



**LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

**STANDING COMMITTEE ON THE INTEGRITY COMMISSION AND
STATUTORY OFFICE HOLDERS**

(Reference: [Inquiry into Annual and Financial Reports 2024-25](#))

Members:

**MR E COCKS (Chair)
MR A BRADDOCK (Deputy Chair)
MR T WERNER-GIBBINGS**

TRANSCRIPT OF EVIDENCE

CANBERRA

MONDAY, 10 NOVEMBER 2025

**Secretary to the committee:
Ms K de Kleuver (Ph: 620 70524)**

By authority of the Legislative Assembly for the Australian Capital Territory

Submissions, answers to questions on notice and other documents, including requests for clarification of the transcript of evidence, relevant to this inquiry that have been authorised for publication by the committee may be obtained from the Legislative Assembly website.

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Amended 20 May 2013

The committee met at 11.17 am

Appearances:

ACT Electoral Commission

Cantwell, Mr Damian AM CSC, Electoral Commissioner

Spence, Mr Rohan, Deputy Electoral Commissioner, ACT Electoral Commission

THE CHAIR: Good morning, and welcome to the public hearings of the Standing Committee on the Integrity Commission and Statutory Office Holders for its Inquiry into Annual Reports and Financial Statements 2024-2025. The committee will today hear from the ACT Electoral Commission and the ACT Auditor-General.

The committee wishes to acknowledge the traditional custodians of the lands we are meeting on—the Ngunnawal people. We wish to acknowledge and respect their continuing culture and the contribution they make to the life of the city and this region. We would also like to acknowledge and welcome other Aboriginal and Torres Strait Islander people who may be attending today's event.

This hearing is a legal proceeding of the Assembly and has the same standing as proceedings of the Assembly itself. Therefore, today's evidence attracts parliamentary privilege. The giving of false or misleading evidence is a serious matter and may be regarded as contempt of the Assembly.

We welcome witnesses from the ACT Electoral Commission. Please note that as witnesses you are protected by parliamentary privilege and bound by its obligations. You must tell the truth. Giving false or misleading evidence will be treated as a serious matter and may be considered contempt of the Assembly.

As we are not inviting opening statements, we will proceed directly to questions. The thing I want to check in on in the first instance is the commission's report on the ACT Legislative Assembly Election 2024, which was published in August this year. It is an interesting report, and I am happy to leave the discussion of its content for the dedicated inquiry. But if I understand correctly, the report was ready considerably before it could be published. I wonder if you could just outline what the barrier was to getting that distributed to members of the Assembly and being published, and what needs to change so that it is not a problem again.

Mr Cantwell: I acknowledge and abide by the requirements of the hearing. Thank you for the opportunity to review that matter. Essentially the report was completed and ready to be submitted. But at the time when it was able to be submitted and in line with the advice received about the Assembly's sitting days and noting that under the act it needs to be tabled within a period of time after having been submitted, it was not going to be able to be tabled by the Assembly concurrently to the intent to have it submitted and available to be published online on the inquiries page. So essentially, we sort of had a bit of an impasse. We wanted to respect the Assembly's procedures and make sure that the Assembly had the benefit of having had it tabled by the Speaker, having been submitted to the Speaker in the first instance by commission, before it was then available to the public, otherwise, the public would have seen it before the Assembly had the opportunity to formally receive the report.

So what could be changed around that? I think it might be a change in terms of legislative timings by which the report is tabled in the Assembly or, from the commission's viewpoint, if we had been able to finish the report knowing of those impacts becoming more apparent to us, it would have been submitted at a time whereby the Assembly was able to table it whilst sitting before adjourning for a while and then, in time, be able to have it available for publication on the inquiries web page.

THE CHAIR: That sounds like a procedural barrier as much as anything in that the procedures were not flexible enough to get it published?

Mr Cantwell: Yes, exactly. And we also wanted to make sure ultimately that we were respectful of the Assembly's procedures. Although, as you identified rightly, the inquiry has the same standing as the Assembly, but we did not want to get the situation where it was published by the inquiry committee and that that would be ahead of some members of the Assembly having seen it formally through the Assembly's tabling processes. Do you want to add to that?

Mr Spence: I understand and will adhere to the privilege statement. It is a procedural thing as we understand it. We understand that in those discussions that we had in the timing of publication that there are legislative provisions for other independent Legislative Assembly offices that would overcome the procedural issue that the Electoral Commission faced, and maybe that is something we need to be looking at.

MR BRADDOCK: Just a question about fee-for-service elections. I notice your annual report says you only conducted one of those in the past year. I have a question of why so few? Is it a capacity question or lack of awareness in the community question? What is going on there?

Mr Cantwell: The commission's reports indicate that we do such things, so it should be known publicly. Could we do more to publicise the fact we provide such services? We could, but it does vary across each year within the electoral cycle. I could talk to specifics of how many may have asked or if any were not taken up, but they are not labour intensive activities generally. They are not massive things for us to run. That is what we do—provide electoral services—and we have a means by which we do that for the major election, being the Legislative Assembly election. I will let Rohan talk to those we may have received over the course of history.

Mr Spence: Yes, historically the majority of the fee-for-service elections that we have run have been enterprise bargaining agreements for the ACT government considerations and ANU-based elections. Going back maybe a decade we used to do quite a lot of elections for the ANU, but they went their own way after a particular period and I understand continue to run their own elections—student association elections, union, those kinds of things. They now run themselves having developed their own processes I believe. We still do enterprise agreement elections. There are a couple of other smaller ones—the National Press Club, things like that. But it typically has not been a lot more than those groups throughout history.

MR BRADDOCK: Is that something you would want to promote or has it just always been a bit of a side business for you, when your capacity allows?

Mr Cantwell: We do not keep the money; the money is returned to territorial funds. I have to say that it is not something that I have actively promoted, but it is a service we provide. It is within our mission statement as such—we are here to service elections.

I have no fixed view about wanting to promote it further. I will take it under consideration in terms of if it is part of a service we could provide to others. But we are doing it because we are the electoral experts and we provide such services to ACT bodies. Those that used our services have reported great satisfaction rates with it, so I am sure they will continue until they make other arrangements.

In terms of the standing of the commission as an electoral management body, it is surely going to be enhanced by continuing our provision of services that are well regarded in other aspects of society, not just the major elections that we provide services to.

Mr Spence: It is also cost recovery.

MR WERNER-GIBBINGS: I have a couple of questions about the election that come out of the annual report, which I do not think I will get to when we have the public hearings. That is why I was hoping to ask them here.

THE CHAIR: I think we were going to largely focus on the annual report.

MR WERNER-GIBBINGS: It is from the annual report at page 14. So page 14 mentions the shortened voting period for the 2024 ACT election. What lessons were learned from that shortened early voting period, and how does the commission view the early voting period moving forward? Are there lessons to be learned from the shortened voting period compared to the one in 2020?

Mr Cantwell: When it was initially considered, the commissioner expressed concerns around potential unforeseen or undesired impacts of it, principally around ensuring continued maximum accessibility and provision of services across as long a period as possible. However, the two-week voting period and three-week voting period by the postal services was legislated so we went on enacting it.

So what did we learn from that experience? We learned the value of right planning, which we had in place. We had foreseen and worked through the potential for this to be legislated because we could see it coming and provided advice to the Assembly on it. It meant we had to sharpen the logistics and resources for the two-week voting period for attendance periods. We had to enhance and think about the impact of the information campaign to ensure that the community knew that it was two weeks as opposed to a three-week voting period as had been the case for some time previously. That is an important community consideration because we wanted to make sure that people understood they had a narrower window.

We had a concern that more people would vote by postal means. It was not necessarily the case in reality, but we were concerned it might impact upon growth in postal votes. Postal votes need a different effort required to include in the count compared to eVACS. One of the great values of eVACS is how the votes are processed and admitted quite quickly and efficiently compared to postal voting means. So we had to reconsider the

impact of postal voting.

We had to understand better and plan for the resource implications more broadly. Would it cost more or less or would we deliver the same quality of service within that two-week voting period, what hours would we have voting places open for, what staffing requirements would need to be adjusted? There was a whole raft of logistic matters we had to concern ourselves with.

MR WERNER-GIBBINGS: So the comparison between 2020 and 2024 with the shortened period, was it generally better, worse or about the same in terms of the impact on the commission? And in a perfect world in 2028, would we have a 16-week early voting period or a one-week early voting period?

Mr Cantwell: I would still offer advice to the Assembly for consideration that extended voting periods to three weeks provide a greater opportunity for people to cast their vote. Three weeks is probably going to give more opportunities than two weeks for an early voting period having now provided the opportunity for everyone under legislation to vote early compared to the previous legislation someone had to have a particular reason to do so.

Across all jurisdictions in Australia the trend to early voting is continuing. Although we had a shorter early voting period and the numbers were commensurately less than the equivalent period of three weeks in 2020, in the entire two-week period it was still clear that people would vote early and would want to vote early where the chance is given to them to do so.

I think the commission's position remains as it was in the provision of advice before the legislation was enacted which changed it from a three to two-week early attendance voting period. We prefer the three-week voting period for those reasons. Anything else you want to add to that, Rohan?

Mr Spence: Yes, it is difficult to compare the 2020 and 2024 elections because of the COVID impact and the messaging campaign that the Electoral Commission put in place for the 2020 election which actively encouraged people to vote early to spread the load. So it is difficult to compare that. And, yes, the numbers were lower in 2024 in early voting than they were in 2020, but it is a difficult comparison.

I think what we can see is that shortening the early voting period does not necessarily mean fewer people vote early. You still get a considerable number of people voting early, just in a compacted time frame. And you can see that across other jurisdictions. I note that the Australian Electoral Commission has noted this in their commentary to their JSCEM meeting—that the shortening of an early voting period compresses the large numbers into a shorter period rather than reducing the numbers of early voting electors. It just shows that there is a clear desire for voting at a time that meets the needs of individual electors.

MR EMERSON: What is the current level of administrative funding?

Mr Cantwell: As per the legislation. It is calculated on that basis under legislation. I will get Rohan to get the exact figure per first preference vote.

MR EMERSON: Sorry, not election funding, the administrative funding.

Mr Cantwell: Sorry, yes. Again, the formula is required of us in legislation, and we just recalculate that as per legislation figures, applying the increase over time as is required by the act. But I will get the exact figures for you in a moment.

MR EMERSON: Thank you. So that is provided to parties in the case of party MLAs and directly to non-party MLAs?

Mr Cantwell: Yes, yes.

MR EMERSON: Can you walk me through the background of when that was introduced and why?

Mr Cantwell: As I am sure you are aware, it is not able to be spent on electoral matters but rather for administrative matters only. It has been a constant throughout my tenure as the commissioner. I cannot comment without going back through the history of it. That might be contained in reports by earlier reports of the commission and its evolution in legislative terms. It looked at the legislation around the governing of it, and the payment of it has not changed in my time as commissioner. Unless Rohan, given his extended tenure in the commission, can speak to the history of how it was developed and how it may have changed over time outside my tenure then I would have to take that on notice and get back to you as to how that might look. Rohan, do you have any background scoop on the administrative funding?

Mr Spence: Sure. And apologies; I am not going to be able to find the exact current figure for quarterlies.

MR EMERSON: Sorry, I should know it too, but it's something like 27,000 a year I believe.

Mr Spence: Yes. A lot of the understanding of the usage of administrative funding comes from explanatory statements at the time of passing them. It limits the ability to use administrative funding on anything of electoral matter—state, federal or territory. Then it largely talks about it being used as a means for MLAs and political parties to administer their offices and, in particular, drawing attention to the need to adhere and comply with the funding and disclosure scheme. The administrative burden of gift reporting, annual reporting, election reporting expenditure is substantial and the money is very much there to assist parties and MLAs to staff or engage external consultants in order to do that, noting of course that who has the obligations for the reporting are in the instrument. So purchasing of hardware, equipment in an office, staffing, those kinds of elements. Quite specifically not election material generation.

MR EMERSON: Advertisements and so on, sure. How is that figure set? Is it just indexed?

Mr Spence: There is a calculation in the Electoral Act that determines the quarterly amount and it is based on a per-MLA basis in that quarter. So it is done on a prorate basis if there are casual vacancies or anything like that.

Mr Cantwell: So the figure for the quarter ending September 2025, per MLA was \$6,968.93.

Mr Spence: Per MLA per quarter.

MR EMERSON: Do you know how the original base amount was determined? Is that covered in the explanatory statement?

Mr Cantwell: I do not know.

Mr Spence: I do not know either. It is too long ago.

Mr Cantwell: We could do some research as to how that was formulated at the time or the basis for it. They are probably available in other Assembly records as well, but if you wish we could take on notice from what we can determine. But this would be a matter ultimately for the Assembly deliberations at the time. We could provide advice as we could see it. If you wish, we could take it on notice.

MR EMERSON: That would be great, sure. Just finally, so the amount is \$27,875 a year per member. So the Labor Party would get 10 times that amount, for example—\$278,000 a year. How are the parties making use of that funding in general? Obviously they are acquitting annually in their normal financial reporting obligations. How is that money being used predominantly?

Mr Cantwell: Well, for the intended purposes, if I could make that general response.

MR EMERSON: I am not proposing that it is not.

Mr Cantwell: I will put it this way: I have no evidence from the means of review we have in place that it is being spent other than for approved purposes for administrative means—that is, it is not being spent for electoral purposes, as required by the act.

MR EMERSON: And does the commission have a view at all on the appropriateness of the level of funding?

Mr Cantwell: We make some commentary in our election report more broadly about the overall purpose of the funding. But I have got no views about its appropriateness or otherwise at this point. We could talk further about funding more generally during the election inquiry in terms of the commission's views. I know for electoral funding there are some concerns or matters expressed by members of the committee or the public or members of the Assembly. We could talk to that at the time, but I have got no particular views around administrative funding as it relates to the question right now.

THE CHAIR: I want to touch on redistributions at page 11 of the annual report, I think. Projected enrolments factor into how electorates are redistributed, and there seems to have been a large variation in what was projected by the ABS and the actual results. Kurrajong looks like it was as much as 6.9 per cent under quota while Brindabella was 5 per cent over quota. How did we get to that place? Was it solely ABS projections being off? What played into that scenario?

Mr Spence: The great challenge for the redistribution projections during the previous redistribution was the impact of COVID, again, and net migration. I think the ABS found that difficult to project forward based on the standard algorithms that were typically used. I would have to have another look at the actual outcomes—it is in the election report—but my understanding in discussing it with the ABS is that it was the impact of COVID in such a small area such as the ACT and projecting forward using those net migration figures and the impact before.

THE CHAIR: So you are not expecting it to be an issue in the future, by the sounds of it. Are there things you are doing to make sure we end up a bit closer?

Mr Cantwell: We take the best available data from the ABS at the time within the legislative period for the redistribution committee and the augmented Electoral Commission to do its business, and we rely on that data. I cannot speak for the ABS, but we would have to have confidence that the data they are giving us is the very best available data, concurrent to the advice we receive within the committee members as well as augmented commission members.

We all should have confidence that we are doing the best with the best data available to us. And where there might be variations in the future, none of us can say exactly how that would play out or what might be the causes for those. But, again, we work very carefully to ensure that the committee and the augmented commission's considerations and decisions are based around that data, but also, most importantly, meeting the legislative tolerances of expectations of variations.

THE CHAIR: And have you considered using any other sources of population projections to inform those redistribution processes?

Mr Cantwell: No, I have not.

THE CHAIR: Do you know how much of an impact that large variation of quota had on the final result of elected MLAs?

Mr Cantwell: I cannot comment directly at hand. I am not sure we can without going back and taking it on notice to be able to give you a more detailed response as to what impact that may have had.

MR BRADDOCK: The ACT government in repeated estimates and other hearings in this place also called into question the ABS data and is exploring ways to improve the quality of the data, particularly as it impacts their budget. Are you involved in those conversations? Are you exploring ways we can improve the quality of the data that we are reliant upon to inform our enrolment projections?

Mr Cantwell: No, I have not to this point. I am open, of course, to such discussions or recommendations or outcomes that might emerge from the Assembly's deliberations or from the other advice the commission could take on to consider to make sure we achieve the required outcome—the very best data available to us. If there is something we are missing or that could be of benefit to us in those deliberations, absolutely of course we would take that under consideration.

MR BRADDOCK: Please correct me if I am incorrectly putting words in your mouth, but it seems to me we are reliant on the ABS in a post-COVID census to hopefully have a better set of numbers, better quality data, on which you will then be able to rely for hopefully better enrolment projection data come 2028?

Mr Cantwell: I wonder if I could ask you to pose that as a question so I can better understand what you are looking for?

MR BRADDOCK: I am trying to make sure I understand correctly. There does not appear to be any changes proposed beyond hopefully the ABS will do a better job because they will no longer be operating on a COVID-based census.

Mr Cantwell: Well, maybe I will say it this way: the commission will do its very best to ensure the data that it has available to it and uses for consideration in redistribution matters is the very best and most reliable data.

Mr Spence: One was right on the boundary, but four of the five electorates were within the plus or minus 5 per cent as required in the projections.

MR BRADDOCK: With good reason, I and other members may question the ABS data and its reliability. So hence I am asking the question: is your assurance of the best quality data simply reliant on the ABS doing the best job possible or do you have any other actions planned to ensure we have that best quality data?

Mr Cantwell: We have raised it as an issue. Absolutely. If it is a concern—and you have indicated to me that it is of some concern—to the Assembly then it is a concern for us. I will take that on board and look at what the issues might be. We will have some discussions. Perhaps we can have some discussions offline or seek engagement with members of the Assembly who have a view on these matters that can help us decide upon the best course of action going forward.

THE CHAIR: We might need to wind things up there. On behalf of the committee, I thank you for your attendance today. If you have taken any questions on notice—I think there have been a couple—please provide your answers to the committee secretary within five business days of receiving the uncorrected proof Hansard.

On behalf of the committee, I thank our witnesses who have assisted the committee through their experience and knowledge. We also thank broadcasting and Hansard for their support.

Short suspension

Appearances:

ACT Audit Office

Harris, Mr Michael, Auditor-General

O'Toole, Mr David, Senior Director and Acting Chief Finance Officer, Professional Services

THE CHAIR: We welcome witnesses from the ACT Audit Office. Please note that as witnesses you are protected by parliamentary privilege and bound by its obligations. You must tell the truth. Giving false or misleading evidence will be treated as a serious matter and may be considered contempt of the Assembly.

As we are not inviting opening statements, we will proceed to questions. What I want to go to is the process around annual consolidated financial statements. What I am keen to understand is the timing of when you receive those financial statements and what the process is for delivering your audit opinion back to the government. Is that largely the same as what would be undertaken for a corporation, for example?

Mr Harris: Essentially. The rules are the same. We operate under Australian accounting standards and Australian auditing standards. Those standards are essentially the same for public entities and private entities, with a few minor exceptions to cater for the differences between public and private operation, so essentially some differences in wording and disclosures and things of that sort. But essentially the standards are the same.

In terms of timing, in a non-election year I am required to provide my audit opinions on the directorates' financial statements by 30 September and on the whole-of-government statements by 31 October. Both of those deadlines we met, and all the entities submitting to us met the required deadlines as well. The actual timetable for presenting statements and so forth is set out by Treasury; it is not dictated by me.

THE CHAIR: So what was the deadline for the government to provide you those consolidated financial statements?

Mr Harris: They cannot provide the consolidated statements until we have completed the directorate statements. So essentially it is a bit of an overlapping process. Model statements are prepared a couple of months in advance—maybe three months in advance. Departmental statements are prepared and audited in the time period leading up to the end of September when the opinions have to be given. And consolidated statements are then prepared once we know the audited results of departmental, directorate, statutory entity, statutory authority statements. So the consolidation cannot happen until the individual components have been sorted. So it is a bit of a compressed timetable for the whole of government.

THE CHAIR: And on what date did you provide the audit opinion this year?

Mr Harris: It was either the 30th or the 31st; I would need to confirm. My memory tells me it was the 30th, but it may have been 31 October for the whole of government.

THE CHAIR: Is the audit ever completed by more than a day or two before the

legislated deadline?

Mr Harris: There is a two-part process to this. So we will issue what is known as an audit close report before we do our final opinion. The audit close report is a communication between myself and the auditee to give an indication as to whether I am going to give an unmodified or a modified opinion. It also includes some declarations that the auditee has to make back to me in terms of the veracity of the information they have provided and a number of other things.

There is normally about a two day or sometimes a three-day gap between when I issue the close report when I get the assurances back from the auditee and then I sign the final opinion. So in this instance for whole of government I did the close report about five days before the deadline, from memory. It might have been about four days before close. We got the information back. It required about two days and then the audit opinion was signed on or about 30 October. It is a tight process.

MR BRADDOCK: In your evidence to the Standing Committee on Public Accounts and Administration you described the digital health record as having significant governance failings and it was compared with the failings of the HRIMS. Are we seeing any systemic or strategic issues causing such poor governance across these large ICT projects that you have noticed?

Mr Harris: I think the short answer to that is historically yes. I do believe the changes that have been made in administrative arrangements and the centralisation of digital matters within one entity under the control of the Chief Digital Officer and the concentration of resources there will improve the situation. I have confidence that that is the case.

It is certainly my view that in the past there have been deficiencies in skills in assessing large-scale IT projects. That is demonstrated by the comments that I have made in the two reports that I have tabled. I have been highly critical of the implementation process of both of those. But I do have confidence that the new arrangements and the concentration of skill sets will improve the situation, and I also believe that lessons have been learned.

MR BRADDOCK: What makes you draw that conclusion?

Mr Harris: I have confidence in the Chief Digital Officer to undertake those roles. I think the skill sets that are now being put together will demonstrate a better capacity to deliver those large-scale projects. I do believe that the mistakes that have been made in the past must not be made again, and there is certainly potential for them to be made again if people do not undertake the appropriate risk assessments, have in place the appropriate governance arrangements and follow the appropriate financial protocols.

MR BRADDOCK: So are you seeing those appropriate risk management governance arrangements and protocols being followed?

Mr Harris: We have not been back into the new organisation yet to do an audit. It certainly will be on a future program to go back and do a check on whatever the next large project is. I guess my commentary to you is to say that what I see having occurred

is consistent with the recommendations that I made and is a genuine attempt to fix the problem.

MR WERNER-GIBBINGS: Page 28 mentions that during 2024-25 the Audit Office receives 16 unsolicited representations. From whom or from where do these unsolicited representations typically come, and what is the Audit Office's process for ensuring they are actioned once they are received?

Mr Harris: Typically from the general public; people have a grievance about something, or they have seen something or experienced something that they think is wrong. The level of wrongness can range from irritation to corruption and anywhere in between. There is a process under the Public Interest Disclosure Act to assess representations. So if somebody writes to me or somebody tells me something, we go through a process of assessing whether it is a representation and how far along the line of irritation to corruption it might be.

Depending on that assessment, we will either refer it back to the agency involved and ask them to deal with it or under the Public Interest Disclosure Act, if it is further along the scale of maladministration tending towards corruption, we are required to refer it to the Integrity Commission. But the vast majority of those representations come from the general public.

MR WERNER-GIBBINGS: So the process for ensuring they are actioned, is that, "Thank you very much. We'll will come back to you"?

Mr Harris: Well, a representation can be anything from a conversation to a formal complaint.

MR WERNER-GIBBINGS: So it depends on the representation?

Mr Harris: Yes. A number of those things that are classified as representations are pieces of correspondence where I am a cc'ed person—so I have received a copy of it, but it is not addressed directly to me. Frequently they are addressed to members of parliament first, often ministers. In some cases there are upwards of 40 or 50 cc'ed recipients in the email list, depending on the level of aggravation of the person making the representation. So it covers a wide range of material, from, "I've got a tree outside that is falling over and nobody will fix it," to serious allegations of corruption. I should point out that the Public Interest Disclosure Act has very strict assessment guidelines for assessing where these representations stand on that spectrum that I described.

MR EMERSON: The ACT government's expenditure on planning related to major infrastructure projects—planning compared to delivery—in response to a question on notice from estimates hearings, the Chief Minister indicated that since 2009 five separate feasibility studies and the like have been commissioned regarding a new stadium. The cost of the first contract in 2009 was valued at \$176,000; another in 2017 was \$22,000; in 2020, \$199,000; in 2023 almost \$282,000 was spent on a technical report; and in 2025 \$929,000 was spent on due diligence and site analysis. To me, it is a lot of money to spend on planning when we still do not know where the stadium is going. Is this something that you have seen or have had concerns raised about other than by me in this particular instance?

Mr Harris: No, not directly. We monitor programs, for want of a better description, when we are assessing potential topics for future performance audits. Our performance audits are concentrated around implementation and effectiveness rather than necessarily individual expenditure items. We rarely do specific audits into particular expenditure items, the exception in recent times being the one we did on the invoicing exercise for the digital health record with a company called NTT.

If there was a project to build a stadium the scoping criteria would consider whether or not to include things like feasibility studies and whether or not they were taken account of, listened to and understood. A bit like the cost-benefit analyses or business cases for light rail, the same sort of exercise. Scoping would not necessarily include feasibility studies, depending upon what aspects of the project we were looking at.

MR EMERSON: Is that the kind of thing you would only generally audit once it was actually constructed?

Mr Harris: Pretty much. The fact is that nothing has been implemented yet, so from a performance audit point of view I have a challenge in finding something against which to measure effectiveness and efficiency.

MR EMERSON: I wonder if there is a gap there in your view. Obviously part of efficiency is planning things that you then do. I am thinking of other projects like the city to the lake—a grand plan was announced in 2013-14 to send Parkes Way underground. A fair bit was spent on marketing and so on to visualise what it was going to look like, but that has not come to fruition either.

Mr Harris: I do not think there is a gap there. Governments are required to make decisions all the time about whether or not a project is feasible. And the stadium itself is a problematic project, not the least of those problems being where to put the stadium. And in my view it is reasonable for a government to exercise its discretion to say they will investigate this matter or that matter, and whether they do it once, twice or four times is essentially a decision to be made by cabinet and ministers.

If there are questions to be asked it is the parliamentary process that should be asking those questions at the appropriate time. I think sometimes I need to be careful and clear about where my boundary line is in what I audit and how I audit. And my judgment is that my boundary line does not allow me to go into that space because that is not my role to comment on the government's decision-making processes about how they want contemplate their policy decisions or what information and how much of it they should have to do so.

MR EMERSON: Fair enough. Is it within the remit of your office to investigate whether things like ministerial travel are an appropriate expenditure, or that does that sit outside of your scope?

Mr Harris: A financial audit would contemplate breaches of the rules, but there are also processes within the parliament itself to examine those areas of expenditure. And again, I think there needs to be a fair degree of clarity between the roles of parliament and parliamentarians in questioning government expenditure, or parliamentary

expenditure in this case, more broadly as opposed to the Auditor-General investigating as opposed to auditing. My role is auditing, not investigation. And some of the areas that you are probing into are more in the area of investigation than they are of audit.

If I might just make one further comment, the assurances that I am given by directors-general when we are doing financial audits include an assurance that they have been following the Financial Management Act and abiding by its provisions. So there are protocols that put the onus back onto those responsible for expenditure to make declarations that they are lawfully spending money.

MR BRADDOCK: I thank you for your performance audit recommendation observations report that you provided. What is the process of ensuring lessons learned from the exercise are feeding back into the both the audit processes but also the government reporting against the audit recommendation processes? Have you made any improvements to the audit process as a result of your observations? How do you feed those lessons back into the government?

Mr Harris: Yes, I have made two observations. One is that I think the existence of that report has led to a stronger focus by agencies, certainly central agencies, on monitoring how they report as they are required to report under the annual reports directions. We have seen some improvements there, so I am encouraged by that.

From our point of view, one of the lessons we have learned is to be a little more careful about how we make our recommendations in our performance audit reports. We have always been conscious of trying to make recommendations that are reasonable and implementable. I think mostly we have achieved that, but there are certainly some instances where some of things we may have recommended are perhaps not as achievable or implementable as we thought they would be. That has led to us having a greater focus, if you like, on making sure the recommendations we make are implementable within reasonable time frames and also a bit more of a discussion probably or a bit more conversation with the auditees about what is implementable and what is not.

MR BRADDOCK: Do you share this report with the government, or do you need us as a committee to be sharing this on your behalf?

Mr Harris: I provide it to this committee and to the public accounts and administration committee. My expectation and my hope is that either or both committees would share it with all parliamentarians.

MR WERNER-GIBBINGS: In 2024-25 the performance audit methods and practice methodology was reviewed and updated to ensure consistency with the revised ASAE 3500 performance engagements. This is on page 14. Can you speak on those changes and what benefits they have provided to the Audit Office?

Mr Harris: This goes back to the auditing standards I referred to earlier on. So there are a particular set of auditing standards for the performance audit that we are required to audit to. Like all standards, they get reviewed and updated on a regular basis, and this was one of the regular updates. There were not substantial changes to the standards, I must say.

The reason they are important is that we do quality reviews of all of our performance audits every year, and the quality review uses those standards as the benchmark to test whether or not we are compliant with the standards. So it is important that they are up to date. It is also important that we follow them, and we are constantly reviewed by independent external reviewers to ensure that we do follow standards. And the particular importance relates to the existence of evidence to support conclusions. So every performance audit has at its beginning a conclusion and a set of key findings. The standards, in essence, require us to ensure that we have a piece of evidence that supports every key finding and every conclusion, and the independent review is a process for ensuring that that is the case.

MR WERNER-GIBBINGS: Can I presume you were found compliant more often than not?

Mr Harris: Yes. Every external review will find things that need improving. That is the case with every review, and it happens on financial audit as well. We do not do external review on every financial audit, but we do on key ones every year. We take each of those review findings and re-acquit every one of them to make sure that we have taken account of them and we have improved our process to make sure that we do not have that error again. They are not errors in the sense that there is no evidence to support finding; I have never had one of those. They are more, “You could have recorded this in a better way”, or “You could have been more clear about how you linked A, B and C.” Those sorts of tweaks to the system, if you like.

MR WERNER-GIBBINGS: The process and showing your workings?

Mr Harris: That is right, yes.

THE CHAIR: On behalf of the committee I thank you for your attendance today. Mr Harris, I understand this is your last annual reports hearing as Auditor-General. So with the indulgence of the committee I would like thank you for all of your work and your service to the ACT. Some of us have engaged with you and been the beneficiaries of your work across multiple committees, and I would like to express our gratitude for your all of your work.

If you have taken any questions on notice, please provide your answers to the committee secretariat within five business days of receiving the uncorrected proof Hansard.

On behalf of the committee I thank our witnesses who have assisted the committee through their experience and knowledge. We also thank broadcasting and Hansard for their support.

If a member wishes to ask questions on notice, please, upload them to the parliamentary portal as soon as possible and no later than five business days from today. This meeting is now adjourned.

The committee adjourned at 12.14 pm.