

A Comparative Analysis of Public Sector Accountability

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Abstract

This paper provides a comparative analysis of change in the accountability regime - from a fiduciary focus to a more relative and useful managerial accountability focus - across Australian local government. Six Australian states are reviewed revealing important differences between local government accountability across jurisdictions. Differences are evidenced in the demographic factors including financial capabilities, age and size of local governments. This study provides an important contribution to our understanding of public sector accountability in local government by documenting the increased emphasis in managerial decision making.

Introduction

Within the Australian public sector, the nature of accountability continues to evolve with fundamental changes taking place including an increasing emphasis on accountability, especially in relation to financial reporting. The directional change has been away from simply accounting for the use of public funds to a position where the disclosure of the efficiency and effectiveness of service delivery by the public sector is far more valued. Those public sector organisations with a managerial accountability focus provide a greater level of information useful to stakeholders than those with a more fiduciary accountability position.

The local government sector in Australia, with its responsibility for the provision of a wide range of services, is in a period of dynamic change. Local governments in all states of Australia are now required to report some level of performance information. In practice, this communication ranges from an extensive use of performance indicators or sparser supply of financial and non-financial ratios. The demand for more and better information has grown.

This leads to an important question: have these increased requirements resulted in a change in the perceptions of the Chief Finance Officer (CFO)? The CFO has overall responsibility for the preparation of the annual budgets, which detail the expected sources of funding and programs in which these resources will be expended, and the preparation

of annual financial statements. Evidence is gathered concerning the crucially important areas of accountability, disclosure and governance of financial reports for stakeholders.

The paper is organised on the following basis: following this introduction, section two details the structure, responsibilities and governance of Australian local governments; section three outlines the areas of accountability within the public sector; section four discusses the demographics and findings of the study; and section five provides a summary of the important findings of the paper.

The Australian Local Government Sector

Australia has a federal system of government based on the Westminster principles of ministerial responsibility and a unitary structure of government, resulting in a government sector consisting of three levels, being federal, state and local. In Australia there is one federal government, six state governments, a series of territory governments and hundreds of individual self-governing local government authorities. With the exception of local government, each level of government is recognised within the Constitution of Australia.

Within each state and local government authority in Australia, similar governance and compliance requirements exist with minor variations between states. For example, voting in all state elections for citizens aged 18 years and over is compulsory whereas voting in local government elections is not compulsory in all states. Similarly, responsibilities for service delivery by local governments vary between the states. Table 1 shows a comparison of the electoral processes within each of the Australian states.

Table 1: Comparison of Local Government Elections by State

<i>State</i>	<i>Compulsory Voting</i>	<i>Voting System</i>	<i>Electoral Cycle</i>
<i>New South Wales</i>	Yes	proportional representation	4 years
<i>Victoria</i>	Yes	proportional representation	4 years
<i>Queensland</i>	Yes	first past post	4 years
<i>South Australia</i>	No	proportional representation	3 years
<i>Western Australia</i>	No	first past post	4 full – ½ elections each 2 years
<i>Tasmania</i>	No	proportional representation	4 full – ½ elections each 2 years

Source: DOTARS (2003).

Each local government in Australia is a separate and autonomous body within which, across Australia in general, the state ministers of local government have no direct authority to control local governments in their normal decision making. Local governments are required to comply with legislation, which varies marginally from state to state, but the basic premise of the legislation regarding responsibilities is similar. This legislation makes it clear that local government has an important role in the areas of service delivery, governance, advocacy planning and community development (DOTARS, 2003).

Each local government is administered by an elected council. The councillors have the important role of appointing senior council staff to manage the local government on a daily basis. Councillors are generally unpaid members who are either only recouped for their expenses directly related to their role as councillors or receive an annual allowance. Other key functions of the elected councils are to direct and control the local government's affairs and functions, oversee the allocation of the local government's policies and to ensure there is an appropriate structure for the administration of the local government.

Elections for councillors of local governments are held at regular intervals, but these differ between states. For example, Western Australia has a local government election system whereby councillors are elected for a four-year term, with half of the elected councillors retiring (and able to stand for re-election) every two years. In contrast, Victoria holds elections every four years and all councillors retire prior to the election.

Table 2: Details of Councillors by State

<i>State</i>	<i>Number of Councillors</i>	<i>Average per Council</i>	<i>Average Population per Councillor</i>
<i>New South Wales</i>	1,426	10.6	4,712
<i>Victoria</i>	623	7.9	7,965
<i>Queensland</i>	1,215	7.7	3,180
<i>Western Australia</i>	1,362	9.5	1,451
<i>South Australia</i>	751	11.0	2,042
<i>Tasmania</i>	283	9.8	1,702

Source: DOTARS (2003).

Table 2 contains details of the numbers of councillors and the average number per state, revealing the major variations in the average number of councillors per council and the average population per councillor throughout the six states. The largest average population per councillor is in Victoria with 7,965 people per councillor and the smallest is Western Australia with an average of 1,451. Major differences exist between local governments in Victoria and Western Australia in terms of geographical size, population and distance from the state capital. For example the administration centre of the most distant local government in Western Australia is over 2,830 kilometres from the state capital whereas, in the case of Victoria, the most distant is less than 800 kilometres from the state capital. There is a clear inverse relationship between distance from capital and population size of council.

The number of councillors elected to a particular local government council depends on various factors including the maximum number legislated within each state's governing statutes and modified by each local government's by-laws and the number of areas or wards within each local authority. Other factors which impinge on the number of elected councillors include the size of each local government in terms of geographical area and population numbers.

Size and Diversity of Local Government

Although it might be expected that the average population per local government would be similar across all states, particularly as they have similar responsibilities and governance structures, the figures in fact range from a minimum of 14,000 (Western Australia with 143 local governments) to a maximum of 63,500 (Victoria with only 79 local governments). Likewise, the minimum and maximum number of local government populations varies greatly by state with Western Australia, for example, ranging from a minimum population of 73 to a maximum of 152,106 (ABS, 2005). There are also major variations in the areas of local governments across the six states. Western Australia, for example, has at least one local government authority with an area of over 378,000 square kilometres but with a population of only 9,600 people.

Local governments in Australia, as a segment of the government structure of Australia, comprise a relatively small but socially significant aspect of the economy with total expenditure of almost \$18 billion in 2003-2004 (DOTARS, 2004). The level of service delivered by local governments is dependent on local needs and the ability of each local government to fund the provision of services from its budgets. This leads to accountability expectations. A total of 157,300 people were employed directly in the total local government sector within all states in 2004 (Table 3).

Table 3: Local Government Employment by State

<i>State</i>	<i>Population 2004 '000</i>	<i>Employees '000</i>	<i>Citizens per Employee</i>
<i>New South Wales</i>	6,719.8	51.6	130
<i>Victoria</i>	4,962.0	36.7	135
<i>Queensland</i>	3,863.6	39.2	99
<i>Western Australia</i>	1,975.8	15.5	99
<i>South Australia</i>	1,533.2	10.1	196
<i>Tasmania</i>	481.7	4.2	115
<i>Total</i>	19,536.1	157.3	124

Source: DOTARS (2004).

Accountability in the Public Sector

Public sector disclosure or accountability is crucially important (Boyne & Law, 1991; Parker & Gould, 1999; Mulgan, 2000; Carnegie, 2005). Indeed Cameron (2004) claims that accountability in the public sector demands 'a heightened level of public accountability, transparency and probity' and that (p. 59):

In many ways, more stringent standards are applied to the public sector than elsewhere in society. The reasons for this are simply that the resources at the disposal of the executive and/or public servants have been acquired compulsorily (p. 61).

Accountability is a multi-faceted concept with responsibilities to a number of parties including government, management and the community (Sinclair, 1995). Parker and Gould

(1999) argue that accountability relationships have shifted in focus from internal accountability (parliament and government oversight bodies) towards external accountability (customers and stakeholders).

The discharge of accountability by local government, with its system of constituents electing council members to represent them and make decisions on their behalf, is an important aspect of good governance. Ratepayers, consumers and electors, who may be classed as resource providers, have a democratic right to information regarding the performance of their local government.

Within many local governments in Australia, the focus, orientation and level of information to be provided to their stakeholders can often be at the discretion of each entity's elected and appointed officials. That is, the concept of accountability is multi-dimensional according to the literature, thereby allowing broadly different information to be emphasised in external reporting by local government as part of the process of rendering accountability (Neilson, Taylor & Tower, 2006). An understanding of the broad pattern of influences that brings about the adoption of a particular accountability orientation by a local government entity is important for various stakeholders, including ratepayers/electors, creditors, contractors and local government regulators.

Taylor and Rosair (2000) categorised accountability from the perspective of the rendering of information by government agencies through the data emphasised in their annual reports. They argued that the concept of accountability has been shifting in the literature from a narrow fiduciary perspective to a broad managerial perspective. They provided evidence using content analysis of annual reports and a survey of principal accounting officers of state government departments in Australia. Their key finding was that there were two conceptually and statistically different groups: fiduciary and managerial accountability-based disclosure (Neilson *et al.*, 2006).

Traditionally, fiduciary accountability has been viewed as a key feature of public sector management. Ogden (1995) observed the previous emphasis on probity, compliance and control in the UK public sector while Patton (1992) stated that, in the USA, there has been a traditional emphasis on compliance and legality aspects of accountability. Davis *et al.* (1993) suggested fiduciary accountability had been a primary focus in Australia until the mid-1980s and, on its own, can be regarded as inadequate in discharging the accountability of government entities following fiscal problems of the late-1980s which put pressure on the bureaucrats to manage public resources more efficiently and effectively. Davis *et al.* (1993: 4) add that 'traditional tools of accountability have been inadequate for measuring the efficiency of government and have failed to hold it accountable for expenditure'.

By the late 1980s the notion of managerialism, and the related concept of managerial accountability, had gained recognition in Australian Federal and State Government public sectors. Taylor and Pincus (1999) sum up the distinction between fiduciary and managerial accountability by suggesting that 'the limitation of fiduciary accountability is that it deals with compliance matters only. Managerial accountability makes the accountant [*sic*] more answerable for performance' (p. 360). In the past, managerial accountability was sometimes thought to be similar to administrative and bureaucratic accountabilities (Sinclair, 1995); however, public sector managerial reforms across the western countries differ in their

perceptions of administrative and managerial accountabilities. While the former focuses on the monitoring process by which inputs are transformed, the latter concentrates on the monitoring of outputs or outcomes, given input constraints (Alford, 1992). Managerial accountability requires the measurement and reporting of performance in terms of efficiency and effectiveness.

Research Approach

A detailed questionnaire was forwarded to the CFO (or equivalent) of 627 local government authorities throughout the six states of Australia. Two hundred and seventy-four completed questionnaires were returned; an overall response rate of 43.7 percent ranging from 58.6 percent in Tasmania to 38.9 percent in Queensland. The greatest number of respondents were male (77%) with the highest levels of female respondents from both Queensland and South Australia (33%) (Appendix 1). The highest number of male employees (92%) was in Victoria. The Australian total for respondents over 50 years of age was 39 percent with the result varying substantially between a low of 27 percent over 50 years of age in South Australia and a high of 53 percent being over 50 years of age in New South Wales and Tasmania.

In terms of education levels, the results show that 78 percent of respondents hold either a university bachelor, postgraduate or masters degree. New South Wales and Victoria, with 92 percent and 88 percent respectively, had the highest levels with Western Australia having the lowest levels of education with 62 percent. The lower rate in Western Australia may be explained by comparatively large and remote geographical locales and the overall size of the state, comprising one-third of the land mass of Australia. A review of the local governments in Western Australia indicates that many local governments are located up to 2,000 kilometres from the major commercial centre, being the capital Perth. With local governments a considerable distance from Perth and with often small populations (and the associated low revenues), it could be difficult attracting well-qualified staff to the local authority.

The demographics show that 71 percent of respondents hold an accounting qualification and 57 percent are members of a professional accounting body. The highest number of respondents with an accounting qualification and holding membership with a professional accounting body were in Tasmania and the lowest number was in Western Australia, with 65 percent and 40 percent respectively. Again the issue of distance from the major commercial centre may be a contributing factor to the Western Australian result. The number of years in local government varied considerably from 80 percent of respondents in New South Wales being in local government for 11 years and over compared to 45 percent in the same category for Queensland. Overall, 62 percent of respondents had been in local government for 11 years and over.

Overall, from the sample, the CFOs of local governments are well qualified (78% with a degree or higher) with reasonably high membership of a professional accounting body (57%), are predominately male (77%) and 62 percent of CFOs have been in local government for more than 10 years. Variations between the states do exist in the results with some of these being possibly due to the distance from the main commercial centres

and difficulty in attracting younger and professionally qualified staff in more remote locations.

In terms of the demographics of local governments (Appendix 2), Queensland has the greatest number (157) followed by New South Wales (151) and then Western Australia with 142 local governments. The great majority of local governments employ up to 500 employees with Victoria having the highest number of local governments (34%) with over 500 employees. South Australia has no local government with over 500 employees. With regard to voters, 52 percent of local governments have up to 10,000 voters with only six percent having in excess of 100,000 voters.

Results and Discussion

A series of survey questions requested CFOs' views in relation to a variety of aspects of accountability. These aspects included questions on their view of the nature of accountability within their organisations and also questions on governance, transparency of decisions, effectiveness of achieving outcomes and their views on political competition within their local authority.

Nature of Accountability

CFOs were requested to rank two specific statements relating to the perceived nature of accountability within their organisations. CFOs were asked the priority they believe was given to the duty to provide an account or reckoning on the use of public funds and other resources (fiduciary accountability) relative to the responsibility to account for performance in terms of service delivery and other outputs against objectives (managerial accountability). The results from the perceptions of the CFO by state on the aspect of fiduciary versus managerial are shown in Table 4.

Table 4: Managerial Versus Fiduciary Accountability

<i>State</i>	<i>Managerial</i>	<i>Fiduciary</i>	<i>Mean</i>
<i>Victoria</i>	26	12	0.68
<i>New South Wales</i>	30	30	0.50
<i>Queensland</i>	25	36	0.41
<i>Tasmania</i>	11	6	0.65
<i>South Australia</i>	15	15	0.50
<i>Western Australia</i>	38	30	0.54
<i>Overall</i>	145	129	0.53

Source: Original table.

Note: Number of responsibilities are marked as 1. The mean is based on a response of 1 or 2; whenever a response of 1 is shown it has been converted to a 0 for fiduciary accountability and 1 for managerial accountability. Therefore a mean closer to 0 equates to a fiduciary accountability basis and closer to 1 equates to a managerial accountability basis.

Table 4 shows that, for Australia, 53 percent of respondents perceive that their local government authority adopts a managerial view of accountability as compared to 47

percent for the fiduciary view. However, there is marked variation by state with the highest being 68 percent in Victoria and a low of 41 percent in Queensland. Victoria and Tasmania CFOs clearly have perceptions that local governments in their state adopt a view of accountability whereby there is more emphasis on the responsibility to account for the performance of their local authority in terms of service delivery and achievement of outcomes. Their view indicates that the organisation is more focused on the provision of information regarding performance and achievement of objectives and how well they have been achieved on an efficiency and effectiveness basis. In the case of Queensland, however, the result shows a perception by CFOs that the emphasis of accountability adopted by their organisation is that of a fiduciary nature. This indicates that Queensland local government officials have a preference for accounting or reckoning for the use of public funds and resources rather than how effectively or efficiently the resources have been used.

Interestingly, a one-way ANOVA analysis shows that CFO perception of the nature of accountability within local government is not affected by the demographic factors of the respondents. There is uniformity of views across gender, age, educational level, amount of work experience, accounting qualification and professional membership.

Accountability Aspects

CFO perception in regard to certain aspects of accountability and governance are shown in Table 5.

Table 5: Accountability Aspects by State

<i>State</i>	<i>Efficiency of Service Provision</i>	<i>Effectiveness of Achieving Outcomes</i>	<i>Transparency of Decisions</i>	<i>Good Governance</i>
<i>Victoria</i>	3.47	3.89	4.00	3.95
<i>New South Wales</i>	3.92	3.85	4.02	3.88
<i>Queensland</i>	3.77	3.62	3.84	3.85
<i>Tasmania</i>	3.88	3.82	4.00	3.82
<i>South Australia</i>	3.93	3.67	4.00	3.97
<i>Western Australia</i>	3.91	4.01	4.12	4.10
<i>Overall</i>	3.82	3.85	4.00	3.95

Source: Original table.

Note: 5-point Likert scale utilised with 5 being very important.

Table 5 shows that, on an Australia-wide basis, there is uniformity of views that CFOs perceive efficiency, effectiveness, transparency and good governance as being important aspects of local government. A one sample t-test indicates that all the factors in Table 5 are significantly different from the neutral mid-point of three, with high overall scores ranging from 3.82 to 4.00.

A further series of ANOVA tests with each of the above factors show that age is statistically significant. The older, longer-serving CFOs perceive that the aspects of

accountability detailed in Table 5 are important matters for local governments to include in their financial reports.

Political Competition

Political competition is the amount of competition to be faced by each candidate for election onto a local government council. In situations where more than one candidate nominates for an area of a city, an election is held and the candidate receiving the largest number of votes (either directly or by allocation of preferences) is elected onto the council (Neilson *et al.*, 2006).

Giroux (1989) argued that the ability of elected officials to demand greater disclosure from bureaucrats had a positive association with the level of political competition. Giroux (1989) further claimed that elected officials have only limited incentives to monitor bureaucrats other than when there is the possibility of being defeated at the next election. Hence they require bureaucrats to disclose information to meet the needs of taxpayers as perceived by the elected officials.

According to Pommerehne and Schneider (1978), bureaucrats may attempt to create a 'fiscal illusion' which they describe as 'the systematic misrepresentation by individuals of the size of the burden of taxes and other public receipts ... and the benefits returned by public expenditure' (p. 381). Therefore, high political competition is viewed as an important factor in reducing the information advantage of bureaucrats and placing pressure on them to reduce the level of their discretionary budget (Ingram, 1984). Indeed, in Baber's (1983: 215-216) study, it is argued that 'elected officials have greater incentives to monitor the bureaucracy when political competition is high'. At this point, it is expected that political rivals will incur the necessary costs to obtain information regarding the behaviour of bureaucrats especially if such behaviour is perceived to adversely reflect on the incumbent elected official (Giroux & Shields, 1993). The use of political competition in the Giroux and Shield (1993) study is based upon the assumption that elected officials 'more closely monitor the spending behaviour of the bureaucracy' (p. 250) and that the political process of competition amongst the candidates is high.

From the point of view of the CEO and CFO, higher levels of political competition amongst candidates for elected seats creates a situation that would potentially place the CEO and CFO in a more politically sensitive position. If the current councillors face stronger competition to retain their seat, their incentive to win votes will be heightened. Using the Watts and Zimmerman's (1979) argument, councillors would have greater incentives to rely on publicly available accountability-related information of their local government to find *excuses* in order to propose or take actions which they deem are in the *public interest* but may well be against the self-interests of the bureaucrats. Therefore, based on the excuses argument, where political competition is high, SFOs and CEOs are likely to be cautious about the level of disclosure of accountability-related information.

In other words, under the condition of high political competition, the elected councillor's determination to demand greater disclosure from bureaucrats would be heightened. If elected officials increase their relative power over bureaucrats concerning decisions about accountability reporting, then it could be argued that political competition

is positively associated with the diversity and focus of accountability reporting. High political competition is viewed as an important factor in reducing the bureaucrat's information advantage and level of discretionary budget (Neilson *et al.*, 2006).

Giroux (1989), in a study of 133 US cities, surmised that 'elected officials may be willing to meet voter preference but lack strong incentives necessary to challenge the bureaucracy' (p. 212). This is an important point in that an election and related threat to the benefits of holding office can be a powerful motivator for action. 'Elected officials, other than being defeated at the next election, have few incentives to monitor bureaucrats and require full disclosure to meet the needs of electors' (Ingram, 1984: 127). A low level of political competition could indicate either apathy or lack of interest amongst voters in the affairs of their local government. A low level of political competition would, therefore, tend to allow greater opportunities for the CEO or CFO to provide low quality or limited amounts of accountability information.

In the questionnaire, respondents were asked to rank their perceptions of the level of political competition in their¹ local government from very weak to very strong on a 5-point Likert scale. Table 6 shows that CFOs across Australia perceive that, on average (mean of 2.43), competition in local government elections lies between the weak and semi-strong categories, somewhat below the neutral rating of three.

Table 6: Respondents' Perceived Level of Political Competition

<i>Level of Competition by State</i>	<i>Mean</i>
<i>Victoria</i>	2.76
<i>New South Wales</i>	2.90
<i>Queensland</i>	2.44
<i>Tasmania</i>	3.06
<i>South Australia</i>	2.73
<i>Western Australia</i>	1.94
<i>Total</i>	2.43

Source: Original table.

Note: Respondent rating on a 1 to 5 scale with 1 being very weak competition and 5 being very strong competition.

A one sample t-test indicates that the competition levels in Table 6 are significantly different from the neutral mid-point of three. A further series of ANOVA tests with each of the above factors shows that there was no statistical difference with regard to any of the demographic variables; there is a consistent and uniform opinion that the level of political competition is low.

This below-average level of competition across Australia suggests that candidates and elected councillors far too frequently do not place a high demand on the CFO and CEO for high levels of financial information. Arguably, a low level of competition within local governments could be an indicator of a lack of interest or apathy from electors and

possible candidates. This lack of interest or apathy does not increase the requirements on the CFO and CEO to ensure high levels of accountability and governance.

Summary

Local government is one of the three levels of government in Australia and consists of a large number of individually-elected local governments subject to the legislative controls of the state in which they are elected. Individual local governments vary substantially in size, in terms of both area and population. Local governments in the rural and mining areas of Australia tend to have small populations but cover very large geographic areas yet all have responsibilities to provide a wide range of services to constituents including sanitation, engineering, cultural and welfare services.

Accountability and effective governance are important control aspects which are gaining greater prominence at all levels of the public sector including local government. Financial accountability is partly discharged by local government through the preparation and dissemination of both the annual budgets and the audited annual financial statements detailing the intended and actual receipt and use of resources. Other means of financial accountability include controls on the receipt and payment of funds and regular reports to the elected council. An effective governance system ensures the discharge of effective accountability and also ensures controls are in place over such matters as council decision making, election processes and effective access to services by constituents.

The findings of this paper stem from a major survey forwarded to local government CFOs in every state of Australia. Overall, 53 percent of respondents believe their local governments have adopted a more managerial view of accountability (responsibility to account for performance) and the remainder believe their councils have adopted a fiduciary view (accounting for the use of funds).

These results are somewhat unexpected as there have been important changes within the public sector to adopt more of a managerial focus to report performance and the effectiveness and efficiency of program delivery. It would appear this process has not been as effective in local government with the exception of local governments in Victoria and Tasmania. It may also be a factor of the CFO either not accepting or wanting to accept the changes in reporting which are occurring throughout the public sector. Low political competition could help explain this unwillingness to change.

Australia-wide there is a uniformity of views of the importance of good governance, transparency of decisions, effectiveness of achieving outcomes and efficiency of service provision. In the area of political competition - an indicator of public interest - the results reveal a wide range of political competition perceptions in local government elections, which range from weak competition to semi-strong/strong in various states.

This research could be extended by a comparison across a group of countries with similar public sector structure to Australia, such as US and New Zealand. Future research could also explore elected councillors' viewpoints to ascertain whether they have the same views on accountability as the CFO respondents.

Appendix 1: Chief Financial Officers' Demographics

	Victoria	NSW	Qld	Tas	SA	WA	Total
Age							
<i>Under 30</i>	1	2	4	0	3	3	13
<i>31 – 40</i>	5	10	23	2	9	24	73
<i>41 – 50</i>	14	16	16	6	10	17	79
<i>Over 50</i>	18	31	18	9	8	23	107
Total	38	59	61	17	30	67	272
Education							
<i>Not Specified</i>	0	0	0	0	1	7	8
<i>To Diploma</i>	3	7	10	4	8	19	51
<i>Degree</i>	22	32	35	9	11	27	136
<i>Post Graduate</i>	4	11	9	1	6	8	39
<i>Masters</i>	9	10	7	3	4	7	40
<i>PhD</i>	0	0	0	0	0	0	0
Total	38	60	61	17	30	68	274
Accounting Qualification							
<i>Yes</i>	32	47	49	15	21	44	208
<i>No</i>	6	13	12	2	9	24	68
Total	38	60	61	17	30	68	274
Member Professional Accounting Body							
<i>Yes</i>	28	30	41	13	19	27	158
<i>No</i>	10	30	20	4	11	40	115
Total	38	60	61	17	30	68	274
Years in Local Government							
<i>Under 2</i>	2	2	4	2	1	4	15
<i>2 – 5 years</i>	2	2	15	1	6	9	35
<i>6 – 10 years</i>	9	8	14	1	7	16	55
<i>11 – 15 years</i>	7	4	8	5	6	18	48
<i>Over 15 years</i>	18	44	19	8	10	21	120
Total	38	60	60	17	30	68	273

Male/Female							
<i>Male</i>	35	52	41	14	20	49	211
<i>Female</i>	3	8	20	3	10	19	63
Total	38	60	61	17	30	68	274

Source: Original table.

Appendix 2: Australian Local Government Demographics

	Victoria	NSW	Qld	Tas	SA	WA	Total
Type of Local Government							
<i>Shire</i>	22	32	51	5	8	50	168
<i>Town</i>	0	4	3	2	1	8	18
<i>City</i>	10	16	7	4	9	10	56
<i>Regional Council</i>	5	6	0	6	11	0	28
<i>Other</i>	1	2	0	0	1	0	4
Total	38	60	61	17	30	68	274

Voter Size							
<i>Up to 10,000</i>	8	19	40	7	14	54	142
<i>10,001 – 50,000</i>	17	26	15	9	13	10	90
<i>50,001 – 100,000</i>	7	8	3	0	3	3	24
<i>100,001 – 250,000</i>	6	7	3	1	0	1	18
<i>250,001 – 500,000</i>	0	0	0	0	0	0	0
Total	38	60	61	17	30	68	274

Employees							
<i>Up to 100</i>	2	14	31	9	19	51	126
<i>101 – 250</i>	10	20	16	5	8	9	68
<i>251 – 500</i>	13	15	7	1	3	3	42
<i>501 – 1,000</i>	12	7	5	1	0	4	29
<i>Over 1,000</i>	1	4	2	1	0	1	9
Total	38	60	61	17	30	68	274

Source: Original table.

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Notes

- ¹ Respondents from the most populous state of Australia, New South Wales, indicate a semi-strong level of competition. It would perhaps be expected that in New South Wales, with a population of over 6.7 million, that there would be a substantial number of constituents available to stand for election. However, even though voting in local government elections in New South Wales is compulsory, a review of the areas from which responses were received indicated a substantial number of respondents from the rural and mining areas indicated a low level of competition. Interviews with Western Australian local government officials (Western Australia has a voluntary voting system) tended to support these findings in that they advised that, due to the large distances and small populations in many rural local governments, it was difficult to get people to actually consider standing for election. In Western Australia, many rural and mining local governments are actually re-elected without any competition. However, in the case of the metropolitan local governments with much larger populations, these factors were not seen as a problem.

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