priorities is included in our Statement of Intent 2022-2026. This annual report covers our third year of progress since establishing these priority areas of focus.

Our **main activities** are the key outputs of our work. How well we deliver them will determine if we achieve the **impacts** we aim to have on New Zealanders' lives. When we achieve these impacts, our work contributes to the **outcome**: New Zealand maintains a healthy democracy.

We measure aspects of our performance on a three-year cycle to align with the timing of the delivery of general elections. Our work during 2023/24 broadly equates to year three of the electoral cycle. During this period, we delivered the 2023 General Election on 14 October 2023.

EVERY YEAR

Our main activities support New Zealand to maintain a healthy democracy, including educating communities about the electoral system, ensuring people enrol and keep their details up to date and being prepared to run by-elections, when required.

Our performance measures include levels of enrolment, transition to digital services, guidance for political parties, accuracy of the roll and integrity of events, such as by-elections.



YEAR ONE

Our main activities are reviewing, planning and refining processes from the last election and determining our priorities.

Our performance measures are focused on understanding changes that need to happen to be prepared for the challenges ahead.



YEAR TWO

Our main activities are developing and testing changes to processes, systems and materials to be ready to deliver the General Election in the following year and undertaking work to deliver on priority areas of change.

Our performance measures are focused on reaching core election readiness milestones, for example completing and testing changes to processes, systems and documentation.



YEAR THREE

Our main activity is successfully delivering the General Election.

Our performance measures are focused on key awareness and enrolment campaigns being achieved, timeliness of advice to key stakeholders, election results being delivered on time and public trust in the General Election event.

PRIORITY AREAS OF FOCUS

Being election prepared

Preparing for the future

Building relationships and understanding

Building our capability

OUR MAIN ACTIVITIES

Output 1
Maintain and protect the integrity of the electoral system

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

Output 3
Help people to understand the electoral system

Output 4
Make it easy and simple for people to take part

HOW WE'RE AIMING TO IMPACT PEOPLE'S LIVES

Impact 1
People have trust and confidence in the electoral system

Impact 2
People take part in the electoral system

OUR MAIN OBJECTIVE

Outcome
New Zealand maintains a healthy democracy

Budget significant initiatives

Ko te Tāhua Pūtea, ngā kōkiritanga matua

Since Budget 2021 the Commission has received new funding for two significant initiatives. The table below provides information on where performance information related to these two initiatives can be found.

Initiative name	Budget year	Funding	Performance information
Maintaining service levels in a complex environment with increased resilience	2021/22	\$1.875m	<ul style="list-style-type: none">2021/22 annual report – Delivering on our strategic priorities and Delivering our services sections2022/23 annual report – Progressing our priority areas of focus and Delivering our services sections2023/24 annual report – Highlight: 2023 General Election and Our priority areas of focus sections.
	2022/23	\$39.220m	
	2023/24	\$47.064m	
	2024/25	\$15.668m	
	2025/26	\$37.259m	
	2026/27	\$56.870m	
	Initiative description This initiative supports ongoing delivery of electoral services, including general elections, which contribute to a healthy democracy. The funding is intended to: <ul style="list-style-type: none">support the ongoing provision of voting servicesincrease education and communications outreach to low participation groupsaddress the Commission’s capability and capacity issues to reduce the risk profile for election delivery and increase resilience to respond to policy change and disruptions in an increasingly complex environmentfund implementation of a continuous Māori Electoral Option to improve access, choice, and participation of Māori.		

Initiative name	Budget year	Funding	Performance information
Improving access of individuals with disabilities to participate as candidates in general elections and by-elections	2021/22	\$2.000m	• 2021/22 annual report p. 23
	2022/23	\$0.540m	• 2022/23 annual report, pp. 35-36, 38
	2023/24	\$0.300m	• 2023/24 annual report. p. 39
	2024/25	\$0.370m	• Report on the 2023 General Election. ³
	2025/26	\$0.370m	
	2026/27	\$0.370m	
Initiative description This initiative provides funding for the Election Access Fund and the Commission's associated administrative costs. The Fund is designed to make standing as a candidate in a general election or by-election a more equitable process for disabled people.			

3. This report is available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/report-on-the-2023-general-election/>

Our performance story

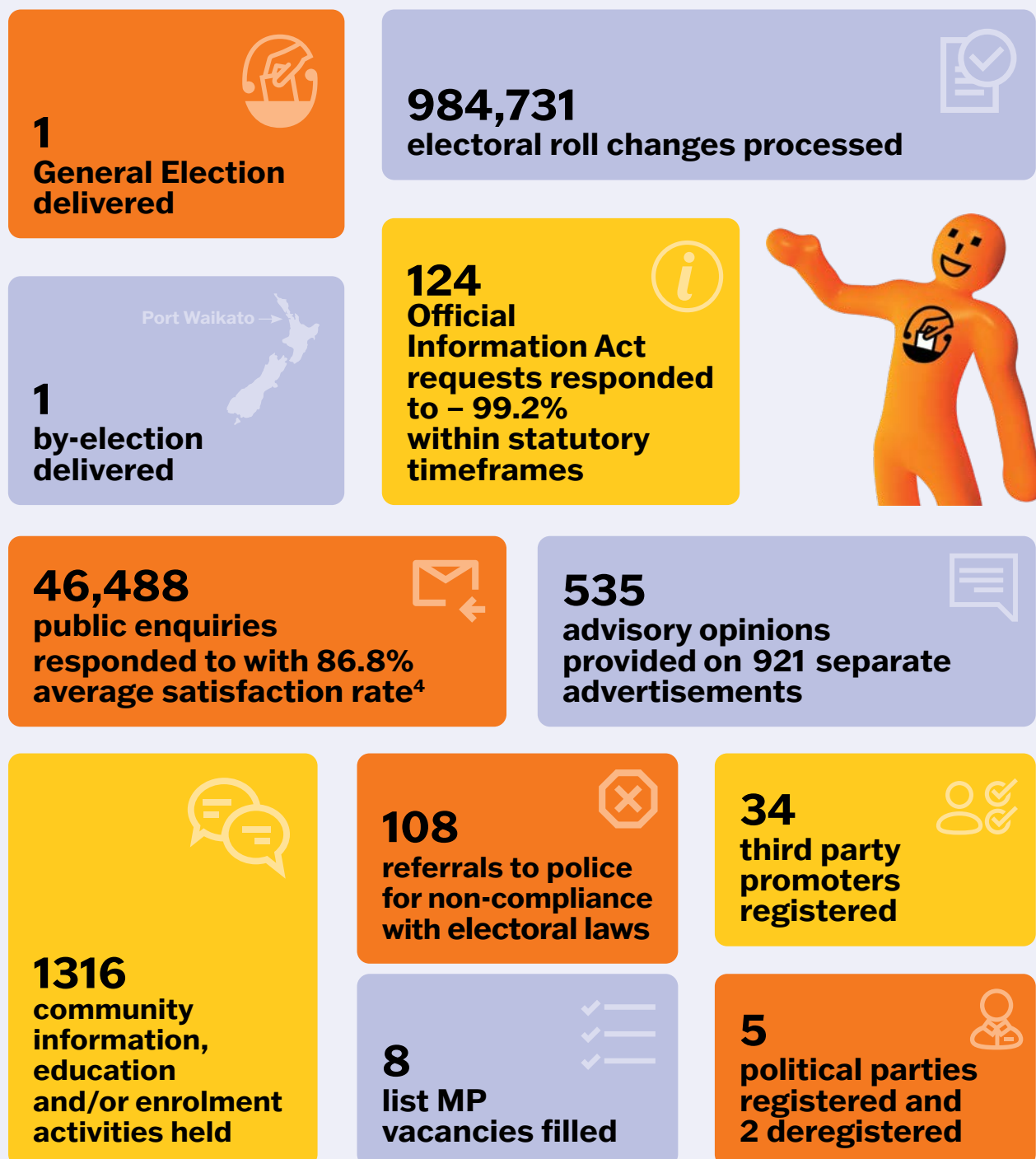
Ko te tātai kōrero
mō tā mātau whakatutuki
i ngā mahi



Our year at a glance

Ko te whakarāpopotonga

This infographic illustrates the volume and scope of our work during 2023/24, some of which is not reflected elsewhere in this report.



4. A further 77,612 phone or email enquiries were responded to by our 0800 telephone number provider, Telnet. Users are asked to rate their likelihood of recommending the Electoral Commission based on the service they received, using a scale of 0 to 10 where 0 means 'not at all likely' and 10 means 'very likely'. The average rating for 2023/24 was 8.40.

Overview of the year

Ko te tirohanga whānui ki te tau kua hipa

In July 2023 we shifted into the final phase of preparations for the October 2023 General Election.

In the lead-up to the General Election we completed the Māori Electoral Option campaign and ran enrolment update and General Election awareness and information campaigns. We supported political parties to complete registration and candidate nominations before statutory deadlines for processing in September. We worked with our partner agencies to ensure we had timely intelligence and support in place to respond to any emerging threats or issues.

We also recruited and trained staff to fill approximately 24,000 temporary election roles and ensured electorate headquarters and voting places were set up with necessary equipment, supplies and security arrangements to safely run the General Election. We improved our voting services to better meet the needs of groups with lower levels of participation, including Māori, Pasifika and other ethnic communities, disabled people and youth.

During the advance voting period for the General Election a by-election was triggered by the death of a candidate for the Port Waikato electorate. We diverted some staff from the 2023 General Election work programme to prepare for the by-election in November and delivered communications to explain what this meant for voters in that electorate.

There were high levels of participation in both enrolment and turnout at the 2023 General Election. We saw a pronounced increase in people choosing to enrol or update their details after writ day, when the electoral rolls used for issuing ordinary votes are printed.⁵ Enrolment after writ day contributed to significant growth in special declaration votes. Special votes take longer to issue and process than ordinary votes, and this growth put pressure on voting place services, especially on election day, and on the timeframes for checking voter eligibility and counting votes post-election, where some errors occurred in the official results.

5. New enrolments and updates to enrolment details, including address details, received prior to writ day are included in the printed electoral rolls. These voters receive an EasyVote card and can be issued an ordinary vote if they vote in their electorate. Eligible voters may, however, enrol or update their details at any time until close of election day. These enrolments must be checked and processed before the official vote can be completed to ensure only votes from eligible voters are included and voters have cast votes for their eligible electorate.

After releasing official results on 3 November, errors were identified that required us to release amended results on 9 November. While these errors did not change the overall results, they were concerning. As a result, and after discussion with us, the Auditor-General decided to review the Commission's quality assurance processes for the vote count. We supported the review, providing information and documentation, while taking immediate action to put in place changes for the Port Waikato by-election and commencing a more comprehensive review of our election processes and controls.

Our work related to the 2023 General Election continued after the return of the writ on 16 November. We had a number of compliance activities to complete and a report into the General Election to deliver. Alongside this work, we continued to develop our capability in areas such as risk and assurance and to develop relationships that will help us to continue to improve our services for New Zealanders.

We are now well into the planning phase for the next General Election and are working on our longer-term strategy that will help us prepare for future elections and ensure the ongoing sustainability of the electoral system and the Commission.

“

There were high levels of participation in both enrolment and turnout at the 2023 General Election.

Highlight: 2023 General Election

He pou hiringa: 2023 Pōtitanga ā-Motu

Timeline of key dates and deliverables

	✓ Action
14 July 2023	Māori Electoral Option exclusion period begins Māori Electoral Option information campaign ends
30 July 2023	Enrolment update campaign begins
8 September 2023	Last day for party and logo registrations
10 September 2023	Writ day – Governor-General issues writ directing the Electoral Commission to hold a general election Electoral rolls close for printing
15 September 2023	Candidate nominations close Electoral rolls, habitation indexes and EasyVote packs start to be produced
27 September 2023	Overseas and telephone dictation voting begins
2 October 2023	Advance voting services begin
14 October 2023	Election day
3 November 2023	Official results released
9 November 2023	Amended official results released
15 November 2023	Judicial recounts concluded
16 November 2023	Return of writ with names of successful electorate MP (excluding Port Waikato electorate) and declaration of election of list MPs
5 December 2023	Auditor-General's review of quality assurance processes for official vote count announced
16 February 2024	Justice Committee Inquiry into 2023 General Election begins
7 May 2024	Auditor-General publishes report on quality assurance processes for official vote count
23 May 2024	Electoral Commission's report on the 2023 General Election tabled in Parliament
23 May 2024	Attendance at Justice Committee Inquiry into General Election 2023

Enrolment

3,688,292 people enrolled

94.7%
of eligible voters
were enrolled



83.1%
of 18 to 29-year-
olds enrolled –
up from 80.7%
in 2020



567,012
Māori
enrolled –
an increase
of more
than 31,500
from 2020

About **110,000**
people enrolled or
updated their details on
election day (an increase
of 37.5% on 2020)



602,454
people enrolled or updated
enrolment details from the
day after writ day to the end
of the election period (an
increase of 38.5% on 2020)

Voting and turnout

2,884,111 votes cast

1,762,490
votes cast in advance
(61% of all votes)



77,295
overseas votes



602,488
special
votes (21% of
all votes)

68%
turnout of
electors in Māori
electorates



78.2%
turnout of
enrolled
electors⁶



6. Overall turnout as a percentage of the eligible population, based on population estimates received and agreed with Statistics New Zealand, was 74.1%.

Planning and preparedness

Our planning for the 2023 General Election began in 2021 and included a review of our capacity, capability and financial sustainability. This identified that we were missing some core organisational capability and could be structured more effectively to deliver better services to voters. It also confirmed that our baseline funding was insufficient to maintain delivery of our services in an increasingly complex environment, while supporting continuous improvement, implementing proposed legislative changes, and managing risks.

Additional funding was approved through Budget 2022 that increased our baseline funding until 2026/27, to help address these cost pressures. This enabled us to invest more in continuous improvement that is undertaken between elections and provided certainty of funding for the 2026 electoral cycle. However, inflationary pressures have significantly increased the costs of running an election and to remain within budget we had to make challenging decisions about how best to deliver our services.

A focus on preparedness and resilience

A major focus for the 2023 General Election was increasing our preparedness and resilience. This included addressing risk factors such as severe weather events; deliberate disruption; security of staff, properties, materials, and transport; and health and safety.

Our preparations involved coordination with multiple public sector agencies, particularly those operating in national security and emergency response, who contributed vital intelligence, knowledge and expertise. An inter-agency Risk and Security Working Group evaluated and mitigated risks to the General Election and responded to issues as they arose. Agencies' roles and responsibilities were defined through protocols that established an inter-agency approach to communications, managing disruptions to the election, and the role of the intelligence agencies in managing national security threats to the election.

Readiness for weather disruption

The flooding in Auckland and Cyclone Gabrielle in early 2023 were a reminder of the potentially devastating impact of weather on the delivery of a general election. In planning for the 2023 General Election, we mitigated potential risks from such events by:

- developing plans to reduce the impact of disruptions to postal services
- selecting voting places assessed as having a low risk of closure in the event of flooding and other natural events
- assessing potential road closures and then establishing appropriately located hubs for storing voting materials so voting places could still be serviced
- preparing dictation voting services for voters unable to make it to a voting place
- identifying alternative options if normal methods of transporting voting papers to our headquarters for processing and counting after election day could not be used.

This planning, as well as information we received from other agencies, meant we were able to predict, monitor and respond quickly to severe weather on election day, which required us to close three voting places in the Banks Peninsula and Kaikōura electorates early and to shift the location of election night counts at 13 voting places affected by power cuts.

Readiness for deliberate disruptions

In response to increased anti-government sentiment and increased potential for deliberate disruptions, we significantly changed our physical security preparations for the 2023 General Election. We reviewed all points of vulnerability and implemented several new initiatives, including increasing security standards for storing and transporting critical voting materials, and recruiting specialist regional security advisors to assist voting services field staff with their security preparations and raise security awareness.

Our precautions were sufficient to mitigate or prevent the most likely risks. While election staff contended with increased anti-social behaviour from the public, the challenges and incidents faced were in line with the threat and risk assessments received from inter-agency partners.

Likewise, our investment into improving our existing controls to detect, prevent, and respond to cyberattacks were effective. We undertook internal risk assessment and certification activities, worked with government security agencies on an in-depth assessment of risks to the General Election and planning to address these, and strengthened our technology security capabilities. These activities extended across key software suppliers for the 2023 General Election.

Our assurance activities included an independent evaluation of our cyber-security, privacy and resilience readiness. Recommendations were received in August 2023 and key recommendations were implemented before the General Election. We also conducted simulations of threat scenarios and response. These measures, combined with existing controls and good practices, successfully protected the Commission's core electoral systems from security events.

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A major focus for the 2023 General Election was increasing our preparedness and resilience.

Our approach to inaccurate and misleading information

We operate in a challenging information environment where there is the potential for inaccurate or deliberately misleading information to influence elections. Our approach is to provide information on the election process that the public can trust. We produced information on enrolling, voting, and the electoral system in a variety of formats and languages that could be easily shared from our digital channels. This included a new ‘facts about New Zealand elections’ page on vote.nz that addressed common misconceptions about elections, proactive social media posts explaining the election process, and videos on how to enrol and vote and how votes are counted. The information was recognisable as being from the Commission, giving the public resources they could trust.

We did not see a big increase in inaccurate information being shared over the course of the election, but when we became aware of inaccurate or confusing information circulating, we responded with the correct information. We also worked with social media platforms to report false or misleading information about enrolling and voting.

Health and safety

While this was a different election from the 2020 General Election when COVID-19 social distancing requirements were in effect, we used the latest information and guidance on COVID-19 from the Ministry of Health when designing election processes and services.

During 2023 we also developed health, safety, and wellbeing guardrails, designed to mitigate the risks of fatigue and working in isolation during an electoral event. These were implemented in August 2023 in advance of the General Election and will be used by the Commission on an ongoing basis.

However, the guardrails did not prevent all people from working long hours, particularly on election day and night. Enrolment staff also worked far more hours than those forecast to meet demand.

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Our approach is to provide information on the election process that the public can trust.”


The logistics of running a general election

The law requires a general election to be conducted through in-person physical voting places, with manual, paper-based voting and counting mechanisms.

This involves substantial staff, supplies, paper, postage, printing, and property. The Commission also provides voting services to eligible New Zealanders who are overseas.

Logistics

47,542
job applications




More than 3.4 million enrolment update packs and EasyVote packs sent



Over 24,000 temporary roles filled

9,055,800 ballot papers printed




Nearly 2.9 million votes counted

43,832 electoral rolls printed




1,080 habitation indexes printed


65 electorate headquarters leased and fitted out



1,200 laptops and tablets and nearly 7,000 mobile handsets supplied



2,599 unique voting places across the country



2,334 election day voting places

829 advance voting places

15 bilingual kaupapa Māori voting places



Nearly 70,000 total opening hours

Recruitment of a large temporary workforce

For this election we had over 24,000 temporary roles to fill. Our nationwide recruitment advertising campaign started on 3 July 2023. We encouraged people to support their community to have their say. To combat misconceptions that election workers are volunteers, we promoted that we are a living wage employer and that all our roles are paid. Our advertising included a variety of people to show that we want our voting places to reflect the communities they serve. The advertising campaign was supplemented by local initiatives that built on the relationships our staff in the regions have with different communities.

Some recruitment was challenging. Finding enough people to work in rural areas was difficult and it was not easy to find experienced Electorate Managers and people with experience in post-election processes, such as voter eligibility checking and vote counting. Several staff left to take permanent or higher paying roles after being hired. Where possible, we filled staffing gaps from the public sector workforce and by redeploying Commission staff.

This was the first general election where we had a specialised recruitment software system in place. As well as streamlining the process, this provided us with more timely and comprehensive management reporting that supported recruitment decisions and related activities, such as Ministry of Justice criminal record checks and workforce training. However, some applicants and staff found the system difficult to use, which will inform improvements for the next election.

Guidance and training

New training material was developed and existing guidance re-designed to equip election staff with the necessary knowledge and preparation to perform their role. The training delivered targeted content on a variety of topics using manuals, film clips, animation, interactive e-learning modules, and face-to-face training. The most successful type of training was e-learning with more than 75% of voting place respondents finding the modules clear and easy to access.

However, some staff training could be improved, particularly training in quality assurance and post-election processes. This training is a priority for the next General Election. We also plan to develop better support for election staff, including more accessible guidelines and effective escalation pathways when operational queries arise.

Property procurement

Each election, the Commission re-establishes an extensive network of property to support the delivery of the election. For the 2023 General Election this included:

- 65 electorate headquarters
- 2,599 unique voting places
- secure storage locations to support the delivery of the election in regional and rural electorates where voting places could be far from their electorate headquarters.

Finding suitable venues for domestic voting places was more challenging than in 2020 when we were free of competing bookings due to COVID-19 restrictions. However, our total space requirements for the 2023 General Election were smaller because we did not have to meet social distancing requirements.

Seventy-four overseas voting places were provided by the Ministry of Foreign Affairs and Trade and the Australian state Electoral Commissions. We also set up two voting places on Royal New Zealand Navy ships.

Equipment, supplies, transport, print and postal services

We started procuring supplies, such as paper, and IT equipment up to two years before the election so we were not affected by the COVID-19 related reduction in supplies internationally, longer production times, and disrupted shipping schedules.

As well as supply chain challenges, the Commission and its suppliers faced increased costs for transport and postage both in the lead-up to and delivery of the 2023 General Election. NZ Post increased its postal rates by 64.4% between the 2020 and 2023 elections. The total postage cost for the 2023 General Election was \$7.86 million compared with \$4.78 million in 2020. Fuel costs also increased in the lead-up to and peaked at the time of the 2023 General Election. This increased both the costs we were charged by our freight providers and the costs the Commission itself incurred in transporting materials to and between election properties.

Promoting understanding, enrolment and voting

Postal and digital communication channels

Our enrolment update campaign began on 30 July 2023, encouraging enrolled voters to check and update their details before writ day (10 September) to make voting quick and easy. The advertising also encouraged people who were not enrolled to do so. We posted 3,357,425 enrolment update packs domestically and a further 71,241 packs were posted to New Zealanders living overseas who had registered an overseas postal address.

After writ day, the motivational layer of our campaign began, with a focus on reaching people who may not usually vote or who are hesitant because they feel their voice may not be heard.

The campaign used a wide range of channels, including television, print media, radio, digital media, social media, posters, billboards, outdoor digital signage, and buses. We had also developed media partnerships, for instance with TVNZ and Whakaata Māori, which involved us working with these organisations to create engaging content for their channels. We provided information on our two websites – vote.nz and elections.nz – in plain English, te reo Māori and New Zealand Sign Language. To spread the messages more widely we provided information packs to media organisations and held a media briefing on 2 August in the National Library auditorium.

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We particularly focused on working with communities where enrolment and voting levels had been consistently lower over successive electoral cycles.

Work in and with communities

Another important way we reached prospective voters was through community-based information and education. We worked with schools, businesses and community providers to deliver our campaigns on the Māori Electoral Option, enrolment and voting. We attended community events and visited locations of significance for communities, such as schools and places of worship. This allowed us to reach large numbers of people in an efficient way. We particularly focused on working with communities where enrolment and voting levels had been consistently lower over successive electoral cycles, which includes Māori, Pasifika, other ethnic communities, youth, and disabled people.

We also worked with government agencies such as Te Puni Kōkiri, Whaikaha – Ministry of Disabled People, Ministry for Pacific Peoples, Ministry of Youth Development, and Ministry for Ethnic Communities. These agencies provided insights into community interests, shared information through their networks, provided cultural competency support, and co-hosted events with their communities.

Māori Electoral Option

On 31 March 2023 a law change came into effect, which enabled Māori to change between the Māori and general rolls at any time except in the three months before an election. Previously, enrolled Māori only had the option to change rolls once every five or six years. Between 31 March and midnight on 13 July, when the exception period for the General Election came into effect, nearly 40,000 voters of Māori descent changed rolls, enrolled for the first time, or updated their details.

As at 13 July 2023, 506,099 Māori were enrolled to vote: 259,872 (51%) on the Māori roll and 246,227 (49%) on the general roll. Māori enrolling for the first time after this date still had the option of choosing the Māori roll or the general roll.

Party registrations and candidate nominations

We work with party secretaries and regularly update our guidance for parties and candidates to ensure they know how to take part in elections and meet legislative requirements. We register and de-register political parties and logos. While parties are not required to register, they do need to be registered to contest the party vote. For the 2023 General Election, the last date to register a party or logo was 8 September. We also process candidate nominations, which closed a week later at noon on 15 September.

We released the list of eligible parties and candidates online the next day, following rigorous assurance checking of the nominations.

17
parties registered to
contest the party vote

567
candidates nominated

495
electorate candidates

469
list candidates

56
candidates stood
as independents
or represented
unregistered parties

Following the closure of candidate nominations, a political party asked to amend its party list. We advised that we were unable to accept amendments after the statutory deadline. The party sought a High Court judicial review, which confirmed that the Commission's inability to accept late nominations was prescribed by law and neither the Commission nor the Court had the power to override the statutory deadline.

Voting services

Services for overseas voters

Overseas voting started on 27 September 2023 for eligible New Zealand voters. Eligible overseas voters had the option to receive voting papers and cast votes using the online service on vote.nz, by mail, or by visiting an overseas voting place. There was a 26% increase in overseas votes counted at the 2023 General Election. It is unclear whether the increase was the direct result of a temporary change to the eligibility rules for the 2023 election, which recognised that COVID-19 had affected the ability of New Zealanders living overseas to return home within the last three years, or an increase due to more people travelling following the COVID-19 border closures.

Voting in New Zealand

Advance voting began on 2 October 2023. There were 829 voting places operating at various times during advance voting. On 14 October, election day, 2,334 voting places were open to the public.

In response to community demand and a trend towards more advance voting, in 2023 we provided more hours of voting and more voting places than in 2017. For the 2020 General Election we had received additional funding to deliver an expanded advance voting service in order to meet COVID-19 social distancing requirements.

When selecting domestic voting places and designing voting services we sought insight from communities. We tried to provide voting experiences in locations and at times that were convenient for voters and in ways that better met their needs. This included providing voting places in spaces that voters were already familiar with or regularly visited, such as at supermarkets, shopping malls, marae and mosques.

In 2023 we were able to provide 1,495 voting places that physically disabled people could use independently and a further 962 voting places that were accessible with assistance. We worked with representatives of the deaf community and added New Zealand Sign Language interpreter services in a small number of locations.

We also expanded our kaupapa Māori bilingual voting place initiative, which had been piloted in Huntly in 2020. For the 2023 General Election we established 15 kaupapa Māori voting places, at least one in each Māori electorate. We partnered together with local Māori to design a whanau-centric voting experience that could be delivered in te reo Māori or English, by locals in the community, in a location their community were familiar with.

Where possible, local dialects of te reo Māori were used in published material for the voting places. See pages 32–33 for more detail about the kaupapa Māori voting service designed for Kaikohe.

To address some of the challenges associated with providing voting services in small rural locations, we expanded our mobile ‘pop up’ voting service, which provides opportunities for remote communities to vote ahead of election day. The number of voting places and hours of voting in rural voting places were considerably higher in 2023 than in 2017. We provided 11,468 voting hours in rural electorates in 2017 and 14,222 voting hours in 2023.

Voting services for voters unable to get to a voting place included:

- postal and takeaway voting
- voting teams visiting hospitals, care homes, prisons, and police cells
- remote voting services, including on islands administered by the Department of Conservation and Campbell, Raoul, Pitt Islands, Ross Dependency, Tokelau, offshore installations, and ships
- telephone dictation services for voters who are blind, partially blind, or unable to mark their voting papers unaided.

Changes to voter behaviour patterns and service challenges

Voters reported high overall levels of satisfaction,⁷ despite reporting longer queuing times:

- 93% of surveyed voters rated the overall voting process as excellent or very good. This compares with 95% in 2020 and 94% in 2017.
- 88% of surveyed Māori voters rated the overall voting process as excellent or very good. This compares with 95% in 2020 and 88% in 2017.

We saw a pronounced increase in enrolment activity after writ day when the electoral rolls used for issuing ordinary votes are printed. More than 600,000 enrolments or updates to enrolment details happened after writ day, including 450,000 during the voting period, of which 110,000 occurred on election day.⁸

This contributed to the significant growth in special declaration votes to over 600,000 (21% of all votes taken). Special votes take longer to issue and process than ordinary votes, and this growth put pressure on voting place services, especially on election day.

7. After each general election we commission a survey of eligible New Zealanders, including voters and non-voters. The 2023 results are available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/voter-and-non-voter-survey/>

8. New enrolments and updates to enrolment details, including address details, received prior to writ day are included in the printed electoral rolls. These voters receive an EasyVote card and can be issued an ordinary vote if they vote in their electorate. Eligible voters may, however, enrol or update their details at any time until the close of election day. These enrolments must be checked and processed before the official vote can be completed to ensure only votes from eligible voters are included and voters have cast votes for their eligible electorate.

Despite significant effort to monitor voting patterns and keep voting places supplied, some voting places temporarily ran out of enrolment forms, special vote papers, and voting papers for shared neighbouring electorates due to voter demand being higher than expected. This happened at only a small number of voting places that had considerably more voters than expected, and they were resupplied as quickly as possible.

On election day, our eRoll mobile phone application that is used to check which electorate a voter is eligible to vote in, experienced a nationwide outage. This meant voting place staff were unable to use the application and reverted to the back-up manual process until the incident was resolved.

While, historically, it has been commonplace for queuing to occur in voting places on election day between 9am and 12pm, the eRoll outage may have contributed to longer queues and some voters having to complete an enrolment form and cast a special

vote unnecessarily. We managed the incident as a priority with our technology provider. The investigation into the outage determined that load testing had not fully stressed the application in the way it would be used during election day. More robust testing will occur for future elections.

We first used the eRoll application at the 2020 General Election. It was enhanced before the 2023 General Election so a voter who moved within the same electorate could update their details digitally and cast an ordinary vote. As a result of this improvement, almost 34,000 voters cast an ordinary vote instead of having to complete an enrolment form and cast a special vote.

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Voters reported high overall levels of satisfaction, despite reporting longer queuing times.

Voter turnout

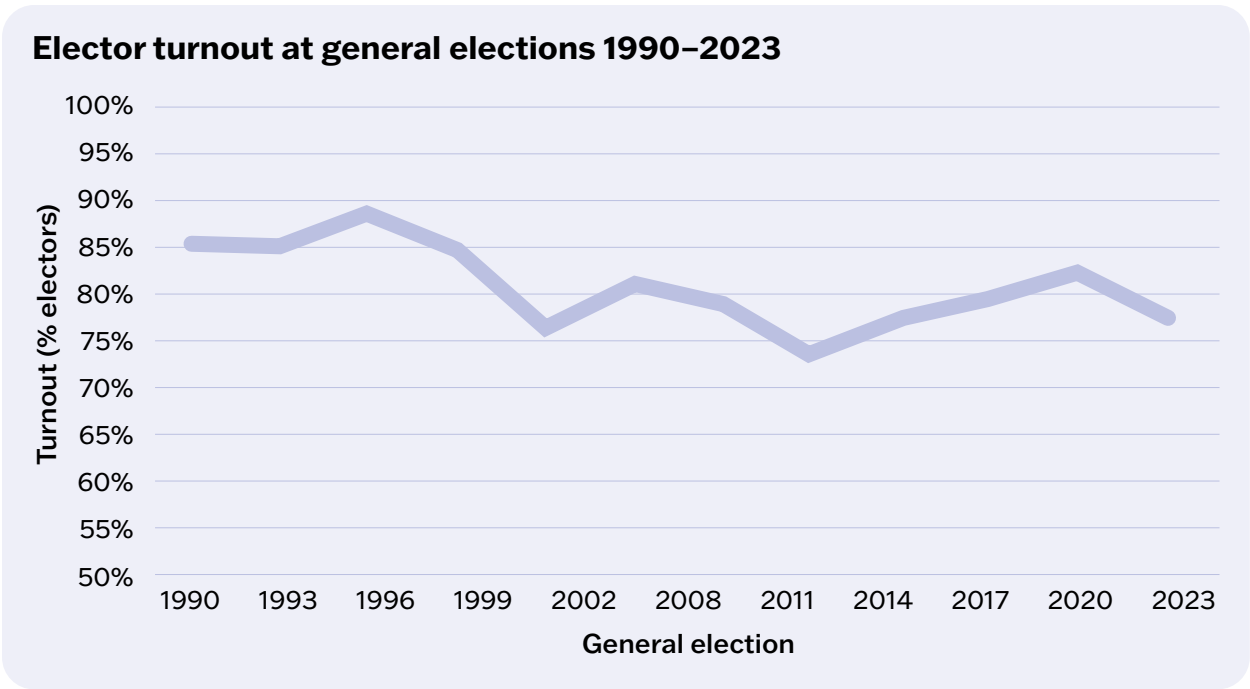
Overall turnout was 78.2% of enrolled electors, with a total of 2.88 million votes cast. This compares with turnout of 82.2% in 2020 and 79.8% in 2017. The graph below shows how general election turnout levels have changed since 1990.

Turnout for voters of Māori descent across the general and Māori rolls was 70.3%, down from 72.9% in 2020.

Turnout of voters on the Māori roll was 68% compared with 69.1% in 2020.

The turnout for young Māori bucked the trend and increased at the election. Turnout by Māori voters aged 18 to 24 was higher in 2023 (70.3%) than in the previous four elections, up from 69.7% in 2020 and 61.8% in 2017.

The final enrolment rate was 94.7% (94.1% in 2020, 92.4% in 2017).



Te whakahaerenga tahitanga o te wāhi tuku pōti Māori ki Kaikohe

Hei whakawhānui ake i ngā wāhi pōti Māori ki ngā rohe pōti Māori, ka mahi tahi mātou ki Te Kura Kaupapa Māori o Kaikohe ki te waihanga i tētahi wāhi tuku pōti Māori mō tō rātou hapori. Ka nui te torutoru o ō Kaikohe kaipōti. Hoi, ina tirohia a Te Tai Tokerau, ko te tini o ō Kaikohe uri kōrero Māori, ka nui te tini. Ā, e tino whaitake ana tēnei kaupapa hei tā te iwi kāinga nei.

Ka tū te wāhi pōti ki Te Wā, arā, ki tēnei whare hapori kei te rori matua anō o Kaikohe. Me whakatū hoki te whare kia tika ai ki ngā tikanga a te Māori, kia oti māmā hoki ai tēnā mea te pōti ki te Māori. Takoto rite mai ana te kaputī. Whakatūngia ana hoki he wāhanga ake mō ngā kaumātua, kuia, tangata whaikaha kia māmā ai tā rātou tuku pōti. Ka puare mai te wāhi pōti nei i te wā o te (advance voting period) me te rā ake o te tuku pōti. Nā ngā ākonga tonu o te kura nei i whakahaere – patere noa ana te reo o Ngāpuhi.

E 943 rawa ngā pōtitanga ka tukuna i te wāhi nei, e 110 hoki ngā whanaunga ka rēhita ki te tuku pōti, ka whakahou rānei i ā rātou taipitopito. Tērā ētahi hunga kua kaumātua kē, he tuatahitanga tēnei ki te tuku pōti. Hei tā te kaiwhakahaere matua o te wāhi nei, hei tā Kanewa Harrison “Kī pai te wāhi nei i te kaumātua me te kuia. Te nuinga o rātou, he mea tupu ake i roto i te reo. Māmā noa iho te whakamārama a ngā ākonga hei ā pēhea tēnei mahi, te tuku pōti, inā hoki, e kōrero Māori ana rātou.”

He mea hua ake tēnei whakaaro, kia whakatūngia te wāhi nei, i te kaha roa o te Electoral Commission e noho tahi nei ki Te Kura Kaupapa Māori o Kaikohe. Ēnei mahi hoki, ka nui noa atu ōna hua tēnā i te whakatū wāhi pōti kau. Pēnei nā, kua tīmata ngā tauira o te kura nei ki te wānanga i te mana nui o te tuku pōti, horapa haere ana i a rātou tēnei kōrero kia puta ki te pōti. Nā, kua whānui haere hoki ngā hononga o te Electoral Commission ki roto i tēnei taone.

Co-designing a kaupapa Māori voting service for Kaikohe

As part of our commitment to expand our kaupapa Māori voting places initiative to all Māori electorates for the 2023 General Election, we collaborated with Te Kura Kaupapa Māori o Kaikohe to co-design a voting service for the local community. Kaikohe has one of the lowest voter turnouts and highest te reo Māori speaking populations in Northland, so this was an important initiative for the community.

The voting site was located at Te Wā, a community space on the main road of Kaikohe. The space was designed to provide a welcoming voting experience for local Māori. A cup of tea was offered. Kaumātua, kuia and disabled people had their own dedicated voting areas for easy access. The voting place was open during the advance voting period and on election day and was staffed by local students speaking te reo o Ngāpuhi.

There were 943 votes cast at the site and 110 people enrolled or updated their enrolment details. For some older people this was their first experience of voting. Voting place manager Kanewa Harrison explains: “A lot of our kaumātua and kuia are native speakers. We had a lot more of them coming through and our rangatahi Māori were able to explain the process to them in te reo Māori.”

The idea to establish a kaupapa Māori voting place in Kaikohe came about through the development of an active partnership between the Commission and Te Kura Kaupapa Māori o Kaikohe. Our engagement also delivered other positive outcomes, with students at the school having critical discussions about the importance of voting and spreading the message, and the development of broader relationships within the community.



Declaring the results

After the release of the official results on 3 November 2023, the Commission was alerted to an error in the published results. After investigating, a small number of errors were identified. Corrections were made, and we released amended official results on 9 November 2023.

While these errors were small in scale and did not affect the overall results or allocation of seats in Parliament, they were concerning. We took steps to immediately strengthen official count processes. These processes were implemented for the Port Waikato by-election that took place later in November.

Review of official vote count errors

The errors in the official count prompted the Commission to consult with the Auditor-General, who chose to undertake a review into our quality assurance processes for the vote count.

During the review a small number of other errors were identified related to some apparent dual votes that may not have been removed in line with established processes. An apparent dual vote is when the same person appears to have voted more than once. However, a review of results found this would not have changed the outcome in any electorate.

The Auditor-General's report was published on 7 May 2024.⁹ The review highlighted that manual processes,

including those in the count, are vulnerable to mistakes and these are more likely to occur when those processes and the people doing them are put under pressure. The review noted that the higher-than-expected numbers of special votes and enrolments during the voting period put pressure on the time available to carry out post-election checks, creating an environment where mistakes were more likely to occur and less likely to be detected. The need to prepare for a by-election in Port Waikato also further reduced capacity in our National Office to carry out quality assurance activities. However, the review also found that our quality assurance checks were insufficient, not well understood or documented, and there was no system to verify that checks had been done.

Our Board accepted the recommendations from the review and has prioritised making improvements to post-election processes to improve the integrity and timeliness of the official count. We have commissioned audits on post-election and enrolment processes to identify further gaps and improvements needed to quality assurance controls. The Board has approved short-term changes to strengthen the official count process for any by-election required before this work is completed. The Board will closely monitor and report on the delivery of these and other improvements to ensure New Zealanders can continue to trust the delivery of elections.

9. The Office of the Auditor-General's report into the counting errors is available at: <https://oag.parliament.nz/2024/election-2023>

Judicial recounts

Following the release of the official results on 3 November 2023, three candidates applied for recounts, for the Mt Albert and Nelson general electorates and the Tāmaki Makaurau Māori electorate. Recounts are led by a District Court judge, and final decisions are available on the District Court website. The Nelson recount was completed on 10 November, and the Mt Albert and Tāmaki Makaurau recounts were completed on 15 November. The recounts did not result in any change to the winning candidate for the respective electorates.

Post election tasks, review and reporting

Our work on the General Election does not conclude when we return the writ with the names of successful electorate and list candidates. We still have a number of compliance activities to monitor and we undertake an in-depth review of the election.

Compliance activities

We identified and assessed instances of apparent dual voting during the general election. Following preliminary enquiries, which established that the vast majority of these instances were roll-marking errors, we referred 55 voters to Police.

Electorate candidates, parties, and third party promoters are subject to spending limits on advertising published during the three-month regulated period before an election. Electorate candidates and third parties that spent more than \$100,000 had to file their expense returns for the 2023 General Election by 14 February 2024. Parties had to file their expense returns by 13 March 2024. We followed up on issues or inconsistencies with returns and late returns. Where necessary, we made referrals to Police for potential non-compliance. Completed returns were published online on the elections.nz website.



Review of the election

After each general election, we complete a thorough review of all aspects of the election programme from planning to delivery. Through the process we gather insights from temporary and permanent staff, partner agencies, service providers, party secretaries and candidates, and a sample of voters and non-voters. Insights from this process inform our planning for future elections and are incorporated into a report to the Minister of Justice, which is tabled in Parliament and released on our elections.nz website.¹⁰

Our report was tabled on 23 May 2024 and included 44 recommendations to improve election delivery.

Following attendance at a Justice Committee hearing as part of the Committee's Inquiry into the 2023 General Election, we have been providing advice and information to support the Inquiry and providing advice to the Ministry of Justice on the operational implications of policy options for electoral law changes.

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After each general election, we complete a thorough review of all aspects of the election programme from planning to delivery.

10. This report is available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/report-on-the-2023-general-election/>

Highlight: Port Waikato by-election

He pou hiringa: Te Pōtitanga Paerotanga o Waikato

During the advance voting period of the 2023 General Election, the ACT candidate for Port Waikato died, triggering a by-election. We communicated promptly to voters in the electorate that their party vote would still be counted for the General Election, but a by-election would need to be held to elect a Member of Parliament for Port Waikato. To be eligible to vote in the Port Waikato by-election, voters needed to be enrolled in the Port Waikato electorate by 14 October 2023.

Once the by-election dates were determined, we communicated with eligible voters in the electorate. Our local enrolment and community engagement staff spent time in the community, ensuring eligible voters in the electorate were aware of the by-election and understood how to participate.

Key statistics for Port Waikato by-election

52,470
people enrolled

18,815
total votes cast, including
87 disallowed votes

495
special votes, including
66 overseas votes

66.7%
of all votes were cast
in advance

Percentage of enrolled voters who cast a vote in recent by-elections

35.9%
Port Waikato
November 2023

31.4%
Hamilton West
December 2022

40.5%
Tauranga
June 2022

Our priority areas of focus

Ā mātau aronga whakaarotau

Our priority areas of focus are the strategic priorities we set in July 2021 to guide our planning for the 2023 General Election cycle and future electoral cycles. This section discusses some of the work we have undertaken in 2023/24 to progress these priority areas.

Priority 1 **Preparing for an election**

Why this is a priority for us

We always need to be prepared to deliver parliamentary elections.

We are strengthening the way we plan and prepare for elections, so we are resilient within an increasingly complex and uncertain environment. This includes being election-ready earlier in the cycle and developing more flexibility to be able to respond to changes in requirements. We will also manage complex and longer-term changes in ways that do not create risk for upcoming elections.

Success means that we:

- ✓ continue to be prepared to deliver parliamentary elections and referendums and to support enrolment for local elections
- ✓ have developed all necessary materials and processes required to deliver an election, including any improvements to our way of working

- ✓ have evolved our base model to successfully run elections in the environments we are delivering them, with consideration for requirements that may change at short notice.

How we progressed this priority in 2023/24

During the year, as well as delivering the 2023 General Election and Port Waikato by-election, we:

- administered and reviewed the Election Access Fund Te Tomokanga – Pūtea Whakatapoko Pōtitanga
- reviewed our by-election readiness
- supported enrolment for the Tauranga City Council election
- supported preparations for the 2025 electoral boundary review.

Establishing and reviewing the Election Access Fund

The Election Access Fund Te Tomokanga – Pūtea Whakatapoko Pōtitanga supports disabled people to stand as candidates in parliamentary elections by removing or reducing the cost barriers they face. The fund was established under the Election Access Fund Act 2020 and launched in October 2022. The design and implementation of the Fund was informed by engagement and consultation with the disability community, including on the eligibility criteria for the Fund. An applications panel, with expertise and lived experience of disability was established to assess applications.

Since the fund was established, five applications have been approved from four candidates. A total of \$45,375 was allocated in grants with unspent funds of \$19,465 returned. Three of these applications were approved in 2023/24. Fund recipients had a variety of disabilities and support needs.

Following the 2023 General Election we undertook a review of our administration of the Fund. This review included conversations with Fund recipients who all agreed that the Fund made it easier for them to stand as a candidate and improved the quality of their campaigns. We have also been supporting the Minister of Justice's review of the Fund, which is a requirement of the legislation.

Reviewing our by-election readiness

During 2023/24 we began a review of our by-election readiness. This included a review of our planning assumptions and documentation, recruitment processes, process and training documentation, equipment and supplies storage levels, IT system readiness, and public communications approach. Further work to model by-election costs and understand how future by-elections will be funded is underway. Whereas historically the Commission received additional funding whenever a by-election was required, for the Hamilton West and Port Waikato by-elections we covered some of the expense from our baseline funding.

Supporting the Tauranga City Council election

While we do not deliver local elections, we are responsible for ensuring enrolment data is accurate and up to date, supplying enrolment data to election providers, and confirming the enrolment status of voters who cast special votes. Tauranga City Council was required to hold an election on 20 July 2024, which was out of the usual three-year cycle for local elections.

We ran a Māori Electoral Option public information campaign before the election. Voters of Māori descent in Tauranga were informed that if they wanted to change rolls they needed to do so by 19 April 2024 (three months before the election).

Information and resources were made available in English and Ngai Te Rangi dialect and in accessible formats for disabled people. We worked closely with Tauranga City Council to co-ordinate engagement activities for hapū and iwi in the local community. The post-campaign advertising report shows that our messages reached 81 percent of all Māori aged 18 and over in the Tauranga area.

The candidate nomination period for the Tauranga City Council Election closed on 24 May. During this phase, the Commission supported the process by completing nomination checks as requested by the election provider. We provided the final enrolment data extract to the election provider on 31 May, so voting papers could be prepared and sent out by 29 June. We sent letters to 1050 electors on the unpublished roll on 27 June, advising them how to obtain special vote forms. After election day on 20 July, we provided support for checking special votes.

Supporting the 2025 review of electoral boundaries

After each Census, an independent Representation Commission is established to review the boundaries and names of electorates to ensure electorate boundaries enable equal and fair representation of New Zealanders in Parliament. Public officials and government and opposition appointees make up the Representation Commission, which is usually chaired by a current or retired judge. Staff from the Electoral Commission, Land Information New Zealand, the Ministry of Justice, and Statistics New Zealand work together to support the establishment and activities of the Representation Commission in accordance with requirements set out in the Electoral Act 1993.

By 30 June 2024, nominations for the inter-agency working group and steering committee had been confirmed. The working group met for the first time in May 2024 to confirm budget expectations of each agency. In June the working group conducted a risks and issues workshop and confirmed a proposed timeline to take to the Steering Committee for approval. The first meeting of the Steering Committee is planned for late July 2024 and the first meeting of the Representation Commission will likely occur in October 2024, once nominations have been confirmed.

2 Priority 2 Preparing for the future

Why this is a priority for us

A number of challenges and trends are emerging in our operating environment that require us to expand our strategy and planning horizons. For instance, the effects of inaccurate and misleading information, technological change, and international supply chain disruptions are complex and voter expectations and behaviours are constantly shifting. We need to be able to respond to the opportunities and challenges these pose to delivering electoral services and plan for change that cannot be achieved within one electoral cycle.

Success means that we:

- ✓ have developed a 'roadmap' by 2025 that maps out what the future may look like and how we will continue to deliver well-run elections in the next decade, including further use of digital technology to enhance our services.

How we progressed this priority in 2023/24

During the year we:

- completed our review of the 2023 General Election, identifying potential efficiencies and cost savings and longer-term changes to modernise and improve services to voters and cost effectiveness (see page 36)
- developed and provided recommendations for legislative change as part of our report on the 2023 General Election
- provided input into the Independent Electoral Review, tasked with considering the future of New Zealand's electoral system
- began planning for the 2026 General Election while also starting to develop options to improve the electoral system over the longer term.



Supporting electoral system design changes

While we are not responsible for electoral system policy and design, we provide impartial advice to policy makers on proposals relevant to the administration of the system. In the first half of the year we provided input into the Independent Electoral Review, which considered the future of New Zealand's electoral system, providing a submission on the Review's interim report and providing additional information as requested.

Our Report on the 2023 General Election contains 44 recommendations to modernise and improve services to voters while maintaining integrity and accuracy. The report was tabled in Parliament on 23 May 2024 and will be considered as part of the Justice Committee's Inquiry into the 2023 General Election. We provided additional verbal evidence to the Inquiry at a hearing on 23 May 2024 and have subsequently been supporting the Inquiry by providing data and advice.

We have also provided advice to the Department of Internal Affairs on the implications of proposed changes to legislation relating to key dates for the overall timeline for local elections and referendums on Māori wards, which will be held in 2025.

Preparing for General Election 2026 and beyond

During 2023/24, we continued our work to gain a deeper understanding of the challenges and trends that could affect the sustainability of our operations and our ability to run safe and robust elections that have high levels of participation.

We also broadened our knowledge of electoral system trends by conducting comparative research into other countries' electoral systems and through our relationships with other electoral management bodies. For instance, as part of the Electoral Council of Australia and New Zealand (ECANZ) we met regularly with our counterparts at Commonwealth, state and territory electoral management bodies in Australia to discuss common challenges and potential solutions. This work and insight will feed into the development of a longer-term strategy and roadmap in 2024/25.

We have also started planning for the 2026 General Election and future electoral cycles. This includes planning how we will address the recommendations from the Auditor-General's review of our quality assurance processes for the 2023 General Election vote count. We have established the structure for the 2026 General Election programme of work, identified priority workstreams and developed the scope of each workstream. Each workstream is identifying improvements and efficiencies that can be implemented for the 2026 General Election as well as options that cannot be achieved this electoral cycle due to resource limitations and/or complexity. Options that cannot be implemented in time for the 2026 General Election will be considered as part of longer-term planning.

Priority 3 **Building relationships** **and understanding**

Why this is a priority for us

We cannot deliver elections on our own, and rely on support from other government agencies, community partners, stakeholders and suppliers to run elections that are safe, robust and trusted. As the challenges to election delivery becomes increasingly complex, we require more support from these groups to help us reduce external risks and design and deliver effective electoral services.

We also have a responsibility to promote public understanding of the electoral system, to build confidence in the electoral system and to facilitate participation in our democracy. Key to this is taking active steps to build stronger relationships with groups who are less likely to participate in the electoral system to help increase their understanding and gain their trust. This includes Māori, Pasifika and other ethnic communities, disabled people and youth.

Success means that we:

- ✓ have ensured the public understand what happens in elections and have confidence in the electoral system
- ✓ have ensured all eligible voters can participate in the electoral process and supported those who may face barriers

- ✓ have strengthened relationships with communities experiencing lower rates of participation to build trust and support understanding of democracy
- ✓ have strengthened relationships with Māori, other government agencies, community representative groups and stakeholders to support the delivery of elections.

How we progressed this priority in 2023/24

During the year we:

- delivered recruitment, Māori Electoral Option, enrolment update and General Election information campaigns, which encouraged broader participation in election work, and shared messaging about enrolling or updating enrolment details, and how, when and where to vote (see pages 24–26)
- designed and provided services to enable voters to participate where there may have otherwise been barriers for them (see pages 28–29)
- expanded our kaupapa Māori voting place initiative, where we partner with Māori communities to co-design whanau-centric voting services that can be delivered in both English and te reo Māori (see pages 28–29 and 32–33)
- strengthened relationships with Māori, other government agencies and community representative groups
- provided opportunities for school students to take part in mock elections
- supported and learned from our partners in the Pacific.

Working with stakeholders and communities

Our stakeholders and community partners provide us with insight into the needs of groups they represent, facilitate connections and sometimes deliver messages around how to enrol and vote on our behalf. Their involvement helps us to reach communities that have lower levels of understanding, trust or participation in the electoral system and to design and deliver information and services that better meet their needs.

In the lead-up to the 2023 General Election, we worked with our stakeholders and community partners to design and deliver information and activities for the Māori Electoral Option, enrolment update and General Election recruitment and information campaigns as well as on the location and design of voting services for groups with different needs (see pages 26, 28–29). Since the election, our focus has shifted towards maintaining and strengthening these relationships so we can continue to build understanding and trust in electoral processes within communities and to improve our services for eligible voters.

During 2023/24 we ran 1,316 face-to-face or online activities across New Zealand. The table below shows which of our targeted communities participated in these activities. Note that some activities were designed for multiple audiences.

Targeted community	Number of activities
Māori	613
Youth	492
Pacific communities	500
Ethnic communities	479
Disabled communities	122



Improving services for Māori voters and increasing understanding and participation

We continue to develop our relationships with Māori, iwi and hapū to promote understanding and facilitate deeper engagement with democracy as well as to improve the design and delivery of electoral services and information. In response to previous feedback from Māori on how they prefer to work with us and receive information, we use Māori networks, meet in places of significance such as marae, kura, and wānanga, and demonstrate appropriate levels of knowledge around te ao Māori (the Māori world), tikanga (protocols) and te reo Māori.

Through these relationships we gain valuable insight into how we can improve our services and information for Māori. For the 2023 General Election, this included using seven regional Māori dialects for important resources such as brochures and voting place posters, expanding our kaupapa Māori voting place initiative to offer 15 bilingual and whanau-centric voting places (see pages 28–29, 32–33), and establishing voting places in other locations of significance to Māori, such as marae, kura¹¹ and wānanga, as well as churches, community halls, sports clubs, and shopping areas.

As part of our ongoing efforts to increase our visibility, share information and encourage enrolment and other forms of participation in the electoral system, staff attended national and local events of significance to Māori during 2023/24. This included events such as Waitangi Day celebrations at Waitangi and Oratia in West Auckland, and regional kapa haka competitions.

Working with other government agencies

How we worked with other government agencies on the design and delivery of the 2023 General Election is discussed on pages 20 and 26. We will continue to work with these agencies throughout the electoral cycle to ensure our ongoing election readiness and to gain further insight and increase our competency in engaging with and designing resources for communities with lower participation rates.

Getting children engaged in voting

We believe young voters become voters for life, so our efforts to increase understanding of the electoral system and encourage participation start with some of our youngest New Zealanders. While our curriculum-aligned civics education resources are always available for teachers to use, our programme Kids Voting Te Pōti a Ngā Tamariki is designed for schools to deliver in the weeks leading up to a general election.

11. Kura includes dual medium mainstream schools, kura kaupapa Māori (tuatahi) (Primary), kura kaupapa Māori (wharekura) (Secondary Immersion) and kura-a-iwi (Tribal Medium School).

Teachers use the programme to support students to explore real-life election issues, and the parties and candidates standing in the election. They can also make up their own political parties and candidates. The programme builds up to a mock election, which gives students from years 1 to 13 first-hand experience of the voting process. The programme is popular with schools and students across the country. More than 117,000 students took part in the programme in 2023.

Of teachers who responded to a post-election survey on Kids Voting, 92% said the programme helped their students understand the electoral system and motivated their students to discuss electoral participation and the voting process in class. All teachers said they would participate in the programme again.

Supporting and learning from our partners in the Pacific

Healthy democracy in the Pacific benefits everyone in the region. We assist our Pacific neighbours by helping them to maintain their electoral systems and prepare for and deliver national elections. Our Pacific liaison programme is funded by the Ministry of Foreign Affairs and Trade, under the New Zealand Aid Programme. We partner with other countries, international organisations and not-for-profit agencies and provide staff expertise to assist with the design, development and delivery of processes, materials, systems and training.

In 2023/24 our programme provided support to a number of Pacific countries, including assistance to the Solomon Islands to deliver their general election. In June, we worked with the Pacific Islands, Australia and New Zealand Electoral Administrators Network (PIANZEA) Secretariat and the Office of the Electoral Commission Samoa to host a three-day Pacific roll integrity workshop in Apia, Samoa. This workshop brought together voter registration experts from 14 Pacific nations to share the challenges they experienced with creating and maintaining roll integrity.

During the 2023 General Election, we hosted 37 election officials from across Australia and the Pacific for three days as part of our Election Visitor Programme. The visitors received presentations from Commission staff about our electoral system and processes and visited electoral offices and voting places to see firsthand how we run an election. In exchange for support we provided for the Fiji General Election visitors programme, a representative from the Fijian Elections Office worked with us for two weeks to deliver the visitor programme.



Priority 4 Building capability

Why this is a priority for us

How an organisation works (its capability) is critical to its success. We are building and adapting our capability to better support the work we need to do now and into the future to administer New Zealand's electoral system impartially, efficiently and effectively. This includes improving the quality of our financial modelling and advice on the costs to deliver elections and implement policy changes to support sustainable funding decisions. We also need to ensure we have strong governance policies and procedures in place to continue to support the delivery of quality outcomes in a changing environment. A focus on best practice governance will support our Board to make well-informed decisions based on quality information and to hold management to account.

Success means that we:

- ✓ have an operating model that ensures we have the right number of staff to do the job, staff know what to do and we are well configured to manage tasks within and across teams
- ✓ have developed better financial modelling of election delivery that allows the Commission to provide better advice on the impacts of different levels of funding on levels of service and on the cost of policy and legislative changes
- ✓ have comprehensive documentation of our work to ensure seamless continuity for new Commission staff.

How we progressed this priority in 2023/24

During the year we:

- continued to fill identified gaps in permanent capacity and capability in the lead-up to the election
- filled more than 24,000 temporary roles for the 2023 General Election, including new special security advisor and people and capability advisor roles and adding additional regional and electoral level management and advisory support.
- implemented new health and safety guardrails and security protocols for election staff (see pages 21–22)
- received agreement to continue to operate a multi-year appropriation for the 2026 General Election cycle and revised our inflationary cost modelling
- improved our capability in areas such as intercultural competency, information and data management, and risk and assurance.

Implementing and embedding changes to capacity and capability

The review of our operating model and capability in 2021 identified we did not have the right number of staff and the necessary expertise for the work we need to deliver. Since the review, we have established new roles, including a strategy, risk and assurance function, and grown our expertise in areas such as property and procurement, information management and ICT security, data analysis, and financial analysis and reporting. We also made some changes to our leadership structure and to the way we deliver enrolment services and support our stakeholders and communities across New Zealand.

Most of the positions we identified through our capacity and capability review were filled before the 2023 General Election. However, we had decided to delay filling certain roles and implementing some changes to reporting lines until after the election. While we completed these reporting line changes, we paused recruitment in the second half of the financial year while we waited for Budget 24 decisions, due to uncertainty about the level of funding available for outyears.

Understanding our financial sustainability

Funding certainty is critical to planning and delivering an election and for modernising the electoral system. To provide flexibility to the Commission to manage timing uncertainties, a multi-year appropriation was put in place for the 2023 electoral cycle. During 2023/24 we received approval from the Ministry of Justice to continue this approach for the 2026 electoral cycle.

A multi-year appropriation provides more flexibility when planning for a three-year cycle and enables funds to be drawn forward to enable earlier planning and delivery. Cost pressures, legislative changes that incur cost, and any modernisation of electoral services may often require funding increases to any multi-year appropriation. Inflation can significantly increase the costs of running an election and impact the levels of service we can afford to provide. During 2023/24 we refined our method for modelling inflationary cost pressures. This enabled us to model the options for service delivery when planning and budgeting for 2024/25 and is informing our planning scenarios for the future.

We are always looking for cost efficiencies to help absorb inflationary pressures. For instance, during 2023/24 we did not renew the lease on one of our two offices in Lower Hutt, which had been used during the 2020 General Election as an electorate headquarters and retained as space for training and voting place simulations and to store equipment decommissioned from electorate headquarters. We will find temporary solutions for future training activities. We also reviewed the volume of physical materials we store in readiness for future electoral events and consolidated these supplies to reduce our storage requirements and help control increasing costs.

Improving intercultural competency and incorporating Te Ao Māori

During 2023/24 our engagement staff completed the Mana Āki Intercultural Capability training. This programme was developed by the Ministry of Business, Innovation and Employment (MBIE) and the Public Service Commission to support cultural competence for the public service when engaging with communities. We are currently reviewing the effectiveness of this training and considering rolling it out more widely to staff.

We finalised Nga Maihihioterā, our Māori strategy, which is being used when reviewing and developing services and guidance and to inform our planning for the next general election.

Assessing our information and data management maturity

During 2023/24 we recruited an information management specialist and developed an Information Management Improvement Action Plan 2023-2027. The plan will help lift information management maturity across the organisation and addresses the Chief Archivist's eight priority recommendations from the Archives New Zealand audit of our recordkeeping practices in 2022/23.

We also completed an internal assessment of our data maturity. The findings will help us to prioritise our efforts to improve the integrity and use of our data. Work has begun to refresh our data and insights strategy and to review our current open data approach.

Growing our risk and assurance capability

The Commission identified the need to strengthen risk management and assurance in 2022 and began taking steps to address this. This included improving structured risk reporting to the Board and establishing a role with responsibility for risk management and assurance. From July to September 2023, we undertook 'deep dives' into areas of internal and external risk that could impact the delivery of the election and engaged an external consultant to review our financial controls for expenditure in the field. The Board also reviewed the planning undertaken at an electorate level as part of its assurance activities.

Our approach to risk management for the 2023 General Election was considered by the Auditor-General's independent review of our quality assurance processes for the official vote count. The review noted that our risk management planning was mostly focused on the lead-up to election day and was more focused on external risks than internal risks. These findings are being addressed in our planning for the next General Election.

After the election, we implemented an assurance framework and established an internal assurance programme. Audits are underway of our enrolment quality assurance processes, electoral count quality assurance processes and our systems of internal processes and controls for managing key contracts and for third party management of supply chain risks. These audits will inform the next stage of our internal assurance programme.

Supporting our staff

Ko te tautoko i ā mātau kaimahi

Our staff are the key to our success. They keep the Commission running efficiently, ensuring we meet our statutory responsibilities and deliver effective, accessible services and successful electoral events.

While our core workforce consists of 148 permanent staff, at the peak of a general election we employ staff in about 24,000 permanent, temporary and casual roles across New Zealand.

No matter the employment type and tenure, in line with our organisational value of manaakitanga we do our best to support and empower everyone who works for the Commission.

For our permanent staff we do this by providing:

- enhanced sick leave and generous parental leave provisions
- five weeks annual leave
- access to the Employee Assistance Programme support
- free flu vaccinations, contributions to eyecare and information sessions on wellness topics
- access to discounted medical insurance and holiday homes
- 4% KiwiSaver employer contribution
- flexible working arrangements wherever possible.

Creating a diverse and inclusive workplace

We are dedicated to creating a fairer and inclusive workplace for all our people and ensuring our workforce reflects the diverse makeup of the New Zealand population. Our second Kia Toipoto Action Plan was published in January 2024, setting out our planned diversity and inclusion actions for 2024 and reporting on what we had achieved in 2023.¹² Completed actions include standardising hourly rates for all 2023 General Election roles, collecting ethnicity data for at least 87.5% of our staff to support better analysis of pay gaps, and building cultural development expectations into our position descriptions and staff performance development plans. We also released an unconscious bias training module for staff.

12. This plan is available at: <https://elections.nz/about/about-the-electoral-commission/corporate-publications/kia-toipoto-pay-gap-action-plan/>

Our efforts to ensure our 2023 General Election workforce better reflected the communities they represent was successful in that we saw an increase in the diversity of people hired compared with previous elections, particularly Asian, Pasifika, Middle Eastern, Latin American, and African peoples.

We also saw an increase in the number of Māori hired, although more work is necessary to achieve staffing numbers that reflect the Māori population proportion.

The table below compares the ethnicity of people hired for the 2023 General Election with their population proportion.

Group	Percentage hired ¹³ (%)	Percentage population ¹⁴ (%)
NZ European	71.0	72.8
Māori	12.8	16.7
Asian	16.0	13.5
Pasifika	6.4	6.6
Middle Eastern, Latin American, African	3.0	1.4
Other	2.2	1.3

Improving health and safety capability

We continue to develop our health, safety, and wellbeing practice to ensure we meet our obligations and support our staff. We have a Health, Safety and Wellbeing Committee made up of representatives from across the organisation including the PSA delegate, and the Chief Electoral Officer. The Committee meet regularly to discuss risks and opportunities.

In the lead-up to the 2023 General Election, we developed and implemented new health and safety guardrails, as discussed on page 22.

A successful drive to increase levels of health and safety reporting and implementation of a new reporting tool saw an increase in recorded incidents over the 2023 General Election compared to previous elections. Increased reporting provided greater visibility of areas of risk and the opportunity to intervene early to mitigate and address the risk of harm. Work to improve and increase awareness and reporting continues.

13. People can indicate more than one ethnicity, so percentages will sum to more than 100%.
 14. Source: 2018 Census.

Workforce profile

Diversity of permanent staff

		30 June 2024 All Staff	30 June 2023 All Staff	30 June 2024 Tiers 1–3	30 June 2023 Tiers 1–3
Headcount		148*	150	22	19
Gender	Female	66%	66%	68%	59%
	Male	34%	34%	32%	41%
	Gender diverse	0%	0%	0%	0%
Age	<30 years	10%	16%	0%	10%
	30–39 years	24%	21%	14%	10%
	40–49 years	22%	17%	32%	19%
	50–59 years	28%	33%	41%	40%
	>60 years	16%	13%	14%	21%
Length of service with the Commission and its predecessors	<3 years	60%	55%	73%	63%
	3–10 years	23%	27%	14%	39%
	>10 years	18%	18%	14%	11%
Ethnicity	European	66%	60%	67%	63%
	Māori	13%	17%	11%	13%
	Pacific peoples	6%	8%	0%	13%
	Asian	12%	10%	17%	13%
	MELAA**	2%	1%	0%	0%
	Other ethnic group	2%	4%	6%	0%

*As at 30 June 2024 we also had seven fixed term staff and one permanent staff member on secondment to another Crown entity.

**Middle Eastern/Latin American/African

Unplanned turnover of permanent staff

	2023/24	2022/23	2021/22
Percentage	18%	22%	22%

Our performance reporting

Ko te pūrongorongo
i tā mātau whakatutuki
i ngā mahi



Our performance measure results

Ko ngā putanga o te ine i tā mātau whakatutuki i ngā mahi

Our performance measures, as published in our 2023/24 Statement of Performance Expectations align with our performance framework. They help us to stay on track and evaluate whether we are making progress towards achieving our impacts and outcomes and delivering our outputs effectively and efficiently.

Some of our performance measures are measured every year and others are measured once every three years to align with the electoral cycle. For measures specific to election years, a three-year comparative has been used, rather than a comparative from the previous year.

Impact 1: People have trust and confidence in the electoral system

Trust and confidence in the electoral system is vital to a healthy democracy. How well we administer the aspects of the electoral system we are responsible for and maintain our reputation as impartial and independent affects public trust and confidence. However, external factors also influence trust, such as broader experiences with government and public services, misinformation, perceptions of foreign interference, and declining social cohesion.

Trust and participation are closely related. High participation rates both require, and reinforce, people's trust and confidence in the electoral system and election results. Personal and community experiences of participation likewise affect trust and confidence.

Previously, the Commission has only measured trust and confidence after each general election, but we will now be measuring this annually through an externally run survey of both voters and non-voters.

As this was the first time we were running the annual survey, targets were set from the results of our post General Election 2020 survey of voters and non-voters, which used a different survey methodology to the annual survey. The results of our 2023/24 annual survey were similar to the results of our post General Election 2023 survey of voters and non-voters.¹⁵ However, we did not achieve our targets for our measures

15. We scored 74% for confidence the Commission conducts elections fairly and 73% for confidence Commission staff conduct elections impartially in the post General Election 2023 survey, which is available at: <https://elections.nz/democracy-in-nz/historical-events/2023-general-election/voter-and-non-voter-survey/>

of public confidence in the Commission to run elections fairly and in our staff to conduct elections impartially.

The Public Sector Reputation Index indicates that public confidence in public sector agencies has decreased since 2021.¹⁶ The Commission joined the survey for the first time in 2024 and earned a rank of 18th out of the 58 agencies included, with an overall reputation score of 67. The benchmark

average for overall reputation was 64. Building public trust and confidence in the Commission and electoral system continues to be a strong driver for our work. During 2023/24 we researched international models for building trust into elections and established a set of trust and confidence design principles for our work, which are guiding our preparations for the next general election.

Measure	Comparative	2023/24 Target	2023/24 Result
*Key General Election milestones achieved: <ul style="list-style-type: none"> • Completion of certificates for election systems (Q1) • Training for election-period workforce and delivery commenced (Q1) • Candidates briefed (Q1) • Electoral Headquarters opened (Q1) • Advance voting and election day properties secured (Q1) • Final readiness testing and election night dress rehearsal complete (Q1) • Release of preliminary election results beginning no later than 8pm on election day (Q2) • Declaration of official election results (Q2) • Publication of post-election report (Q4) 	Partially achieved (2022/23)	Achieved	Achieved
% of surveyed population have confidence the Electoral Commission conducts Parliamentary elections fairly in New Zealand	87% total or high confidence (2020/21)	87% total or high confidence	72% total or high confidence Not achieved
% of surveyed population have confidence that Electoral Commission staff conduct Parliamentary elections impartially in New Zealand	85% total or high confidence (2020/21)	85% total or high confidence	71% total or high confidence Not achieved
Integrity of by-election results: Official by-election Result Certificates for the electorate are signed by both the electorate Returning Officer, and the attending Justice of the Peace	Achieved (2022 Tauranga by-election and Hamilton West by-election)	Completed if applicable	Completed (2023 Port Waikato by-election) Achieved

*Measure is included in the Estimates of Appropriation.

16. The 2024 Public Sector Reputation Index report is available at: <https://www.veriangroup.com/insights/thought-leadership/public-sector-reputation-index-nz>

Impact 2: People take part in the electoral process

While voting is voluntary in New Zealand, a healthy democracy requires high participation rates by voters, and the Commission aims to enable all eligible voters to participate if they choose to. However, there are many factors outside our control influencing voter turnout.

In New Zealand enrolment is compulsory for anyone eligible to be registered to vote. However, enrolment is not automatic and relies on potential electors registering and then continuing to update their details when they move addresses or when their eligibility changes. The Commission conducts regular enrolment update campaigns and works in and with communities to encourage enrolment. But as the population becomes more mobile and more diverse, it is increasingly challenging to maintain enrolment levels.

To understand levels of participation in the electoral system, the Commission

monitors voter turnout at elections, by-elections, and referendums and enrolment levels throughout the electoral cycle. Voter participation measures are included under Output 4: Making it simple and easy to take part.

Enrolment levels fluctuate throughout the cycle, depending on the timing of elections, enrolment campaigns, roll maintenance activities and updates to our population estimates. To minimise the impact of these variables, our annual results are based on daily results averaged across the year.

We did not achieve all our enrolment targets for 2023/24. The targets for average total enrolments and average 18 to 24-year-old enrolments were set to match the enrolment percentage on election night 2020 rather than average enrolments over the 2020/21 financial year. Enrolment figures peak at election night and are likely to decline over the remainder of the financial year due to roll maintenance activities, e.g. shifting uncontactable electors onto the dormant roll and removing deceased electors.

Measure	Comparative	2023/24 Target	2023/24 Result
*Number of people enrolled (average for the period)	3.441m (2022/23)	3.640m	3.618m Not achieved
*Number of 18 to 24-year-olds enrolled (average for the period)	0.266m (2022/23)	0.341m	0.296m Not achieved
Number of people of Māori descent enrolled (average for the period)	0.52m (2022/23)	0.53m	0.55m Achieved
Number of people enrolled on the Provisional Roll (17-year-olds)	0.0035m (2022/23)	0.0065m	0.0024m Not achieved
Percentage of people entitled to vote enrolled on election night (3-year comparative measure)	94.1% (2020 General Election)	94.1%	94.7% Achieved

*Measure is included in the Estimates of Appropriation.

Output 1: Maintaining and protecting the integrity of the electoral system

Electoral system integrity influences public trust and confidence. Maintaining the integrity of the electoral system means we:

- remain impartial, uphold and follow electoral law, and work independently from the Government
 - maintain the electoral roll continuously to keep it up-to-date and accurate
 - have strong IT, cyber and physical security programmes, and regularly maintain and test our systems
 - protect the rights of voters to vote securely and privately, make sure that votes are counted and reported correctly, and that the process follows the law¹⁷
 - provide advice and guidance to political parties, candidates and third parties to help them meet their obligations under the electoral law, and take follow-up action where they do not
 - give advice to the Government on the operational implications of possible changes to electoral laws.
- We achieved all our measures for this output area.

Measure	Comparative	2023/24 Target	2023/24 Result
*Adherence to the Commission’s quality assurance practices around the integrity of the roll	100% (2022/23)	100%	100% Achieved
All employees and contractors understand how to maintain political neutrality in their work	New measure	>95%	98.7% ¹⁸ Achieved
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% (2022/23)	>95%	100% Achieved
Allegations of electoral finance or advertising breaches of the Electoral Act are acknowledged, and follow-up is initiated if required, within 10 working days of receipt	100% (2022/23)	90%	99.1% Achieved

*Measure is included in the Estimates of Appropriation.

17. We are strengthening our assurance processes and controls to ensure the integrity of electoral processes.

18. This was measured as part of a wider survey sent to 174 employees, of which 152 employees provided a response to the statement: “I understand how to maintain political neutrality in my work in the Commission.” 98.7% of respondents said they either somewhat agree, agree, or strongly agree with the statement. Contractors were not surveyed.

Output 2: Preparing for and running electoral events

While much of the Commission’s work revolves around the three-year general election cycle, we need to be prepared to run an election or by-election at any time.

General elections are large-scale, nationwide events that take a great deal of planning and preparation.

We achieved all our measures for this output area.

Measure	Comparative	2023/24 Target	2023/24 Result
*Key General Election preparation milestones achieved (see impact 1 measure)	Partially achieved (2022/23)	Achieved	Achieved
The Electoral Commission will issue the broadcasting allocation decision prior to the start of the regulated period for the General Election	New measure ¹⁹	Achieved	Achieved ²⁰
By-election conduct measures (if applicable): <ul style="list-style-type: none"> Release of preliminary results from 7.30pm on the day of the by-election Declaration of official results to schedule 	Completed (2022 Tauranga by-election and Hamilton West by-election)	Completed if applicable	Completed (2023 Port Waikato by-election)

*Measure is included in the Estimates of Appropriation.

We learn from every event we deliver and build on this for the next event.

Preparations for a general election are managed as a work programme with monitoring and governance provided by an internal Programme Board as well as the Commission’s Board. This oversight is supported by internal and external assurance activities. Regular updates are also provided to our Crown monitor, the Ministry of Justice.

19. Had this measure been included in our SPE for General Election 2020 (2020/21), it would have been Achieved. The Broadcasting Allocation decision for the 2020 General Election was made on 1 May 2020, and the regulated period started on 17 July 2020.

20. The Broadcasting Allocation decision for the 2023 General Election was made on 12 May 2023 and the regulated period started on 14 July 2023.

Output 3: Helping people understand the electoral system

To increase participation and trust and confidence in the system, we help people to understand:

- why their vote matters
- how the electoral system works and contributes to healthy democracy in New Zealand
- when and how to enrol and take part as voters, candidates, political parties, or third-party promoters.

We build understanding and awareness by providing clear and accurate information and data, targeted guidance and activities, and by working within and alongside communities.

We did not achieve the target for our new measure related to understanding of the Māori Electoral Option and have adjusted our target for 2023/24 now we have a baseline. We expect to see awareness and understanding steadily increase over time now Māori have the option to change between

the Māori and general rolls at any time except in the three months before an election. Following an initial information campaign about the change, we are now establishing continuous advertising to promote the Option.

We also did not achieve our target for uptake of our civics education in schools programme: Kids Voting – Te Pōti a Ngā Tamariki. The lower number of schools taking part this year is likely because of the timing of the General Election and school holidays. Legislation prohibits the distribution of replica voting papers in the three days prior to election day (14 October 2023), and students were on holiday until 8 October 2023, so there were only two days on which schools could conduct their mock elections. Schools receive mock voting papers containing actual party and candidate information for their electorate, which can only be produced after the actual nominations process closes.

Measure	Comparative	2023/24 Target	2023/24 Result
% of people of Māori descent surveyed who are aware of and understand the Māori Electoral Option ²¹	New measure	75%	65% Not achieved
% of survey respondents that report a good or very good understanding of the process for voting in New Zealand ²²	89% of those surveyed indicated a 'very good' or 'good' understanding (2020 General Election)	89% of those surveyed indicate a 'very good' or 'good' understanding	94% of those surveyed indicated a 'very good' or 'good' understanding Achieved
Uptake of the civics education in schools programme (3-year measure)	1034 registrations from 886 schools (2020 General Election)	1033 schools registered	796 registrations (from 667 schools) Not achieved
Advisory opinions meet the needs of stakeholders	81.8% (2022/23)	100%	Not measured²³

*Measure is included in the Estimates of Appropriation.

21. Participants demonstrate a good understanding if they select the correct answer to four statements about the Māori Electoral Option.

22. Prior to 2023/24 a different survey methodology was used to obtain results for this measure, so this result is not directly comparable.

23. As there are few advisory opinions sought outside the general election period, stakeholder satisfaction is measured every 18 months, i.e. twice per three-year electoral cycle. This measure will next be reported in 2024/25.

Output 4: Making it easy and simple for people to take part

We aim to make participation in the electoral system easy, which includes:

- ensuring our advice and guidance is clear, accessible, and relevant
- ensuring our systems and processes for enrolment, voting, and other electoral activities are simple and accessible, while not undermining the integrity of the electoral system
- providing support tailored to communities with lower participation rates.

As discussed on page 31, overall turnout for the 2023 General Election (78.2%) was slightly lower than turnout for the 2020 General Election (82.2%). We saw this trend reflected in the turnout of 18 to 24-year-olds and Māori voters, both of which were slightly lower than in the previous general election, meaning we did not achieve our performance targets for these groups. Voting is voluntary in New Zealand and our role is to enable those who wish to participate to do so. To the extent that our funding and resourcing levels allow, we will continue to work to streamline our processes and make our services and information accessible to all New Zealanders.

Measure	Comparative	2023/24 Target	2023/24 Result
Percentage of enrolment transactions that are conducted digitally ²⁴	45.2% (2022/23) ²⁵	50%	59.0% Achieved
Increase in participation rates by enrolled youth voters across elections (3-year measure)	78.02% (2020 General Election)	76%	74.2% Not achieved
Increase in participation by enrolled Māori voters across elections (3-year measure) ²⁵	72.9% (2020 General Election)	520,000 electors of Māori descent enrolled at 2023 General Election	70.3% Not achieved
Survey of Election Access Fund participants reveals that the fund made their candidacy easier (3-year measure)	New measure	75%	100% ²⁶ Achieved
Guidance on electoral matters: *Percentage of advisory opinions issued within 5 working days	99.3% (2022/23)	95%	99.7% Achieved

*Measure is included in the Estimates of Appropriation.

24. The intent of this measure is to ensure our digital services are accessible for electors.

For this reason, we changed our methodology on 1 July 2023 to exclude transactions not initiated by electors, for instance changes prompted by undelivered mail, or updates to the birth, deaths and marriage register. For this reason, this result is not a direct comparison.

25. This measure is the percentage of enrolled voters of Māori descent who turned out to vote, which was a measure in prior general election years. The target for this measure has been incorrectly set as a target for enrolment not participation by enrolled voters. There were approximately 567,000 electors of Māori descent enrolled on election night.

26. All four recipients of the Fund agreed with the statement 'the fund made their candidacy easier'.

Notes to the performance measures

Ko ngā kōrero āpiti mō ngā ine o tā mātau whakatutuki i ngā mahi

Our measures are designed to be to be meaningful to Parliament and the public. Together, with the information presented in our performance story narrative and the financial statements, they are presented in accordance with generally accepted accounting practice in New Zealand (NZ GAAP) and with the Public Benefit Entity Financial Reporting Standard 48 Service Performance Reporting (PBE FRS 48).

Critical reporting judgments, estimates and assumptions

Aspects of our work align with the three-year general election cycle. We change some of our output measures annually to reflect where we are in the cycle, for instance measures related to the timeliness of key deliverables. Similarly, we forecast our enrolment targets based on where we are in the election cycle to reflect trends in levels of public engagement between elections and our planning assumption that it is important to obtain peak enrolment levels just before an election.

Enrolment and participation measure targets and calculations are based on population estimates provided annually by Statistics New Zealand.

Output expenditure 2023/24

Ko ngā whakapaunga pūtea mō ngā putanga o 2023/24

Statement of output expenditure

For the year ended 30 June 2024

	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Provision of Electoral Services			
Output Revenue			
Crown revenue	117,450	116,235	84,441
Other revenue	878	345	562
Total output revenue	118,328	116,580	85,003
Output Expenditure			
Output Area 1: Maintain and protect the integrity of the electoral system	29,847	36,895	33,760
Output Area 2: Prepare for and conduct well-run, risk-mitigated electoral events			
General election	92,661	87,895	27,070
By-elections	1,558	-	1,513
Representation Commission	12	200	-
Māori electoral option	664	785	4,325
Local body election	233	-	4,865
	95,128	88,880	37,773
Output Area 3: Help people understand the electoral system	608	725	750
Output Area 4: Make it easy and simple for people to take part	834	1,388	1,112
Total output expenditure	126,417	127,888	73,395
Operating surplus / (deficit) from electoral services	(8,089)	(11,308)	11,608
Provision of Services from the Electoral Commission – Broadcasting PLA			
Broadcasting allocation revenue	3,605	3,605	-
Broadcasting allocation expenditure	3,586	3,605	-
Operating surplus / (deficit) from broadcasting PLA	19	-	-
Other Activity			
International assistance revenue	1,741	2,700	1,485
International assistance expenditure	1,741	2,700	1,485
Operating surplus / (deficit) from international assistance programme	-	-	-
Net operating surplus / (deficit)	(8,070)	(11,308)	11,608

Our financial statements

Ko ā mātau
pūrongo pūtea



Measuring our financial performance

Te ine i a mātou mahi ki te taha pūtea

Statement of comprehensive revenue and expense

For the year ended 30 June 2024

	Notes	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Revenue				
Revenue from Crown	2	121,055	119,840	84,441
International assistance programme		1,741	2,700	1,485
Interest received		677	120	454
Other income		201	225	108
Total revenue		123,674	122,885	86,488
Expense				
Employee related expenses	3	72,514	71,074	33,633
Operating costs	4	58,626	62,482	40,555
Depreciation and amortisation	8,9	465	477	582
Audit fees		139	160	110
Total expenses		131,744	134,193	74,880
Surplus / (deficit)		(8,070)	(11,308)	11,608
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		(8,070)	(11,308)	11,608

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Statement of financial position

As at 30 June 2024

	Notes	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Assets				
Current assets				
Cash and cash equivalents	5	14,095	4,134	25,928
Debtors and other receivables	6	192	5	1,390
Prepayments		455	36	109
Inventories	7	28	20	25
<i>Total current assets</i>		<i>14,770</i>	<i>4,195</i>	<i>27,452</i>
Non-current Assets				
Property, plant, and equipment	8	379	412	530
Intangible assets	9	2,919	855	1,226
Prepayments		69	-	-
<i>Total non-current assets</i>		<i>3,367</i>	<i>1,267</i>	<i>1,756</i>
Total assets		18,137	5,462	29,208
Liabilities				
Current Liabilities				
Creditors and other payables	10	1,261	507	5,272
Deferred revenue	10	5,951	1,294	4,774
Employee entitlements	11	2,094	1,375	2,674
Provisions	12	370	-	-
<i>Total current liabilities</i>		<i>9,676</i>	<i>3,176</i>	<i>12,720</i>
Non-Current Liabilities				
Employee entitlements	11	119	65	76
<i>Total non-current liabilities</i>		<i>119</i>	<i>65</i>	<i>76</i>
Total liabilities		9,795	3,241	12,796
Net assets		8,342	2,221	16,412
Equity				
Opening equity		16,412	13,529	4,804
Surplus / (deficit)	13	(8,070)	(11,308)	11,608
Total equity		8,342	2,221	16,412

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the year ended 30 June 2024

	Notes	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Equity as at 1 July		16,412	13,529	4,804
Total comprehensive revenue and expense		(8,070)	(11,308)	11,608
Equity as at 30 June	13	8,342	2,221	16,412

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 30 June 2024

	Notes	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Cash flows from operating activities				
Receipts from Crown		121,214	119,324	83,961
Interest received		677	120	454
Receipts from other revenue		2,957	1,491	4,787
Payments to employee related expenses		(72,742)	(71,788)	(32,870)
Payments to suppliers		(63,291)	(66,565)	(37,702)
Net Goods and Service Tax		1,201	-	(1,198)
<i>Net cash flows from operating activities</i>		<i>(9,985)</i>	<i>(17,418)</i>	17,432
Cash flows from investing activities				
Receipts from sale of property, plant, and equipment		-	-	-
Purchase of property, plant, and equipment		-	-	(28)
Purchase of intangible assets		(1,848)	-	-
Maturity of short-term investments		115,000	-	30,000
Placement of short-term investments		(115,000)	-	(30,000)
<i>Net cash flows from investing activities</i>		<i>(1,848)</i>	-	<i>(28)</i>
Cash flows from financing activities				
Receipts of capital contributions		-	-	-
<i>Net cash flows from financing activities</i>		-	-	-
Net increase / (decrease) in cash and cash equivalents		(11,833)	(17,418)	17,404
Cash and cash equivalents at the beginning of the year		25,928	21,552	8,524
Cash and cash equivalents at the end of the year	5	14,095	4,134	25,928

Statement of cash flows (continued)

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

For the year ended 30 June 2024

	Notes	2023/24 Actual \$000	2022/23 Actual \$000
Net surplus / (deficit)		(8,070)	11,608
Add / (less) non-cash items			
Depreciation and amortisation expense		465	582
(Increase) / decrease in prepayment		(69)	-
Increase / (decrease) in employee entitlements		43	21
<i>Total non-cash items</i>		439	603
Add / (less) items classified as investing or financing activities			
(Gains) / losses on disposal of property, plant, and equipment		36	-
<i>Total items classified as investing or financing activities</i>		36	-
Working capital movements			
(Increase) / decrease in debtors and other receivables		(3)	2,224
(Increase) / decrease in prepayment		(346)	(3)
(Increase) / decrease in inventory		(3)	19
Increase / (decrease) in deferred revenue		1,177	491
Increase / (decrease) in creditors and other payables		(4,206)	2,879
Increase / (decrease) in goods and services tax		1,201	(1,198)
Increase / (decrease) in employee entitlements		(580)	1,202
Increase / (decrease) in provisions		370	(393)
<i>Net movement in working capital</i>		(2,390)	5,221
Net cash flows from operating activities		(9,985)	17,432

Some items in the statement of cash flows have been reclassified to be consistent with the statement of revenue and expense classification. As a result, budget and prior year comparative information have been restated. The changes are purely presentation and do not have an impact on final balances and accounting policies.

Explanations of major variances against budget are provided in Note 18.

The accompanying notes form part of these financial statements.

Notes to the financial statements

He tāpiritanga ki ngā Rārangi Ahumoni

1. Statement of accounting policies

Reporting entity

The Electoral Commission (the Commission) is a Crown Entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The Commission's ultimate parent is the New Zealand Crown. The relevant legislation governing the Commission's operations includes the Electoral Act 1993, the Crown Entities Act 2004, the Broadcasting Act 1989, and the Referenda (Posting Voting) Act 2000.

The Commission's functions and responsibilities are set out in the Electoral Act 1993 and related legislation.

The Commission's primary objective is to provide services for social benefit rather than for the purpose of making a financial return, the Commission has designated itself as a public benefit entity (PBE) for financial reporting under New Zealand equivalents to International Public Sector Accounting Standards (IPSAS).

Statutory purpose

The Commission's statutory purpose is to administer the electoral system impartially, efficiently, effectively and in a way that:

- Facilitates participation in parliamentary democracy; and
- Promotes understanding of the electoral system; and
- Maintains confidence in the administration of the electoral system.

The financial statements for the Commission are for the year 30 June 2024 and were approved by the Board for issue on 15 October 2024.

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 have been prepared in accordance with the requirements of the Crown Entities Act 2004 and the Electoral Act 1993, which includes the requirement to comply with the New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The Commission is a Tier 1 entity and the financial statements have been prepared in accordance with and comply with PBE Standards.

Measurement basis

The financial statements have been prepared on an historical cost basis.

Except for cash flow information which has been prepared on a cash basis, the financial statements have been prepared on the basis of accrual accounting.

Presentation currency and rounding

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

New accounting standards and interpretations adopted

2022 OMNIBUS AMENDMENTS TO PBE STANDARDS, ISSUED JUNE 2022

The 2022 Omnibus Amendments issued by the External Reporting Board (XRB) include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards, effective for reporting periods starting on or after 1 January 2023. The Commission has adopted the revised PBE standards, and the adoption did not result in any significant impact on the Commission's financial statements.

Other changes in accounting policies

There have been no other changes in the Commission's accounting policies since the date of the last audited financial statements.

Standards issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Commission are as follows:

DISCLOSURE OF FEES FOR AUDIT FIRMS' SERVICES

An amendment to PBE IPSAS 1 requires entities to disclose the fees incurred for services received from audit or review firms, and a description of each service, using the specified categories. The amendment is effective for the year ending 30 June 2025 with early adoption permitted. This amendment will result in additional disclosures. The Commission does not intend to early adopt the amendment.

Summary of significant accounting policies

Significant accounting policies, which materially affect the measurement of financial performance and financial position, are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Goods and services tax

All items in the financial statements are presented exclusive of Goods and Services Tax (GST), except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net GST receivable or payable at balance date is included in receivables or payables in the Statement of Financial Position as appropriate.

The net GST paid, or received, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Commission is a public authority in terms of the Income Tax Act 2004 and is consequently exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Payment of any surplus to the Crown

Section 165 of the Crown Entities Act 2004 provides the Minister of Finance with discretion to require Crown Entities to return annual and accumulated operating surpluses to the Crown.

Foreign currency transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into New Zealand dollars (the functional currency) using the exchange rates prevailing at the transaction date. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of foreign currency monetary assets and liabilities, are recognised in the surplus or deficit.

Derivative financial statements

Derivative financial instruments are used to manage exposure to foreign exchange risk arising from the Commission's operational activities. The Commission does not hold or issue derivative financial instruments for trading purposes. The Commission has not adopted hedge accounting.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date with the resulting gain or loss recognised in the surplus or deficit.

A forward foreign exchange derivative is classified as current if the contract is due for settlement within twelve (12) months of balance date. Otherwise, the full fair value of a forward foreign exchange derivative is classified as non-current. The Commission has not entered into any forward exchange contract during the year ended 30 June 2024.

Budget figures

The 2024 budget figures are for the year ended 30 June 2024 and were published in the 2023/24 Statement of Performance Expectations (SPE). They are consistent with the Commission's best estimate financial forecast information submitted to the Minister of Justice for the year 2023/24.

The budget figures are derived from the SPE 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.

Critical accounting estimates and assumptions

In preparing these financial statements, the Commission has made estimates and assumptions concerning the future. These estimates and assumptions might 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 as follows:

- Useful lives and residual values property, plant, and equipment – refer to Note 8
- Useful lives of intangible assets – refer to Note 9

These significant estimates and assumptions are included in the relevant note.

Critical judgements in applying accounting policies

No critical judgements have been applied to the preparation of these financial statements.

2. Revenue

Revenue is measured at the fair value of the consideration received or receivable.

The Commission earns revenue from:

- Crown funding through Vote Justice;
- Ministry contracts for the recovery of costs incurred (Ministry of Foreign Affairs and Trade for the Commission’s International Assistance Programme activities and Te Puni Kōkiri for Māori affiliation services);
- Sale of electoral rolls; and
- Interest revenue

All revenue earned by the Commission is classified as exchange transactions.

CROWN FUNDING

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.

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

Breakdown of Crown Revenue

	2023/24 Actual \$000	2022/23 Actual \$000
Core services	115,719	82,365
By-election	1,590	1,513
Broadcasting allocation	3,605	-
Election Access Fund	141	563
Total revenue from Crown	121,055	84,441

MINISTRY CONTRACTS

Revenue earned under Ministry contracts is recognised in the Statement of Comprehensive Revenue and Expense in the period in which the Commission provides the funded programmes.

SALE OF ELECTORAL ROLL AND HABITATION INDEX

Revenue from sale of electoral roll and habitation index to businesses and the general public is recognised in the period in which it is earned.

INTEREST REVENUE

Interest revenue is recognised on a time-proportion basis using the effective interest method.

3. Employee related expenses

Accounting policy

SALARY AND WAGES

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

SUPERANNUATION SCHEMES – DEFINED CONTRIBUTION SCHEMES

Obligations for the Commission's contributions to KiwiSaver are accounted for as contributions to a defined contribution scheme and are recognised as an expense in the surplus or deficit as incurred.

Breakdown of employee related expenses

	2023/24 Actual \$000	2022/23 Actual \$000
Salaries and wages	69,930	30,703
Increase / (decrease) in employee leave entitlements	(104)	1,223
Defined contribution scheme employer contributions	1,525	700
Other personnel costs	1,163	1,007
Total employee related expenses	72,514	33,633

The breakdown of employee remuneration and other benefits of \$100,000 and more is provided in Appendix 2.

Other personnel costs include severance payments made during the year as detailed in Appendix 2.

4. Operating costs

Accounting Policy

OPERATING COSTS

Operating costs are recognised as goods and services are received.

Breakdown of operating costs

	2023/24 Actual \$000	2022/23 Actual \$000
Property and occupancy	14,466	9,269
Advertising and publicity	12,510	5,229
Printing, stationery, and postage	12,160	7,819
Computer and telecommunications	7,610	4,488
Specialist services	5,813	8,613
Storage and freight	2,637	666
Travel	2,643	1,413
Minor assets	(115)	2,358
Other operating costs	902	700
Total operating costs	58,908	40,555

Fees paid to appointed Auditor

Fees paid to in relation to the external statutory audit of financial information were \$139,000 (2023: \$110,000).

The fees paid to KPMG for other services were for an assurance review of the Te Kauhangaoroa data analytics system 2024: \$25,000 (2023: \$nil).

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.

OPERATING LEASES AS LESSEE

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2023/24 Actual \$000	2022/23 Actual \$000
Not later than one year	897	8,948
Later than one year and not later than five years	713	1,458
Later than five years	-	-
Total non-cancellable operating leases	1,610	10,406

The Commission's primary lease is for four floors of an office space at 34-50 Manners St, Te Aro, Wellington. The next renewal date is 1 December 2024, with a final expiry date of 30 November 2030. The figures above have been calculated to 1 December 2024 for this office.

In addition, the Commission holds lease arrangements for several regional offices. Renewal dates have also been used for these leases.

There are no restrictions placed on the Commission by any of its operating leasing arrangements.

5. Cash and cash equivalents

Accounting policy

Cash and cash equivalents include 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

	2023/24 Actual \$000	2022/23 Actual \$000
Investment account	95	12,847
Operating account	14,000	12,646
Electorate bank accounts	-	435
Total cash and cash equivalents	14,095	25,928

Although cash and cash equivalents at 30 June 2024 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

6. Debtors and other receivables

Accounting policy

Short-term receivables are recorded at the amount due, less any allowance for expected 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.

Breakdown of receivables

	2023/24 Actual \$000	2022/23 Actual \$000
Receivables	192	1,390
Less: Allowance for credit loss	-	-
Total receivables	192	1,390
Receivables comprise:		
Receivables from the sale of goods and services (exchange transactions)	26	23
Receivables from GST refund from Inland Revenue (non-exchange transactions)	166	1,367
Total debtors and other receivables	192	1,390

	Current	More than 30 days	More than 60 days	More than 90 days	Total
30 June 2024					
Expected credit loss rate	0.0%	0.0%	0.0%	0.0%	
Gross carrying amount	188	-	-	4	192
Lifetime expected credit loss	-	-	-	-	-
30 June 2023					
Expected credit loss rate	0.0%	0.0%	0.0%	0.0%	
Gross carrying amount	1,382	1	-	7	1,390
Lifetime expected credit loss	-	-	-	-	-

There is no movement in the amount of 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 (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 commercial inventories

	2023/24 Actual \$000	2022/23 Actual \$000
Publications held for sale	15	12
Inventories held for the use in the provision of goods and services	13	13
Total inventories	28	25

No inventories were written down (2023: \$nil). There have been no reversals of write downs (2023: \$nil).

No inventories are pledged as security for liabilities (2023: \$nil).

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. The minimum cost value for a purchase to be classified as a property, plant and equipment asset is \$3,000. 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.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset and are included in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to general funds.

Subsequent costs

Costs incurred after 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 recognised in the surplus or deficit as they are incurred.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment at rates that will write off the cost 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%
Computer equipment	3 years	33%
Leasehold improvements	9 years	11%

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

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

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.

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

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 programs;
- 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 \$000	Office equipment \$000	Leasehold improvements \$000	Total \$000
Cost or valuation				
Balance at 1 July 2022	1,382	304	984	2,670
Additions / transfers	11	17	-	28
Disposals	-	-	-	-
Work in progress movement	-	-	-	-
Balance at 30 June 2023	1,393	321	984	2,698
Balance at 1 July 2023	1,393	321	984	2,698
Additions / transfers	-	-	-	-
Disposals	(1,378)	(185)	(101)	(1,664)
Work in progress movement	-	-	-	-
Balance at 30 June 2024	15	136	883	1,034
Accumulated depreciation and impairment losses				
Balance at 1 July 2022	1,304	278	376	1,958
Depreciation expense	78	20	112	210
Eliminate on disposal	-	-	-	-
Balance at 30 June 2023	1,382	298	488	2,168
Balance at 1 July 2023	1,382	298	488	2,168
Depreciation expense	7	10	98	115
Eliminate on disposal	(1,378)	(185)	(65)	(1,628)
Balance at 30 June 2024	11	123	521	655
Carrying amounts				
At 1 July 2022	78	26	608	712
At 30 June 2023	11	23	496	530
At 30 June 2024	4	13	362	379

There are no contractual commitments for the acquisition of property, plant, and equipment as at 30 June 2024 (2023: Nil).

9. Intangible assets

Accounting policy

The Commission has intangible assets in the form of software and internally generated assets.

Software acquisition and development

Acquired computer software licenses and databases are capitalised on the basis of the costs incurred to acquire and bring these to use. Costs incurred by the Commission for the development of software for internal use, other than for the development of software associated with websites, are recognised as an intangible asset where the asset meets the criteria for recognition. Costs recognised include the software development and any other directly attributable costs. Software as a Service (SaaS) purchases are expensed consistent with the Treasury New Zealand guidelines.

Costs associated with maintaining computer software, staff training, and with the development and maintenance of websites, are expensed 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%
Internally developed computer software	5 – 10 years	10 – 20%

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, several 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 ten 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 the intangible assets are as follows:

	Software \$000	Internally generated software \$000	Total \$000
Cost or valuation			
Balance at 1 July 2022	190	2,975	3,165
Additions / transfers	-	-	-
Disposals	-	-	-
Work in progress movement	-	-	-
Balance at 30 June 2023	190	2,975	3,165
Balance at 1 July 2023	190	2,975	3,165
Additions / transfers	-	2,043	2,043
Disposals	(190)	-	(190)
Work in progress movement	-	-	-
Balance at 30 June 2024	-	5,018	5,018
Accumulated amortisation and impairment losses			
Balance at 1 July 2022	190	1,377	1,567
Amortisation expense	-	372	372
Eliminate on disposal	-	-	-
Balance at 30 June 2023	190	1,749	1,939
Balance at 1 July 2023	190	1,749	1,939
Amortisation expense	-	350	350
Eliminate on disposal	(190)	-	(190)
Balance at 30 June 2024	-	2,099	2,099
Carrying amounts			
At 1 July 2022	-	1,598	1,598
At 30 June 2023	-	1,226	1,226
At 30 June 2024	-	2,919	2,919

Restrictions

There are no title restrictions for any of the Commission's intangible assets, nor are any intangible assets pledged as security for liabilities or contingent liabilities.

Capital commitments

There are no capital commitments at 30 June 2024 (2023: Nil).

10. Payables and deferred revenue

Accounting policy

Short-term payables are recorded at the amount payable.

Any income of funds received in advance of the corresponding obligations being satisfied are carried as liabilities, until those obligations have been fulfilled. Deferred revenue represents funding received from the government, for the funding of grants, and the Ministry of Foreign Affairs and Trade (MFAT), for contractual services related to the international assistance programme.

Breakdown of creditors and other payables

	2023/24 Actual \$000	2022/23 Actual \$000
Creditors and other payables		
Accounts payable (exchange transactions)	970	3,771
Accrued expense (exchange transactions)	291	1,501
Total creditors and other payables	1,261	5,272
Deferred revenue under exchange transactions		
Government funding received in advance	2,023	1,864
Contracted revenue received in advance	3,928	2,910
Total deferred revenue under exchange transactions	5,951	4,774

11. Employee entitlements

Accounting policy

Short-term employee entitlements

Employee entitlements that the Commission expects to be settled within twelve months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include employee related expenses accrued up to balance date, annual leave earned but not yet taken at balance date, vested long service leave, and sick leave. Non-vested long service leave expected to be settled within twelve months of balance date are also classified as a current liability.

The Commission recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Employee benefits that are due to be settled beyond twelve months after the end of period in which the employee renders the related service, such as long service leave have been calculated on a proportionate basis to the date that the entitlements are contracted to become vested to the employee.

Presentation of employee entitlements
Annual leave and vested long service leave are classified as a current liability. Non-vested long service leave expected to be settled within twelve months of balance date are classified as a current liability.

Breakdown of employee entitlements

	2023/24 Actual \$000	2022/23 Actual \$000
Current portion		
Accrued salaries and wages	664	1,096
Annual leave	1,396	1,545
Long service leave	34	33
Total current portion	2,094	2,674
Non-current portion		
Long service leave	119	76
Total non-current portion	119	76
Total employee entitlements	2,213	2,750

12. Provisions

Accounting policy

The Commission recognises a provision for future expense of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that expense will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are distinct from other liabilities (such as trade payables) because there is uncertainty about the timing or the amount of the future expense required in settlement.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a discount rate based on market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated timing of the future cash outflows. An increase in the provision due to the passage of time is recognised as a finance cost.

	2023/24 Actual \$000	2022/23 Actual \$000
Opening balance	-	393
Additional provisions recognised	370	-
Amounts used	-	(393)
Unused amounts reversed	-	-
Closing balance	370	-
Analysed as		
Current	370	-
Non-current	-	-
Total provisions	370	-

Provision for New Zealand Holidays Act 2003 remediation review

The Commission's estimate has included the following in considering the potential liability for historical underpayments:

- Annual leave
- Family Violence, Bereavement, Alternate Day, Public Holiday and Sick Leave (FBAPS)
- Leave entitlement recalculations
- Leave on termination recalculations

The following are not considered in the estimate:

- Casual employees
- Directors

The estimated conservative potential liability is approximately \$0.370m for data and employees held in the Commission's core payroll system (AMS) since March 2020. Any analysis of data for the temporary workforce payroll system (CHRIS21), both for current and historical employees, is not included in this estimate.

13. Equity

Accounting policy

Equity is measured as the difference between total assets and total liabilities.

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. Contingencies

Contingent liabilities

The Commission has \$70,000 contingent liabilities relating to employment disputes (2023: Nil).

Contingent assets

The Commission has no contingent assets (2023: Nil).

15. 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; and
- 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 remuneration

	2023/24 Actual \$000	2022/23 Actual \$000
Chair and Deputy Chair of the Board		
Remuneration	153	203
Full-time equivalent members	0.4	0.4
Executive Leadership Team		
Remuneration	2,265	2,116
Full-time equivalent members	8.0	8.0
Total key management personnel remuneration	2,418	2,319
Total full-time equivalent members	8.4	8.4

The full-time equivalent for the Chair and Deputy Chair has been determined from their total hours worked for the financial year, recognised through timesheets, divided by the total available working hours in the year.

Executive leadership team includes the Chief Executive who is also designated as the Chief Electoral Officer and a Board Member.

An analysis of Board members' remuneration is provided in Appendix 1.

16. Financial instruments

Financial instrument categories

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

	2023/24 Actual \$000	2022/23 Actual \$000
Financial assets measured at amortised cost (loans and receivables)		
Cash and cash equivalents	14,095	25,928
Receivables	192	1,390
Total financial assets measured at amortised cost	14,287	27,318
Financial liabilities measured at amortised cost		
Payables	1,261	5,272
Total financial liabilities measured at amortised cost	1,261	5,272

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 its exposure to financial instrument risk. The Commission doesn't allow transactions that are speculative in nature to be entered into.

There have been no changes from the previous reporting period in either the types of financial instrument held, the type of risk exposure, or the way in which these financial instrument risks are managed.

Market risk

Price risk

Price risk is the risk that fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices such as interest rates, foreign exchange rates and other market factors.

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 minimises its exposure to interest rate risk by investing surplus liquid funds at short-term fixed interest rates and limiting its floating rate deposit balances to daily funding requirements.

As the Commission's short-term deposits are invested at fixed interest rates, any change in interest rates prior to deposit maturity has no impact on net surplus/(deficit). As these financial assets are carried at amortised cost, rather than at fair value, there is no direct impact on equity from any change in interest rates.

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 issued at variable interest rates expose the Commission to cash flow interest rate risk. The Commission currently has no variable interest rate investments.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. The Commission purchases some goods and services from overseas that require it to enter into transactions denominated in foreign currencies. Exposure to currency risk arises as a result of these activities. The amounts purchased in foreign currencies are for low-value transactions and would not materially affect the Commission's surplus and equity.

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 on its balances of cash and cash equivalents, debtors and other receivables, and investments in term deposits entered into. For each of these, the maximum credit exposure is best represented by the carrying amount in the Statement of Financial Position.

Risk management

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 AA- (or Equivalent Fitch or Moody's) for short-term investments. The Commission's investments in term deposits are considered to be low-risk investments.

Security

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

Impairment

Cash and cash equivalents and receivables 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:

	2023/24 Actual \$000	2022/23 Actual \$000
Cash at bank and term deposit		
Bank of New Zealand (Standard & Poor's Rating: AA-)	14,095	25,928
Total cash at bank and term deposits	14,095	25,928

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 derivative

The table below 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
30 June 2024					
Payables (excluding deferred revenue, taxes payable and grants received subject to conditions)	970	970	970	-	-
Total	970	970	970	-	-
30 June 2023					
Payables (excluding deferred revenue, taxes payable and grants received subject to conditions)	3,771	3,771	3,771	-	-
Total	3,771	3,771	3,771	-	-

17. Events after balance date

There have been no significant events after balance date.

18. Explanation of major variances against budget

Statement of comprehensive revenue and expense

REVENUE – \$0.789M FAVOURABLE AGAINST BUDGET

- **Revenue from Crown** – \$1.590m additional funding received for the Port Waikato by-election. By-election events are funded when a by-election occurs, therefore it was not included in the Commission's annual budget as published through the SPE. However this is partly offset by the lower amount of revenue recognised for the Election Access Fund (EAF) of \$0.375m due to low uptake of grants from candidates with disabilities during the general election and by-election.
- **International assistance programme (IAP)** – \$0.959m lower revenue recognised from the International Assistance Programme. This revenue fully offsets the costs incurred in providing these services. For the year ended 30 June 2024, there were delays in supporting bilateral countries for various reasons including deferred deployments due to delayed election events.
- **Interest received** – \$0.557m additional interest income received due to prudent cashflow management by placing quarterly funding received from the Crown on Term Deposit.
- **Other income** – \$0.024m lower revenue from sale of electoral roll and habitation index than anticipated.

EXPENDITURE – \$2.449M FAVOURABLE AGAINST BUDGET

Full year spend was 2% lower than budget due to the reclassification of expenditure on systems enhancement from operating (OPEX) to capital (CAPEX) with the total of \$2.043m. However, this is partly offset by overspend in personnel due to higher-than-expected field staff costs during the 2023 General Election as headquarters and support staff were retained longer due to vote count delays and the need to run judicial recounts. In addition, there were unbudgeted general election expenses related to enhanced security and resilience requirements for voting services. Specific significant variances to budget are outlined below.

- **Employee related expenses** are higher than budget by \$1.441m, largely due to higher-than-expected field staff costs, particularly the headquarters and support staff during the general election. Included in the overspend is \$0.775m relating to the Port Waikato by-election, fully offset by revenue. These overspends are partly offset by some savings from staff vacancies.
- **Occupancy costs** including office equipment are higher than budget by \$1.024m due to unbudgeted costs to cover for the required security protocols and resilience requirements in voting services.
- **Specialist services** are below budget by \$2.938m, mainly driven by the unbudgeted reclassification of expenditure as mentioned above relating to the enhancement works with the Enrolment System (MIKE) and Election Management System (EMS).
- **Printing, stationery, and postage** are lower than budget by \$0.786m, mainly driven by the savings generated from the EasyVote project. In addition, the Commission received an unbudgeted bulk mail rebate of \$0.490m from NZ Post.
- **Computer and telecommunications** are also lower than budget by \$0.433m due to some reclassification of software licences into prepayments plus higher than expected buyback of mobile phones, laptops and computer peripherals.
- **Meeting and entertainment** are below budget by \$0.270m, mainly due to underspend in meeting hire or lease. The underspend was expected as more usage of internal premises or voting places for staff meetings and functions during the general election. The Commission took the opportunity to use BNZ Partners for meeting venue as one of the incentives granted by the bank to the Commission.
- **Miscellaneous expenses** are also below budget by \$0.439m, mainly due to underspend in EAF grants. These grants are generally offset by revenue, so it's cost neutral to the Commission. Also contributing to the underspend was the reclassification of insurance premiums into the balance sheet account as prepayments.

Statement of financial position

NET ASSETS/EQUITY – \$6.121M FAVOURABLE AGAINST BUDGET

- **Working capital** – working capital as at 30 June is \$5.094m versus budget of \$1.019m, resulting mainly from a new Memorandum of Understanding (MoU) with the Ministry of Foreign Affairs and Trade (MFAT) for the International Assistance Programme (IAP) in the Pacific Islands. In addition, opening cash balance was higher than expected resulting from the prior year's surplus which was originally budgeted as having deficit.
- **Non-current assets** – \$2.100m favourable variance against budget resulting mainly from the capitalisation of the enhancement works with MIKE and EMS systems.
- **Non-current liabilities** – \$0.054m unfavourable variance in non-current employee entitlements particularly in long service leave as more people have joined the Commission permanently as a result of the new operating model that was in place two years ago.

Statement of cash flows

- \$9.961m favourable variance in cash and cash equivalents held at 30 June. The net decrease in cash and cash equivalents for the year is 32% lower than budget of \$17.418m, mainly arising from lower net cash outflows from operating activities due to the additional funding received from MFAT, and higher receipts generated from interest. There also have been various saving initiatives such as reduction in spending on contractors and consultancy including outsourced services, recruitment and travel

freeze, among others that have contributed to significant underspends. This is partly offset by net cash outflows from investing activities resulting from unbudgeted spend on systems enhancement as previously mentioned.

19. Trust monies

The Commission has administered the Trust Account for Nomination Deposits 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 2024 are as follows:

Election candidate deposits trust account

	2023/24 Actual \$000	2022/23 Actual \$000
Balance at 1 July	142	140
Fees received	171	4
Fees returned	(84)	(2)
Balance at 30 June	229	142

20. Donations protected from disclosure

Under the Electoral Act 1993, someone defined as a New Zealand person may anonymously donate more than \$1,500 to a candidate or party. The Commission collects and pays this money without disclosing the payee or recipient. Donations that do not meet the legal requirements set out within the Electoral Act 1993 and cannot be returned to the donor, are paid to Crown.

This is reported quarterly on elections.nz as follows:

	Amount received \$000	Paid to party \$000	Returned to donor \$000	Paid to Crown \$000
September 2021 quarter end	Nil	Nil	Nil	Nil
December 2021 quarter end	Nil	Nil	Nil	Nil
March 2022 quarter end	Nil	Nil	Nil	Nil
June 2022 quarter end	Nil	Nil	Nil	Nil
September 2022 quarter end	Nil	Nil	Nil	Nil
December 2022 quarter end	Nil	Nil	Nil	Nil
March 2023 quarter end	Nil	Nil	Nil	Nil
June 2023 quarter end	Nil	Nil	Nil	Nil
September 2023 quarter end	326	326	Nil	Nil
December 2023 quarter end	50	50	Nil	Nil
March 2024 quarter end	Nil	Nil	Nil	Nil
June 2024 quarter end	8	8	Nil	Nil

Appendix 1: 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:

	2023/24 Actual \$000	2022/23 Actual \$000
Marie Shroff MA (Hons), CVO, CNZM (Chairperson)	42	122
Deputy Chair Jane Meares, LLB Hons (Deputy Chairperson)	111	81
Karl Le Quesne, Chief Electoral Officer (Board Member)	*372	366
Total board members' remuneration	525	569

*Includes remuneration in their role as employee of the commission, as captured within Appendix 2.

During the financial year ended 30 June 2024, Jane Meares acted as Chairperson for the period 8 August 2023 to 16 December 2023. There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

The Commission has provided a deed of indemnity to Board members for certain activities carried out in the performance of the Commission's functions.

The Commission has taken out Directors' and Officers' Liability and Professional Indemnity insurance cover during the financial year for the liability or costs of Board members and employees.

No Board members received compensation or other benefits in relation to cessation (2023: \$nil).

Appendix 2: Employee Remuneration

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

	2023/24 Actual	2022/23 Actual
\$100,000 – \$109,999	12	13
\$110,000 – \$119,999	12	8
\$120,000 – \$129,999	6	9
\$130,000 – \$139,999	12	13
\$140,000 – \$149,999	7	8
\$150,000 – \$159,999	6	4
\$160,000 – \$169,999	5	3
\$170,000 – \$179,999	2	2
\$180,000 – \$189,999	5	2
\$190,000 – \$199,999	2	1
\$200,000 – \$209,999	2	2
\$210,000 – \$219,999	2	2
\$220,000 – \$229,999	-	-
\$230,000 – \$239,999	1	-
\$240,000 – \$249,999	1	2
\$250,000 – \$259,999	1	1
\$260,000 – \$269,999	-	2
\$270,000 – \$279,999	-	-
\$280,000 – \$289,999	-	1
\$290,000 – \$299,999	2	1
\$300,000 – \$309,999	-	-
\$310,000 – \$319,999	1	1
\$320,000 – \$329,999	1	-
\$330,000 – \$339,999	-	-
\$340,000 – \$349,999	-	-
\$350,000 – \$359,999	-	-
\$360,000 – \$369,999	-	1
\$370,000 – \$379,999	1	-
Total	81	76

Employees, either permanent or fixed term are paid contractual severance payments following a reorganisation or workplace change process. Severance includes redundancies, and confidential settlements such as in lieu of notice and lump sum payments.

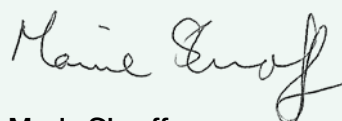
During the year ended 30 June 2024, employees received compensation and other benefits in relation to cessation totalling \$283,000 (2023: \$601,000).

Statement of responsibility

Ko te tauākī kawenga

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 2024.

Signed by the Board:



Marie Shroff

Chair

Pou Kaiāwhā Kaitiaki Take Kōwhiri

15 October 2024



Jane Meares

Deputy Chair

Pou Kaiāwhā Kaitiaki Take Kōwhiri

15 October 2024



Karl Le Quesne

Chief Electoral Officer

Pou Kaiāwhā Kaitiaki Take Kōwhiri

15 October 2024

Independent Auditor's Report

TO THE READERS OF THE ELECTORAL COMMISSION'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2024

The Auditor-General is the auditor of the Electoral Commission (the 'Commission'). The Auditor-General has appointed me, Sonia Isaac, using the staff and resources of KPMG, to carry out the audit of the financial statements and the performance information, of the company on his behalf.

Opinion

We have audited:

- the financial statements of the Commission on pages 65 to 92, that comprise the statement of financial position as at 30 June 2024, the statement of changes in equity, the statement of comprehensive revenue and expenses, 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 which reports against the Commission's statement of performance expectations for the year ended 30 June 2024 on pages 54 to 63.

In our opinion:

- the financial statements of the Commission:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2024 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 Public Benefit Entity Standards; and
- the Commission's performance information for the year ended 30 June 2024:
 - presents fairly, in all material respects, 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;

- the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure appropriated or forecast to be incurred; and
- complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 15 October 2024. 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 opinion.

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

The Board are 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 are 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 are responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Board are 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 performance information which reports against the Commission's statement of performance expectations.

- 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 obtain sufficient appropriate audit evidence regarding the financial statements and the performance information of the entities or business activities within the Commission to express an opinion on the consolidated financial statements and the consolidated performance information. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

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 are responsible for the other information. The other information comprises the information included on pages 1 – 52 and 93 – 95, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Our firm has also provided other services to the Commission in relation to data system assurance. Subject to certain restrictions, partners and employees of our firm may also deal with the Commission on normal terms within the ordinary course of trading activities of the business of the Commission. These matters have not impaired our independence as auditor of the Commission. The firm has no other relationship with, or interest in, the Commission.



Sonia Isaac
KPMG
On behalf of the Auditor-General
Wellington, New Zealand

Karakia

Koia tēnei te whakairi ake i te kete
whakaaro, i te kete kōrero ki te
epa o te whare
Karakia whakamutunga
Tēnei te whakamoe tai o tēnei
o ngā whare kōrero
Whakamoe tai
Whakamoe kaupapa
Whakamoe tēnei whare kōrero
Ko lo te pū, lo tā koutou weu,
lo tā koutou tāmōre
Tēnei te hau
Tēnei te hau kiwi, te hau weka
Tēnei te hau ka kawea mai, ka tau
mai, ka mārire mai, ka māhaki mai
Māhaki ki te rangi
Māhaki ki te whenua
Māhaki ki ngā tāngata katoa
E Rongo, whakairihia te kete
kōrero ki runga, kia Tina – Tina!
Hui e – Tāiki e!

Let rest the ebbs and flows within our
House of Dialogue
Let rest the currents
Let rest this evening
Let rest this House of Dialogue
lo is the source, of your growth and
development
This is the essence heard
The essence of the Kiwi (uncommon – the
hidden), the essence of the weka (common
– thirst for knowledge)
The essence that was brought here, the
essence that has landed, the essence that
has settled, the essence that has calmed
May the heavens be calm
May the earth be untroubled
May there be peace amongst us
Rongo, (Peace) elevate our kete of
dialogue.
Tie it, complete!





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