



LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

Annual Report
2013–2014



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TRANSMITTAL CERTIFICATE

**Mrs Vicki Dunne MLA
Speaker
Legislative Assembly for the ACT
Civic Square
London Circuit
Canberra ACT 2601**

Madam Speaker,

I am pleased to submit to you this annual report on the activities of the Office of the Legislative Assembly for the period 1 July 2013 to 30 June 2014.

I certify that the attached annual report is an honest and accurate account of the operations of the Office during this period.

A handwritten signature in black ink, appearing to read "Tom Duncan".

Tom Duncan
Clerk
Legislative Assembly for the ACT
September 2014

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THE CLERK'S OVERVIEW 2013-2014

Commissioner for Standards

On 31 October 2013, the Assembly passed a resolution to create the role of Commissioner for Standards.

Following an invitation for expressions of interest, the Speaker, after consulting with the Chief Minister, the Leader of the Opposition, and the ACT Greens member, appointed the Honourable Dr K J Crispin QC to the position.

The Commissioner for Standards is an independent Officer of the Parliament, responsible for investigating specific complaints referred by the Speaker or Deputy Speaker, including possible breaches of the Members' Code of Conduct. The Commissioner is required to report findings from investigations to the Standing Committee on Administration and Procedure.

The committee will review the operation of the position in two years.

Budget protocols

The Office negotiated the development of a *Budget Protocols for the Office of the Legislative Assembly* setting out detailed arrangements for the development and consideration of the Office's budget. More detail on the initiative is outlined later in this report.

Increasing the size of the Assembly

In June 2014, the Assembly introduced a bill to increase the size of the Legislative Assembly from 17 members to 25 at the next election in 2016. With passage of the bill the number of electorates in the Territory would increase from three to five.

The changes proposed in the bill acknowledge the principal recommendations made by an expert reference group tasked with determining if an increase in the size of the Assembly would be a way of meeting the needs of the ACT's growing population. The group was chaired by Mr Phillip Green, the Territory's Electoral Commissioner.

This decision, which had the support of both major parties, will be the first increase to the size of the Assembly since its establishment in 1989.

Centenary tapestry

In December 2013, the Speaker accepted the 'Great Centenary Tapestry' into the Assembly's art collection. The work is the result of the dedication of hundreds of weavers from across the ACT, and depicts the intricate patterns of well-known Canberra icons against a backdrop of the landscape and the mountains bordering the city. The tapestry marks Canberra's first 100 years and will be permanently displayed in the Assembly building.

Audio visual services

As previously reported, the infrastructure that supports the Assembly's webstreaming and audio visual replay services is now out of date (The webstreaming service was introduced in 2007, with the Assembly and committee replay services following in 2009 and 2011). While the services have so far performed well, the picture quality needs to be improved, and the service is not accessible to some organisations and on all mobile devices.

A budget bid to fund a solution was successful and, at the time of reporting, staff were awaiting the passage of the appropriation bills before commencing work to upgrade the current systems.

Records and Information System (OLARIS)

Effective records management is an important element in the Office's goal to enhance accountability and governance arrangements.

Office staff continued to increase their use of OLARIS, supported by training and updated records management policies and procedures.

A delay in an ACT government wide upgrade of the TRIM system on which the OLARIS system is based, has also delayed the introduction of a new interface, which is designed to make the system more user friendly and intuitive.

E-petitions

The Assembly's e-petitions system was launched in early 2013. The e-petitions system allows ACT residents to electronically add their names to petitions appearing on the Assembly's website (at <https://epetitions.act.gov.au>). After an agreed period, e-petitions are presented to the Assembly in a similar manner to hard copy petitions.

The first e-petition was presented to the Assembly in November 2013. Another has been presented since then, and as at 30 June a further three were still open for signatures.

Presiding Officers and Clerks' Conference

In July 2013, the ACT was host to the annual Presiding Officers and Clerks' Conference. The conference attracted delegates from all Australian jurisdictions, as well as New Zealand and Pacific parliaments.

Hansard website

When the redesigned Assembly website was launched in April 2013, it was not possible to migrate the legacy Hansard content due to its volume and complexity. In March 2014, the Office commenced a feasibility study to look at ways of migrating this material while retaining valuable hyperlinks to historic data. The Office's website content management system has been found unsuitable to host

such a large collection of data, and the study has recommended that a separate Hansard website be maintained, with improved indexing and search functionality.

Wireless connectivity

Wireless internet coverage was rolled out in the chamber and both committee rooms in January 2014. At the time of reporting, plans were in place to extend coverage to the reception room and the Assembly Library.

Executive IT support

The Standing Committee on Administration and Procedure agreed to trial an initiative to allow executive members of the Legislative Assembly and their staff to share the on-site IT support service which was generally available to non-executive members only. The trial started on 1 April and finished on 30 June. The support service was limited to fixing faults rather than making changes to systems or accounts. As at 30 June, an increase in support calls of 20.7 per cent had been recorded and an evaluation of the trial had been initiated.

2013-2014 at a glance

Legislation

The Office processed and arranged the notification of 52 executive bills and 3 executive members' bills (bills introduced by the ACT Greens MLA) that were passed by the Legislative Assembly. The Office also facilitated the tabling of 351 items of subordinate legislation.

Questioning the executive

The Office supported members in their scrutiny of the executive, processing 172 questions on notice. During the reporting period, 1 498 questions without notice were asked.

Committees

The Office supported six standing committees and four select committees during the reporting period. These committees:

- tabled 27 reports
- held 57 public hearings
- took evidence from 571 witnesses
- received 171 submissions
- considered 154 statutory appointments
- considered 58 bills (as part of the legislative scrutiny role)
- considered 354 pieces of subordinate legislation (as part of the legislative scrutiny role)

During the reporting period the membership of committees and the standing orders relating to the operation of Assembly committees were the subject of a number of debates in the Assembly. On 8 August 2013, a member moved a motion to alter the composition of committees from 4 members to 3, and tabled an advice from the Clerk on the membership of Assembly Committees dated 23 May 2013. The motion was negatived. Of the 217 committee meetings conducted throughout the year 71 per cent were attended by four members and 29 per cent were attended by three members.

On 28 November 2013, a number of amendments to the standing orders relating to committees were moved, and were subsequently referred to the Standing Committee on Administration and Procedure for inquiry and report. The committee reported on 18 March 2014.

During the reporting period, three Assembly committees made special reports to the Assembly indicating that they were unable to agree to a report. Appendix 9 contains more detailed committee statistics.

Community engagement

The Office facilitated visits from 1 924 people during the reporting period. This included presentations to community groups and delegations, public service seminars and school debates.

The year ahead

The size of the Assembly

In the coming year, the Office anticipates that planning work will commence for an increase in the number of members from 17 to 25 at the next election. This will involve staff and the executive management team considering service delivery, funding, accommodation and procedural issues.

Strategic planning

The Office decided to postpone its strategic planning to the later part of 2014 so that the organisation could properly assess any work that might be required if the Assembly determines to enlarge the number of members from 2016. Given this, the Office will commence its strategic planning process in late 2014.

E-petitions enhancements

The e-petition system has now been available for over a year. A small project will be undertaken in 2014-2015 to implement a number of minor fixes and enhancements which have come to light since the system was launched.

Redevelopment of document production system

Since 2004, the Office has used a system of macros, templates and databases to produce the daily procedural documents for Assembly sittings. Over time and with new software releases, some functionality has been lost. Coupled with a lack of vendor support, there is a need to redevelop the system, and a funding proposal for doing so will be produced in 2014-2015.

Audio visual services

The Assembly will update and replace obsolete broadcasting hardware and software, to ensure the ongoing viability of the Assembly's web-based broadcasts of proceedings. The new system will also improve vision quality by replacing the existing analogue cameras with digital ones and allow the broadcasts to be replayed in modern video formats and on mobile communication devices.

Information management systems: further development

Further effort will be directed towards improving the Hansard website, particularly its search functionality. Opportunities will be investigated to integrate Hansard production and publication processes with other Office systems, as will the feasibility of replacing the underutilised Assembly Intranet (LAdotNET). The Assembly Library is also considering a number of potential suppliers of a digital repository to house its increasing collection of digitised material.

Members' entitlements

A number of significant changes to members' entitlements will come into effect during 2014-2015 that are expected to impact on the operations of the Office.

Following the ACT Remuneration Tribunal's comprehensive review of members' remuneration and allowances that commenced in 2013, on 2 May 2014, the Tribunal issued its *Final Report on the Review of Entitlements for Members of the Australian Capital Territory Legislative Assembly*. The key changes that arose from that review and which largely come into effect on 1 July 2014 were:

- an increase in the base rate of MLAs salary by 6 percent
- a reduction in the loading paid to the Deputy Leader of the Opposition (effective either when the current holder of that office relinquishes the position or at the start of the Ninth Assembly)
- the introduction of a resettlement allowance
- the streamlining of travel allowances
- the abolition of accompanied travel for executive members (abolished in April 2014)
- the abolition of study and accompanied travel for non-executive members (abolished in April 2014)

- the removal of the direct provision of a privately plated motor vehicle, while maintaining an allowance for such provision
- the introduction of a taxi/hire car allowance for all members to ensure that the safety of members is not compromised
- the introduction of a communications allowance, replacing other provisions (including the discretionary office allocation that was available to non-executive members).

The main changes that will lead to reduced administration, which will be monitored and reviewed during 2014-2015, include: the abolition of the study and accompanied travel entitlement; the introduction of the communications allowance in place of the discretionary office allocation arrangements; and the phasing out of leased, privately plated vehicles.

Also during 2014-2015, non-executive members will have access to increased staff salary allocations. Provision for this increase with effect from January 2015 was included in the Office's 2014-15 Territorial appropriation, although access to the increased funding is dependent on a disallowable instrument being signed by the Chief Minister under the *Legislative Assembly (Members' Staff) Act 1989*. The Office anticipates that the additional funding will lead to an increase in the number of employment agreements processed, the number of staff on payroll and/or the number of consultants/contractors engaged by members.

Acquisition of replacement office furniture

The Office's 2014-2015 budget included additional funding of \$0.170m to replace office furniture. Most desks used by the Office were acquired in the early 1990s, shortly after the introduction of self-government in the ACT. Although the Office has been able to maintain a relatively low rate of workplace injury, an identified health and safety risk relates to the limited capacity to adjust desk height in existing furniture to cater for different ergonomic requirements of staff as turnover occurs. This risk will be addressed through the provision of new furniture. The funding will also enable the supply of replacement desks for non-executive members, who are also using desks in their own suites that were supplied in the early 1990's and which also do not provide capacity for height adjustment. Workstations for members' staff offices were upgraded in early 2009.



Tom Duncan
Clerk

September 2014



SECTION A

PERFORMANCE
REPORTING

The organisation

Role of the Office

The Office of the Legislative Assembly is established by the *Legislative Assembly (Office of the Legislative Assembly) Act 2012*. Under section 6 of the Act, the Office's function is to provide impartial advice and support to the Legislative Assembly and its committees and members of the Assembly, including by:

- providing advice on parliamentary practice and procedure, and the functions of the Assembly and committees
- reporting proceedings of the Assembly and meetings of committees
- maintaining an official record of proceedings of the Assembly
- providing library and information facilities and services for members
- providing staff to enable the Assembly and committees to operate efficiently
- providing business support functions, including administering the entitlements of members who are not part of the executive
- maintaining the Assembly precinct

The Office also provides public education about the functions of the Assembly and committees. The Office may exercise any other role given to it under the Act or another Territory law.

Office's approach

In delivering its advisory and service delivery functions, the Office continues to operate under the broad approach outlined in the organisation's *Strategic plan 2009-2014*. The strategic plan will be updated in 2014-15.

Professionalism

We are knowledgeable, non-partisan and ethical in delivering high-quality services to support the Legislative Assembly.

Personal respect

We always treat our clients and each other with respect.

Improvement

We find practical ways to improve quality, value for money and personal effectiveness in everything we do.

Collaboration

We build partnerships with each other and our clients to find the best way of meeting their needs.

Innovation

We seek to shape the future by sharing ideas, valuing individual and team contributions and welcoming innovation.

Goals of the Office

The Office continues to work towards the following goals as outlined in the organisation's *Strategic plan 2009-2014*:

1. improve services to the Assembly and its committees
2. enhance accountability and governance arrangements
3. build more effective mechanisms for public engagement
4. work towards an environmentally sustainable Assembly
5. maintain a highly skilled, satisfied and committed workforce

Structure

The Office is organised into five separate sections as follows:

- Chamber Support
- Committee Support
- Hansard, Technology and Library
- Business Support
- Governance and Communications

Chamber Support

Chamber Support is responsible for:

- servicing the Assembly chamber, including the programming of business
- providing procedural advice and the publication and custody of the records of the chamber
- processing of legislation which has been passed by the Assembly for publication and notification on the Legislation Register as laws of the ACT
- providing administrative and procedural support to the Standing Committee on Administration and Procedure and the servicing of the Standing Committee on Justice and Community Safety when performing its legislative scrutiny role
- fraud and corruption prevention
- internal audit
- administration of interparliamentary relations

Committee Support

Committee Support provides support services to standing committees and select committees. It is responsible for:

- coordinating inquiry processes
- providing research and analysis for committee inquiries

- coordinating public consultation
- drafting committee reports
- providing procedural advice to committees
- supplying administrative support services

Hansard, Technology and Library

Hansard, Technology and Library is responsible for:

- producing and publishing accurate and timely transcripts of Assembly debates and evidence given before Assembly committees
- producing live webstreaming and daily audiovisual replays of Assembly and committee proceedings
- managing information technology for non-executive members and the Office and developing ICT policies
- maintaining the Assembly's website and the Hansard database service
- managing the Office's records and information
- providing broadcasting and related technical services, and developing broadcasting policy for the Assembly and its committees
- providing library information and reference services

Business Support

Business Support is responsible for servicing and advising non-executive members, their staff, the Clerk and Office staff in relation to:

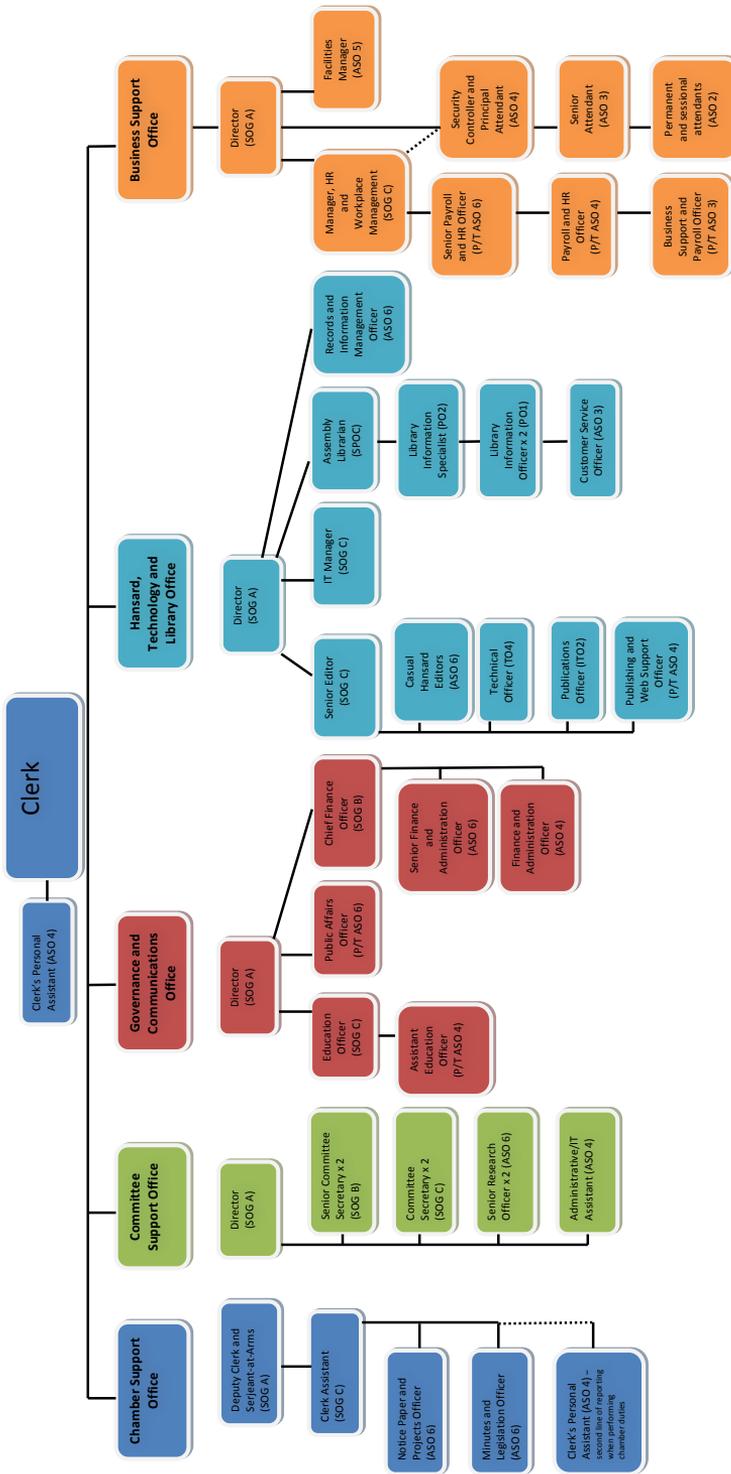
- employment arrangements and HR
- workplace management
- payroll
- provision of attendant and security services for the Assembly
- building and facilities management
- administration of members' entitlements

Governance and Communications

Governance and Communications is responsible for:

- financial and budgetary management
- public affairs and parliamentary education
- corporate governance and strategic policy
- risk management and business continuity
- content management for the Assembly's website
- the Assembly art program

Organisational structure

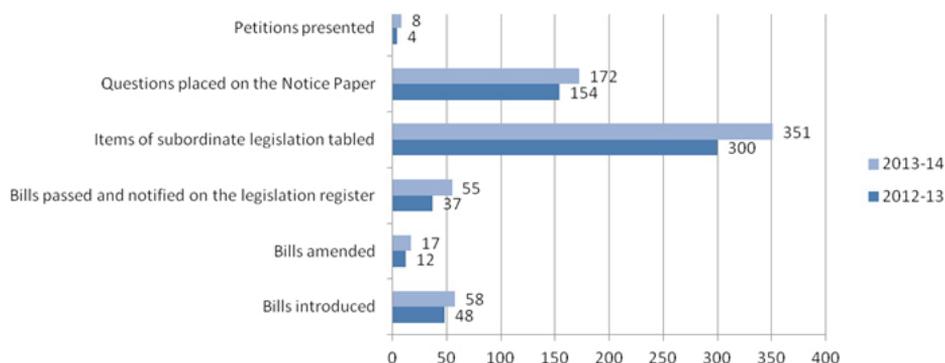


Assembly proceedings

Chamber proceedings

In 2013-2014, the Office provided procedural services to members and their staff, facilitating the efficient functioning of the business of the Assembly on 36 sitting days. The following table compares the chamber activity in 2012-2013 with 2013-2014:

Table 1. Chamber activity



A full range of statistics and trends regarding the business of the Assembly for this and previous years, are provided in the appendices section of this report. For the first time in the Assembly's history, no private members' bills were introduced in the reporting period.

Assembly committees

Committees, supported by the Office, contribute to the work of the Assembly by inquiring into and reporting on a broad range of issues. By conducting inquiries, the committee system aims to ensure that executive government is accountable to the Assembly, and that members of the community have opportunities to participate in the governance of the Territory.

Committee inquiries can arise by direct referral from the Assembly, as a result of statutory requirements, or self-referral by individual committees.

During the year, the Office supported the following standing committees:

- Standing Committee on Administration and Procedure
- Standing Committee on Education, Training and Youth Affairs
- Standing Committee on Health, Community and Social Services
- Standing Committee on Justice and Community Safety (also performing a legislative scrutiny role)
- Standing Committee on Planning, Environment and Territory and Municipal Services
- Standing Committee on Public Accounts

The Office also supported the following select committees during the year:

- The Select Committee on Estimates 2013-2014 established on 28 February 2013, which presented its report to the Assembly on 5 August 2013
- The Select Committee on Regional Development established on 28 February 2013 and completed its inquiry process and reported to the Assembly on 27 February 2014
- The Select Committee on Estimates 2014-2015, established on 27 February 2014 (due to report in August 2014)
- The Select Committee on Amendments to the *Electoral Act 1992* established on 20 March 2014, which presented its report to the Assembly by transmission to the Speaker on 30 June 2014

Committee membership

The composition of all committees is a reflection of the party configuration of the Assembly.

The Eighth Assembly passed a resolution on 27 November 2012 to establish standing committees made up of four members: two members from each of the two major parties represented in the Assembly. This is the first such arrangement since the Assembly's inception in 1989, as most committees of previous Assemblies have had three members.

The Standing Committee on Justice and Community Safety and the Public Accounts Committee are both chaired by opposition members.

The chairs and membership details of all committees are listed at Appendix 8.

Statutory responsibilities of committees

In addition to inquiry activity, three committees have significant statutory responsibilities.

The Standing Committee on Justice and Community Safety (performing its legislative scrutiny role) is required to examine all bills and proposed subordinate legislation to ensure that legislation does not unduly trespass on individual rights and liberties and complies with the *Territory's Human Rights Act 2004*.

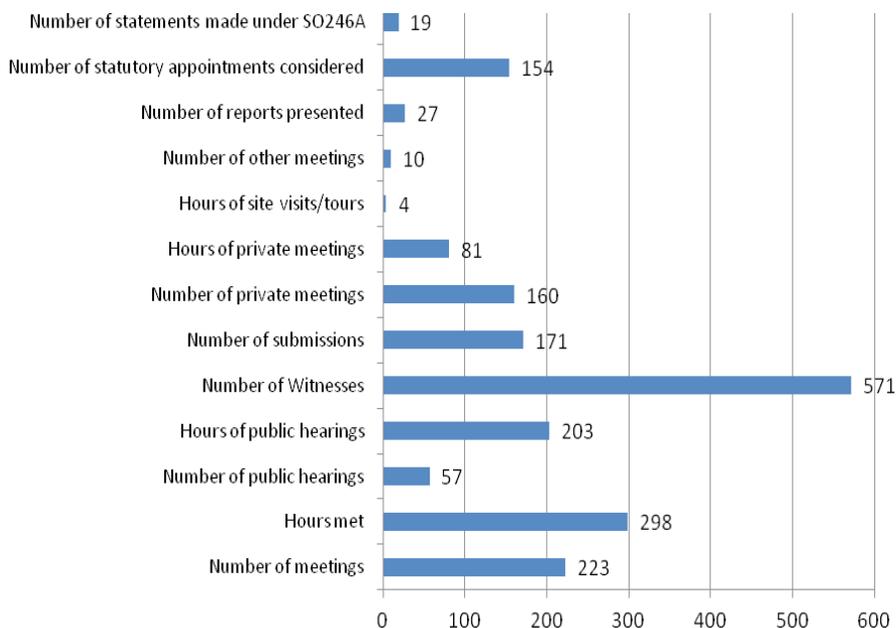
The Standing Committee on Planning, Environment and Territory and Municipal Services is required to examine all draft variations to the Territory Plan referred by the Minister for the Environment and Sustainable Development.

The Standing Committee on Public Accounts, under its resolution of appointment, examines all reports of the Auditor-General which have been presented to the Assembly, monitors reportable contracts of ACT government agencies, and has a range of roles and responsibilities under the *Auditor-General Act 1996*.

Committee activity

In the period 1 July 2013 to 30 June 2014, the Office supported meetings of standing and select committees on 223 occasions. Committees held 57 public hearings, and tabled 27 reports in the Legislative Assembly. This table shows a snapshot of overall committee activity.

Table 2. Committee statistics 2013-2014



Comprehensive statistics relating to all Assembly committee activity for the reporting year are listed at Appendix 9.

Government responses to committee reports

The Office continues to monitor the receipt of government responses to committee reports, and eight responses were received during the reporting period.

Of the reports tabled, 25 per cent (two reports) received a government response within 90 days, and 12.5 per cent (one report) received a government response within 120 days.

Sevnty-five per cent of government responses to committee reports were not received within the 90 day time frame prescribed in the 'Handbook for ACT Government Officials on participation in Assembly and other inquiries'.

Consideration of statutory appointments

Section 228 of the *Legislation Act 2001* requires all ministers to consult with Legislative Assembly committees on proposed appointments to statutory positions on certain boards and advisory bodies. Appointments cannot be made until the committee has responded, or until 30 days have elapsed.

In the 2013-2014 financial year, committees considered 154 statutory appointments to a wide range of government bodies. Under Continuing Resolution 5A, committees are to table a schedule listing appointments the committee considered during the applicable period. The schedule is required to include the date the request for consideration was received from the responsible minister, and the date the committee's response and comment, if any, was provided.

Standing Committee on Justice and Community Safety (Legislative Scrutiny Role)

The Standing Committee on Justice and Community Safety, when performing its legislative scrutiny role, met on 12 occasions (a total of 9 hrs 40 min), issued 11 reports and made one statement pursuant to standing order 246A. The committee considered:

- 58 bills
- 354 items of subordinate legislation
- 30 government responses
- two executive members' responses
- one regulatory impact statement
- government amendments to three executive bills
- six national regulations

The committee also provided comment on two government responses.

Standing Committee on Administration and Procedure

The Standing Committee on Administration and Procedure met on 20 occasions. The committee's main task was to set the program for private members', executive members' and Assembly business, but it also discussed matters relevant to the administration of the Assembly and reviewed and proposed amendments to certain standing orders. The committee conducted a review of the members' code of conduct, resulting in a revised code which was adopted on 24 October 2013. The committee also developed protocols for the appointment of a Commissioner for Standards.

In June 2014, the committee tabled its report into its review into the appropriateness of a lobbyists register for the ACT. The recommendations of the report are being considered by the Assembly.

Other matters discussed by the committee included: guidelines for the use of social media, review of the broadcasting guidelines, amendments to standing orders, members' entitlements, and community engagement proposals.

Estimates 2013-2014

The Select Committee on Estimates 2013–2014 was established on 28 February 2014.

As noted in last year's annual report, the Assembly resolved that the committee would, in addition to examining the Appropriation Bill 2013–2014, examine the Appropriation (Office of the Legislative Assembly) Bill 2013–2014.

The committee engaged the Centre for International Economics (CIE) to provide independent economic and financial analysis of the budget. CIE provided the committee with a report on the budget entitled *ACT Budget Review 2013–14*.

The committee held public hearings over 12 days and deliberated on the committee's report in three days of private meetings. In the hearings, the committee heard evidence from the ministers of all the ministerial portfolios; the officers of all the Territory-owned corporations, such as ACTEW; all ACT statutory offices; and the Speaker of the Assembly, the Clerk and other senior officers of the Office of the Legislative Assembly.

As part of its program to ensure access to the annual assessment of the effect of the Territory budget, the committee also sought submissions and heard evidence from a number of ACT community organisations and groups.

It is a requirement of ministers that answers are provided to questions taken on notice within five working days. Again, not all answers were received before the committee tabled its report to the Assembly, and the committee was subsequently dissolved. Questions remaining unanswered at the time the committee completed its work were managed in accordance with standing order 253A, which requires the Clerk to be provided with a schedule of outstanding responses within 30 days from the tabling of the estimates report in order that the Speaker may table the outstanding responses in the chamber.

Select Committee on Amendments to the *Electoral Act 1992*

The select committee was established on 20 March 2014, to inquire into a range of electoral issues. The committee received 14 submissions and heard from seven witnesses at three public hearings in May 2014. In its report presented to the acting Speaker on 30 June 2014, the committee made 18 recommendations, of which 16 were unanimous.

The committee, in considering the ACT Electoral Commission's report on the 2012 ACT election and broader issues, found that the major electoral financing reforms introduced in 2012 were generally working well although some adjustments were needed. On the basis of the High Court's 2013 decision in *Unions NSW v NSW*, the committee recommended repeal of the provision that prevents anyone

other than an ACT voter from making a donation to an ACT election campaign. The committee also recommended legislative changes to ensure that electoral campaign spending does not significantly increase with an increase in the number of MLAs.

Other recommendations included that the 100 metre limit on canvassing near polling booths be increased to 250 metres so as to minimise disruption to voters, that the \$20 administrative penalty for failing to vote be doubled, and that the Assembly further consider the current \$10 000 limit on donations from a single source in a financial year. A majority of the committee also recommended an increase in public funding from \$2 to \$8 per eligible first preference vote (Mr Rattenbury MLA dissenting). The committee suggested that two matters should continue to be monitored: the growing trend to pre-poll voting chosen by one in four voters in the 2012 election, and the lower level of voter turnout in ACT elections compared with elections elsewhere.

Procedural digest

Officers of the Assembly legislation

On 15 August 2013, the Officers of the Assembly Legislation Amendment Bill 2013 was introduced. The bill was to formally recognise the Auditor-General, the Ombudsman, and the Electoral Commissioner as Officers of the Assembly, to establish the independence of these officers and create a clearer separation between their roles and the executive. The officers will be appointed by the Speaker and their roles overseen by an Assembly committee. The bill was passed by the Assembly on 24 October 2013 and is scheduled to commence on 1 July 2014. Officers of the Assembly should not be confused with the Office of the Legislative Assembly as they are mutually exclusive.

Standing Committee on Planning, Environment and Territory and Municipal Services

The Eighth Assembly passed a resolution on 27 November 2012, establishing standing committees made up of four members – two from each of the major parties (with no casting vote for the chair). This contrasts with the membership arrangements of committees in previous assemblies, where committees had mostly three members.

On 17 September 2013, the committee chair presented a report on a draft variation to the Territory plan. The report was presented with dissenting comments from two of the four members. Following the presentation of the report, a point of order was raised querying if, in fact, the report had committee agreement.

The minutes of the committee that were tabled with the report showed no motion to adopt a report had been considered or resolved, and the report was referred back to the committee for consideration.

On 22 October 2013, the chair of the committee presented a special report stating:

The Committee has been unable to agree upon a report for this inquiry. Therefore, in accordance with House of Representatives Practice, the Committee presents this Special Report to advise it has been unable to agree upon a report, and to present a summary of its proceedings.

Select Committee on Regional Development

On 27 February 2014, the Chair of the Select Committee on Regional Development presented a special report which indicated that the committee had been unable to agree to a report. The Assembly then adopted the following resolution:

That the report is noted and that the Committee Chair, before the Assembly rises today, table the Chair's draft and the alternative draft that was considered by the Committee.

Later that day the Chair presented the 'Chair's draft' and the 'Alternative draft', and both papers were authorised for publication (committee reports are automatically authorised for publication upon tabling, however, this does not apply to drafts).

Standing Committee on Planning, Environment and Territory and Municipal Services

On 6 May 2014, the committee chair presented a statement relating to its inquiry into the Planning and Development (Project Facilitation) Amendment Bill 2014. The statement outlined the progress of the committee's inquiry and concluded with the statement that:

The Standing Committee on Planning, Environment and Territory and Municipal Services was unable to reach agreement on a report for its Inquiry into the Planning and Development (Project Facilitation) Amendment Bill 2014.

Immediately after the presentation of that statement the Assembly agreed to a resolution calling for the presentation of the chair's draft report and any alternate report considered by the committee. The drafts were subsequently tabled.

Changes to standing orders

On 20 March 2014, the Speaker presented a report from the Standing Committee on Administration and Procedure on standing orders relating to the consideration by committees of draft reports. The committee made three recommendations, namely:

- if the committee cannot agree on which draft report to consider, the chair's draft will have precedence

- at the conclusion of the consideration and any reconsideration of the draft report selected by the committee, the chair shall move 'That the report (as amended) be agreed to'
- if the committee is unable to agree upon a report, the chair of the committee must present a written statement to that effect, along with the minutes of proceedings

These new standing orders were adopted by the Assembly.

Marriage Equality Bill 2013

On 19 September 2013, the Attorney-General introduced the Marriage Equality Bill 2013. The bill provided for, 'couples who cannot marry under the Commonwealth *Marriage Act 1961* because of the way marriage is defined under that Act to enter into a marriage, regardless of sex, under the Australian Capital Territory law'.

The bill was debated and passed with amendments on 22 October 2013 before a full chamber gallery. The reception room outside the chamber was also filled to capacity.

There was significant media interest in the proceedings and media representatives were reminded, on the day, of the broadcasting guidelines that prohibit photos of visitors in the gallery. That night the ABC showed footage of the gallery, and the next day's *Canberra Times* contained a front page photo of two members of the public in the gallery area when the bill was declared passed by the Speaker. Following consultation with the Speaker, the Clerk sent letters to the relevant media representatives warning that further breaches could result in the withdrawal of building access passes for a defined period.

In December 2013 the High Court declared that only the Commonwealth had the power to legislate on marriage.

Number of ministers

On 31 October 2013, the Chief Minister introduced the Australian Capital Territory (Ministers) Bill 2013 (No 2). The bill provides for the number of ministers of the Territory to be increased to enable the Chief Minister to appoint up to eight other ministers.

The bill passed through the Assembly on 26 November 2013, and it is expected, based on press reports, that the Chief Minister will appoint a sixth minister later in 2014.

Accommodation arrangements have already been made in the Assembly building to allow for an additional minister on the second floor, along with the Territory's five other ministers.

Review of the Assembly's constitution – Size of the Assembly

On 5 June 2014 the Attorney-General introduced the Australian Capital Territory (Legislative Assembly) Bill 2014. The purpose of the bill was to increase the size of the Legislative Assembly from 17 members to 25 members, with an accompanying bill providing for five electorates of five members each. The bills are expected to be debated in August and will require a two-thirds majority to pass the Assembly. If passed, the ACT community will elect 25 members at the October 2016 Territory election.

Commissioner for Standards

On 31 October 2013, the Assembly agreed to a resolution for the Speaker to appoint a Commissioner for Standards. The motion was moved by the Speaker of the Seventh Assembly. The continuing resolution provides:

- that the Speaker will appoint a Commissioner for Standards for the life of each Assembly and three months after the election into the next Assembly
- that the functions of the Commissioner are to investigate specific matters referred to the Commissioner by the Speaker in relation to complaints against members and by the Deputy Speaker in relation to complaints about the Speaker
- that the Commissioner report to the Standing Committee on Administration and Procedure on any complaints referred and
- that anyone may make a complaint in writing to the Speaker (or the Deputy Speaker in the case of a complaint about the Speaker) who, if the Speaker believes that the complaint is not frivolous or vexatious or for political advantage, may refer the complaint to the Commissioner for investigation and report.

Following expressions of interest, and after consultation with the Chief Minister, the Leader of the Opposition, and the ACT Greens member, on 14 February 2014 the Speaker announced the appointment of the Honourable Dr Ken Crispin, QC to the position. Dr Crispin is a former Judge of the ACT Supreme Court and former President of the ACT Court of Appeal.

Revised code of conduct agreed

On 24 October 2013, the Assembly agreed to a revised code of conduct for members. This followed a review of the code by the Assembly's Ethics and Integrity Adviser in 2012. The revised code contains a requirement that members should only make complaints to the newly established Commissioner for Standards where they believe there are reasonable grounds to suspect non-compliance, and not to make any complaint that is frivolous, vexatious, or only for political advantage. It also requires members to cooperate fully with any official inquiry that is undertaken by the Commissioner.

Re-affirmation by members to the code of conduct

Following a recommendation in the review of the members' code of conduct (see above) the Assembly passed the following resolution on 24 October 2013:

That we, the Members of the Eighth Legislative Assembly for the Australian Capital Territory, having adopted a code of conduct for Members, reaffirm our commitment to the principles, obligations and aspirations of the code.

Matter of privilege and reference to standing committee – Disclosure of proceedings, evidence, and documents of Assembly committees

On 15 May 2014, a matter of privilege was raised where it was alleged that a minister had knowledge of private deliberations of an Assembly committee prior to a report being tabled in the Assembly. The Assembly referred the operation of standing order 241 (disclosure of proceedings, evidence and documents) to the standing Committee on Administration and Procedure for inquiry and report, with particular reference to the practice of the New Zealand parliament.

The committee is required to report by September 2014.

Lobbyists register for the Australian Capital Territory

On 5 June 2014, the Standing Committee on Administration and Procedure presented a report called 'Lobbyist Regulation', which provided advice to the Assembly about the possible application of a lobbyists register for the Territory. The committee gave two possible scenarios for the application of the register: that it apply to the executive alone; or that it apply to all members.

The Assembly is expected to consider the matter further during the August 2014 sittings.

Annual reports referred to Assembly committees

On 19 September 2013, all 65 ACT reporting entities' annual reports were referred to the Assembly's five standing committees for inquiry and report. Committees were required to report back to the Assembly by the last sitting day in March 2014.

Assembly hosts 44th Presiding Officers and Clerks Conference

The Legislative Assembly hosted the 44th Presiding Officers and Clerks Conference from 30 June to 4 July 2013. The conference was attended by 26 delegates from legislatures within Australia and 26 delegates from the parliaments of New Zealand and the Pacific Region.

For the first time, other legislatures from the Pacific, including Timor Leste, Palau, New Caledonia and the Federated States of Micronesia were also invited to attend the conference as observers. New Caledonia accepted the invitation and was represented by the President of Congress, the Senior Secretary of Congress and Clerk of Congress.

This was the first occasion that the Legislative Assembly had hosted the conference.

Interparliamentary activities

Commonwealth Parliamentary Association

The Office provides administrative support for the ACT branch of the Commonwealth Parliamentary Association (CPA).

During the reporting period, this included making arrangements for:

- the branch's delegate to attend the 59th annual conference of the CPA in Johannesburg, South Africa in August/September 2013
- the attendance of two branch delegates at the 32nd Australian and Pacific Regional Conference in Melbourne, Victoria, in November 2013. At the conference, Dr Bourke MLA presented a paper called 'Recent developments concerning the code of conduct for members in the Legislative Assembly'.
- the branch's representative on the Australian Region Commonwealth Women Parliamentarians Steering Committee

The branch provided support to the Speaker as a member of the Australian region management committee.

The branch secretary also acted in the Australian Regional Secretary's role from November 2013. The Speaker was elected at the General Assembly in South Africa to be one of the three Australian regional representatives on the CPA Executive for a three year period.

Kiribati twinning arrangement

The ACT Legislative Assembly is twinned with the Kiribati Parliament under an arrangement agreed to at a conference of Presiding Officers and Clerks in 2007. Significant activities during this reporting year included:

- In August 2013, the Legal Adviser to the Assembly's Standing Committee on Justice and Community Safety (Legislative Scrutiny Role) travelled to Kiribati to provide legal advice to the Parliament's Public Accounts Committee (PAC) and to review existing legislation and draft amendments to that legislation in order to strengthen the oversight powers and functions of the PAC. The visit was sponsored by the United Nations Development Programme (UNDP).
- A further visit to Kiribati was undertaken in November 2013 by two staff of the Office: the Assembly Librarian and the Secretary of the Assembly's Standing Committee on Public Accounts. The purpose of the visit was to provide advice on improving the services of the parliament's library and to provide training to the new secretary of the PAC. The visit was a success with the following outcomes achieved:
 - a. development of the library's web page;

- b. provision of recommendations on improving the library's services; and
 - c. provision of high level training to the secretary of the PAC.
- The visit also highlighted the need for a number of items for the Parliament's library. On return, the Assembly Librarian arranged for legal texts, supplied by the Federal Attorney-General's Department, and shelving, donated by the Museum of Australia, to be given to the Parliament. The visit also identified that the handbook for new members of the Parliament's PAC required updating. As a result the Public Accounts Committee secretary has now completed drafting an updated handbook, which has been provided to the Parliament for comment. This project has been funded by the Pacific Partnerships Fund.

At various stages throughout the year the Office and the former Clerk provided advice on procedural and administrative matters to the Kiribati parliament.

Papers presented

At the Presiding Officers and Clerk's Conference in July 2013, the following papers were presented:

- *The umpire strikes back—Musings of an opposition member turned Speaker* – Vicki Dunne MLA, Speaker of the Legislative Assembly
- *Ten measures of a healthy Parliament* – Tom Duncan, Clerk of the Legislative Assembly

Two staff attended a course on parliamentary law, practice and procedure as part of the University of Tasmania's ANZACATT training, and presented papers on the following topics:

- *Developing the capacity of committee members—A win for scrutiny?* — Margie Morrison
- *The role of the separation of powers doctrine in arguments for reform to parliamentary budget setting processes* – Michael Sloane

Financial report and management discussion and analysis

The Office's financial report and management discussion and analysis are at Appendix 22.

Analysis of the Office's performance

Banking transition

The transition to the new whole-of-government banking services provider, which was commenced in the 2013-2014 year, was finalised in the early part of this reporting period.

Major building works

Goal 1 – Improve services to the Assembly and its committees

Shortly after the passage of the *Australian Capital Territory (Ministers) Act 2013*, the Chief Minister announced that she intended to appoint a sixth minister.

Following consultation with the Chief Minister's office, the space on the second floor of the building was reconfigured to accommodate a sixth minister's suite. The cost of this work was \$36,590 and it was funded from the Office's 2013-2014 Capital Upgrade Program.

Hansard, Technology and Library Services

Appendices 10 to 12 set out performance against targets for Hansard, Technology and the Assembly Library.

Although Hansard accuracy remained very high, some publication targets were not met due to unavoidable delays, slightly reducing overall performance on timeliness of publication for the year. One library service—cataloguing—also did not meet the performance standard as priority was placed on improving the library intranet as recommended in the review of client information needs. The backlog will be catalogued in the coming year.

Results from the survey of members and their staff were largely positive (Appendix 21). Recurring themes for improvements to information technology services included: ease of using the Assembly's intranet; email synching; poor speed of the internet; and some instances of unsatisfactory IT support. Respondents were generally pleased with the responsiveness of library services although some comments referred to the library's underutilisation. All suggestions will be considered and implemented where feasible.

Library review of client information needs

The Assembly library completed a review of client information needs in September 2013.

Key findings included a low level of general awareness of the resources and services that the library could provide. The analysis acknowledged the great diversity in client needs, and that the future lies in providing relevant online resources that clients can access themselves.

The library's first response has been to update the library intranet to improve the presentation and accessibility of resources. Future improvements will be subject to funding priorities and include access to a greater variety of journals and databases, a new digital repository, and an electronic resource management system.

Legislative Assembly Art Advisory Committee

During the reporting period, the Office provided administrative support to the Legislative Assembly Art Advisory Committee. The committee is chaired by the Speaker and is composed of two MLAs from the government and the opposition, three ACT arts community representatives, a curatorial advisor, and a representative of the Office.

The committee met on three occasions during 2013-2014.

The following art works were purchased during the reporting period. Many of the works were specifically purchased to coincide with the 2013 Centenary of Canberra celebrations:

- GW Bot – ***Treaty Glyph*** – linocut
- Cathy Franzi – ***Hills of Canberra*** – porcelain, engobe and glaze, wheel thrown and sgraffito
- Eleanor Gates-Stuart – ***Hot Seeds from the StellrScope project*** – suite of 14 inkjet prints
- Sara Helsing – ***Recollections 1*** – blown and cold worked glass, decal, paint
- Makeout Inc – ***Two etched and pressed stainless steel prototypes for Canberra Centenary platters*** – electrochemical etched, hydroformed 0.9 mm stainless steel platters
- Christopher Oates – ***Cosier's General Store, O'Connor; Tocumwal Houses, O'Connor 2012-2013; Underpass, Holder 2013; Orange Tunnel, Acton 2013*** – gouache on paper
- PhotoAccess – ***100 Views of Canberra, PhotoAccess folio*** – inkjet prints on paper
- Bruce Reynolds – ***Approach from the South*** – Giclee print and acrylic paint on lino on wood panel
- Helen Gray, Beth and Trevor Reid, Beth Miller, Jenny Bowker, Dianne Firth – ***Cyclorama*** – 5 panel art work using various textiles, cotton thread and wool backing

To provide an opportunity for the public to view these new works, many of the acquisitions have been displayed in the Assembly building on the ground floor corridor along London Circuit. They will later be relocated to members' offices and other areas of the building.

A community tapestry project, *Canberra 100 Community Tapestry*, celebrating the centenary of Canberra commenced in 2012. The project involved the creation of a tapestry by textile artists in collaboration with the Canberra community. The tapestry was completed at the end of 2013, and presented to the Speaker to be permanently displayed at the Assembly.



The ‘cutting down’ ceremony. Tapestry designer Annie Trevallian (centre) with some of the volunteer weavers.

As part of efforts to commemorate the centenary of ANZAC, the Australian War Memorial generously provided the Legislative Assembly with the loan of a painting – *Villiers Bretonneux, ruins of the church* – by renowned Australian artist, Will Longstaff. The work, painted in London circa 1918-1919, is located outside the Speaker’s office and will be on display throughout 2014-2015.

The Assembly, in conjunction with the ANU School of Art, continued its support for the ACT Legislative Assembly Art Prize. This initiative involves the Assembly awarding two art prizes of \$500 each (\$1,000.00 in total) to two final year students at the ANU School of Art. The prizes are made available for the winning students to purchase art supplies and materials. The recipients of the 2013-2014 prizes were Kael Stace for his work *Assemblage 1*, and Harrison Tucker for his work *Dry Structured Stool*. Both works are prominently displayed in the Assembly building.

Survey of members and staff

During the year, the Office conducted a survey of members and their staff.

Responses were received from three of the five ministers and four of the 47 ministerial staff. Responses were also received from five out of the 12 non-ministerial members, and seven out of 36 non-ministerial staff. Details of the survey results are included in Appendix 21.

Goal 2 – Enhance accountability and governance arrangements

Budget protocols

The Office developed a set of budget protocols during the reporting period establishing detailed processes and procedures for the development and consideration of the Office's budget in an effort to strengthen the application of the separation of powers doctrine and to further implement the *Commonwealth (Latimer House) Principles on the Three Branches of Government*. The protocols, which were agreed to by the Speaker and the Chief Minister on 24 June set out arrangements in relation to:

- budget responsibilities
- the budget process as it applies to the Office
- the retention by the Office of own source revenue
- the retention by the Office of unspent appropriation
- the application of dedicated budget process requirements to the Office
- funding in election years
- employee liabilities funding
- consultation with the Speaker on proposed savings proposals.

The protocols are to be tabled in the Assembly in 2014-2015 and will be reviewed in 2016.

Website content managers forum

During the year the Office established a website content management forum to explore improvements to the Assembly's website and develop strategies for compliance with the Web Content and Accessibility Guidelines 2.0.

Internal audit

The Office's internal audit committee continued to implement its audit program throughout the reporting period. More information on audit is contained in Section B.

Public Interest Disclosure procedures

With the passage of the *Public Interest Disclosure Act 2012* all agencies are required to develop and publish the procedures under which they will meet the requirements of the Act.

The OLA procedures were developed in early 2014 and agreed to by the Commissioner for Public Administration. They are available on the Assembly's website at http://www.parliament.act.gov.au/__data/assets/pdf_file/0009/599274/OLA_PID_procedures_FINAL.PDF

Records management

As reported earlier, greater take up by staff of OLA's electronic records management system resulted in 2 264 record containers being created during 2013-2014. This is a 176 per cent increase compared with the 2012-2013 period. There were also 9 014 record contents created during 2013-2014 resulting in an 83 per cent increase compared with the 2012-2013 period.

Staff in almost all areas of the Office were consistently saving records into the system. During the year a large number of documents relating only to Office staff were removed from the Assembly intranet site and stored in OLARIS.

Records management program

The implementation of the Office's records and information system (OLARIS) has required significant changes to recordkeeping processes. The records management program is being updated to reflect these changes, and new procedures, approved by the Clerk in June 2014, were disseminated to all staff.

Training and advice

In 2013-2014, 83 staff attended 41 training sessions and the Records and Information Manager provided record keeping advice on 327 occasions.

Preservation and access

The records management procedures reinforce the importance of effective management and preservation of all records, including those linking Aboriginal and Torres Strait Islanders to their heritage.

Two access requests were received from ACT Archives during 2013-2014. The records requested were not held by the Office.

More information about records management is provided in Section C.

Goal 3 – Build more effective mechanisms for public engagement

Social media strategy

The Office has consolidated its approach to social media during the reporting period, using Twitter as a broadcast tool to increase public awareness of the business of the Assembly, and as a link to more detailed material available on the Assembly's website. The number of people following these posts continues to increase. At the end of the reporting period, the Office had approximately 1 520 subscribers, and had published over 100 tweets on Assembly proceedings and general news.

Community engagement and parliamentary education programs

Throughout the reporting period, 1 924 people visited the Assembly as part of the Assembly's community engagement and education programs. All programs were evaluated by way of a satisfaction survey at the conclusion of visits with feedback from participants being incorporated into the development and delivery of future programs.

During the reporting period, 99.5 per cent of participants indicated satisfaction with the programs. The success of these programs relies heavily on the involvement of MLAs and during the year there were 105 individual visits from amongst the 17 members.

Detailed statistics on education programs is included at Appendix 20.

Parliamentary education programs

ACT schools constitutional convention (1-2 August 2013)

The schools constitutional convention has been conducted in the ACT since 2000. It is a collaborative venture undertaken by the ACT Legislative Assembly, the Australian and ACT electoral commissions, the Museum of Australian Democracy, the National Archives of Australia, the ACT Education and Training Directorate, and the ANU College of Law.

The convention provides year 11 students with a comprehensive understanding of the Australian Constitution and the mechanisms by which changes can be made to it under section 128.

The topic for the 2013 convention was '*Should the Commonwealth Government have specific powers to legislate for the environment?*' and 80 students from 12 ACT government and non-government schools participated in the event. Five ACT students were selected to participate in the National Schools Constitutional Convention held at the Museum of Australian Democracy in 2013.

The two-day event held at the National Archives, Museum of Australian Democracy and the ACT Legislative Assembly featured role plays, discussion groups, viewing of the original constitutional documents and lectures and presentations on the powers of the Constitution and the means by which changes to the Constitution can be brought about. Student leaders from ACT schools (year 12 students) who attended the National Schools Constitutional Convention in 2013 assisted with all of the above activities.

The ANU College of Law provides significant input to the program, with a number of eminent academics providing detailed information on the role of the Constitution and the referendum process.

In addition, students from the ANU College of Law assisted year 11 student delegates attending the convention with discussions and deliberations around the issue of the Commonwealth Government's ability to legislate for the environment.

A mock referendum was conducted at the convention. A double majority (a majority of states and a majority of electors) was not achieved with the result being that the Constitution would not be changed to enable the Commonwealth Government to exercise specific powers to legislate for the environment.

A survey of satisfaction following the convention revealed that 100 per cent of students were either 'highly satisfied' or 'satisfied' with the event.

Work experience students/internships

Fourteen students from high schools, colleges and the Canberra Institute of Technology undertook work experience placements in members' offices during the reporting period. Both members and students reported a high degree of satisfaction with this aspect of the Assembly's education program.

Interschool parliamentary debates program

The interschool parliamentary debates program provides students from years 8 to 12 with the opportunity to practice parliamentary debating skills in the Assembly chamber.

Five interschool parliamentary debates programs were held throughout the year. One program was conducted for year 12 students, two programs were conducted for students in years 8 and 9, and two programs were conducted for year 10 students.

The topics for the debates were selected from the suggestions provided by students that participated in debates the previous year. Three-hundred and thirty-three students and accompanying teachers from government and non-government schools participated in the programs.

The Speaker, Deputy Speaker, Assistant Speakers and MLAs presided over the debates and provided feedback to students on their debating skills and how well particular arguments were presented. Students and teachers completed a satisfaction survey which showed that 100 per cent of participants were either 'highly satisfied' or 'satisfied' with these programs.

School/ college visits

School visits are an integral component of the education program offered by the Assembly and they include individual school visits as well as groups of schools that attend the Interschool Parliamentary Debates program and the annual Constitutional Convention program.

Two-hundred and forty-seven students participated in Assembly school visits and took part in a variety of programs including: mock elections; visits to, and role-plays in, the chamber; and presentations on the role of the Assembly. Teachers completed satisfaction surveys to assess the program and 100 per cent satisfaction was recorded. As in previous years, feedback also indicated that the materials provided were relevant and that the programs supported the current civics and citizenship curricula.

Community groups

Presentations about various aspects of the Assembly were made to community groups including probus clubs and the Adult Migrant Education Program (AMEP), Friends of the Belconnen Arts Centre, and Monash Men's Shed. In addition, seminars, professional development activities, tours and visits to the chamber, including question time, were held throughout the reporting period. Visitors included: members of the public; ACT teachers; staff recently appointed to the Assembly; visitors from Nara, Japan; and members of the ACT Legislative Assembly Art Advisory Committee. Five-hundred people participated in this component of the program. One-hundred per cent of participants were 'highly satisfied' or 'satisfied' with these presentations. The Office also assisted with the one-day Youth Parliament in conjunction with the YMCA of Canberra, as well as assisting with the one day Rostrum Debating Program for secondary school students.

The Speaker, with the endorsement of the Standing Committee on Administration and Procedure, has initiated an engagement program for the Assembly conducted after hours. The Office assists with tours at these events. During the year, visits from Rotary Clubs and Neighbourhood Watch were conducted.

Speaker's citizenship evenings (welcome ceremonies for new citizens)

The Speaker hosted four citizenship evenings during the year for ACT residents who had recently become Australian citizens.

The evenings provide new citizens with an introduction to the workings of the ACT Legislative Assembly. Participants also have the opportunity to meet MLAs and to view a captioned video about the Assembly and its history. In addition, participants undertake a tour of the building and participate in a question and answer session with the Speaker and MLAs in the chamber. One-hundred and forty-one new citizens participated in these evenings. The results of a satisfaction survey undertaken at the conclusion of the evening revealed that 100 per cent of attendees were either 'satisfied' or 'highly satisfied' with the event.

Official delegations

Tours of the chamber and visits to question time were held throughout the year for delegations from Australia and overseas, with thirty-eight people taking part. The Office also played a key role in organising the annual Parliamentary Educators Officers conference. See Appendix 18 for details of visiting delegations.

Public service seminars

Three major seminars for ACT public servants were held during the reporting period. The topics covered in the seminars included: the role of the Assembly; the importance of Assembly committees, and the legislative process.

Ninety-nine public servants from a wide range of ACT government agencies attended the seminars. Ninety-seven per cent of participants were either 'satisfied' or 'highly satisfied' with these seminars.

In addition, seminars about how the Assembly operates were conducted for public servants from Canberra Connect (seventy-one staff participating) and Territory and Municipal Services staff (twelve staff participating). One-hundred per cent of participants in both groups were either 'satisfied' or 'highly satisfied' with these seminars.

E-petitions

In early 2013 the Assembly's e-petitions system was launched. The e-petitions system enables the terms of an e-petition to appear on the Assembly's website (at <https://epetitions.act.gov.au>) and for ACT residents to electronically add their names to the petition. E-petitions remain on the website for an agreed period, after which they are presented to the Assembly in a similar manner to hard copy petitions.

The first e-petition was presented to the Assembly in November 2013. Another was presented in February and as at 30 June a further three are still open for signatures. During the reporting year six paper petitions were presented to the Assembly.

Community Radio

In April 2014 after a successful collaboration with OLA's technical staff ArtSound FM commenced a trial rebroadcast of Assembly question time and adjournment debates. At the time of reporting the trial had not been evaluated.

Goal 4 – Work towards an environmentally sustainable Assembly

The Office will review its environmental sustainability focus as part of the 2014 strategic planning work, and consider its capacity to implement further demand reduction initiatives of the medium and long terms.

The Office continues to closely monitor its energy and water consumption and the amount of waste generated by the Assembly. Statistics comparing the sustainability results for 2012-2013 and 2013-2014 are included in Section C of this report.

Goal 5 – Maintain a highly skilled, satisfied and committed workforce

Report on the Australasian Parliamentary Educators' Conference 2013

During the reporting period, a number of staff from the Office attended the 2013 Australasian Parliamentary Education Conference, hosted by the Parliamentary Education Office of the Australian Parliament, the Office of the Legislative Assembly and the Museum of Australian Democracy.

The conference was held over three days with each of the above organisations involved in delivering aspects of the program.

A wide range of delegates from across Australian parliaments and beyond participated. International delegates included parliamentary education officers from New Zealand, Papua New Guinea, Solomon Islands and Tonga.

Presentations on a diverse range of topics were made, including on:

- implementation of the national civics and citizenship curriculum for years 3 to 10
- the relationship of video conferencing with distant communities
- powerful partnerships – teachers and parliamentary educators
- the value of youth parliaments and
- parliamentary education in the Pacific

This three-day conference enabled state, territory and international delegates to discuss major innovations in parliamentary education, as well as an opportunity to exchange ideas, discuss common issues and learn about the different services and programs offered across the parliamentary education sector.

Certificates of service

On 16 May 2014, the Speaker hosted the annual certificates of service morning tea to recognise the contributions of Office staff members who had dedicated between upwards of five years of service to the organisation. The Speaker presented certificates to the following staff:

Michael Harris — five years

Devika Nair — 10 years

Max Kiermaier — 10 years

Peter Bayne — 15 years

Ray Blundell — 20 years

Roger Malot — 25 years



Ray Blundell receiving his service award from the Speaker, Vicki Dunne MLA

Participation in the activities of the Australian and New Zealand Association of Clerks-at-the-Table (ANZACATT)

The Australian and New Zealand Association of Clerks-at-the-Table (ANZACATT) has members from each house of parliament in Australia, Norfolk Island and New Zealand. ANZACATT compiles two regular publications: a half-yearly bulletin, *Parliament Matters*, and a newsletter called *Table Talk*. Each parliamentary jurisdiction contributes to these publications.

The association also organises an annual professional development seminar for parliamentary officers of the association. Two staff from the Office of the Legislative Assembly attended the January 2014 ANZACATT professional development seminar in Darwin, hosted by the Parliament of the Northern Territory. The theme of the seminar was 'The Parliamentary Workplace – Members, Mates and Migranes', and the program covered both committee and chamber activities. The seminar was attended by staff from all Australian parliaments, as well as parliamentary staff from Canada, Scotland, Ohio USA and the UK House of Commons and House of Lords.

Australasian Study of Parliament Group (ASPG)

The Office continued to provide administrative support for the ACT Chapter of the Australasian Study of Parliament Group (ASPG), with a staff member undertaking the role of Honorary Treasurer for the Chapter.

Two staff attended the annual conference in Perth in October. The theme of the conference was 'Parliamentary committees, corruption commissions and parliamentary statutory officers'.

Learning and development

Further details on learning and development are contained in Section C.



SECTION B
CONSULTATION AND
SCRUTINY REPORTING

Internal and external scrutiny

During the reporting period, the Office was subject to scrutiny by its internal audit committee and by the Auditor-General. Table 4 includes reports and recommendations associated with this scrutiny along with the Office's responses to relevant findings.

Table 4. Reports on the operations of the Office of the Legislative Assembly (OLA)

| Organisation, nature of inquiry/report | Recommendations | Response |
|--|--|--|
| Oakton – Accounts payable | Governance and Communication should delay the processing of and return any invoices that do not have the appropriate certification | Agree. Where an invoice has not been certified finance staff will return the invoice to the area/director responsible for attention. The Director, G&C will issue a direction |
| Oakton – Accounts payable | The accounts payable function processes and procedures should be formalised and documented | Agree |
| Oakton – Accounts payable | The key internal controls in the accounts payable function should be formalised and documented. These controls should include: The data entry person should ensure that all appropriate certifications are provided prior to the processing and payment of the invoice; The data entry person should ensure that the person certifying that approval exists has the appropriate financial delegation; The person reviewing the data entry should be separate from the person entering the data into MYOB; and The person entering the data into MYOB should not have approved the expenditure. | Agree. G&C has already adopted a procedure embodied in a new invoice cover sheet which meets the requirements listed above. As part of a larger review of the CFIs and associated procedure, it will articulate these arrangements in a formal procedure and link to the CFIs to provide a policy basis for these requirements to be followed. |

| Organisation, nature of inquiry/report | Recommendations | Response |
|--|---|--|
| Axiom – IT Security compliance audit | <p>It is recommended that the OLA document as an attachment to the MicroPay Systems Security Plan, the process for managing the generic administrator account for Micropay</p> <p>This should also include monitoring reports that the OLA plans to use to monitor administrator access for MicroPay. The System Security Plan should be endorsed by OLA senior management.</p> | <p>Business Support has now developed a Micropay Meridian – Access and Systems Control Policy which has been annexed to the ICT Security Plan for Micropay.</p> <p>This policy sets out the processes and controls in place to address this finding.</p> |
| Axiom – IT Security compliance audit | <p>It is recommended that the OLA document as an attachment to the MicroPay Systems Security Plan the key mitigating controls over the lack of segregation in the HR and Payroll processes.</p> <p>This should include how evidence of the monitoring reviews will be maintained to evidence the operation of these controls. The System Security Plan should be endorsed by OLA senior management.</p> | <p>Business Support has now developed a Micropay Meridian – Access and Systems Control Policy which has been annexed to the ICT Security Plan for Micropay.</p> <p>This policy sets out the processes and controls in place to address this finding.</p> |
| Axiom – IT Security compliance audit | <p>Completion of the GHD recommendation 19 (ie, Include in pass request forms advice that card transactions will be logged and the purpose. Ensure the logs are only used for the defined purpose.'</p> | <p>Agree</p> |

Legislative Assembly committee reports

The Office was not directly subject to any committee recommendations during the reporting period. However, the Standing Committee on Administration and Procedure made two recommendations in its Report on Annual and Financial Reports 2012-2013 directed towards the Speaker and the Assembly's Standing Committee on Administration and Procedure. These were:

Recommendation 7

The Committee recommends that the Speaker inform the ACT Legislative Assembly on the outcomes of the Office of the Legislative Assembly's review of the administration of members' entitlements.

Recommendation 8

The Committee recommends that the ACT Legislative Assembly's Administration and Procedure Committee should give due consideration to uploading members' travel reports to the Legislative Assembly website at more progressive intervals than twice yearly.

At the time of reporting these two recommendations were still the subject of consideration.

Legislation report

The Office is responsible for performing a range of functions outlined in section 6 of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* as well as a number of roles and responsibilities that arise from the legislation listed below.

- Legislative Assembly Precincts Act 2001
- Legislative Assembly (Broadcasting) Act 2001
- *Legislative Assembly (Members' Staff) Act 1989* (and associated subordinate legislation)
- *Legislation Act 2001*
- *Australian Capital Territory Self-Government Act 1988* (Cwlth)



SECTION C

LEGISLATIVE AND
POLICY BASED
REPORTING

Risk management and internal audit

Risk management

The Office remains committed to ensuring that all non-trivial risks are well managed across the organisation and that staff across the Office have the necessary skills and knowledge to incorporate risk management into the management and delivery of key functions for which they are responsible.

The Office defines risk as the 'effect of uncertainty on the ability of the Office to effectively support the ACT Legislative Assembly in fulfilling its legislative, representative and accountability related responsibilities'.

Based on AS/NZS ISO 31000:2009, the Office's risk management framework is designed to inform sound decision making across the organisation and assist in promoting awareness and understanding of risk management issues amongst the Office's directors and staff.

Internal audit

The Office's internal audit committee reports directly to the Clerk of the Assembly and operates under a charter, which establishes the role of the committee as being to review and monitor:

- the extent of compliance with applicable laws, regulations and directions, including agency policy
- the effectiveness of the design, implementation and operation of internal controls
- the completeness, accuracy and reliability of financial and operating information and underlying records
- the efficiency and effectiveness of business and program, or service, delivery processes

The committee commissioned two audits during the period. The first was an audit of accounts payable procedures, and the second was an audit of IT security compliance.

Table 5. Internal audit committee members and meetings

| Name | Position | Duration of membership | Meetings attended over the reporting period |
|-----------------|-------------------|-------------------------------------|---|
| Michael Harris | Independent Chair | Since 13 March 2007 | 3 |
| Max Kiermaier | Member | Since 2 April 2013 | 3 |
| Brian Lloyd | Member | Since 12 November 2010 | 3 |
| Janice Rafferty | Member | 6 November 2009 to 20 November 2013 | 1 |
| Michael Sloane | Member | Since 21 November 2013 | 2 |

Fraud prevention

The Office has a fraud and corruption framework in place, outlining the Office's policies and procedures for preventing, identifying and investigating fraud. The framework is informed by a risk assessment examining both the likelihood and impact of particular risks associated with fraud and corruption. The assessment also incorporates an action plan/treatment plan component directed towards lowering the overall risk profile of the Office so far as fraud and corruption issues are concerned.

One potential fraud issue relating to an external supplier emerged during the reporting period. The matter was resolved without loss to the Territory.

Public interest disclosure

The Office also has policies and procedures in place for receiving and investigating public interest disclosures. The details of the procedures are available at both the members and public entrances of the Assembly building as well as on the Assembly's intranet.

The Deputy Clerk and Serjeant-at-Arms is the designated contact officer for public interest disclosures and can be contacted on (02) 6205 0171. Public interest disclosures can also be directed to the Clerk on (02) 6205 0173.

Section 45 statement

The *Public Interest Disclosure Act 2012* provides the mechanism for people to report wrongdoing by ACT public sector entities, including their staff, contractors and volunteers.

The Office of the Legislative Assembly did not receive any public interest disclosures during the reporting period.

Freedom of information

Section 7 statement

Organisation

The Office is responsible to the Speaker of the Legislative Assembly through the Clerk, who is appointed pursuant to Part 3 of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012*.

The Clerk has all the powers of a Director General but is not subject to the direction of the executive. Office staff, assisting the Clerk in the exercise of his or her powers and functions, are employed pursuant to the *Public Sector Management Act 1994*.

Powers

Office staff—namely, the Serjeant-at-Arms and the Principal Attendant—can exercise powers delegated by the Speaker pursuant to section 9(5) of the *Legislative Assembly Precincts Act 2001*.

The Clerk also has powers under the *Legislative Assembly (Broadcasting) Act 2001 in relation to the broadcasting of proceedings, including the approval of electronic access to the proceedings of the Assembly and the withdrawal of access*.

Arrangements for public participation

Avenues for public participation include submissions to inquiries, access to public hearings of committee inquiries and Assembly meetings, citizen's right of reply, petitions, and access to administrative records and general files through freedom of information (FOI) requests.

FOI procedures and contact points

All FOI requests relating to the Office of the Legislative Assembly should be directed to:

The Clerk
ACT Legislative Assembly
London Circuit
Canberra ACT 2601

Location: London Circuit, Canberra City, ACT, 2601

Business hours: 8:30 am to 5:00 pm Monday to Friday

Postal address: GPO Box 1020, Canberra, ACT, 2601

General enquiries: (02) 6205 0439

Committee enquiries: (02) 6205 0127

Hansard enquiries: (02) 6205 0422

Legislation enquiries: (02) 6205 0440

Requests can be delivered to the public entrance of the Assembly building between 8:30 am and 5:00 pm Monday to Friday. Telephone enquiries should be directed to the Office's general number (02) 6205 0439.

The FOI fact sheet and procedures can be accessed on the Assembly website at: http://www.parliament.act.gov.au/__data/assets/pdf_file/0018/435213/Freedom-on-Information-Factsheet-and-procedures-revised-March-2013.pdf

Documents available

The Office has broad responsibility for providing advice to government agencies and the public regarding the business of the Assembly and its committees. To facilitate the provision of information the following documents are published by the Office:

- *A brief overview of the business of the Legislative Assembly for the Australian Capital Territory*—concise information on the proceedings and practices used in the Assembly as well as a glossary of terms.
- *Annual reports*.^{*1}
- *Art cards*—a series of postcards with images of artworks from the Assembly's collection.
- *Art catalogue*—a booklet featuring artwork from the Assembly's collection, including a list of items in the catalogue, image descriptions and artist biographies for key artworks.
- *Bills list*^{*}—an alphabetical listing, by short title, of bills considered by the Assembly. The list details the date of introduction and, where relevant, the date of passage, the act number and particulars on the legislation register. Bills discharged, negatived at the agreement in principle stage, declared urgent and referred to committees are also listed. The list is published on a regular basis.
- *Bills Volumes*^{*}—bound volumes of all bills presented to the Assembly. The volumes include bills, explanatory statements and amendments that were moved at the detail stage. Available for inspection at the Assembly and Territory libraries. The volumes are published for each Assembly and, from 2006, are available online.
- *Business of the Assembly*^{*}—a synopsis of the business undertaken by the Assembly each calendar year. This information is published on an annual basis and online.
- *Committee reports*^{*}—reports presented to the Assembly by standing and select committees. Reports presented during the reporting period are listed in Appendix 8.

¹ ^{*} NOTE: Documents identified with an (*) are available on the internet. The web address is: www.parliament.act.gov.au.

- *Daily Program**—a guide for members indicating the items of business which the Assembly is expected to consider that day. It is published each sitting day.
- *Debates of the Legislative Assembly for the Australian Capital Territory (Hansard)**—a record of Assembly debates, commonly referred to as Hansard. The official Weekly Hansard is produced approximately three weeks after each sitting week of the Assembly. The proof Daily Hansard is produced the day following a sitting of the Assembly.
- *Digest of proceedings of the Legislative Assembly for the Australian Capital Territory*—a booklet containing subjects and speeches indexes to Hansard, lists of sitting days, members and their official positions and party affiliations, bills, matters of public importance, ministerial statements, petitions, and votes. Published annually.
- *Discretionary office allocation expenditure**—information on MLAs' use of the discretionary office allocation.
- *Fact sheets**—provide a variety of historical, administrative and procedural information in relation to the business of the Assembly.
- *Get to know your ACT Legislative Assembly**—a pamphlet that provides a concise overview of the history of the Assembly, the ACT electoral process and general information on the Assembly's sitting days and papers. This pamphlet has been translated into three languages—Arabic, Chinese and Vietnamese—and is available at the public entrance of the Assembly building and on the Assembly website.
- *Getting involved in public inquiries*—a pamphlet providing information on participating in public inquiries of Assembly committees*. Available from the public entrance of the Assembly and the Committee Office. A range of community groups also have copies of the brochure for distribution.
- *Information for persons making submissions to, or appearing as witnesses before, committees of the Legislative Assembly**—a pamphlet providing information to persons involved with the committees of the Assembly.
- *Legislative Assembly for the Australian Capital Territory*—a brochure explaining the history of the Assembly, including a map of the building.
- *Strategic plan 2009-2014**.
- *Members' declarations of interest**—contains statements of registrable interests as declared by members.
- *Minutes of Proceedings**—the official record of the proceedings of the Assembly. Pamphlet copies are published in proof form immediately following each sitting of the Assembly, with final copies published later. A proof index to the minutes and a proof index to papers tabled in the Assembly are published internally, as are proof bound volumes of the Minutes of Proceedings.
- *Non-executive members' travel summary**—contains information on the use of travel entitlements by members.
- *Notice Paper**—the official list of all outstanding business before the Assembly and setting out the order of business to be followed. The Notice Paper also

- lists notices of questions (a full list of unanswered questions appears on the first Notice Paper each sitting week or fortnight) and contains an information section on Assembly committees. The Notice Paper is published each sitting day of the Assembly, with the exception of the first sitting day of an Assembly.
- *Sitting pattern**—a calendar highlighting Assembly sitting days. A copy of the current sitting pattern is available from the members and public entrances while in stock. An up-to-date version is always available on the Assembly website.
 - *Standing and temporary orders of the Assembly**.
 - *Student workbooks*—workbooks for primary and secondary students containing information about the Assembly and educational activities to assist with their studies.
 - *Summary of Bills**—includes a summary of each bill introduced into the Assembly for the current Assembly to date, the minister or member who introduced the bill and the date of introduction. Published on a regular basis.*
 - *Teacher workbooks*—activity pads for teachers to assist in the development of classroom activities.
 - *Transcripts of public hearings of committees of the Assembly* are produced following committee hearings, uncorrected proofs of committee transcripts are available for inspection at the Committee Office. Edited proof transcripts are published on the Assembly's website as soon as they are verified by Hansard editors; final transcripts are published within 20 working days from the date of the hearing.

Copies of the documents listed above are available from the Office of the Legislative Assembly and, where indicated, are available on the internet.

The Assembly also provides copies at no charge, of a range of publications on various aspects of its history, roles and functions to the public, community groups and schools.

Copies of ACT legislation (bills and acts) and delegated legislation (e.g. regulations and determinations) are at www.legislation.act.gov.au.

Other types of documents that may be available under the *Freedom of Information Act 1989* are general files and administrative records; however, it should be noted that documents are exempt documents if disclosure would infringe the privileges of the Legislative Assembly or other Australian parliaments.

Section 8 statement

Section 8 of the *Freedom of Information Act 1989* applies to documents that are provided by the agency for the use of, or are used by, the agency or its officers in making decisions or recommendations for the purposes of an enactment or scheme administered by the agency, with respect to rights, privileges or benefits, or to obligations, penalties or other detriments, to which persons are or may be entitled or subject.

The Office has one document that would fall under this definition: *Guidelines for Broadcasting the Public Proceedings of the Legislative Assembly and its Committees*. A copy of this document is available on request.

Section 79 statement

During the reporting period, the Office received four applications for information pursuant to the FOI legislation.

One request was subsequently withdrawn. Of the remaining requests: full access to the documents was granted in one case; and partial access was granted in the others.

The decisions were made within 31 days of the requests being received.

No application was made during the reporting year for an internal review of a decision under section 59.

No application was made during the reporting year to the ACT Civil and Administrative Tribunal for a review of decisions.

No charges and application fees were levied and no requests were received to amend records under section 48.

Internal accountability

The Office is headed by the Clerk (pursuant to section 10 of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012*). The Clerk is supported by a senior management group made up of five directors.

The Office prepares a master implementation plan each year setting out a program of work for the organisation. The Office also undertakes strategic planning every five years with the next exercise due to commence towards the end of 2014.

The senior management team meets monthly to make decisions relating to:

- the delivery of the Office's services
- budgeting
- implementation activities
- internal governance and accountability initiatives

Standing items on the agenda include risk management and work safety.

All directors are subject to performance agreements with the Clerk. The agreements set out directors' key responsibilities and work objectives. Agreements are reviewed on a six-monthly basis to assess performance and monitor implementation.

The senior management group is made up of (as at 30 June 2014):

- Tom Duncan, Clerk

- Max Kiermaier, Deputy Clerk and Serjeant-at-Arms
- Val Barrett, Director, Hansard, Technology and Library
- Ian Duckworth, Director, Business Support
- David Skinner, Director, Governance and Communications
- Andrew Snedden, Director, Committee Support

The key management committees within the Assembly are:

- health and safety committee (recognising the separate employer responsibilities, the committee is composed of representatives from the Office, members' offices, and the executive)
- internal audit committee
- the joint union management consultative committee (composed of management, union and staff representatives)

The Clerk is the only Senior Executive Service officer within the organisation. The determination of the Clerk's remuneration arrangements is made pursuant to the *Remuneration Tribunal Act 1995*.

Human resource performance

During the reporting period, the Office developed staffing arrangements to complete the implementation of the revised organisational structure that was adopted following a review in the previous year.

The Office undertook 14 staff selection processes during the year, including for medium and long term temporary vacancies. One selection process had not been completed by the end of the reporting period but, on average, the number of days between advertising and appointment of the successful candidate was 61. This compares to a service wide average of 49 days. Improving this area of HR performance will be a priority for 2014-2015.

An organisation chart, current at 30 June 2014, is shown in Section A.

A total of five staff employed at the beginning of the reporting period left the organisation during the year (this excludes temporary staff whose employment ended). This represents a turnover rate of 18 per cent. The following table shows the reasons for staff departures.

Table 6. Reasons for staff departures

| Reason | Number of departures |
|---|----------------------|
| Promotion/transfer to a Commonwealth agency | 1 |
| Resignation | 3 |
| Retirement (including 2 long term casuals) | 3 |

The Office continued to adopt its capability framework as a basis for staff selection and professional development. The capability framework identifies five key areas

of capability that reflect the Office's workforce requirements and which broadly support the Office's strategic plan. They are:

- demonstrating professionalism
- communicating
- improving outcomes and innovating
- building effective working relationships and working collaboratively
- adopting strategic thinking

Each key area of capability is broken down into a small number of elements and, for each element, some signature descriptors are identified, with the maturity and scope of those descriptors arranged into four classification streams (ASO1-4; ASO 5-6; SOGC-B; and SOGA) to reflect the differing expectations of roles within the Office.

Members' staff employment

A significant element of the Office's human resource management effort relates to its role in the administration of employment of staff by non-executive members under the *Legislative Assembly (Members' Staff) Act 1989* (the LAMS Act).

The employment arrangements for non-executive members are based around a staff salary allocation that is determined by the Chief Minister under the LAMS Act. As part of these arrangements, the Office monitors and updates relevant staff salary allocations, and prepares and manages the execution of all staff employment agreements.

A total of 67 employment agreements were administered by the Office over the reporting period. This compares with a total of 103 for the 2012-2013 year, although the prior year figure is unusually high because it was an Assembly election year. A more meaningful comparison would be 2011-2012, in which 59 employment agreements were administered.

Another significant element of the Office's administration of staff salary allocations for non-executive members relates to the pledging of allocations from one member to another. Under arrangements approved by the Chief Minister, a member may pledge part of their staff salary allocation to another member. Appendix 17 summarises the staff salary allocation of each non-executive member and the total amounts pledged or received by or from other members.

Staffing profile

Table 7. Full time staff equivalent (FTE) and headcount

| | Female | Male | Total % |
|-------------------------------------|--------|--------|---------|
| FTE by gender | 29.05 | 18.57 | 47.62 |
| Headcount by gender | 34 | 25 | 59 |
| Percentage of workforce (headcount) | 57.63% | 42.37% | 100.00% |

Table 8. Classifications

| Classification group | Female | Male | Total |
|----------------------|-----------|-----------|-----------|
| Clerk | | 1 | 1 |
| SOGA | 1 | 4 | 5 |
| SOGB | 2 | | 2 |
| SOGC | 6 | 3 | 9 |
| SPOC | 1 | | 1 |
| ASO6 | 12 | 3 | 15 |
| PO2 | 2 | | 2 |
| ITO2 | | 1 | 1 |
| TO4 | | 1 | 1 |
| ASO5 | | 1 | 1 |
| PO1 | 1 | | 1 |
| ASO4 | 7 | 1 | 8 |
| ASO3 | 2 | 2 | 4 |
| ASO2 | | 8 | 8 |
| TOTAL | 34 | 25 | 59 |

Table 9. Employment category by gender

| | Female | Male | Total |
|---------------------|-----------|-----------|-----------|
| Casual | 4 | 7 | 11 |
| Permanent full-time | 19 | 13 | 32 |
| Permanent part-time | 6 | 5 | 11 |
| Temporary full-time | 5 | | 5 |
| Temporary part-time | 5 | | 5 |
| TOTAL | 34 | 25 | 59 |

Table 10. Average length of service by age-group by gender

| Average length of service (years) | Male pre-baby boomers | Male baby boomer 1946-1964 | Female baby boomer 1946-1964 | Male gen X 1965-1979 | Female gen X 1965-1979 | Male gen Y 1980-1993 | Female gen Y 1980-1993 | Total |
|-----------------------------------|-----------------------|----------------------------|------------------------------|----------------------|------------------------|----------------------|------------------------|-----------|
| 0-2 | | 4 | 3 | 2 | 7 | 2 | 2 | 20 |
| 3-4 | | 2 | 2 | | 2 | | | 6 |
| 5-6 | | 2 | 2 | 1 | 3 | | 1 | 9 |
| 7-8 | | 1 | 5 | 1 | 1 | | 1 | 9 |
| 9-10 | 1 | 1 | 1 | | 1 | | | 4 |
| 11-12 | | 2 | 1 | | | | | 3 |
| 13-14 | | | 1 | | 1 | | | 2 |
| 14+ | 1 | 3 | | 2 | | | | 6 |
| TOTAL | 2 | 15 | 15 | 6 | 15 | 2 | 4 | 59 |

Table 11. Total average length of service by gender

| Gender | Average length of service |
|--------------|---------------------------|
| Female | 4.88 |
| Male | 8.28 |
| TOTAL | 6.32 |

Table 12. Age profile

| Age group | Male | Female | Total |
|--------------|-----------|-----------|-----------|
| <20 | | | 0 |
| 20-24 | 1 | 1 | 2 |
| 25-29 | 1 | 1 | 2 |
| 30-34 | 2 | | 2 |
| 35-39 | 2 | 1 | 3 |
| 40-44 | 5 | 1 | 6 |
| 45-49 | 8 | 4 | 12 |
| 50-54 | 6 | 5 | 11 |
| 55-59 | 5 | 4 | 9 |
| 60-64 | 3 | 3 | 6 |
| 65-69 | 1 | 3 | 4 |
| 70+ | 2 | | 2 |
| TOTAL | 36 | 23 | 59 |

NOTE: numbers include temporary employees and staff on extended leave

Learning and development

In recognition of the need to develop and maintain a skilled and flexible workforce, the Office is committed to the provision of learning opportunities to meet current and future organisational needs. This commitment is reinforced in the enterprise agreement and the Office's strategic plan, both of which recognise that people are the key to achieving the organisation's goals.

The Office actively encourages all staff to participate in development activities, both internal and external, through learning and development plans that form part of the Office's performance and development program. Development includes inter-parliamentary conferences and seminars, other specific training activities, lateral and temporary transfers within and outside the Office, and the availability of study assistance.

During the reporting period, staff participated in over 30 learning and development activities, which involved expenditure of approximately \$33 000 plus associated travel costs. This provided learning and development activities in a broad range of areas including:

- inter-parliamentary conferences and seminars
- information technology skills
- information management
- work safety, including emergency preparedness
- respect, equity and diversity
- job specific training

In addition to these activities, the Office continued support for staff through the studies assistance program. The program has continued to provide assistance in the form of paid and unpaid leave and payment of course costs to staff undertaking tertiary studies. For the reporting period, the Office supported two staff and invested approximately \$10 000 towards studies assistance.

Workplace health and safety

The Office is committed to promoting and maintaining a high standard of health and safety and wellbeing for all staff, members, contractors and visitors. The Assembly is also a unique workplace in relation to workplace health and safety with each member and the Clerk having employer responsibilities in relation to their respective employees. In recognition of these unique arrangements, a workplace injury prevention policy statement—signed in 2012 by the Chief Minister, the Speaker, other party leaders and the Clerk—governs the overall workplace health and safety arrangements in the Assembly work environment. This policy statement is expected to be reaffirmed and resigned in the next reporting period by the Chief Minister, Leader of the Opposition, Speaker and Clerk.

In accordance with the reporting requirements of part 10 of the *Work Health and Safety Act 2011* (WHS ACT), there were no notices of non-compliance given to the Clerk in the reporting period.

The Assembly workplace has appointed a work safety committee that met on three occasions during the reporting period. Membership of the committee includes three management representatives, five workplace representatives covering the Office and members' staff, the health and safety representative, and one union representative.

During the reporting period, the work safety committee undertook the following measures in accordance with the Assembly's workplace health and safety and injury management plan:

- workplace hazard inspections
- development of a new work safety risk assessment and a risk management plan
- quarterly work safety risk assessments
- assessments of accident/incident reports and identification of any controls to reduce the risk

During the reporting period:

- the Assembly had no accidents or dangerous occurrences that required the issuing of notices under part 3 section 38 of the *Work Safety Act 2011*
- all plant and equipment was regularly checked in line with statutory requirements

In July 2013, the Assembly building was subject to a 'white powder' incident after suspicious mail items were delivered to certain Assembly members through the postal system. Following the activation of emergency response procedures, and a lock down of the Assembly premises for several hours, the suspect mail items were tested and shown to be harmless. The Office's Emergency Planning Committee and Work Safety Committee both reviewed the incident and identified improvements in procedures, including internal communication and mail opening procedures. The incident was reported as a dangerous occurrence to WorkSafe ACT.

The following measures were undertaken to ensure workplace health, safety and welfare at work of all staff:

- influenza vaccinations on-site or reimbursement available if privately arranged
- workstation assessments provided to employees on longer term contracts as required
- trial of the Clerk's standing workstation
- training on specific workplace health and safety issues, along with general emergency awareness and building evacuation drills
- health and wellbeing allowance
- eyesight testing and reimbursement of spectacles for visually demanding tasks provided as required
- articles in the Assembly newsletter on work safety related matters, including promoting the EAP service
- the distribution of the monthly Healthworks brochure to all staff

Workplace relations

During the reporting period, negotiations and bargaining continued at a whole-of-government level for replacement enterprise agreements for both Office staff and for staff of Assembly members, both of which nominally expired on 30 June 2013.

The replacement agreement for Office staff – the *ACT Public Sector Office of the Legislative Assembly Enterprise Agreement 2013-2017* – was approved by the Fair Work Commission and came into effect from 26 May 2014. At the end of the reporting period, bargaining arrangements for the replacement agreement for staff of Assembly members had not progressed and those arrangements are expected to be finalised in the next reporting period.

During the reporting period, one special employment arrangement continued in operation to address the specialist requirements of the position and prevailing market forces.

Strategic asset management

The Assembly building

The asset management strategy for the Assembly building is largely based on a set of life cycle data for the various building elements and components which is updated approximately every three years. The last update of this data was undertaken in 2010-2011 and a further revision was scheduled to occur in 2013-2014 but did not proceed pending a review of the methodology used. The review will now be completed in the coming year. The life cycle data gathered assists in developing strategic guidance to the Office on what should be included in the annual capital upgrade program (see below) and on major repairs and maintenance priorities.

Capital upgrade funding and expenditure

The Office receives capital upgrade funding each year to maintain the Assembly building. The amount is indexed annually and, in 2013-2014, totalled \$0.240m. The key works undertaken with this funding were:

Table 13. Key capital works funding and expenditure

| Description of work | Budget \$m | Final cost \$m |
|---|---------------|-------------------|
| Building structure – major elements included construction of a sixth minister’s suite, and building fabric restoration works. | 0.070 | 0.065 |
| Building plant – major elements included building access control system and equipment upgrade, and emergency lighting upgrade | 0.070 | 0.100 |

| Description of work (continued) | Budget \$m | Final cost \$m |
|---|---------------|-------------------|
| Work safety measures – fire safety upgrade | 0.070 | 0.058 |
| Improved environmental measures – thermally protective window furnishings | 0.030 | 0.016 |
| TOTAL | 0.240 | 0.239 |

Asset maintenance and repairs

During this year, the Office's expenditure on building maintenance was \$0.516m. The main components of this overall expenditure were cleaning (\$0.227m) and scheduled maintenance (\$0.164m). The scheduled maintenance expenditure included servicing of mechanical building systems (e.g. heating, ventilation and cooling systems, fire systems, lifts, auto doors), maintenance of security and access control systems and maintenance of the courtyard gardens. Approximately \$0.025m was expended on unscheduled maintenance and repairs.

The external contractor engaged to provide specialised services for maintenance of the building's mechanical systems provided, as part of that contract, annual condition audits and reports, which are used to inform and assist in the management and planning of future maintenance and capital upgrades.

Office accommodation

The gross building area for the Assembly building is 7 547m² and the net lettable area for building valuation purposes is 6 823.8m². However, significant parts of the net lettable area include floor space that is used only on a periodic or occasional basis or is not occupied by staff. These areas include the Assembly chamber, two committee rooms and a number of function rooms. For the purposes of establishing a rate of office space utilisation, an area of 5 189.9m² has been identified as the area that the Office of the Legislative Assembly, members and staff ordinarily occupy. In terms of the number of people who occupy the space, it was recognised that some fluctuation occurs, due primarily to the sitting patterns of the Assembly (i.e. when additional staff are engaged) and that the peak number was approximately 148.

Accordingly, the office space utilisation rate is 35.5m² per occupant.

Table 14. Value and quantity of assets as at 30 June 2014

| Asset class | Value | Quantity |
|--|-----------|----------|
| Assembly building (Territorial budget) | \$25.995m | 1 |
| Land (Territorial budget) | \$4.560m | 1 |

| Asset class (continued) | Value | Quantity |
|---|----------|----------|
| Leased motor vehicles* (Territorial budget) | \$0.235m | 4 |
| Leased motor vehicles (Controlled budget) | \$0.025m | 1 |
| Assembly art collection (Controlled budget) | \$0.605m | 197 |
| Assembly library collection (Controlled budget) | \$0.549m | various |
| Other Collectables (Controlled budget) | \$0.035m | 3 |
| Plant and equipment (Controlled budget) | \$0.457m | 61 |
| Intangibles (software) | \$0.050m | 1 |

Additions and deletions

Table 15. Assets that were added or removed from assets register during 2013-2014

| Asset Class | Additions (value) | Disposals (value) |
|---|--|--|
| Assembly building (Territorial budget) | Capital upgrade program—see below—(\$0.239m) | N/A |
| Land (Territorial budget) | N/A | N/A |
| Leased motor vehicles (Territorial budget) | 4 (\$0.171m), replacement vehicles | 2 (\$0.073m), due to the expiry of lease term |
| Motor vehicle (Territorial budget) | 0 | 1 (\$0.021) |
| Assembly art collection (Controlled budget) | 13 (\$0.045m) | 0 |
| Assembly library collection (Controlled budget) | Various (\$0.005m) | 0 |
| Plant and equipment (Controlled budget) | 9 (\$0.013m) | 1 (\$0.017m) |

Art collection

As at 30 June 2014, the Assembly's art collection was valued at \$0.605m.

Vehicles

Over the reporting period, in accordance with entitlements determined by the Remuneration Tribunal, 13 non-executive members, as well as the Clerk of the Assembly, were entitled to a fully maintained motor vehicle under a finance lease or a motor vehicle allowance of \$17 500 per annum in lieu. The vehicles provided for under finance leases are in accordance with the Territory's whole-of-government leasing arrangements and are reflected in the Office's financial statements.

Contractors

During the year, the Office engaged a number of consultants and contractors to provide works or services that, due to the specialised skills or experience required, were not able to be performed by staff of the Office.

The Office adhered to the relevant provisions of the *Government Procurement Act 2001* and the *Government Procurement Regulation 2007*.

The table below lists details of the expenditure on consultants and contractors where an individual contract exceeded \$25 000 or the total expenditure on one consultant or contractor over the year exceeded \$25 000.

Table16. Contracts summary

| Name of contractor or consultant | Comments | Amount (GST Inclusive) |
|--|---|------------------------|
| Stephen Argument | Legal advice to scrutiny committee | \$49,566.96 |
| Peter Bayne | Legal advice to scrutiny committee | \$78,036.00 |
| iCognition Pty Ltd | Records management | \$38,927.42 |
| Integrated Technical Management Pty Ltd | Building maintenance | \$152,035.42 |
| iSentia | Media monitoring | \$43,253.49 |
| Merrill Corporation Australia Pty Ltd | Recording and transcription | \$138,362.52 |
| National Cleaning Services Australia Pty Ltd | Cleaning services | \$226,067.87 |
| Sand Consulting Pty Ltd | Support and maintenance of the webstreaming and audio visual replay systems | \$53,930.87 |
| Stephen Skehill | Ethics and integrity advice | \$34,010.64 |

Territory records

Records management program

The implementation of OLA's records and information system (OLARIS) has required significant changes to recordkeeping processes. The records management program is being updated to reflect these changes and new procedures were approved by the Clerk in June 2014 and disseminated to all staff.

Training and advice

During the year, 83 staff attended 41 training sessions and the records and information manager provided advice on record keeping on 327 occasions.

Preservation and Access

Records management procedures reinforce the importance of effective management and preservation of all records, including those linking Aboriginal and Torres Strait Islanders to their heritage.

Two requests were received from ACT Archives during the year. The Office was unable to provide them as they are not held by the organisation. All requests for access should be directed to the Records and Information Manager, Office of the Legislative Assembly.

Activities

A total of 2 264 records were created throughout 2013-2014, comprising physical files and boxes with printed content, and electronic files with attached content. A total of 318 records were transferred to offsite storage during the reporting period.

In the same period 423 records were appraised and sentenced in accordance with the Territory Records Disposal Schedules. The Office's disposal schedule is set out below.

Table 17: Records disposal schedule

| | Effective | Year and No. |
|---|--------------|--------------|
| Territory Records (Records Disposal Schedule—Legislative Assembly Secretariat Records) Approval 2004 (No 1) | 17 June 2004 | NI2004-177 |

During the reporting period, 155 records were approved for destruction by the Clerk and subsequently destroyed. Notification and details of the destroyed records were submitted to the Territory Records Office.

Human Rights Act

The Legislative Assembly plays an important role in the operation of *the Human Rights Act 2004*, via its role in scrutinising bills through the Standing Committee on Justice and Community Safety (legislative scrutiny role).

Under section 38(1), the committee is responsible for reporting to the Assembly on any human rights issues arising from certain bills presented to it. In particular, the committee reports on any inconsistencies between proposed legislation and the Human Rights Act.

Sustainability reporting

The Office compiles relevant sustainability statistics for waste management, energy and water use from data recorded via the whole-of-government reporting platform, its own contractor records, and invoicing data.

Centralised sustainability data

During the year, the Office used the Enterprise Sustainability Platform, available across the ACT public sector, to monitor its sustainability performance.

The platform provides continuously updated, accurate and auditable water, energy (electricity and gas), greenhouse gas emissions data, and utility billing cost information.

The platform was used to provide data for 2013-2014 in this annual report.

GreenPower purchased for 2013-2014

The Office avails itself of the whole-of-government energy contract managed by the ACT Property Group on behalf of the Territory.

During the period the ACT Property Group purchased 7 530 MWh (Mega Watt hours).

Table 18. Environmental sustainability performance statistics

| Indicator | Unit | 2012-2013 result | 2013-2014 result | Variance between 2012-13 and 2013-14 | Percentage variance between 2012-13 and 2013-14 |
|---|---------------------------------|------------------|------------------|--------------------------------------|---|
| General | | | | | |
| Total occupancy – all building occupants | Numeric (FTE) | 152.00 | 148.00 | -4.00 | -2.63 |
| Non-executive occupancy – Office of the Legislative Assembly, non-executive members and staff | Numeric (FTE) | 96.00 | 89.60 | -6.40 | -6.67 |
| Area office space – net lettable area | Square metres (m ²) | 3208.00 | 3208.00 | 0.00 | 0.00 |
| Area non-office space – net lettable area | Square metres (m ²) | 4339.00 | 4339.00 | 0.00 | 0.00 |

| Indicator | Unit | 2012-2013 result | 2013-2014 result | Variance between 2012-13 and 2013-14 | Percentage variance between 2012-13 and 2013-14 |
|---|--------------------|------------------|------------------|--------------------------------------|---|
| Area office space + frequently used spaces (chamber, committee rooms, reception and exhibition rooms etc) | Square metres (m2) | 6418.00 | 6418.00 | 0.00 | 0.00 |
| Total area floor space – net lettable area | Square metres (m2) | 7547.00 | 7547.00 | 0.00 | 0.00 |
| Stationary energy use (office) | | | | | |
| Electricity use | Megajoules | 2971754.06 | 2856092.83 | -115661.23 | -3.89 |
| Electricity use | kWh | 825487.24 | 793359.12 | -32128.12 | -3.89 |
| Gas use | Megajoules | 1574262.00 | 1142000.00 | -432262.00 | -27.46 |
| Total office energy use (gas+ electricity) | Megajoules | 4546016.06 | 3998092.83 | -547923.23 | -12.05 |
| Total office energy use (gas + electricity) | Gigajoules | 4546.02 | 3998.09 | -547.92 | -12.05 |
| Energy Intensities | | | | | |
| Energy intensity per person | Megajoules / FTE | 29908.00 | 27014.14 | -2893.86 | -9.68 |
| Energy intensity per area of office space | Megajoules / m2 | 1417.09 | 1246.29 | -170.80 | -12.05 |
| Energy intensity per area of office space + frequently used spaces | Megajoules / m2 | 708.32 | 622.95 | -85.37 | -12.05 |
| Energy intensity per area of total floor space | Megajoules / m2 | 602.36 | 529.76 | -72.60 | -12.05 |
| Transport Energy | | | | | |
| Total number of vehicles | Numeric | 13.00 | 11.00 | -2.00 | -15.38 |

| Indicator | Unit | 2012-2013 result | 2013-2014 result | Variance between 2012-13 and 2013-14 | Percentage variance between 2012-13 and 2013-14 |
|---|------------------|------------------|------------------|--------------------------------------|---|
| Transport fuel (petrol) | Litres | 7083.00 | 4784.60 | -2298.40 | -32.45 |
| Transport fuel (diesel) | Litres | 10857.86 | 11318.75 | 460.89 | 4.24 |
| Transport fuel - Petrol (conversion) | Megajoules | 242238.60 | 163633.32 | -78605.28 | -32.45 |
| Transport fuel - Diesel (conversion) | Megajoules | 416941.82 | 434640.00 | 17698.18 | 4.24 |
| Total transport energy use (sum of above) | Megajoules | 659180.42 | 598273.32 | -60907.10 | -9.24 |
| Total transport energy use (conversion) | Gigajoules | 659.18 | 598.27 | -60.91 | -9.24 |
| Water consumption | | | | | |
| Total office water use | Kilolitres | 2297.00 | 3100.00 | 803.00 | 34.96 |
| Water Intensities | | | | | |
| Water use per person | Kilolitres / FTE | 15.11 | 20.95 | 5.83 | 38.61 |
| Water use per area of office space | Kilolitres / m2 | 0.72 | 0.97 | 0.25 | 34.96 |
| Water use per area of office space + frequently used spaces | Kilolitres / m2 | 0.53 | 0.71 | 0.19 | 34.96 |
| Water use per area of total floor space | Kilolitres / m2 | 0.30 | 0.41 | 0.11 | 34.96 |
| Waste | | | | | |
| Total reams of paper purchased | Reams | 1477.00 | 1439.00 | -38.00 | -2.57 |
| Estimate of cardboard recycled | Cubic metres | 53.90 | 52.80 | -1.10 | -2.04 |
| Estimate of paper recycled | Cubic metres | 77.04 | 44.88 | -32.16 | -41.74 |

| Indicator | Unit | 2012-2013 result | 2013-2014 result | Variance between 2012-13 and 2013-14 | Percentage variance between 2012-13 and 2013-14 |
|-------------------------------|--------------|------------------|------------------|--------------------------------------|---|
| Estimate of mixed recycling | Cubic metres | 113.30 | 110.00 | -3.30 | -2.91 |
| Estimate of organic waste | Cubic metres | 3.24 | 0.06 | -3.18 | -98.15 |
| Estimate of waste to landfill | Cubic metres | 57.20 | 57.20 | 0.00 | 0.00 |

Resource efficiency

| | | | | | |
|---|-------------|-------|-------|-------|--------|
| Office paper used per person (Office and non-executive) | Reams / FTE | 15.39 | 16.06 | 0.67 | 4.39 |
| Estimate of cardboard recycled per person | m3 / FTE | 0.35 | 0.36 | 0.00 | 0.61 |
| Estimate of paper recycled per person | m3 / FTE | 0.51 | 0.50 | -0.01 | -1.17 |
| Estimate of mixed recycling per person | m3 / FTE | 0.75 | 0.74 | 0.00 | -0.29 |
| Estimate of organic waste per person | m3 / FTE | 0.02 | 0.00 | -0.02 | -98.10 |
| Estimate of landfill waste per person | m3 / FTE | 0.38 | 0.39 | 0.01 | 2.70 |

Greenhouse Gas Emissions

| | | | | | |
|--|--------------|--------|--------|--------|--------|
| Office greenhouse gas emissions (electricity + gas) | Tonnes CO2-e | 938.48 | 914.20 | -24.28 | -2.59 |
| Greenhouse gas emissions from fleet | Tonnes CO2-e | 56.74 | 43.55 | -13.19 | -23.25 |
| Total greenhouse gas emissions (electricity + gas + fleet) | Tonnes CO2-e | 995.22 | 957.75 | -37.47 | -3.77 |

Greenhouse Gas Intensities

| | | | | | |
|--|--------------------|------|------|------|------|
| Total emissions per person (electricity + gas) | Tonnes CO2-e / FTE | 6.17 | 6.18 | 0.00 | 0.05 |
|--|--------------------|------|------|------|------|

| Indicator | Unit | 2012-2013 result | 2013-2014 result | Variance between 2012-13 and 2013-14 | Percentage variance between 2012-13 and 2013-14 |
|---|------------------------|------------------|------------------|--------------------------------------|---|
| Building energy emissions per office area | Tonnes CO2-e / m2 | 0.29 | 0.28 | -0.01 | -2.59 |
| Building energy emissions per area of office space and frequently used spaces | Tonnes CO2-e / m2 | 0.1462 | 0.1424 | 0.00 | -2.59 |
| Building energy emissions per total floor space | Tonnes CO2-e / m2 | 0.1244 | 0.1211 | 0.00 | -2.59 |
| Transport emissions per vehicle | Tonnes CO2-e / vehicle | 4.36 | 3.96 | -0.41 | -9.30 |
| Total emissions per person (electricity + gas + fleet) | Tonnes CO2-e / FTE | 6.55 | 6.47 | -0.08 | -1.16 |

Greenhouse Gas Emissions by Scope

| | | | | | |
|------------------------------------|--------------|--------|--------|---------|--------|
| Direct emissions (scope 1) | Tonnes CO2-e | 159.82 | 58.62 | -101.20 | -63.32 |
| Indirect emissions (scope 2) | Tonnes CO2-e | 835.39 | 690.22 | -145.17 | -17.38 |
| Other indirect emissions (scope 3) | Tonnes CO2-e | | 165.36 | 165.36 | |
| Total emissions | Tonnes CO2-e | 995.21 | 914.20 | -81.01 | -8.14 |



APPENDICES

Appendix 1 – Sitting days

| Financial year | No. of sitting days | Number of hours* | Average hours per day* | Sittings after 10pm | Average time of rising Tuesday | Average time of rising Wed/Thurs |
|----------------|---------------------|------------------|------------------------|---------------------|--------------------------------|----------------------------------|
| 1988-1989 | 10 | 55 | 6 | 1 | 6:12 pm | 4:12 pm |
| 1989-1990 | 54 | 353 | 7 | 8 | 9:00 pm | 5:10 pm |
| 1990-1991 | 49 | 338 | 7 | 8 | 9:00 pm | 5:45 pm |
| 1991-1992 | 48 | 354 | 7 | 12 | 10:00 pm | 5:42 pm |
| 1992-1993 | 51 | 356 | 7 | 10 | 9:55 pm | 6:48 pm |
| 1993-1994 | 46 | 324 | 7 | 5 | 9:36 pm | 5:30 pm |
| 1994-1995 | 34 | 249 | 7 | 5 | 9:32 pm | 5:42 pm |
| 1995-1996 | 45 | 314 | 7 | 2 | Average time of rising 5:33 pm | |
| 1996-1997 | 39 | 315 | 8 | 3 | 6:34 pm | |
| 1997-1998 | 34 | 278 | 8 | 1 | 6:32 pm | |
| 1998-1999 | 40 | 317 | 8 | 6 | 6:43 pm | |
| 1999-2000 | 41 | 344 | 8 | 8 | 7:11 pm | |
| 2000-2001 | 37 | 306 | 8 | 9 | 6:46 pm | |
| 2001-2002 | 34 | 275 | 9 | 4 | 6:22 pm | |
| 2002-2003 | 40 | 346 | 9 | 10 | 7:08 pm | |
| 2003-2004 | 43 | 414 | 10 | 16 | 8:08 pm | |
| 2004-2005 | 36 | 290 | 8 | 5 | 6:38 pm | |
| 2005-2006 | 41 | 312 | 8 | 2 | 6:04 pm | |
| 2006-2007 | 38 | 292 | 8 | 1 | 6:11 pm | |
| 2007-2008 | 40 | 347 | 9 | 7 | 7:10 pm | |
| 2008-2009 | 38 | 323 | 9 | 5 | 6:40 pm | |
| 2009-2010 | 41 | 350 | 9 | 2 | 6:32 pm | |
| 2010-2011 | 44 | 397 | 9 | 6 | 7:01 pm | |
| 2011-2012 | 42 | 359 | 9 | 1 | 6:38 pm | |
| 2012-2013 | 29 | 222 | 8 | 2 | 5:40 pm | |
| 2013-2014 | 36 | 288 | 8 | - | 5:59 pm | |

*Includes time expended in suspensions and meal breaks

Appendix 2 – Proceedings

| Financial year | Sittings – adjournment debate | Sittings – no adjournment debate | Petitions presented and referred to ministers | Votes | Closure of questions agreed to | Matters of public importance discussed |
|----------------|-------------------------------|----------------------------------|---|-------|--------------------------------|--|
| 1988-1989 | 6 | 4 | 2 | 4 | 1 | 4 |
| 1989-1990 | 37 | 17 | 31 | 127 | 16 | 25 |
| 1990-1991 | 38 | 11 | 23 | 108 | 18 | 30 |
| 1991-1992 | 30 | 18 | 33 | 119 | 21 | 28 |
| 1992-1993 | 32 | 19 | 34 | 137 | 4 | 41 |
| 1993-1994 | 20 | 26 | 10 | 49 | - | 25 |
| 1994-1995 | 21 | 13 | 11 | 57 | 1 | 18 |
| 1995-1996 | 29 | 16 | 46 | 96 | 3 | 10 |
| 1996-1997 | 31 | 8 | 36 | 100 | - | 10 |
| 1997-1998 | 24 | 10 | 25 | 76 | 1 | 10 |
| 1998-1999 | 29 | 11 | 20 | 88 | 1 | 10 |
| 1999-2000 | 35 | 6 | 14 | 118 | 2 | 4 |
| 2000-2001 | 18 | 19 | 6 | 128 | - | 4 |
| 2001-2002 | 26 | 8 | 23 | 65 | 3 | 15 |
| 2002-2003 | 27 | 13 | 23 | 84 | 0 | 12 |
| 2003-2004 | 39 | 4 | 34 | 132 | - | 25 |
| 2004-2005 | 32 | 4 | 6 | 86 | 6 | 20 |
| 2005-2006 | 39 | 2 | 13 | 95 | 7 | 24 |
| 2006-2007 | 35 | 3 | 40 | 77 | 11 | 22 |
| 2007-2008 | 33 | 7 | 25 | 92 | 10 | 21 |
| 2008-2009 | 32 | 6 | 15 | 98 | 4 | 26 |
| 2009-2010 | 38 | 3 | 10 | 107 | - | 23 |
| 2010-2011 | 42 | 2 | 16 | 149 | 1 | 23 |
| 2011-2012 | 41 | 1 | 12 | 154 | 3 | 25 |
| 2012-2013 | 24 | 5 | 4 | 74 | 1 | 14 |
| 2013-2014 | 33 | 3 | 8 | 81 | - | 20 |

Appendix 3 – Minutes of proceedings

| Year | Number of pages | Number of sittings | Average number pages per sitting |
|-----------|-----------------|--------------------|----------------------------------|
| 1988-1989 | 40 | 10 | 4 |
| 1989-1990 | 226 | 54 | 4 |
| 1990-1991 | 215 | 49 | 4 |
| 1991-1992 | 292 | 48 | 6 |
| 1992-1993 | 295 | 51 | 6 |
| 1993-1994 | 389 | 36 | 9 |
| 1994-1995 | 269 | 46 | 8 |
| 1995-1996 | 302 | 34 | 7 |
| 1996-1997 | 322 | 45 | 8 |
| 1997-1998 | 342 | 39 | 10 |
| 1998-1999 | 342 | 34 | 9 |
| 1999-2000 | 480 | 40 | 12 |
| 2000-2001 | 590 | 41 | 16 |
| 2001-2002 | 606 | 37 | 18 |
| 2002-2003 | 575 | 34 | 14 |
| 2003-2004 | 704 | 40 | 16 |
| 2004-2005 | 463 | 43 | 13 |
| 2005-2006 | 471 | 36 | 12 |
| 2006-2007 | 301 | 41 | 8 |
| 2007-2008 | 484 | 38 | 12 |
| 2008-2009 | 491 | 40 | 13 |
| 2009-2010 | 473 | 38 | 12 |
| 2010-2011 | 610 | 41 | 14 |
| 2011-2012 | 593 | 44 | 14 |
| 2012-2013 | 342 | 42 | 12 |
| 2013-2014 | 390 | 29 | 11 |

Appendix 4 – Bills and amendments

Bills

| | Executive | Executive Members | Private Members | Assembly | Total |
|---------------------------|-----------|-------------------|-----------------|----------|-------|
| Introduced | 56 | 2 | - | - | 58 |
| Discharged | 1 | - | - | - | 1 |
| Withdrawn | - | - | - | - | - |
| Not agreed in principle | - | 1 | - | - | 1 |
| Negatived | - | - | - | - | - |
| Passed | 52 | 3 | - | - | 55 |
| Amended | 14 | 3 | - | - | 17 |
| Still before the Assembly | 17 | - | 2 | - | 19 |

Amendments circulated

| Year | Number of amendments | | |
|---------------|----------------------|-------|-------|
| | Motions | Bills | Total |
| Feb-June 2001 | - | - | 427 |
| 2001-2002 | - | - | 488 |
| 2002-2003 | - | - | 472 |
| 2003-2004 | 47 | 487 | 534 |
| 2004-2005 | 46 | 389 | 435 |
| 2005-2006 | 47 | 425 | 472 |
| 2006-2007 | 44 | 82 | 126 |
| 2007-2008 | 39 | 497 | 536 |
| 2008-2009 | 90 | 314 | 404 |
| 2009-2010 | 94 | 245 | 339 |
| 2010-2011 | 149 | 348 | 497 |
| 2011-2012 | 176 | 340 | 516 |
| 2012-2013 | 60 | 148 | 208 |
| 2013-2014 | 78 | 139 | 217 |

Appendix 5 – Bills presented

| Financial year | Executive | Executive Members* | Private Members | Assembly | Total |
|----------------|-----------|--------------------|-----------------|----------------|-------|
| 1988-1989 | 9 | - | 1 | - | 10 |
| 1989-1990 | 48 | - | 11 | - | 59 |
| 1990-1991 | 71 | - | 15 | - | 86 |
| 1991-1992 | 106 | - | 26 | - | 132 |
| 1992-1993 | 95 | - | 25 | - | 120 |
| 1993-1994 | 94 | - | 15 | - | 109 |
| 1994-1995 | 72 | - | 14 | - | 86 |
| 1995-1996 | 77 | - | 15 | - | 92 |
| 1996-1997 | 91 | - | 22 | - | 113 |
| 1997-1998 | 108 | - | 26 | - | 134 |
| 1998-1999 | 68 | 2 | 31 | - | 101 |
| 1999-2000 | 98 | 4 | 33 | - | 135 |
| 2000-2001 | 87 | - | 24 | - | 111 |
| 2001-2002 | 47 | - | 22 | - | 69 |
| 2002-2003 | 67 | - | 26 | - | 93 |
| 2003-2004 | 79 | - | 27 | - | 106 |
| 2004-2005 | 64 | - | 11 | - | 75 |
| 2005-2006 | 47 | - | 11 | - | 58 |
| 2006-2007 | 52 | - | 8 | - | 60 |
| 2007-2008 | 47 | - | 19 | - | 66 |
| 2008-2009 | 44 | - | 19 | - | 63 |
| 2009-2010 | 55 | - | 17 | - | 72 |
| 2010-2011 | 63 | - | 11 | - | 74 |
| 2011-2012 | 61 | - | 22 | 1 [†] | 84 |
| 2012-2013 | 41 | 4 | 3 | - | 48 |
| 2013-2014 | 56 | 2 | - | - | 58 |

*In 1998, Assembly standing orders were amended to make provision for executive members' business. At the conclusion of the Fourth Assembly, this provision lapsed. In November 2012, the standing orders were again amended to accommodate executive members' business.

†In 2012, the Speaker introduced a bill which was considered under Assembly business.

Appendix 6 – Questions with and without notice

| Financial year | Questions on notice | Questions without notice | Supplementary questions | Avg No. asked per sitting* |
|------------------------|---------------------|--------------------------|-------------------------|----------------------------|
| 1988-1989 | 9 | 131 | 34 | 17.4 |
| 1989-1990 | 187 | 684 | 207 | 16.5 |
| 1990-1991 | 241 | 685 | 176 | 14.5 |
| 1991-1992 | 448 | 490 | 188 | 14 |
| 1992-1993 | 582 | 510 | 163 | 13.2 |
| 1993-1994 | 520 | 407 | 173 | 12.6 |
| 1994-1995 | 247 | 376 | 206 | 17 |
| 1995-1996 | 210 | 514 | 371 | 19.7 |
| 1996-1997 | 163 | 398 | 293 | 17.7 |
| 1997-1998 | 68 | 363 | 284 | 11 |
| 1998-1999 | 141 | 352 | 327 | 17 |
| 1999-2000 | 108 | 406 | 332 | 18 |
| 2000-2001 | 122 | 352 | 278 | 17 |
| 2001-2002 | 268 | 370 | 302 | 19.7 |
| 2002-2003 | 575 | 425 | 330 | 18.8 |
| 2003-2004 | 820 | 410 | 347 | 17.6 |
| 2004-2005 | 608 | 356 | 283 | 17.8 |
| 2005-2006 | 712 | 399 | 314 | 17.4 |
| 2006-2007 | 455 | 366 | 296 | 17.4 |
| 2007-2008 | 519 | 378 | 299 | 16.9 |
| 2008-2009 | 351 | 401 | 330 | 19.2 |
| 2009-2010 | 751 | 417 | 1008 [†] | 34.7 |
| 2010-2011 | 697 | 445 | 1257 [†] | 38.7 |
| 2011-2012 [#] | 725 | 457 | 1329 [†] | 42.5 |
| 2012-2013 | 154 | 258 | 764 [†] | 35 |
| 2013-2014 | 172 | 381 | 1117 [†] | 42 |

*Includes supplementary questions

†Includes further supplementary questions per standing order 113B

#Rostered Ministers' questions—In addition, 69 questions and 67 supplementary questions were asked of rostered Ministers from September 2011 to February 2012

Appendix 7 – Chamber support timeliness performance

| Timeliness standard | 2012-2013 | 01/07 to 31/12 2013 | 01/01 to 30/06 2014 |
|---|--------------------|---------------------|---------------------|
| Daily Program available by 9:00am each sitting day (Target: 100%) | 87.5% | 100% | 100% |
| Procedures ready for distribution at 9:30am each sitting (Target: 100%) | 100% | 100% | 100% |
| Notice Paper published by 8:00pm prior to sitting (Target: 100%) | 69.5% ¹ | 88.9% ² | 94% ³ |
| Answers to QONs provided to MLAs and Hansard within 1 working day of receipt (Target: 100%) | 100% | 100% | 100% |
| Legislation processed and forwarded to PCO for notification within 7 working days of receipt from PCO (Target: 100%) | 100% | 100% | 100% |
| Proof Minutes of Proceedings published within 2 hours of rising/11:00am Friday (Target: 100%) | 91.4% | 94.4% ⁴ | 100% |
| Final Minutes of Proceedings published within 2 weeks of conclusion of sitting week/fortnight (Target: 100%) | 100% | 100% | 100% |
| Index to Minutes of Proceedings available online within 7 working days after final minutes published (Target: 100%) | 100% | 100% | 100% |
| Index to Papers available online within 7 working days after final minutes published (Target: 100%) | 100% | 100% | 100% |
| Statistics for Business of the Assembly updated within 7 working days of final minutes published (Target: 100%) | 100% | 100% | 100% |
| Pre-final Bills List published within 5 working days following sitting week/fortnight (Target: 100%) | 100% | 100% | 100% |
| Final Bills List published within 2 working days following notification of Bills on Legislation Register (Target: 100%) | 100% | 75% | 100% |
| Summary of Bills list published within 2 working days following sitting week/fortnight (Target: 100%) | 100% | 100% | 100% |

1. Assembly sat past 8:00pm on two occasions and adjourned just prior to 8:00pm on two other occasions
2. Assembly sat past 8:00pm on one occasion and technical website issues on another occasion
3. Technical web issues delayed publication
4. Website issues delayed publication on one occasion.

Appendix 8 – Committees – Eighth Assembly

Standing Committee on Administration and Procedure

Membership (pursuant to Standing Order 16)

The Speaker, Mrs Vicki Dunne

Government Whip, Mr Mick Gentleman

Opposition Whip, Mr Brendan Smyth

Crossbench representative, Mr Shane Rattenbury

Vice for Mr Brendan Smyth for duration of committee's consideration of a Citizen's Right of Reply), Mr Alistair Coe

Secretary: Mr Tom Duncan

Assistant Secretary: Ms Janice Rafferty

Terms of reference

1. Inquire into and report on, as appropriate:
 - a. the Assembly's annual estimates of expenditure
 - b. the practices and procedure of the Assembly; and
 - c. the standing orders of the Assembly
2. Advise the Speaker on:
 - d. Members' entitlements including facilities and services;
 - e. the operation of the transcription service (Hansard);
 - f. the availability to the public of Assembly documents;
 - g. the operation of the Assembly Library; and
3. Arrange the order of private Members' business, Assembly business and Executive Members' business.

New inquiries

Report consideration standing orders (referred 28 November 2013)

Lobbyist Register (referred for advice 27 February 2014)

Citizen's Right of Reply—Mr Jorian Gardner (pursuant to Continuing Resolution 4)

Standing order 241 (referred 15 May 2014)

Reports presented

Report 1—Inquiry into Standing Orders relating to the Consideration of Committee Reports (referred 28 November 2013, tabled 20 March 2014).

Report 2—Application for Citizen's Right of Reply: Mr Jorian Gardner (tabled 5 June 2014).

Report 3—Lobbyist Regulation (referred 27 February 2014, tabled 5 June 2014).

Standing Committee on Education, Training and Youth Affairs

Membership

Chair, Ms Mary Porter AM

Deputy Chair, Mr Steve Doszpot

Ms Yvette Berry, Mrs Giulia Jones

Secretary: Mr Andrew Snedden

Resolution of appointment

To examine matters related to early childhood education and care, primary, secondary, post secondary and tertiary education, non-Government education, youth services, technology, arts and culture.

New inquiries

Annual and Financial Reports 2012-2013 (referred 19 September 2013)

Inquiry into Vocational Education and Training (referred 6 June 2013)

Report presented

Report 2: Report on Annual and Financial Reports 2012-2013 (referred 19 September 2013, tabled 20 March 2014).

Statements made pursuant to Standing Order 246A

Schedule of statutory appointments—period 1 January to 30 June 2013 (*15 August 2013*).

Schedule of statutory appointments—period 1 July to 31 December 2013 (*20 March 2014*).

Standing Committee on Health, Ageing, Community and Social Services

Membership

Chair, Dr Chris Bourke

Deputy Chair, Mr Andrew Wall

Ms Yvette Berry, Ms Nicole Lawder

Past committee member: Mr Jeremy Hanson CSC (discharged 24 October 2013)

Secretaries: Mrs Nicola Kosseck and Mr Trevor Rowe

Resolution of appointment

To examine matters related to hospitals, community, public and mental health, health promotion and disease prevention, disability matters, drug and substance misuse, targeted health programs and community services, including services

for older persons and women, families, housing, poverty, and multicultural and indigenous affairs.

New inquiries

Annual and Financial Reports 2012-2013 (referred 19 September 2013)

Report presented

Report 2: Inquiry into ACT Public Service Aboriginal and Torres Strait Islander employment (self-referred 2 May 2013, tabled 8 April 2014).

Report 3. Report of Annual and Financial Reports 2012-2013 (referred 19 September 2013, tabled 10 April 2013)

Statements made pursuant to standing order 246A

Schedule of statutory appointments—period 1 January to 30 June 2013 (*8 August 2013*).

Standing Committee on Justice and Community Safety

Membership

Chair, Mr Steve Doszpot

Deputy Chair, Mr Mick Gentleman

Ms Yvette Berry, Mrs Giulia Jones

Secretary: Dr Brian Lloyd

Resolution of appointment

To perform a legislative scrutiny role and examine matters related to community and individual rights, consumer rights, courts, police and emergency services, corrections including a prison, governance and industrial relations, administrative law, civil liberties and human rights, censorship, company law, law and order, criminal law, consumer affairs and regulatory services.

New inquiries

Annual and Financial Reports 2012-2013 (referred 19 September 2013)

Inquiry into sentencing (referred 7 May 2013)

Report presented

Report 2: Report on Annual and Financial Reports 2012-2013 (referred 19 September 2013, tabled 18 March 2014)

Statements made pursuant to Standing Order 246A

Schedule of statutory appointments—period 1 January to 30 June 2013 (*22 October 2013*).

Schedule of statutory appointments—period 1 July to 31 December 2013 (*10 April 2014*).

Standing Committee on Justice and Community Safety (Legislative Scrutiny Role)

Membership

Chair, Mr Steve Doszpot

Deputy Chair, Mr Mick Gentleman

Ms Yvette Berry, Mrs Giulia Jones

Secretary: Mr Max Kiermaier

Assistant Secretary: Ms Anne Shannon

Acting Assistant Secretary: Ms Joanne Cullen

Legal Adviser (Bills): Mr Peter Bayne

Legal Adviser (Subordinate legislation): Mr Stephen Argument

Terms of reference

To perform a legislative scrutiny role and examine matters related to community and individual rights, consumer rights, courts, police and emergency services, corrections including a prison, governance and industrial relations, administrative law, civil liberties and human rights, censorship, company law, law and order, criminal law, consumer affairs and regulatory services.

The Standing Committee on Justice and Community Safety, when performing its legislative scrutiny role, shall:

1. consider whether any instrument of a legislative nature made under an Act which is subject to disallowance and/or disapproval by the Assembly (including a regulation, rule or by-law):
 - a. is in accord with the general objects of the Act under which it is made;
 - b. unduly trespasses on rights previously established by law;
 - c. makes rights, liberties and/or obligations unduly dependent upon non-reviewable decisions; or
 - d. contains matter which in the opinion of the Committee should properly be dealt with in an Act of the Legislative Assembly;
2. consider whether any explanatory statement or explanatory memorandum associated with legislation and any regulatory impact statement meets the technical or stylistic standards expected by the Committee;
3. consider whether the clauses of bills (and amendments proposed by the Government to its own bills) introduced into the Assembly:
 - a. unduly trespass on personal rights and liberties;
 - b. make rights, liberties and/or obligations unduly dependent upon insufficiently defined administrative powers;
 - c. make rights, liberties and/or obligations unduly dependent upon non-

- reviewable decisions;
 - d. inappropriately delegate legislative powers; or
 - e. insufficiently subject the exercise of legislative power to parliamentary scrutiny;
4. report to the Legislative Assembly about human rights issues raised by bills presented to the Assembly pursuant to section 38 of the Human Rights Act 2004; and
 5. report to the Assembly on these or any related matter and if the Assembly is not sitting when the Committee is ready to report on bills and subordinate legislation, the Committee may send its report to the Speaker, or, in the absence of the Speaker, to the Deputy Speaker, who is authorised to give directions for its printing, publication and circulation.

Scrutiny reports presented

No. 9 (published 29 July 2013, tabled 6 August 2013)

No. 10 (published 12 August 2013, tabled 13 August 2013)

No. 11 (published 9 September 2013, tabled, 17 September 2013)

No. 12 (published 14 October 2013, tabled 22 October 2013)

No. 13 (published 22 November 2013, tabled 26 November 2013)

No. 14 (published 19 February 2014, tabled 25 February 2014)

No. 15 (published 12 March 2014, tabled 18 March 2014)

No. 16 (published 1 April 2014, tabled 8 April 2014)

No. 17 (published 30 April 2014, tabled 6 May 2014)

No. 18 (published 12 May 2014, tabled 13 May 2014)

No. 19 (published 27 May 2014, tabled 3 June 2014)

Statement made pursuant to standing order 246A

Disallowable Instrument DI2013-229—Energy Efficiency (Cost of Living) Improvement (Priority Household Target) Determination 2013 (No. 1).

Standing Committee on Planning, Environment and Territory and Municipal Services

Membership

Chair, Mr Mick Gentleman

Deputy Chair, Mr Alistair Coe

Dr Chris Bourke, Mr Andrew Wall

Secretary: Ms Veronica Strkalj and Ms Margie Morrison

Resolution of appointment

To examine matters related to planning, public works, land management, municipal and transport services, heritage and sport and recreation and matters related to all aspects of climate change policy and programs, water and energy policy and programs, provision of water and energy services, conservation, environment and ecological sustainability.

New inquiries

Annual and Financial Reports 2012-2013 (referred 19 September 2013)

Report 2 – Report on Draft Variation to the Territory Plan No 308: Cooyong Street Urban Renewal Area (referred back to the Standing Committee on Planning, Environment and Territory and Municipal Services 17 September 2013).

Inquiry into vulnerable road users (referred 9 May 2013)

Implementation of Action Plan 2 (Climate Change Strategy) (*referred 27 February 2014*).

Planning and Development (Project Facilitation) Amendment Bill 2014 (*referred 8 April 2014*).

Report presented

Report 2—Report on Draft Variation to the Territory Plan No. 308—Cooyong Street urban renewal area (*referred 8 February 2013 pursuant to Section 73(2) of the Planning and Development Act 2007, released 6 September 2013, tabled 17 September 2013*) (*referred back to the Standing Committee on Planning, Environment and Territory and Municipal Services 17 September 2013*).

Report 3—Report on Draft Variation to the Territory Plan No. 308—Cooyong Street urban renewal area—Special Report (*referred 17 September 2013, tabled 22 October 2013, Government response 25 February 2014*).

Report 4 – Report on Annual and Financial Reports 2012-2013 (*referred 19 September 2013, tabled 10 April 2014*).

Report 5 — Vulnerable road users (*referred 9 May 2013, tabled 5 June 2014*).

Papers Presented

Chair's Draft Report—Inquiry into the *Planning and Development (Project Facilitation) Amendment Bill 2014* (*referred 8 April 2014, tabled 6 May 2014*).

Alternative Report—Inquiry into the *Planning and Development (Project Facilitation) Amendment Bill 2014* (*referred 8 April 2014, tabled 6 May 2014*).

Standing Committee on Public Accounts

Membership

Chair, Mr Brendan Smyth

Deputy Chair, Ms Mary Porter AM

Dr Chris Bourke, Ms Nicole Lawder (appointed 8 August 2013)

Mr Alistair Coe (discharged 8 August 2013)

Secretary: Dr Andréa Cullen

Resolution of appointment

1. To examine
 - a. the accounts of the receipts and expenditure of the Australian Capital Territory and its authorities; and
 - b. all reports of the Auditor-General which have been presented to the Assembly;
2. report to the Assembly any items or matters in those accounts, statements and reports, or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Assembly should be directed;
3. inquire into any question in connection with the public accounts which is referred to it by the Assembly and to report to the Assembly on that question; and
4. examine matters relating to economic and business development, small business, tourism, market and regulatory reform, public sector management, taxation and revenue.

New inquiries

Annual and Financial Reports 2013-2013 (*referred 19 September 2013*).

Appropriation Bill 2013-2014 (No. 2) and Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (No. 2) (*referred 20 March 2014*).

Review of Auditor-General's Report No 5/2013: Bushfire Preparedness (*adopted as an inquiry 20 March 2014*).

Review of Auditor-General's Report No 4/2013: National partnership agreement on homelessness (*adopted as an inquiry 5 June 2014*).

Reports presented

Report 4—Report on Annual and Financial Reports 2012-2013 (*referred 19 September 2013, tabled 20 March 2014*).

Report 5—Inquiry into Appropriation Bill 2013-14 (No. 2) and Appropriation (Office of the Legislative Assembly) Bill 2013-14 (No. 2) (*referred 20 March 2014, tabled 6 May 2014, Government response 13 May 2014*).

Statements made pursuant to Standing Order 246A

Committee had resolved to make no further inquiries into the following Auditor-General's Reports, but had written to other Committees to bring relevant reports to their attention: Nos. 6/2012, 8/2012, 10/2012 and 2/2013 (*27 February 2014*)

Committee had resolved to inquire into and report on the following Auditor-General's Reports: No. 4/2013: National partnership agreement on homelessness (*5 June 2014*) and No. 5/2013: Bushfire Preparedness (*20 March 2014*).

Schedule of statutory appointments—Period 1 January to 30 June 2013 (*17 September 2013*).

Schedule of statutory appointments—Period 1 July to 31 December 2013 (*27 February 2014*).

Reportable contracts—Agencies reporting reportable contracts for the period 1 April 2013 to 31 March 2014 (*15 May 2014*).

Auditor-General's Office—2014-2015 Budget submission (*15 May 2014*).

Select Committee on Estimates 2014-2015

Membership

Chair, Mr Brendan Smyth

Deputy Chair, Ms Mary Porter AM

Ms Giulia Jones, Ms Yvette Berry

Secretary: Mr Brian Lloyd

Resolution of appointment

1. a Select Committee on Estimates 2014-2015 be appointed to examine the expenditure proposals contained in the Appropriation Bill 2014-2015, the Appropriation (Office of the Legislative Assembly) Bill 2014-2015 and any revenue estimates proposed by the Government in the 2014-2015 Budget and prepare a report to the Assembly;
2. in keeping with Continuing Resolution 8A, the committee be composed of:
 - a. two Members to be nominated by the Government; and
 - b. two Members to be nominated by the Opposition;to be notified in writing to the Speaker by 4:00 pm today;
3. an Opposition Member shall be elected chair of the committee by the committee;
4. funds be provided by the Assembly to permit the engagement of external expertise to work with the committee to facilitate the analysis of the Budget and the preparation of the report of the committee;
5. the committee is to report by Tuesday, 5 August 2014;
6. if the Assembly is not sitting when the committee has completed its inquiry, the committee may send its report to the Speaker or, in the absence of the

- Speaker, to the Deputy Speaker, who is authorised to give directions for its printing, publishing and circulation; and
7. the foregoing provisions of this resolution, so far as they are inconsistent with the standing orders, have effect notwithstanding anything contained in the standing orders.'

New inquiry

Appropriation Bill 2014-2015 and Appropriation (Office of the Legislative Assembly) Bill 2014-2015 (referred 27 February 2014)

Select Committee on Estimates 2013-14

Membership

Chair, Mr Jeremy Hanson CSC

Deputy Chair, Dr Chris Bourke

Mr Mick Gentleman, Mr Brendan Smyth

Secretary: Mrs Nicola Kosseck

Resolution of appointment

1. a Select Committee on Estimates 2013-2014 be appointed to examine the expenditure proposals contained in the Appropriation Bill 2013-2014, the Appropriation (Office of the Legislative Assembly) Bill 2013-2014 and any revenue estimates proposed by the Government in the 2013-2014 Budget and prepare a report to the Parliament;
2. the committee be composed of:
 - a. two Members to be nominated by the Government; and
 - b. two Members to be nominated by the Opposition;to be notified in writing to the Speaker by 4:00 pm today;
3. an Opposition Member shall be elected chair of the committee by the committee;
4. funds be provided by the Parliament to permit the engagement of external expertise to work with the committee to facilitate the analysis of the Budget and the preparation of the report of the committee;
5. the committee is to report by Tuesday, 6 August 2013;
6. if the Assembly is not sitting when the committee has completed its inquiry, the committee may send its report to the Speaker or, in the absence of the Speaker, to the Deputy Speaker, who is authorised to give directions for its printing, publishing and circulation; and
7. the foregoing provisions of this resolution, so far as they are inconsistent with the standing orders, have effect notwithstanding anything contained in the standing orders.'

Report presented

Report 1. Appropriation Bill 2013-2014 and Appropriation (Office of the Legislative Assembly) Bill 2013-2014 (referred 28 February 2013, tabled 8 August 2013, Government response 13 August 2013).

Select Committee on Regional Development (Dissolved)

Membership

Chair, Ms Yvette Berry

Deputy Chair, Mr Andrew Wall

Ms Mary Porter AM, Mr Brendan Smyth

Secretary: Dr Brian Lloyd

Resolution of appointment

1. this Assembly notes:
 - a. that the ACT acts as a regional centre to the surrounding regions of NSW; and
 - b. that the ACT Government has an ongoing relationship with the NSW Government and surrounding local governments;
2. a Select Committee on Regional Development be established;
3. the select committee shall consist of two members nominated by the Government and two members nominated by the Opposition, to be nominated to the Speaker by 4:00 pm on this sitting day;
4. that a Government Member shall be elected chair of the committee;
5. the select committee shall inquire and report into the ACT's relationship with the surrounding region, including, but not limited to:
 - a. the identification of opportunities and supporting governance structures to coordinate economic development, including tourism and transport across the region;
 - b. the coordination of service planning and service delivery, particularly in the areas of health and education;
 - c. the opportunities for collaborative procurement by ACT Government with surrounding local governments;
 - d. further cooperation at the local government level on environmental and conservation matters and building community resilience to deal with natural disasters, extreme weather events and climate change; and
 - e. any other relevant matter; and
6. the select committee shall report no later than the last sitting week in September 2013.

Report presented

Special Report (referred 28 February 2013, tabled 27 February 2014).

Papers presented

Chair's Draft Report (tabled 27 February 2014).

Alternative Draft Report (tabled 27 February 2014).

Appendix 9 – Committee statistics – Eighth Assembly

Summary of committee statistics 1989-2014

| Financial year | Meetings | Meetings supported by Chamber Support | Total number of meetings | Public hearings | Reports | Reports produced by Chamber Support | Total reports |
|----------------|----------|---------------------------------------|--------------------------|-----------------|---------|-------------------------------------|---------------|
| 1989-1990 | 165 | 45 | 210 | 57 | 18 | 11 | 29 |
| 1990-1991 | 185 | 54 | 239 | 45 | 16 | 24 | 40 |
| 1991-1992 | 90 | 29 | 119 | 23 | 12 | 12 | 24 |
| 1992-1993 | 141 | 52 | 193 | 34 | 18 | 28 | 46 |
| 1992-1993 | 141 | 52 | 193 | 34 | 18 | 28 | 46 |
| 1993-1994 | 144 | 48 | 192 | 53 | 3 | 31 | 34 |
| 1994-1995 | 126 | 37 | 163 | 36 | 16 | 18 | 34 |
| 1995-1996 | 113 | 48 | 161 | 61 | 12 | 25 | 37 |
| 1996-1997 | 129 | 40 | 169 | 59 | 11 | 21 | 32 |
| 1997-1998 | 109 | 45 | 154 | 45 | 35 | 19 | 54 |
| 1998-1999 | - | - | 327 | - | 61 | 20 | 81 |
| 1999-2000 | - | - | 293 | - | 57 | 21 | 78 |
| 2000-2001 | - | - | 228 | - | 41 | 15 | 56 |
| 2001-2002 | - | - | 126 | - | 38 | 19 | 57 |
| 2002-2003 | 230 | 38 | 268 | 81 | 31 | 19 | 50 |
| 2003-2004 | 222 | 41 | 263 | 62 | 40 | 20 | 60 |
| 2004-2005 | 152 | 35 | 187 | 38 | 27 | 20 | 47 |

| Financial year | Meetings | Meetings supported by Chamber Support | Total number of meetings | Public hearings | Reports | Reports produced by Chamber Support | Total reports |
|----------------|----------|---------------------------------------|--------------------------|-----------------|---------|-------------------------------------|---------------|
| 2005-2006 | 231 | 34 | 265 | 61 | 18 | 15 | 33 |
| 2006-2007 | 232 | 36 | 268 | 69 | 21 | 16 | 37 |
| 2007-2008 | 206 | 36 | 242 | 59 | 15 | 17 | 32 |
| 2008-2009 | 221 | 31 | 252 | 61 | 23 | 13 | 36 |
| 2009-2010 | 264 | 47 | 311 | 74 | 21 | 20 | 41 |
| 2010-2011 | 230 | 37 | 267 | 57 | 25 | 16 | 41 |
| 2011-2012 | 287 | 46 | 333 | 95 | 23 | 16 | 39 |
| 2012-2013 | 182 | 28 | 210 | 54 | 21 | 11 | 32 |
| 2013-2014 | 191 | 32 | 223 | 57 | 13 | 14 | 27 |

Consolidated committee statistics 2012-2013

| Consolidated statistical return | Total |
|---|--------|
| Type of meetings – activity | |
| Total number of meetings | 223 |
| Number of private meetings | 160 |
| Number of private meetings attended by all (four) members | 110 |
| Number of private meetings attended by three members | 50 |
| Number of public hearings | 57 |
| Number of public meetings attended by all (four) members | 44 |
| Number of public meetings attended by three members | 12 |
| Number of public meetings attended by two members | 1 |
| Number of site visits/study tours | 2 |
| Other kinds of meetings (briefings, round tables, workshops, etc) | 4 |
| Hours of meetings | |
| Hours of committee meetings [total] | 297:37 |
| Hours of private meetings | 80:38 |
| Hours of public hearings | 203:08 |
| Hours of site visits/study tours | 4:21 |
| Hours of other kinds of meetings | 9:30 |
| Inquiry outcomes | |
| Number of Witnesses | 571 |
| Number of submissions | 171 |
| Number of referrals | 24 |
| Number of reports presented | 27 |
| Number of statements made under SO246A | 19 |
| Number of statutory appointments considered | 154 |
| Number of bills considered | 58 |
| Items of subordinate legislation considered | 354 |

Detailed statistics 2013-2014

| | STANDING COMMITTEES | | | | | | |
|---|-------------------------------|---------------------------------------|---|--------------------------------------|-----------------------------------|--|-----------------|
| | Administration and Procedure* | Education, Training and Youth Affairs | Health, Ageing, Community and Social Services | Justice and Community Safety (JACS) | JACS (Legislative Scrutiny Role)* | Planning, Environment and Territory and Municipal Services | Public Accounts |
| Number of committee meetings (total) | 20 | 15 | 22 | 30 | 12 | 43 | 33 |
| Number of private meetings | 20 | 13 | 17 | 21 | 12 | 26 | 21 |
| Number of public hearings | 0 | 2 | 5 | 7 | 0 | 14 | 11 |
| Number of site visits/ study tours | 0 | 0 | 0 | 1 | 0 | 1 | 0 |
| Other kinds of meetings (briefings, round tables, workshops, etc) | 0 | 0 | 0 | 1 | 0 | 2 | 1 |

Hours of meetings

| | | | | | | | |
|-------------------------------------|------|-------|-------|-------|------|-------|-------|
| Hours of committee meetings [total] | 9:46 | 18:43 | 28:16 | 31:06 | 9:40 | 44:03 | 39:14 |
| Hours of private meetings | 9:46 | 3:55 | 8:31 | 8:06 | 9:40 | 9:35 | 16:01 |
| Hours of public hearings | 0:00 | 14:48 | 19:45 | 19:24 | 0:00 | 31:13 | 16:13 |
| Hours of site visits/ study tours | 0:00 | 0:00 | 0:00 | 2:01 | 0:00 | 2:20 | 0:00 |
| Hours of other kinds of meetings | 0:00 | 0:00 | 0:00 | 1:35 | 0:00 | 0:55 | 7:00 |

Inquiry outcomes

| | | | | | | | |
|---|-----|----|----|----|-----|----|-----|
| Number of Witnesses | 0 | 41 | 60 | 58 | 0 | 97 | 111 |
| Number of submissions | 0 | 8 | 6 | 18 | 0 | 79 | 6 |
| Number of referrals | 3 | 1 | 1 | 1 | 0 | 4 | 12 |
| Number of reports presented | 3 | 1 | 2 | 1 | 11 | 4 | 2 |
| Number of statements made under SO246A | 0 | 2 | 1 | 2 | 1 | 5 | 7 |
| Number of statutory appointments considered | N/A | 47 | 5 | 60 | N/A | 25 | 17 |
| Number of bills considered | | | | | 58 | | |
| Items of subordinate legislation considered | | | | | 354 | | |

| SELECT COMMITTEES | | | | | |
|---|---|---------------------|---------------------|----------------------|------------|
| | Amendments to the Electoral Act 1992 (3 members only) | Estimates 2013-2014 | Estimates 2014-2015 | Regional Development | Total |
| Number of committee meetings (total) | 15 | 6 | 23 | 4 | 223 |
| Number of private meetings | 12 | 5 | 10 | 3 | 160 |
| Number of public hearings | 3 | 1 | 13 | 1 | 57 |
| Number of site visits/ study tours | 0 | 0 | 0 | 0 | 2 |
| Other kinds of meetings (briefings, round tables, workshops, etc) | 0 | 0 | 0 | 0 | 4 |

Hours of meetings

| | | | | | |
|-------------------------------------|-------|------|-------|------|---------------|
| Hours of committee meetings [total] | 10:31 | 4:54 | 96:41 | 4:43 | 297:37 |
| Hours of private meetings | 7:16 | 3:24 | 3:31 | 0:53 | 80:38 |
| Hours of public hearings | 3:15 | 1:30 | 93:10 | 3:50 | 203:08 |
| Hours of site visits/ study tours | 0:00 | 0:00 | 0:00 | 0:00 | 4:21 |
| Hours of other kinds of meetings | 0:00 | 0:00 | 0:00 | 0:00 | 9:30 |

Inquiry outcomes

| | | | | | |
|---|----|---|-----|----|------------|
| Number of Witnesses | 7 | 4 | 181 | 12 | 571 |
| Number of submissions | 14 | 0 | 21 | 19 | 171 |
| Number of referrals | 1 | 0 | 1 | 0 | 24 |
| Number of reports presented | 1 | 1 | 0 | 1 | 27 |
| Number of statements made under SO246A | 1 | 0 | 0 | 0 | 19 |
| Number of statutory appointments considered | 0 | 0 | 0 | 0 | 154 |
| Number of bills considered | | | | | 58 |
| Items of subordinate legislation considered | | | | | 354 |

*Committees supported by Chamber Support

Appendix 10 – Hansard and transcription

Net hours of transcription

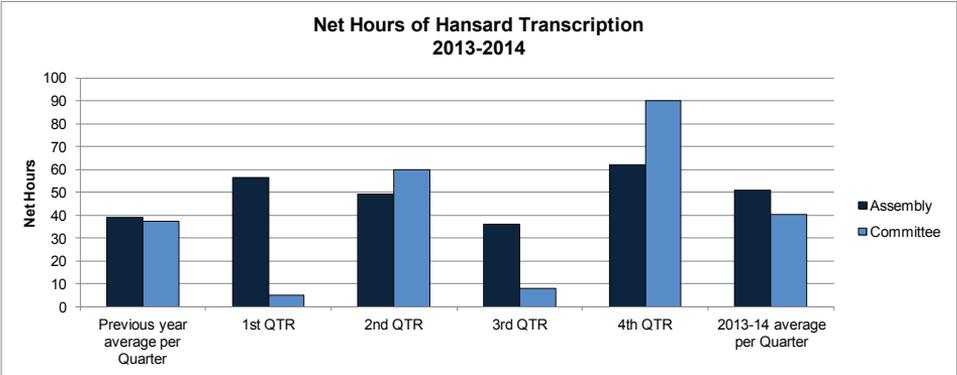
| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|------------|-------------------------------------|-------------------------------------|-------------------------------------|
| Assembly | 69:55 hrs | 39:14 hrs | 51:06 hrs |
| Committees | 52:43 hrs | 27:36 hrs | 40:56 hrs |

*See also chart below, figures expressed in hours and minutes

Assembly Hansard timeliness

| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Question time transcript emailed to members by 6:30 pm (Target 95%) | 100% | 100% | 97.9% |
| Question time transcript published on Assembly web site by 7:00 pm (Target: 95%) | 100% | 100% | 100% |
| Uncorrected proof transcript emailed to members by 10:30 pm on day of sitting (assuming adjournment by 7:00 pm) (Target 95%) | 97.2% | 100% | 93.65% |
| Proof Daily Hansard published 4 working days after day of sitting (assuming adjournment by 7:00 pm) (Target 95%) | 100% | 100% | 100% |
| Official Weekly Hansard (electronic & hardcopy) | | | |
| Electronic Weekly Hansard published 10 working days after last sitting day of the sitting week (Target 95%) | 100% | 100% | 100% |
| Hard copy Weekly Hansard published 20 working days after last sitting day of the sitting week (Target 95%) | 100% | 93.75% | 85.5% |

| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Daily on Demand | | | |
| DOD to be available for replay on Assembly website by the following times: Morning sessions: by 1:00 pm Question time: 45 minutes after the end of QT Afternoon and evening sessions: the next morning (Target 95%) | 98.75% | 100% | 100% |
| Committees on Demand | | | |
| COD to be available for replay on Assembly website by the following times: Morning sessions: by 1:00 pm Afternoon and evening sessions: on the morning after the day of sitting (Target 95%) | 99% | 100% | 100% |
| Committee Hansard timeliness | | | |
| Uncorrected proof transcripts of: | | | |
| reference & annual report hearings delivered to committee 3 working days after day of meeting (Target 95%) | 100% | 100% | 100% |
| estimates hearings delivered to committee next working day (Target 95%) | 100% | 100% | 100% |
| Final transcripts: | | | |
| published on Assembly website 20 working days after day of meeting (subject to clearance by responsible committee secretary). (Target 95%) | 80.75% | 100% | 95.75% |
| Hansard accuracy | | | |
| Number of significant errors reported by clients per 100 pages of proof Daily Hansard | Nil | Nil | 0.05 of an error per 100 pages |
| Number of significant errors reported by clients per 100 pages of proof committee transcripts produced | 1.0 errors per 100 pages | 1.35 errors per 100 pages | 2.3 errors per 100 pages |



Appendix 11 – Broadcasting and IT

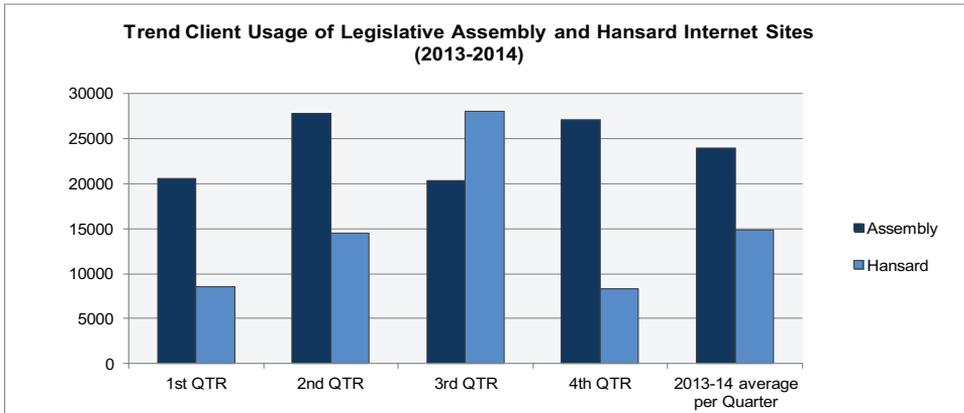
Broadcasting & IT related activity

| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of instances of broadcasting services in relation to: | | | |
| • press conferences | 1 | 1.25 | 2.25 |
| • multimedia events | 15 | 18 | 22.5 |
| • teleconferences | 2.5 | 0.5 | 1.5 |
| • clocks/phones/TVs/videos/ aerial | 35.5 | 17 | 20.75 |
| Number of logged service calls for the provision of IT advice and support | 217.75 | 261 | 270.75 |
| | | | |
| Broadcasting & IT systems availability | | | |
| Number of incidents of non-scheduled non-availability of major components of broadcasting infrastructure | 0.5 | Nil | 0.25 |
| Number of incidents of non-scheduled non-availability of network and major IT system applications | 2 | 1.5 | 0.75 |

Internet and intranet activity

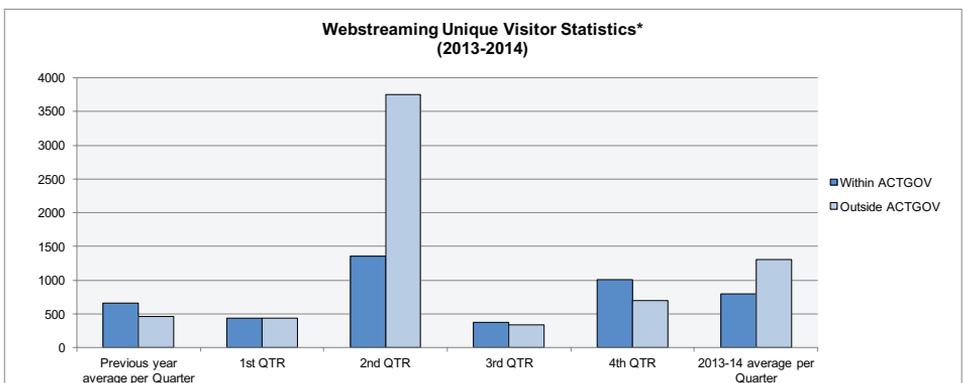
| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Internet | | | |
| Trend client usage of LA internet site (http://www.parliament.act.gov.au) | 371MB | 374.5MB | 23,934.25 |
| Hansard trend client usage of LA Hansard site (http://www.hansard.act.gov.au) | 269MB | 318MB | 14,824.75 |
| Webstreaming | | | |
| Number of visits to webstreaming page: | | | |
| Within ACTGOV | 810 | 656.75 | 794.25 |
| Outside ACTGOV (see also chart below) | 569 | 459.25 | 1,302.25 |
| Daily on Demand (DOD) | | | |
| Number of visits to DOD page: (see chart below) | 1320 | 731.75 | 680.25 |

| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Committees on Demand (COD) | | | |
| Number of visits to COD page: (see chart below) | 428 | 447.25 | 398.25 |



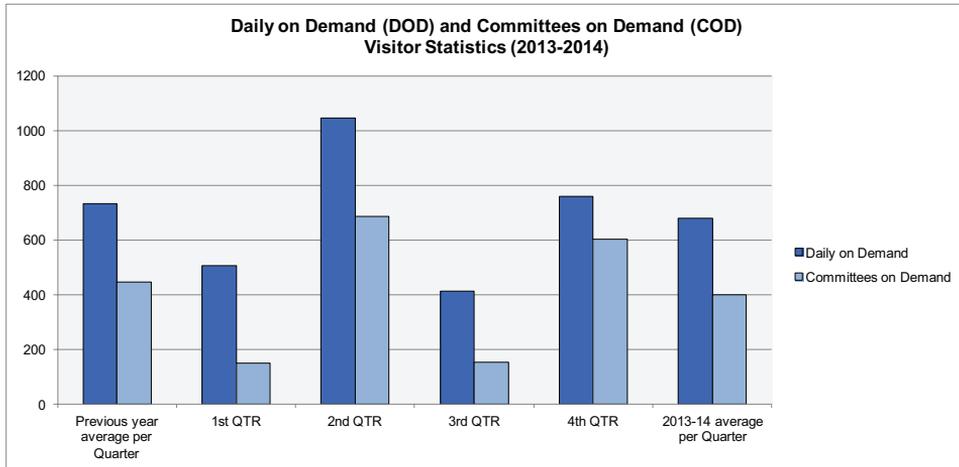
NOTES: For performance measurement purposes, the Hansard and Communications Office maintains trend statistics relating to client use of two Legislative Assembly websites: the Assembly’s website <http://www.parliament.act.gov.au> and the Hansard site <http://www.hansard.act.gov>.

Visitor statistics are no longer based on file sizes. Since the new website was launched statistics have been obtained through Google Analytics. Client use is measured in terms of ‘unique sessions’. If a user is inactive on the site for 30 minutes or more, future activity is attributed to a new session.



The Legislative Assembly uses a tracking service which recognises ‘unique visitors’ by their unique IP addresses. Multiple ‘hits’ from a single IP address over a short interval are counted as only one unique visitor as ‘hits’ are likely to be

reloads or browser attempts to reconnect. The Assembly will monitor visitor trends over time as a more reliable way to evaluate site usage.



Visitor statistics are obtained through Google Analytics. Client use is measured in terms of 'unique sessions'. If a user is inactive on the site for 30 minutes or more, future activity is attributed to a new session.

Appendix 12 – Library and reference services

Library services

| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|---|-------------------------------------|-------------------------------------|-------------------------------------|
| Ease of locating resources | | | |
| Number of publications catalogued or indexed | 112.75 | 107.25 | 133 |
| Percentage of publications catalogued or indexed within 6 weeks of receipt (Cataloguing includes original and copy cataloguing) (Target 100%) | 100% | 100% | 53.3% |
| Number of journals received from publishers | 95 | 64.25 | 45.50 |
| Percentage of journals on shelves within 5 working days of receipt of latest edition (Target 100%) | 100% | 100% | 100% |
| Interlibrary loans | | | |
| Number of interlibrary loans requested | 40 | 36.75 | 36.75 |
| Percentage of interlibrary loan requests processed within one working day (Target 95%) | 100% | 100% | 100% |
| Percentage of interlibrary loans notified to borrower within one working day of receipt of item (Target 95%) | 100% | 100% | 100% |

Reference and information services

| | 2011-2012 average per quarter | 2012-2013 average per quarter | 2013-2014 average per quarter |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Number of requests for information received from | | | |
| Assembly clients | 144.75 | 43.5 | 61.75 |
| ACT Government clients | 21.5 | 22 | 21 |
| Other clients | 12.75 | 10.75 | 8.75 |
| Simple inquiry: percentage resolved within one hour (Target 90%) | 90.25% | 92% | 90.5% |
| Complex inquiry: percentage resolved within five working days of notification (Target 70%) | 96.5% | 83.25% | 83% |
| Percentage of users satisfied with quality of information provided (Target 90%) | n/a | 100% | 100% |
| Other services | | | |
| Australian standards | | | |
| Number of requests for information received from: | | | |
| Assembly clients | 5.75 | 0.25 | 1.75 |
| ACT Government clients | 170.25 | 187.25 | 260.25 |
| Percentage of Australian Standards delivered to clients within one working day (Target 95%) | 99.75% | 97.75% | 100% |
| Current Awareness Service | | | |
| Number of media releases forwarded by email | 1785 | 726 | 2,245.5 |
| Number of visits to LA Library Intranet | 3036.25 | 7034.75 | 7,697.75 |
| Number of TV and radio files accessed | 183.5 | 207.25 | 172 |
| Number of other online services accessed | 4266.5 | 10458.50 | 8,696.25 |
| Percentage of items from selected online media websites uploaded to intranet by 12 noon daily, Mon to Fri (Target 100%) | 100% | 99.25% | 99.5% |
| Percentage of Table of Contents of selected journals delivered to clients within three working days of receipt of latest edition (Target 100%) | 100% | 100% | 100% |

Appendix 13 – Members of the Eighth Assembly

BARR, Mr Andrew

BERRY, Ms Yvette

BOURKE, Dr Chris

BURCH, Ms Joy

COE, Mr Alistair

CORBELL, Mr Simon

DOSZPOT, Mr Steve

DUNNE, Mrs Vicki

GALLAGHER, Ms Katy

GENTLEMAN, Mr Mick

HANSON, Mr Jeremy, CSC

JONES, Mrs Giulia

LAWDER, Ms Nicole (declared elected to fill the casual vacancy on 26 June 2013)

PORTER, Ms Mary, AM

RATTENBURY, Mr Shane

SESELJA, Mr Zed (resigned 11 June 2013)

SMYTH, Mr Brendan

WALL, Mr Andrew

Appendix 14 – Office holders of the Eighth Assembly

| | |
|--------------------|--|
| SPEAKER | Mrs Vicki Dunne |
| DEPUTY SPEAKER | Ms Mary Porter AM |
| ASSISTANT SPEAKERS | Mr Steve Doszpot (resigned) |
| | Mr Mick Gentleman |
| | Ms Nicole Lawder (nominated 25 February 2014) |

Appendix 15 – Ministers of the Eighth Assembly

Fifth Gallagher Ministry (10 November 2012)

| | |
|------------------|--|
| Katy Gallagher | Chief Minister Minister for Regional Development Minister for Health Minister for Higher Education |
| Andrew Barr | Deputy Chief Minister Treasurer Minister for Economic Development Minister for Sport and Recreation Minister for Tourism and Events Minister for Community Services |
| Simon Corbell | Attorney General Minister for Police and Emergency Services Minister for Workplace Safety and Industrial Relations Minister for the Environment and Sustainable Development |
| Joy Burch | Minister for Education and Training Minister for Disability, Children and Young People Minister for the Arts Minister for Women Minister for Multicultural Affairs Minister for Racing and Gaming |
| Shane Rattenbury | Minister for Territory and Municipal Services Minister for Corrections Minister for Housing Minister for Aboriginal and Torres Strait Islander Affairs Minister for Ageing |

Appendix 16 – Remuneration of MLAs

ACT Remuneration Tribunal determination No 2 of 2013, which was effective from 1 July 2013, provided that the base rate of salary for all members of the Legislative Assembly shall be \$125,259 per annum.

The determination also provided that a member holding any of the following offices would be entitled to the corresponding additional salary as shown in the following table:

| | |
|---|-----------|
| Chief Minister | \$137,785 |
| Deputy Chief Minister | \$100,207 |
| Minister | \$87,681 |
| Leader of the Opposition | \$87,681 |
| Presiding Officer | \$68,892 |
| Deputy Leader of the Opposition | \$56,366 |
| Deputy Presiding Officer | \$18,789 |
| Government Whip | \$12,526 |
| Opposition Whip | \$12,526 |
| Presiding Member of a committee which is concerned with public affairs rather than domestic affairs of the Legislative Assembly | \$12,526 |

In the accompanying statement to its determination, the Tribunal's explained it had made no alteration to remuneration for MLAs from the rates that applied during 2012-2013, pending a thorough review of salary, allowances and entitlements.

Appendix 17 – Non-executive members’ staff employment

Number of staff employment agreements processed

| Year | No of LAMS contracts | No of non-executive members | Average contracts/member |
|--|----------------------|-----------------------------|--------------------------|
| 1999-2000 | 63 | 12 | 5.25 |
| 2000-2001 | 50 | 12 | 4.17 |
| 2001-2002 (pre-election) | 47 | 12 | 3.92 |
| 2001-2002 (post-election) | 67 | 13 | 5.15 |
| 2001-2002 total | 114 | 12.5 | 9.12 |
| 2002-2003 | 149 | 12.5 | 11.92 |
| 2003-2004 (prior to new staff structure) | 61 | 12 | 5.08 |
| 2003-2004 (translation to new staff structure) | 33 | 12 | 2.75 |
| 2003-2004 (following new staff structure) | 50 | 12 | 4.17 |
| 2003-2004 total | 144 | 12 | 12.00 |
| 2004-2005 (pre-election) | 26 | 12 | 2.17 |
| 2004-2005 (post-election) | 107 | 12 | 8.92 |
| 2004-2005 total | 133 | 12 | 11.08 |
| 2005-2006 | 87 | 12 | 7.25 |
| 2006-2007 | 120 | 12 | 10.0 |
| 2007-2008 | 102 | 12 | 8.5 |
| 2008-2009 (pre-election) | 16 | 12 | 1.33 |
| 2008-2009 (post-election) | 98 | 12 | 8.17 |
| 2008-2009 total | 114 | 12 | 9.5 |
| 2009-2010 | 71 | 12 | 5.91 |
| 2010-2011 | 79 | 13# | 6.08 |
| 2011-2012 | 59 | 12# | 4.92 |
| 2012-2013 (pre-election) | 12 | 12 | 1.00 |
| 2012-2013 (post-election) | 91 | 12 | 7.58 |
| 2013-2014 | 66 | 12 | 5.50 |

Note: 13th non-executive member from 2 June 2011 to 23 November 2011.

Number of non-executive MLAs staff employed at each classification at 30 June 2014

| Classification | Number of staff | Full time equivalent |
|-------------------------|-----------------|----------------------|
| Senior Adviser Level 2 | 2 | 2 |
| Senior Adviser Level 1 | 5 | 5 |
| Adviser Level 2 | 7 | 7 |
| Adviser Level 1 (upper) | 7 | 16.28 |
| Adviser Level 1 (lower) | 16 | 9.38 |
| TOTAL | 37 | 35.66 |

Usage of staff salary allocation by non-executive members, including pledges made or received

| Member | Rollover | Pledge received | Pledge made | Staff expenses | Future rollover | Unused allocation |
|--------------|---------------------|--------------------|--------------------|-----------------------|---------------------|--------------------|
| Berry | \$10,578.95 | \$0.00 | \$0.00 | \$150,745.80 | \$16,067.70 | \$4,442.45 |
| Bourke | \$10,403.99 | \$0.00 | \$0.00 | \$155,557.11 | \$15,523.88 | \$0.00 |
| Coe | \$11,723.16 | \$19,035.26 | \$8,000.00 | \$182,453.95 | \$17,834.80 | \$817.67 |
| Doszpot | \$10,578.95 | \$0.00 | \$8,000.00 | \$136,177.26 | \$16,067.70 | \$11,010.99 |
| Dunne | \$14,327.38 | \$0.00 | \$7,000.00 | \$199,146.49 | \$21,856.70 | \$4,891.20 |
| Gentleman | \$10,578.95 | \$0.00 | \$0.00 | \$149,735.20 | \$16,067.70 | \$5,453.05 |
| Hanson CSC | \$32,016.50 | \$40,000.00 | \$0.00 | \$550,769.64 | \$13,000.86 | \$0.00 |
| Jones | \$10,578.95 | \$5,000.00 | \$13,000.00 | \$146,973.93 | \$16,067.70 | \$214.32 |
| Lawder | \$123.12 | \$0.00 | \$20,035.26 | \$114,671.95 | \$16,067.70 | \$10,025.22 |
| Porter AM | \$8,515.40 | \$0.00 | \$0.00 | \$178,064.91 | \$3,127.49 | \$0.00 |
| Smyth | \$10,578.95 | \$0.00 | \$8,000.00 | \$142,782.24 | \$16,067.70 | \$4,406.01 |
| Wall | \$10,578.95 | \$0.00 | \$0.00 | \$164,727.23 | \$6,528.72 | \$0.00 |
| TOTAL | \$140,583.25 | \$64,035.26 | \$64,035.26 | \$2,271,805.71 | \$174,278.65 | \$41,260.91 |

Appendix 18 – Visits by members and parliamentary officers from other legislatures, delegations and others

| Date | Name | Place of Origin |
|------------------|---|--------------------|
| 7 August 2013 | Study trip – Professor Nicola Lupo | Italy |
| 19 August 2013 | Study trip – 15 member delegation from the City Council of Ulaanbaatar | Mongolia |
| 4 September 2013 | Study trip – Lok Sabha Secretariat | India |
| 11 December 2013 | Study trip – Standing Committee on Legal Affairs and Human Rights | Kenya |
| 18 February 2014 | Study trip – Secretariat of the Rajya Sabha | India |
| 7 March 2014 | Visit – Ms Marianne Conaty, Deputy Clerk and Mr Ben Harris, Clerk Assistant (Chamber) | Northern Territory |
| 24 March 2014 | Visit – Rt Hon David Carter MP, Speaker and Ms Mary Harris, Clerk | New Zealand |

Appendix 19 – Administrative support for the Assembly branch of the Commonwealth Parliamentary Association 2013-2014

The Australian Capital Territory Legislative Assembly branch of the Commonwealth Parliamentary Association (CPA) met on one occasion during the year. However, a number of matters of interest were communicated to members through email and correspondence. Of significance at the meeting was the decision of the Commonwealth Parliament CPA branch to withdraw from the CPA. The branch unanimously resolved to remain a member of the CPA, in line with all other Australian State and Territory parliaments. The Speaker attended the mid-year executive meeting of the CPA, representing the Australian region and reinforced the branch's commitment to the CPA.

Correspondence from the CPA headquarters and the Australian region are regularly circulated to members and the issues raised include twinning arrangements with the Parliament of Kiribati; proposed agenda items for future conferences; and restructure of the CPA.

During the year the ACT branch was represented at the following events:

attendance of two branch delegates at the 32nd Australian and Pacific Regional Conference, Melbourne, Victoria, November 2013;

- attendance of the branch's delegate at the 59th annual conference of the CPA in Johannesburg, South Africa;
- attendance at meeting of Australian Region Steering Committee of the Commonwealth Women Parliamentarians in Sydney; and
- 25th Commonwealth Parliamentary Association Seminar, Tanzania 25-31 May 2014; and

On the resolution of the ACT branch of the Association it has been agreed that the expenditure incurred from the Assembly's budget for each CPA Conference and Seminar be included in the Assembly's annual report. Some members undertook travel to various CPA events using the allowances made available through study travel. Direct net expenditure associated with the seminars and conferences attended during 2013-2014 have been as follows:

- attendance of two branch delegates at the 32nd Australian and Pacific Regional Conference, Melbourne, November 2013 (Dr Bourke, Mrs Jones: \$1 351);
- attendance of Speaker (as a Member of the Australian Region Executive Committee) at the 32nd Australian and Pacific Regional Conference, Melbourne, November 2013 (Mrs Dunne: \$ 556);
- attendance of the Branch's delegate at the 59th annual conference of the CPA in South Africa in August/September 2013 (Mr Smyth: \$7 617);
- attendance at meeting of Australian Region Steering Committee of the Commonwealth Women Parliamentarians (Ms Porter AM: \$1 124); and
- and attendance at the CPA executive meeting in London (Mrs Dunne: \$7 626)

In addition, the Association membership subscription for the branch for the year was \$14 383, and the branch contributed to the cost of the regional conference held in Melbourne, Victoria, an amount of \$5 862.50.

Appendix 20 – Education program

| | Number of participants 2011-2012 | Number of participants 2012-2013 | Number of participants 2013-2014 |
|---|----------------------------------|----------------------------------|----------------------------------|
| Community groups | 205 | 213 | 500 |
| Delegations | 48 | 99 | 141 |
| Speakers citizenship evening | 126 | 214 | 141 |
| Public service Seminar/Tour (includes teacher PD) | 254 | 183 | 234 |
| Seminars & conventions | 59 | 46 | 156 |
| Work experience/internship | 15 | 10 | 16 |
| School students (from individual school visits) | 656 | 167 | 247 |
| School students (outreach visits to schools) | 134 | 0 | 29 |
| School students (school debates) | 301 | 322 | 333 |
| School students (constitutional convention) | 57 | 48 | 80 |
| Youth parliament | 0 | 11 | 13 |
| Older Persons Assembly | 70 | 0 | 0 |
| Total | 1925 | 1313 | 1924 |

Appendix 21 – Results of members survey

| Area of Service Delivery | 2011-2012 Highly satisfied/ satisfied | 2012-2013 Highly satisfied/ satisfied | 2013-2014 Highly satisfied/ satisfied |
|---|---|---|---|
| Overall | N/A | N/A | 95% |
| Office of the Clerk | 99.36% | 100% | 100% |
| Chamber support services | 98.0% | 95.5% | 97% |
| Committee support services | 90.1% | 99% | 95% |
| Hansard and transcription services | 99.2% | 94% | 97% |
| Information technology | 84.3% | 77% | 85% |
| Broadcasting and electronic publishing | 97.5% | 98% | 97% |
| Library and information services | 99% | 98% | 100% |
| Business Support | N/A | N/A | 100% |
| Attendant services | 98.4% | 97% | 99% |
| Facilities and building services | 97.6% | 95% | 99% |
| Human Resource services | 98.9% | 87% | 98% |
| Governance and Communications | N/A | N/A | 100% |
| Education services | 96.6% | 94% | 100% |
| Twitter | 100% | 89% | 97% |
| Financial administration | 94.5% | 87.5% | Not surveyed |
| Ethics and Integrity Adviser | 100% | 100% | 100% |
| Expert economic advice to the Select Committee on Estimates | 100% | 100% | 100% |
| Legal advisers to the Standing Committee on Justice and Community Safety (performing its scrutiny role) | 100% | 100% | 100% |
| Matters of public importance – your Assembly@work | 100% | 100% | 100% |

*Nil responses have not been included in these figures

Appendix 22 – Financial statements and management discussion and analysis



LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

OFFICE OF THE LEGISLATIVE ASSEMBLY

Dr Maxine Cooper
Auditor-General
ACT Auditor-General's Office
PO Box 275
CIVIC SQUARE ACT 2608

Dear Dr Cooper

OFFICE OF THE LEGISLATIVE ASSEMBLY – MANAGEMENT REPRESENTATION LETTER FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014

Introduction

This written representation letter is provided in relation to the audit of the financial statements of the Office of the Legislative Assembly for the year ended 30 June 2014, for the purpose of you expressing an opinion as to whether the financial statements are, in all material respects, presented fairly in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory reporting professional requirements in Australia.

I acknowledge my responsibility for ensuring that the financial statements are in accordance with the *Financial Management Act 1996* and Accounting Standards and confirm that the financial statements are free of material misstatements, including omissions.

I confirm, to the best of my knowledge and belief, the following representations made to you during your audit.

Accounting Records

1. I confirm that the financial statements are free of material misstatements, including omissions, and to the best of my knowledge and belief, all accounting records have been made available to you for the purpose of your audit and as acknowledged in the Audit Strategy.
2. All other records and related information, which might affect the fairness of the financial statements, have been made available to you and no such information has been withheld.

Compliance with Legislation and Other Requirements

3. I have complied with all laws and/or regulations that affect the financial statements.

4. I have disclosed to you all known actual and possible non-compliance with laws or regulations whose effect should be considered in the preparation of, or for disclosure in, the financial statements or as a basis for recording an expense.

Internal Controls

5. I acknowledge my responsibility for implementing and operating adequate accounting and internal control systems that are designed to prevent and detect fraud and error.
6. I advise that adequate systems of internal control exist to ensure that all material transactions have been properly recorded in the accounting records underlying the financial statements.
7. There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems that could have a material effect on the financial statements.
8. There have been no communications from regulatory authorities concerning non-compliance with, or deficiencies in, the financial reporting practices that could have a material effect on the financial statements.

Fraud

9. I have disclosed to you the results of our assessment of the risk of the financial statements being materially misstated as a result of fraud.
10. I have disclosed to you all significant facts relating to any frauds or suspected frauds known to the Office of the Legislative Assembly, and should any fraud have occurred which could have a material impact on the financial statements, the financial statements would have been adjusted to reflect the impact.

Internal Audit

11. The Office of the Legislative Assembly's internal audit function promptly addresses any audit findings including control weaknesses reported.

Financial Statements Balances

12. The Office of the Legislative Assembly has no plans or intentions that may materially affect the carrying values or classifications of assets and liabilities.
13. All investments and borrowings are correctly valued and disclosed in the financial statements.
14. All assets have been assessed for impairment and any assets that were impaired have been written down to their recoverable amount.

15. The allowance for impairment losses for receivables is sufficient to provide for any losses on realisation of receivables and the Office of the Legislative Assembly has written off all known bad debts.

16. The following have been properly recorded or disclosed in the financial statements:

- (i) all bank accounts owned or controlled by the Office of the Legislative Assembly;
- (ii) arrangements involving restrictions on cash balances, compensating balances or similar arrangements;
- (iii) any operations and/or joint venture arrangements including any entered into during the year;
- (iv) any arrangements to purchase assets previously sold;
- (v) all significant accounting judgements and estimates relating to reported account balances and disclosures in the financial statements;
- (vi) waivers required to be disclosed by the *Financial Management Act 1996*; and
- (vii) other material liabilities or contingent liabilities or assets.

17. There were no material commitments other than those disclosed in the financial statements.

Events Occurring After Balance Date

18. No events have occurred subsequent to balance date that would require adjustments to, or disclosure in, the financial statements.

Going Concern

19. The going concern basis is appropriate for the financial statements.

Taxation

20. The Office of the Legislative Assembly has calculated and recognised all applicable taxes according to relevant tax legislation.

21. The effects of the Goods and Services Tax have been appropriately reflected in the carrying value of assets and liabilities at balance date and in the Cash Flow Statement.

Uncorrected Misstatements

22. I believe the effects of those uncorrected misstatements aggregated by the auditor during the audit are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. A summary of such items is attached in the schedule of uncorrected misstatements.

Electronic Presentation of Audited Financial Statements and Audit Report

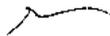
23. In the event the Office of the Legislative Assembly's financial statements and audit report are placed on its website, I advise that:

- (i) the electronic presentation of the financial statements is my responsibility;
- (ii) I will ensure that the electronic version of the audited financial statements and audit report presented on the website is the same as the final signed version of the audited financial statements and audit report;
- (iii) I will clearly differentiate between audited and unaudited information in the construction of the website and understand the risk of potential misrepresentation in the absence of appropriate controls;
- (iv) I will assess the security controls over audited financial information and the audit report to ensure that procedures in place are adequate to ensure the integrity of the information provided; and
- (v) where the audit report on the full financial statements is provided on the website, the financial statements will also be provided in full.

Other

24. I understand that your examination was made in accordance with Australian Auditing Standards, and is, therefore, designed primarily for the purposes of expressing an opinion on the financial statements of the Office of the Legislative Assembly taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely



Tom Duncan
Clerk of the Legislative Assembly for the ACT
Office of the Legislative Assembly

3 September 2014

Page 4 of 5

**Schedule of Uncorrected Misstatements
Year Ended 30 June 2014**

| Number | Explanation |
|---------------|---|
| 1. | <p>The Office of the Legislative Assembly did not correctly record its long service leave liability in the financial statements, as incorrect data was used in estimating the provision.</p> <p>The error has been assessed as immaterial as it results in a total overstatement of liabilities and expenses of \$20 052.</p> |

A14/20

Mr Tom Duncan
Clerk of the Legislative Assembly for the ACT
Office of the Legislative Assembly
Civic Square, London Circuit
CANBERRA CITY ACT 2601

Dear Mr Duncan

**AUDIT REPORT – OFFICE OF THE LEGISLATIVE ASSEMBLY
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2014**

The Audit Office has completed the audit of the financial statements of the Office of the Legislative Assembly for the year ended 30 June 2014.

I have attached the audited financial statements and unqualified audit report.

I have provided a copy of the financial statements and audit report to the Speaker of the Legislative Assembly for the ACT, Mrs Vicki Dunne MLA.

Yours sincerely



Dr Maxine Cooper
Auditor-General

2 September 2014

c.c. Mr Michael Harris, Chair, Internal Audit Committee
Mr David Skinner, Director, Governance and Communications
Ms Melody Carr, Chief Finance Officer

INDEPENDENT AUDIT REPORT

OFFICE OF THE LEGISLATIVE ASSEMBLY

To the Members of the ACT Legislative Assembly

Report on the financial statements

The financial statements of the Office of the Legislative Assembly (the Office) for the year ended 30 June 2014 have been audited. These comprise the following financial statements and accompanying notes:

- Controlled financial statements - operating statement, balance sheet, statement of changes in equity, cash flow statement and statement of appropriation.
- Territorial financial statements – statement of income and expenses on behalf of the Territory, statement of assets and liabilities on behalf of the Territory, statement of changes in equity on behalf of the Territory, cash flow statement on behalf of the Territory and statement of appropriation.

Responsibility for the financial statements

The Clerk of the Legislative Assembly is responsible for the preparation and fair presentation of the financial statements in accordance with the *Financial Management Act 1996*. This includes responsibility for maintaining adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and the accounting policies and estimates used in the preparation of the financial statements.

The auditor's responsibility

Under the *Financial Management Act 1996*, I am responsible for expressing an independent audit opinion on the financial statements of the Office.

The audit was conducted in accordance with Australian Auditing Standards to provide reasonable assurance that the financial statements are free of material misstatement.

I formed the audit opinion following the use of audit procedures to obtain evidence about the amounts and disclosures in the financial statements. As these procedures are influenced by the use of professional judgement, selective testing of evidence supporting the amounts and other disclosures in the financial statements, inherent limitations of internal control and the availability of persuasive rather than conclusive evidence, an audit cannot guarantee that all material misstatements have been detected.

Although the effectiveness of internal controls is considered when determining the nature and extent of audit procedures, the audit was not designed to provide assurance on internal controls.

The audit is not designed to provide assurance on the appropriateness of budget information included in the financial statements or to evaluate the prudence of decisions made by the Office.

Electronic presentation of the audited financial statements

Those viewing an electronic presentation of the financial statements should note that the audit does not provide assurance on the integrity of information presented electronically, and does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from the electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

Independence

Applicable independence requirements of Australian professional ethical pronouncements were followed in conducting the audit.

Audit opinion

In my opinion, the financial statements of the Office for the year ended 30 June 2014:

- (i) are presented in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) present fairly the financial position of the Office as at 30 June 2014 and the results of its operations and cash flows for the year then ended.

This audit opinion should be read in conjunction with the other information disclosed in this report.



Dr Maxine Cooper
Auditor-General

2 September 2014

Office of the Legislative Assembly
Financial Statements
For the Year Ended 30 June 2014

Statement of Responsibility

In my opinion, the financial statements are in agreement with the Office of the Legislative Assembly's accounts and records and fairly reflect the financial operations and financial position of the Office of the Legislative Assembly for the year ended 30 June 2014.



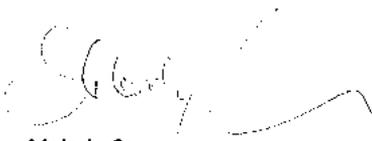
Tom Duncan
Clerk of the Legislative Assembly

29 August 2014

**Office of the Legislative Assembly
Financial Statements
For the Year Ended 30 June 2014**

Statement by the Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with generally accepted accounting principles, and are in agreement with the Office of the Legislative Assembly's accounts and records and fairly reflect the financial operations and financial position of the Office of the Legislative Assembly for the year ended 30 June 2014.



Melody Carr
Chief Finance Officer
Office of the Legislative Assembly

22nd August 2014

Office of the Legislative Assembly

CONTROLLED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2014

**Office of the Legislative Assembly
Operating Statement
For the Year Ended 30 June 2014**

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|---|-------------|--------------------------|--------------------------------------|--------------------------|
| Income | | | | |
| <i>Revenue</i> | | | | |
| Government Payment for Outputs | 4 | 7,563 | 7,490 | 7,401 |
| Interest | 5 | 3 | 2 | 2 |
| Distribution from Investments with the Territory Banking Account | 6 | 36 | 23 | 31 |
| Resources Received and Provided Free of Charge | 7 | 662 | 795 | 828 |
| Other Revenue | 8 | 31 | 42 | 54 |
| Total Revenue | | 8,295 | 8,352 | 8,316 |
| <i>Gains</i> | | | | |
| Gains on Investments | 9 | - | - | 1 |
| Other Gains | 10 | - | 3 | 3 |
| Total Gains | | - | 3 | 4 |
| Total Income | | 8,295 | 8,355 | 8,320 |
| Expenses | | | | |
| Employee Expenses | 11 | 4,261 | 4,393 | 3,863 |
| Superannuation Expenses | 12 | 604 | 588 | 604 |
| Supplies and Services | 13 | 3,295 | 3,404 | 3,422 |
| Depreciation and Amortisation | 14 | 61 | 54 | 56 |
| Borrowing Costs | 15 | 2 | 2 | 2 |
| Other Expenses | 16 | 3 | - | - |
| Total Expenses | | 8,226 | 8,441 | 7,947 |
| Operating Surplus/(Deficit) | | 69 | (86) | 373 |
| Other Comprehensive Income/(Deficit) | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Increase /(Decrease) in the Asset Revaluation Surplus | 31 | 236 | - | (50) |
| Total Other Comprehensive Income/(Deficit) | | 236 | - | (50) |
| Total Comprehensive Surplus/(Deficit) | | 305 | (86) | 323 |

The above Operating Statement should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Balance Sheet
As at 30 June 2014**

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|--------------------------------------|-------------|--------------------------|--------------------------------------|--------------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 20 | 31 | 62 | 51 |
| Receivables | 21 | 41 | 64 | 61 |
| Investments | 22 | 1,195 | 510 | 701 |
| Other Assets | 23 | 6 | - | 2 |
| Total Current Assets | | 1,273 | 636 | 815 |
| Non-Current Assets | | | | |
| Property, Plant and Equipment | 24 | 1,636 | 1,365 | 1,407 |
| Intangible Assets | 25 | 52 | - | 46 |
| Capital Works in Progress | 26 | - | - | 13 |
| Total Non-Current Assets | | 1,688 | 1,365 | 1,466 |
| Total Assets | | 2,961 | 2,001 | 2,281 |
| Current Liabilities | | | | |
| Payables | 27 | 520 | 331 | 299 |
| Finance Leases | 28 | 24 | 12 | 9 |
| Employee Benefits | 29 | 1,551 | 1,519 | 1,466 |
| Other Liabilities | 30 | 103 | 71 | 71 |
| Total Current Liabilities | | 2,198 | 1,933 | 1,845 |
| Non-Current Liabilities | | | | |
| Finance Leases | 28 | - | 23 | 24 |
| Employee Benefits | 29 | 125 | 193 | 84 |
| Total Non-Current Liabilities | | 125 | 216 | 108 |
| Total Liabilities | | 2,323 | 2,149 | 1,953 |
| Net Assets/(Liabilities) | | 638 | (148) | 328 |
| Equity | | | | |
| Accumulated (Deficits) | | (403) | (1,003) | (477) |
| Asset Revaluation Surplus | 31 | 1,041 | 855 | 805 |
| Total Equity | | 638 | (148) | 328 |

The above Balance Sheet should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Statement of Changes in Equity
For the Year Ended 30 June 2014**

| | Note No. | Accumulated Deficits Actual 2014 \$'000 | Asset Revaluation Surplus Actual 2014 \$'000 | Total Equity Actual 2014 \$'000 | Original Budget 2014 \$'000 |
|--|-------------|---|---|---|--------------------------------------|
| Balance at 1 July 2013 | | (477) | 805 | 328 | (67) |
| Comprehensive Income | | | | | |
| Operating Surplus/(Deficit) | | 69 | - | 69 | (86) |
| Increase in the Asset Revaluation Surplus | 31 | - | 236 | 236 | - |
| Total Comprehensive Income/(Deficit) | | 69 | 236 | 305 | (86) |
| Transactions Involving Owners Affecting Accumulated Funds | | | | | |
| Capital Injections | | 5 | - | 5 | 5 |
| Total Transactions Involving Owners Affecting Accumulated Funds | | 5 | - | 5 | 5 |
| Balance at 30 June 2014 | | (403) | 1,041 | 638 | (148) |

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Statement of Changes in Equity - Continued
For the Year Ended 30 June 2014**

| | Note No. | Accumulated Deficits Actual 2013 \$'000 | Asset Revaluation Surplus Actual 2013 \$'000 | Total Equity Actual 2013 \$'000 |
|--|-------------|---|---|---|
| Balance at 1 July 2012 | | (854) | 855 | 1 |
| Comprehensive Income | | | | |
| Operating Surplus | | 373 | - | 373 |
| (Decrease) in the Asset Revaluation Surplus | 31 | - | (50) | (50) |
| Total Comprehensive Income/(Deficit) | | 373 | (50) | 323 |
| Transactions Involving Owners Affecting Accumulated Funds | | | | |
| Capital Injections | | 5 | - | 5 |
| Total Transactions Involving Owners Affecting Accumulated Funds | | 5 | - | 5 |
| Balance at 30 June 2013 | | (477) | 805 | 328 |

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Cash Flow Statement
For the Year Ended 30 June 2014**

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|--|-------------|--------------------------|--------------------------------------|--------------------------|
| Cash Flows from Operating Activities | | | | |
| Receipts | | | | |
| Government Payment for Outputs | | 7,563 | 7,490 | 7,401 |
| Interest Received | | 3 | 2 | 2 |
| Distribution from Investments with the Territory Banking Account | | 36 | 23 | 26 |
| Goods and Services Tax Input Tax Credits from the Australian Taxation Office | | 230 | - | 256 |
| Other | | 61 | 320 | 62 |
| Total Receipts from Operating Activities | | 7,893 | 7,835 | 7,747 |
| Payments | | | | |
| Employee | | 4,335 | 3,960 | 3,962 |
| Superannuation | | 598 | 594 | 607 |
| Supplies and Services | | 2,180 | 3,145 | 2,645 |
| Goods and Services Input Tax Credits Remitted to the Australian Taxation Office | | 4 | - | 6 |
| Borrowing Costs | | 2 | 2 | 2 |
| Goods and Services Tax Paid to Suppliers | | 234 | | 245 |
| Other | | - | 23 | - |
| Total Payments from Operating Activities | | 7,353 | 7,724 | 7,467 |
| Net Cash Inflows from Operating Activities | 35 | 540 | 111 | 280 |
| Cash Flows from Investing Activities | | | | |
| Receipts | | | | |
| Proceeds from the Sale of Property, Plant and Equipment | | 1 | - | 3 |
| Total Receipts from Investing Activities | | 1 | - | 3 |
| Payments | | | | |
| Purchase of Property, Plant and Equipment | | 63 | 75 | 42 |
| Purchase of Intangible Assets | | - | - | 53 |
| Purchase of Investments | | 495 | - | 151 |
| Capital Works | | - | - | 13 |
| Total Payments from Investing Activities | | 558 | 75 | 259 |
| Net Cash (Outflows) from Investing Activities | | (557) | (75) | (256) |

**Office of the Legislative Assembly
Cash Flow Statement - Continued
For the Year Ended 30 June 2014**

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|---|-------------|--------------------------|--------------------------------------|--------------------------|
| Cash Flows from Financing Activities | | | | |
| Receipts | | | | |
| Capital Injections | | 5 | 5 | 5 |
| Total Receipts from Financing Activities | | 5 | 5 | 5 |
| Payments | | | | |
| Repayment of Finance Lease Liabilities | | 8 | 9 | 8 |
| Total Payments from Financing Activities | | 8 | 9 | 8 |
| Net Cash (Outflows) from Financing Activities | | (3) | (4) | (3) |
| Net (Decrease)/Increase in Cash and Cash Equivalents | | (20) | 32 | 21 |
| Cash and Cash Equivalents at the Beginning of the Reporting Period | | 51 | 30 | 30 |
| Cash and Cash Equivalents at the End of the Reporting Period | 35 | 31 | 62 | 51 |

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Controlled Statement of Appropriation
For the Year Ended 30 June 2014**

| | Original Budget 2014 \$'000 | Total Appropriated 2014 \$'000 | Appropriation Drawn 2014 \$'000 | Appropriation Drawn 2013 \$'000 |
|---------------------------------------|--------------------------------------|---|--|--|
| Controlled | | | | |
| Government Payment for Outputs | 7,490 | 7,563 | 7,563 | 7,401 |
| Capital Injections | 5 | 5 | 5 | 5 |
| Total Controlled Appropriation | 7,495 | 7,568 | 7,568 | 7,406 |

The above Controlled Statement of Appropriation should be read in conjunction with the accompanying notes.

Column Heading Explanations

The *Original Budget* column shows the amounts that appear in the Cash Flow Statement in the Budget Papers. This amount also appears in the Cash Flow Statement.

The *Total Appropriated* column is inclusive of all appropriation variations occurring after the Original Budget.

The *Appropriation Drawn* is the total amount of appropriation received by the Office during the year. This amount appears in the Cash Flow Statement.

Variance between 'Original Budget' and 'Total Appropriated'

Government Payment for Outputs

The difference between the original Budget and the Total Appropriated is due to the additional appropriation provided by the *Appropriation (Office of the Legislative Assembly) Act 2013-2014 (No 2)* for the wage increase specified under the *Office of the Legislative Assembly Enterprise Agreement 2013-2017*.

Variances between 'Total Appropriated' and 'Appropriation Drawn'

There was no variance between the Total Appropriation and the Appropriation Drawn.

**Office of the Legislative Assembly
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For the Year Ended 30 June 2014**

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**Office of the Legislative Assembly
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Office of the Legislative Assembly Notes to and Forming Part of the Financial Statements For the Year Ended 30 June 2014

NOTE 1. OBJECTIVES OF THE OFFICE OF THE LEGISLATIVE ASSEMBLY

Operations and Principal Activities

The *Australian Capital Territory (Self-Government) Act 1988 [Commonwealth]* (the Self-Government Act) established the Australian Capital Territory as a body politic under the Crown. The Self-Government Act stipulates that there shall be a Legislative Assembly for the ACT consisting of 17 members and gives the Assembly power to make laws for the peace, order and good government of the Territory. Provisions of the Self-Government Act also govern the constitution of the Assembly, its procedures and obligations.

The Office of the Legislative Assembly (the Office) was established by the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act), which commenced on 1 July 2012. Pursuant to section 5 of the Act, the Office consists of the Clerk and the staff of the Office. The Clerk is responsible for the management of the Office (section 10).

Section 6 of the Act established the functions of the Office as being to provide impartial advice and support to the Legislative Assembly and its committees, and members of the Assembly, including by:

- providing advice on parliamentary practice and procedure and the functions of the Assembly and committees;
- reporting proceedings of the Assembly and meetings of committees;
- maintaining an official record of proceedings of the Assembly;
- providing library and information facilities and services for members;
- providing staff to enable the Assembly and committees to operate efficiently;
- providing business support functions, including administering the entitlements of members who are not part of the executive; and
- maintaining the Assembly precincts.

The Office also has the function of providing public education about the functions of the Assembly and committees and may exercise any other function given to it under the Act.

Payments were made to the Office pursuant to the *Appropriation (Office of the Legislative Assembly) Act 2013-2014* and the *Appropriation (Office of the Legislative Assembly) Act 2013-2014 (No 2)* for:

- the delivery of services by the Office's Controlled entity;
- expenses paid on behalf of the Territory for salaries and administrative expenses associated with non-executive members and staff; and
- a capital injection.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

The *Financial Management Act 1996* (the FMA) requires the preparation of annual financial statements for ACT Government agencies. The application of the FMA to the Office is provided for under section 4 of the FMA.

The FMA and the *Financial Management Guidelines* issued under the Act require the Office's financial statements to include:

- (i) an Operating Statement for the year;
- (ii) a Balance Sheet as at the end of the year;
- (iii) a Statement of Changes in Equity for the year;
- (iv) a Cash Flow Statement for the year;
- (v) a Statement of Appropriation for the year;
- (vi) a summary of the significant accounting policies adopted for the year; and
- (vii) such other statements as are necessary to fairly reflect the financial operations of the Office during the year and its financial position at the end of the year.

These general-purpose financial statements have been prepared to comply with 'Generally Accepted Accounting Principles' (GAAP) as required by the FMA. The financial statements have been prepared in accordance with:

- (i) Australian Accounting Standards; and
- (ii) ACT Accounting and Disclosure Policies.

The financial statements have been prepared using the accrual basis of accounting, which recognises the effects of transactions and events when they occur. The financial statements have also been prepared according to the historical cost convention, except for assets which were valued in accordance with the (re)valuation policies applicable to the Office during the reporting period.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is measured using the market approach, the cost approach or the income approach valuation techniques as appropriate. In estimating the fair value of an asset or liability, the Office takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at measurement date.

The above approach to fair value measurement does not apply to leasing transactions within the scope of AASB 117 *Leases* or measurements that have some similarities to fair value but are not fair value, such as value in use in AASB 136 *Impairment of Assets*.

For disclosure purposes fair value measurements are categorised into Level 1, 2 or 3 based on the extent to which the inputs to the valuation techniques are observable and the significance of the inputs to the fair value measurement in its entirety. The Fair Value Hierarchy is made up of the following three levels:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the agency can access at the measurement date;
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 - inputs for the asset or liability that are not based on observable market data (unobservable inputs) that are unobservable for particular assets or liabilities.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(a) Basis of Accounting - Continued

As at 30 June 2014, the Office's current liabilities (\$2.198m) exceed its current assets (\$1.273m) by \$0.925m (Controlled) and current liabilities (\$0.610m) exceed its current assets (\$0.268m) by \$0.342m (Territorial). This is not considered a liquidity risk as most of those liabilities relate to staff leave entitlements and only a portion of those entitlements are paid each year. Nevertheless, to specifically address the unlikely possibility that a large amount of these liabilities became payable and exceeded the value of current assets available to pay those liabilities at the time, the Office would seek further appropriation under the relevant provisions of the FMA.

These financial statements are presented in Australian dollars, which is the Office's functional currency.

The Office is an individual reporting entity.

(b) Controlled and Territorial Items

The Office produces Controlled and Territorial financial statements. The Controlled financial statements include income, expenses, assets and liabilities over which the Office has control. The Territorial financial statements include income, expenses, assets and liabilities that the Office administers on behalf of the ACT Government, but does not control.

The purpose of the distinction between Controlled and Territorial entities is to enable an assessment of the Office's performance against the decisions it has made in relation to the resources it controls, while maintaining accountability for all resources under its responsibility.

The basis of accounting described in Note 2(a) above applies to both Controlled and Territorial financial statements except where specified otherwise.

(c) The Reporting Period

These financial statements state the financial performance, changes in equity and cash flows of the Office for the year ending 30 June 2014 together with the financial position of the Office as at 30 June 2014.

(d) Comparative Figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the *Financial Management Act 1996*, budget information for 2013-14 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

Prior Year Comparatives

Comparative information has been disclosed in respect of the previous period for amounts reported in the financial statements, except where an Australian Accounting Standard does not require comparative information to be disclosed.

Where the presentation or classification of items in the financial statements is amended, the comparative amounts have been reclassified where practical. Where a reclassification has occurred, the nature, amount and reason for the reclassification is provided.

(e) Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000). Use of "-" represents zero amounts or amounts rounded down to zero.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(f) Revenue Recognition

Revenue is recognised at the fair value of the consideration received or receivable in the Operating Statement. All revenue is recognised to the extent that it is probable that the economic benefits will flow to the Office and the revenue can be reliably measured. In addition, the following specific recognition criteria must also be met before revenue is recognised:

Government Payment for Outputs

Government Payment for Outputs are recognised as revenues when the Office gains control over the funding. Control over appropriated funds is obtained upon the receipt of cash.

Payment for Expenses on Behalf of the Territory

Payment for expenses on behalf of the Territory is recognised as revenues when the Office gains control over the funding. Control over appropriated funds is obtained upon the receipt of cash.

Rendering of Services

Revenue from the rendering of services is recognised when the stage of completion of the transaction and the costs of rendering those services can be measured reliably.

Interest

Interest revenue is recognised using the effective interest method.

Distribution

Distribution revenue is received from investments with the Territory Banking Account. This is recognised on an accrual basis using data supplied by the Territory Banking Account.

(g) Resources Received and Provided Free of Charge

Resources received free of charge are recorded as a revenue and expense in the Operating Statement at fair value. The revenue is separately disclosed under resources received free of charge, with the expense being recorded in the line item to which it relates. Goods and services received free of charge from ACT Government agencies are recorded as resources received free of charge, whereas goods and services received free of charge from entities external to the ACT Government are recorded as donations. Services that are received free of charge are only recorded in the Operating Statement if they can be reliably measured and would have been purchased if not provided to the Office free of charge.

Resources provided free of charge are recorded at their fair value in the expense line items to which they relate.

(h) Repairs and Maintenance

The Office undertakes major cyclical maintenance on the Legislative Assembly building. Where the maintenance leads to an upgrade of the asset, and increases the service potential of the existing building, the cost is capitalised in the Territorial financial statements. Maintenance expenses which do not increase the service potential of the asset are expensed through the Controlled financial statements.

(i) Borrowing Costs

Borrowing costs are expensed in the period in which they are incurred.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(j) Waivers of Debt

Debts that are waived under section 131 of the FMA are expensed during the year in which the right to payment was waived. Further details of waivers are disclosed at Note 17 *Waivers, Impairment Losses and Write-offs* and Note 47 *Waivers, Impairment Losses and Write-offs - Territorial*.

(k) Current and Non-Current Items

Assets and liabilities are classified as current or non-current in the Balance Sheet and in the relevant notes. Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Liabilities are classified as current when they are due to be settled within 12 months after the reporting date or the Office does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

Assets or liabilities which do not fall within the current classification are classified as non-current.

(l) Impairment of Assets

The Office assesses, at each reporting date, whether there is any indication that an asset may be impaired. Assets are also reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

Any resulting impairment losses, for land, buildings, plant and equipment, heritage and intangible assets, are recognised as a decrease in the Asset Revaluation Surplus relating to these classes of assets. Where the impairment loss is greater than the balance in the Asset Revaluation Surplus for the relevant class of asset, the difference is expensed in the Operating Statement.

Any impairment losses for motor vehicles under a finance lease are recognised as an expense in the Operating Statement as this asset class is recorded at cost and does not have an Asset Revaluation Surplus attached to it. The carrying amount of the impaired asset is reduced to its recoverable amount.

An impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's 'fair value less cost of disposal' and its 'value in use'. An asset's 'value in use' is its depreciated replacement cost, where the asset would be replaced if the Office were deprived of it. Non-financial assets that have previously been impaired are reviewed for possible reversal of impairment at each reporting date.

(m) Cash and Cash Equivalents

For the purposes of the Cash Flow Statement and Balance Sheet, cash includes cash at bank and cash on hand. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(n) Receivables

Accounts receivable (including trade receivables and other receivables) are initially recognised at fair value and are subsequently measured at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement.

Trade receivables arise in the normal course of selling goods and services to other agencies and to the public. Trade receivables are payable within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. The Office does not grant discounts on trade receivables.

The Office's trade receivables mainly relate to room hire and seminars. Hirers and attendees include ACT Government agencies and community groups.

The allowance for impairment losses represents the amount of trade receivables the Office estimates will not be repaid. The allowance for impairment losses is based on objective evidence and a review of overdue balances. The Office considers the following is objective evidence of impairment:

- (i) becoming aware of financial difficulties of debtors;
- (ii) default payments; or
- (iii) debts more than 90 days overdue.

The amount of the allowance is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial. The amount of the allowance is recognised in the Operating Statement. The allowance for impairment losses are written off against the allowance account when the Office ceases action to collect the debt as it considers that it will cost more to recover the debt than the debt is worth.

Accrued Revenue represents goods and services provided to other parties during the period that are unpaid proceeds at the end of the reporting period and were not yet invoiced. It may include distributions earned from the investment held with the Territory Banking Account, but not yet received.

(o) Investments

Short-term investments are held with the Territory Banking Account in a unit trust called the Cash Enhanced Portfolio. The price of units in the unit trust fluctuate in value. The net gain or loss on investments consists of the fluctuation in price of the unit trust between the end of the last reporting period and the end of this reporting period as well as any profit on the sale of units in the unit trust (the profit being the difference between the price at the end of last reporting period and the sale price). The net gains or losses do not include interest or dividend income.

These short-term investments are measured at fair value with any adjustments to the carrying amount recorded in the Operating Statement. Fair value is based on an underlying pool of investments which have quoted market prices at the reporting date.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(p) Assets Held for Sale

Assets held for sale are assets that are available for immediate sale in their present condition, and their sale is highly probable.

Assets held for sale are measured at the lower of the carrying amount and fair value less costs to sell. An impairment loss is recognised for any initial or subsequent write down of the asset to fair value less cost to sell. Assets held for sale are not depreciated.

(q) Acquisition and Recognition of Property, Plant and Equipment

Property, plant and equipment is initially recorded at cost. Cost includes the purchase price, directly attributable costs and the estimated cost of dismantling and removing the item (where, upon acquisition, there is a present obligation to remove the item).

Where property, plant and equipment is acquired at no cost, or minimal cost, cost is its fair value as at the date of acquisition.

Where payment for property, plant and equipment is deferred beyond normal credit terms, the difference between its cash price equivalent and the total payment is measured as interest over the period of credit. The discount rate used to calculate the cash price equivalent is an asset specific rate.

Property, plant and equipment with a minimum value of \$2,000 is capitalised.

(r) Measurement of Property, Plant and Equipment After Initial Recognition

Property, plant and equipment is valued using the cost or revaluation model of valuation. Land, buildings, plant and equipment and heritage assets are measured at fair value. Motor vehicles under a finance lease are measured at cost.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value for land and non-specialised buildings is measured using the market approach valuation technique. This approach uses prices and other relevant information generated by market transactions involving identical or similar assets.

Fair value for specialised buildings, plant and equipment and some heritage assets is measured by reference to the cost of replacing the remaining future economic benefits embodied in the asset (i.e. depreciated replacement cost). This is the cost approach valuation technique. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed economic benefits, expired economic benefits or obsolescence of the asset. Current replacement cost is determined by reference to the cost of a substitute asset of comparable utility, the gross project size specifications or the historical cost, adjusted by relevant indices. For other community and heritage assets, fair value is measured using the market approach valuation technique.

Land, buildings, plant and equipment and heritage assets are revalued every 3 years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Any accumulated depreciation relating to buildings, plant and equipment and heritage assets at the date of revaluation is written back against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(s) Intangible Assets

The Office's intangible assets are comprised of externally acquired computer software for internal use.

Externally acquired computer software is recognised and capitalised when:

- (i) it is probable that the expected future economic benefits that are attributable to the software will flow to the Office;
- (ii) the cost of the software can be measured reliably; and
- (iii) the acquisition cost is equal to or exceeds \$50,000.

Capitalised computer software has a finite useful life. Software is amortised on a straight-line basis over its useful life, over a period not exceeding 5 years.

Intangible Assets are measured at fair value.

(t) Depreciation and Amortisation of Non-Current Assets

Non-current assets with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. The useful life commences when an asset is ready for use. When an asset is revalued, it is depreciated/amortised over its newly assessed remaining useful life. Amortisation is used in relation to intangible assets and depreciation is applied to physical assets such as buildings and plant and equipment.

Land and heritage assets have an unlimited useful life and are therefore not depreciated.

Motor vehicles under a finance lease are depreciated over the estimated useful life of each asset, or the unexpired period of the relevant lease, whichever is shorter.

All depreciation is calculated after first deducting any residual values which remain for each asset.

Depreciation for non-current assets is determined as follows:

| Class of Asset | Depreciation/Amortisation Method | Useful Life (Years) |
|--------------------------------------|---|----------------------------|
| Buildings | Straight Line | 50 |
| Plant and Equipment | Straight Line | 2-20 |
| Intangibles - Computer Software | Straight Line | 5 |
| Motor Vehicles under a Finance Lease | Straight Line | 1-3 |

The useful lives of all major assets held are reassessed on an annual basis.

(u) Payables

Payables are a financial liability and are initially recognised at fair value based on the transaction cost subsequent to initial recognition at amortised cost, with any adjustments to the carrying amount being recorded in the Operating Statement. All amounts are normally settled within 30 days after the invoice date.

Payables include Trade Payables, Accrued Expenses and Other Payables.

Trade Payables represent the amounts owing for goods and services received prior to the end of the reporting period and unpaid at the end of the reporting period and relating to the normal operations of the Office.

Accrued Expenses represent goods and services provided by other parties during the period that are unpaid at the end of the reporting period and where an invoice has not been received by period end.

Other Payables are those unpaid invoices that do not directly relate to the normal operations of the Office.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(v) Leases

The Office has entered into finance leases and operating leases.

Finance Leases

Finance leases effectively transfer to the Office substantially all the risks and rewards incidental to ownership of the assets under a finance lease. The title may or may not eventually be transferred. Finance leases are initially recognised as an asset and a liability at the lower of the fair value (AASB 13 *Fair Value Measurement* definition of fair value does not apply - see AASB 117 *Leases*) of the asset and the present value of the minimum lease payments each being determined at the inception of the lease. The discount rate used to calculate the present value of the minimum lease payments is the interest rate implicit in the lease. Assets under a finance lease are depreciated over the shorter of the asset's useful life and lease term. Leased assets are depreciated on a straight-line basis. The depreciation is calculated after first deducting any residual values which remain for each leased asset. Each lease payment is allocated between interest expense and reduction of the lease liability, lease liabilities are classified as current and non-current.

Operating Leases

Operating leases do not effectively transfer to the Office substantially all the risks and rewards incidental to ownership of the asset under an operating lease. Operating lease payments are recorded as an expense in the Operating Statement on a straight-line basis over the term of the lease.

Shared Services ICT, the Territory's provider of information technology services, has entered into operating leases on behalf of the Office to provide office computers, printers, other hardware and software.

(w) Employee Benefits

Employee benefits include:

- short-term employee benefits such as the following, if expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services - wages and salaries, annual leave loading, and applicable on-costs;
- other long-term benefits such as long service leave and annual leave; and
- termination benefits.

On-costs include annual leave, long service leave, superannuation and other costs that are incurred when employees take annual leave and long service leave.

Wages and Salaries

Accrued wages and salaries are measured at the amount that remains unpaid to employees at the end of the reporting period.

Annual and Long Service Leave

Annual and long service leave including applicable on-costs that are not expected to be wholly settled before twelve months after the end of the reporting period when the employees render the related service are measured at the present value of estimated future payments to be made in respect of services provided by employees up to the end of the reporting period. Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At each reporting period end, the present value of future payments is calculated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows. In 2013-14, the rate used to estimate the present value of future payments for long service leave is 103.5% (101.3% in 2012-13) and the rate for annual leave is 100.9%.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(w) Employee Benefits - Continued

The long service leave liability is estimated with reference to the minimum period of qualifying service. For employees with less than the required minimum period of 7 years of qualifying service, the probability that employees will reach the required minimum period has been taken into account in estimating the provision for long service leave and the applicable on-costs.

The provision for annual leave and long service leave includes estimated on-costs. As these on-costs only become payable if the employee takes annual and long service leave while in-service, the probability that employees will take annual and long service leave while in service has been taken into account in estimating the liability for on-costs.

Annual leave and long service leave liabilities are classified as current liabilities in the Balance Sheet where there are no unconditional rights to defer the settlement of the liability for at least 12 months. Conditional long service leave liabilities are classified as non-current because the Office has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

(x) Superannuation

The Office receives funding for superannuation payments as part of the Government Payment for Outputs. The Office then makes payments on a fortnightly basis to the Territory Banking Account to cover the Office's superannuation liability for the Commonwealth Superannuation Scheme (CSS) and the Public Sector Superannuation Scheme (PSS). This payment covers the CSS/PSS employer contribution, but does not include the productivity component. The productivity component is paid directly to ComSuper by the Office. The CSS and PSS are defined benefit superannuation plans meaning that the defined benefits received by employees are based on the employee's years of service and average final salary. The Office also makes payments from its Territorial entity on a fortnightly basis to the Territory Banking Account to cover the employer liability for those Assembly members who are members of the Legislative Assembly Members' Defined Benefit Superannuation Scheme.

Superannuation payments have also been made directly to superannuation funds for those members of the Public Sector who are part of superannuation accumulation schemes. This includes the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice.

Superannuation employer contribution payments, for the CSS and PSS, are calculated by taking the salary level at an employee's anniversary date and multiplying it by the actuarially assessed nominal CSS or PSS employer contribution rate for each employee. The productivity component payments are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the employer contribution rate (approximately 3%) for each employee. Superannuation payments for the PSSAP are calculated by taking the salary level, at an employee's anniversary date, and multiplying it by the appropriate employer contribution rate. Superannuation payments for fund of choice arrangements are calculated by taking an employee's salary each pay and multiplying it by the appropriate employer contribution rate.

The Superannuation Provision Account recognises the total Territory superannuation liability for the CSS, PSS and the Legislative Assembly Members' Defined Benefit Superannuation Scheme. ComSuper and the external schemes recognise the superannuation liability for the PSSAP and other schemes respectively.

The ACT Government is liable for the reimbursement of the emerging costs of benefits paid each year to members of the CSS and PSS in respect of the ACT Government service provided after 1 July 1989. These reimbursement payments are made from the Superannuation Provision Account.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(y) Equity Contributed by the ACT Government

Contributions made by the ACT Government are treated as contributions of equity.

(z) Insurance

Major risks are insured through the ACT Insurance Authority. The excess payable, under this arrangement, varies depending on each class of insurance held.

(aa) Significant Accounting Judgements and Estimates

(a) *Fair Value of Assets*: The Office has made a significant judgement regarding the fair value of its assets. Land and buildings have been recorded at the market value of similar properties as determined by an independent valuer. In some circumstances, buildings that are purpose built may realise more or less in the market. For some heritage assets, fair value is based on depreciated replacement cost as determined by valuation. This valuation uses significant judgement and estimates to determine the fair value, including the appropriate indexation figure and amount of assets held.

(b) *Employee Benefits*: Significant judgements have been applied in estimating the liability for employee benefits. The estimated liability for employee benefits requires a consideration of the future wage and salary levels, experience of employee departures and periods of service. The estimate also includes an assessment of the probability that employees will meet the minimum service period required to qualify for long service leave and that on-costs will become payable. Further information on this estimate is provided in Note 2(w) *Employee Benefits* and Note 3 *Change in Accounting Policy and Accounting Estimates, and a Correction of a Prior Period Error*.

(c) *Estimation of the Useful Lives of Property, Plant and Equipment*: The Office has made a significant estimate in determining the useful lives of its property, plant and equipment. The estimation of useful lives of property, plant and equipment has been based on the historical experience of similar assets and, in some cases, has been based on valuations provided by independent valuers, and on the determinations of effective life of depreciating assets made by valuations provided by Rodney Hyman Asset Services (Chartered Valuers). The useful lives are assessed on an annual basis and any adjustments are made when considered necessary.

Further disclosure concerning an asset's useful life can be found at Note 2(t) *Depreciation and Amortisation of Non-Current Assets*.

(d) *Resources Received Free of Charge*: The Office has made a significant judgement in estimating the value of resources received free of charge. The Legislative Assembly building is part of the Office's Territorial operations. A section of this building is used by the Office's business support services. The office space is provided by the Office's Territorial operations to its controlled operations free of charge.

The Office has estimated the value of the office space provided free of charge primarily based on an independent valuation of the Legislative Assembly building prepared by an independent valuer. The estimation takes into account factors such as the net lettable area, assessed market rental and size of the area occupied by the Office.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(ab) Impact of Accounting Standards Issued but yet to be Applied

The following new and revised accounting standards and interpretations have been issued by the Australian Accounting Standards Board but do not apply to the current reporting period. These standards and interpretations are applicable to future reporting periods. The Office does not intend to adopt these standards and interpretations early. Where applicable, these Australian Accounting Standards will be adopted from their application date. It is estimated that the effect of adopting the below pronouncements, when applicable, will have no material financial impact on the Office in future reporting periods:

- AASB 9 Financial Instruments (application date 1 January 2018);
- AASB 1031 Materiality (application date 1 January 2014);
- AASB 1055 Budgetary Reporting (application date 1 July 2014);
- AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (application date 1 January 2018) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] (application date 1 January 2017);
- AASB 2012-3 Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities [AASB 132] (application date 1 January 2014); and
- AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments Part B Materiality (application date 1 January 2014) Part C Financial Instruments (application date 1 January 2015).

NOTE 3. CHANGE IN ACCOUNTING POLICY AND ACCOUNTING ESTIMATES, AND CORRECTION OF A PRIOR PERIOD ERROR

Change in Accounting Policy

The Office had no changes in Accounting Policy during the reporting period.

Change in Accounting Estimates

Revision of Estimation of the Employee Benefit Liability

As disclosed in Note 2 (w) *Employee Benefits*, annual leave and long service leave, including applicable on-costs, which do not fall due in the next 12 months, are measured at the present value of estimated payments to be made in respect of services provided by employees up to the reporting date. The present value of future payments is estimated using the government bond rate.

Last financial year the present value rate for long service leave was 101.3%, however, due to a change in the government bond rate, the rate is now 103.5% and the annual leave rate is 100.9%

As such the estimate of the long service leave and annual leave liabilities increased by \$0.038m (Controlled). There was no material change for the estimate for the Office's Territorial liability.

Correction of Prior Period Errors

The Office had no correction of prior period errors during the reporting period.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 4. GOVERNMENT PAYMENT FOR OUTPUTS

Government Payment for Outputs (GPO) is revenue received from the ACT Government to fund the costs of delivering outputs. The ACT Government pays GPO appropriation on a fortnightly basis.

| | 2014 | 2013 |
|---|---------------------|---------------------|
| | \$'000 | \$'000 |
| Revenue from the ACT Government | | |
| Government Payment for Outputs | 7,563 | 7,401 |
| Total Government Payment for Outputs | <u><u>7,563</u></u> | <u><u>7,401</u></u> |

NOTE 5. INTEREST

Revenue from Non-ACT Government Entities

| | | |
|--|-----------------|-----------------|
| Interest from Bank | 3 | 2 |
| Total Interest Revenue from Non-ACT Government Entities | <u>3</u> | <u>2</u> |
| Total Interest Revenue | <u><u>3</u></u> | <u><u>2</u></u> |

NOTE 6. DISTRIBUTION FROM INVESTMENTS WITH THE TERRITORY BANKING ACCOUNT

Revenue from ACT Government Entities

| | | |
|---|-----------|-----------|
| Distribution from Investments with the Territory Banking Account | 36 | 31 |
| Total Distribution from Investments with the Territory Banking Account | <u>36</u> | <u>31</u> |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 7. RESOURCES RECEIVED AND PROVIDED FREE OF CHARGE

Resources received free of charge relate to goods and/or services being provided free of charge from other agencies within the ACT Government and the Office's Territorial operations.

Resources Received Free of Charge

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Revenue from ACT Government Entities | | |
| Legislative Drafting Services ^a | 128 | 282 |
| Legal Services ^b | 7 | 26 |
| Accommodation Rental | 527 | 520 |
| Total Resources Received Free of Charge | 662 | 828 |

a) A breakdown of the total Legislative Drafting Services by recipient is provided as follows:

| Recipient | | |
|------------------|------------|------------|
| Mr Coe | 20 | 1 |
| Mrs Dunne | - | 2 |
| Mr Hanson | 2 | 1 |
| Ms Hunter | - | 6 |
| Ms Lawder | 1 | - |
| Ms Le Couteur | - | 5 |
| Ms Porter | - | 16 |
| Mr Rattenbury | 85 | 226 |
| Mr Seselja | - | 2 |
| Mr Smyth | 10 | 15 |
| Mr Wall | 3 | - |
| Office | 7 | 8 |
| Total | 128 | 282 |

b) The decreased expenditure on legal services relates to a reduction in legal advices sought by the Office, these services are sought on an as-required basis.

Resources Provided Free of Charge

| | | |
|---|------------|------------|
| Building Management - ACT Executive | 158 | 172 |
| Building Management - the Office's Territorial operations | 357 | 389 |
| Total Resources Provided Free of Charge | 515 | 561 |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 8. OTHER REVENUE

Other Revenue arises from the core activities of the Office. Other Revenue is distinct from Other Gains, as Other Gains are items that are not part of the core activities of the Office.

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Revenue from ACT Government Entities | | |
| Venue Hire ^a | 10 | 7 |
| Seminars | 12 | 12 |
| Other Revenue | 1 | - |
| Total Other Revenue from ACT Government Entities | 23 | 19 |
| | | |
| Revenue from Non-ACT Government Entities | | |
| Venue Hire ^a | 9 | 8 |
| Other Revenue | 2 | 1 |
| Special Events ^b | (3) | 26 |
| Total Other Revenue from Non-ACT Government Entities | 8 | 35 |
| | | |
| Total Other Revenue | 31 | 54 |

a) The increase is due to a higher rate of use of the Assembly's function room facilities.

b) The decrease is due to the return of revenue associated with attendance fees for the 44th Presiding Officers and Clerks' Conference hosted by the Office in July 2014 for attendees unable to be present at the event.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 9. GAINS ON INVESTMENTS

| | 2014 \$'000 | 2013 \$'000 |
|-----------------------------------|-----------------------|-----------------------|
| Unrealised Gains on Investments | - | 1 |
| Total Gains on Investments | - | 1 |

NOTE 10. OTHER GAINS

Other gains are one-off, unusual transactions that are not part of the Office's core activities. Other gains are distinct from other revenue, as other revenue arises from the core activities of the Office.

| | | |
|--|----------|----------|
| Gains from the Sale of Assets ^a | - | 3 |
| Total Other Gains | - | 3 |

- a) The Office holds one motor vehicle under a finance lease and the lease term on that vehicle was finalised in the previous reporting period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 11. EMPLOYEE EXPENSES

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Wages and Salaries ^a | 3,805 | 3,467 |
| Annual Leave Expense | 289 | 285 |
| Long Service Leave Expense ^b | 104 | 50 |
| Workers' Compensation Insurance Premium ^c | 15 | 22 |
| Other Employee Benefits and On-Costs | 48 | 39 |
| Total Employee Expenses | 4,261 | 3,863 |

- a) The increase is mainly due to additional casual and overtime expenses as a result of the Assembly returning to a full sitting pattern of thirteen weeks following reduced activity in 2012-13 during which an election was held. A two per cent wage increase during the period also contributed to the overall increase.
- b) The increase is due to fewer employees accessing the Long Service Leave entitlement and the application of on-costs on the higher balance of unused leave entitlements. Also an increase in the present value rate to 103.5% (2013: 101.3%) increased the expense.
- c) The decrease is mainly due to the lower premium rate paid by the Office due to a period of nil claim determinations for the Office.

NOTE 12. SUPERANNUATION EXPENSES

| | | |
|--|------------|------------|
| Superannuation Contributions to the Territory Banking Account ^a | 318 | 371 |
| Productivity Benefit | 46 | 51 |
| Superannuation Payment to ComSuper (for the PSSAP) | 40 | 35 |
| Superannuation to External Providers ^a | 200 | 147 |
| Total Superannuation Expenses | 604 | 604 |

- a) The decrease is due to fewer employees being eligible to access a defined benefits superannuation scheme which resulted in an increase in employee memberships with external superannuation providers.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 13. SUPPLIES AND SERVICES

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Information Technology Running Costs | 717 | 663 |
| Building Management | 647 | 713 |
| Accommodation Rental | 527 | 520 |
| Consultants, Contractors and Professional Services ^a | 252 | 281 |
| Printing and Stationery ^b | 158 | 194 |
| Legal Services and Legislative Drafting ^c | 135 | 308 |
| Staff Training and Services | 125 | 129 |
| Recording and Transcription ^d | 125 | 77 |
| Library Materials ^e | 117 | 97 |
| Insurance Premium | 85 | 87 |
| Travel | 71 | 71 |
| Telephone | 65 | 70 |
| Hospitality and Functions ^f | 60 | 45 |
| Accounting and Audit Fees ^g | 57 | 67 |
| Advertising ^h | 27 | 20 |
| Assembly Broadcasting ⁱ | 50 | 24 |
| Other | 78 | 56 |
| Total Supplies and Services | 3,295 | 3,422 |

- a) The reduction is largely attributable to a one-off cost in 2012-13 associated with the Office's engagement of a consultant to provide advice in relation to an organisational restructure of the Office.
- b) The decrease relates mostly to a reduction in printed resources, postage related expenses and record management services for the reporting period.
- c) The decrease is due to lower costs incurred by the non-executive members and the Office relating to the legislative drafting and legal services. Further details are provided at *Note 7 Resources Received and Provided Free of Charge*.
- d) The increase is due to the resumption of normal sitting activity in 2013-14 compared with 2012-13 in which a Territory election was held and the corresponding increase in recording and transcription services that were required.
- e) The increase is due to higher costs associated with several electronic resources procured by the Legislative Assembly Library.
- f) The increase is associated with expenses incurred by the Office in hosting the 44th Presiding Officers and Clerks' Conference which spanned over this reporting period and the 2012-13 period.
- g) The decrease is due to a reduction in the cost of internal audits undertaken by the Office's Internal Audit Committee.
- h) The increase is associated with expenses relating to advertising for the Legislative Assembly Commissioner for Standards in accordance with the resolution of the Assembly of 31 October 2013.
- i) The increase is due to higher maintenance costs for the Assembly's web-streaming and audio-visual replay services.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 14. DEPRECIATION AND AMORTISATION

| | 2014 \$'000 | 2013 \$'000 |
|--|------------------|------------------|
| Depreciation | | |
| Plant and Equipment | 51 | 49 |
| Total Depreciation | <u>51</u> | <u>49</u> |
| Amortisation | | |
| Intangible Assets ^a | 10 | 7 |
| Total Amortisation | <u>10</u> | <u>7</u> |
| Total Depreciation and Amortisation | <u><u>61</u></u> | <u><u>56</u></u> |

- a) The increase is due to the recognition of a full year of amortisation for this reporting period compared to only a partial year in 2012-13 when the asset was first recognised.

NOTE 15. BORROWING COSTS

| | | |
|-----------------------------------|----------|----------|
| Finance Charges on Finance Leases | 2 | 2 |
| Total Borrowing Costs | <u>2</u> | <u>2</u> |

NOTE 16. OTHER EXPENSES

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Unrealised Loss on Investment ^a | 1 | - |
| Write-offs (see Note 17 <i>Waivers, Impairment Losses and Write-offs</i>) | 2 | - |
| Total Other Expenses | <u>3</u> | <u>-</u> |

- a) The increase is due to the lower investment performance for the current reporting period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 17. WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS

Under section 131 of the *Financial Management Act 1996* the Treasurer may, in writing, waive the right to payment of an amount payable to the Territory.

A waiver is the relinquishment of a legal claim to a debt. The write-off of a debt is the accounting action taken to remove a debt from the books but does not relinquish the legal right of the Office to recover the amount. The write-off of debts may occur for reasons other than waivers.

There were no waivers during the reporting period (2013: Nil).

The impairment losses and write-offs listed below have occurred during the reporting period for the Office.

Impairment Losses

Impairment Loss from Heritage Assets

| | | |
|---|---|-----------|
| Library Collection ^a | - | 28 |
| Artworks ^a | - | 22 |
| Total Impairment Loss from Heritage Assets | - | 50 |

Impairment Loss from Property, Plant and Equipment

| | | |
|---|-----------|----------|
| Plant and Equipment ^b | 16 | - |
| Total Impairment Loss from Property, Plant and Equipment | 16 | - |

Total Impairment Losses

| | |
|-----------|-----------|
| 16 | 50 |
|-----------|-----------|

Write-offs

| | | |
|----------------------------------|---|---|
| Irrecoverable Debts ^c | 2 | - |
|----------------------------------|---|---|

Total Write-offs

| | |
|----------|----------|
| 2 | - |
|----------|----------|

Total Impairment Losses and Write-offs

| | |
|-----------|-----------|
| 18 | 50 |
|-----------|-----------|

- a) The decrease is due to a revaluation of the Office's heritage assets for this reporting period and no impairment losses recognised for this reporting period.
- b) The impairment is due to the disposal of a security x-ray machine that had become unserviceable and it was unviable to repair due to the age of the item. A replacement item was purchased under the Office's Territorial entity capital upgrade program as part of the building asset.
- c) The write-offs relate to five attendance fees for the 44th Presiding Officers and Clerks' Conference hosted by the Office during the reporting period. The Clerk determined the fees were uncollectable.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 18. ACT OF GRACE PAYMENTS

Under section 130 of the *Financial Management Act 1996* the Treasurer may, in writing, authorise Act of Grace Payments to be made by the Office. Act of Grace payments are a method of providing equitable remedies to entities or individuals that may have been unfairly disadvantaged by the Government but have no legal claim to the payment.

There were no Act of Grace Payments made during the reporting period pursuant to section 130 of the *Financial Management Act 1996* (2013: Nil).

NOTE 19. AUDITOR'S REMUNERATION

Auditor's remuneration consists of financial audit services provided to the Office by the ACT Auditor-General's Office.

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Audit Services | | |
| Audit Fees paid or payable to the ACT Auditor-General's Office | 42 | 40 |
| Total Audit Fees | <u>42</u> | <u>40</u> |

No other services were provided by the ACT Auditor-General's Office.

NOTE 20. CASH AND CASH EQUIVALENTS

The Office holds one bank account (for the Controlled entity) with the Westpac Bank as part of the whole-of-government banking arrangements.

| | | |
|--|-----------|-----------|
| Cash at Bank ^a | 30 | 50 |
| Cash on Hand | 1 | 1 |
| Total Cash and Cash Equivalents | <u>31</u> | <u>51</u> |
| <i>Weighted Average Interest rate</i> | 3.37% | 2.92% |

- a) The decrease is consistent with the usual cash balance held. The higher 2012-13 balance was due to the receipt of conference fees paid in relation to the 44th Presiding Officers and Clerks' conference.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 21. RECEIVABLES

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Current Receivables | | |
| Trade Receivables ^a | 7 | 17 |
| Accrued Revenue ^b | 20 | 16 |
| Goods and Services Tax Receivable ^c | 14 | 28 |
| Total Current Receivables | 41 | 61 |
| Total Receivables | 41 | 61 |

No Receivables are past due or impaired.

- a) The decrease is due to the higher than usual receivable in the 2012-13 reporting period associated with fees for the 44th Presiding Officers and Clerks' Conference hosted by the Assembly.
- b) The increase is due to an advice received from ACT Government Shared Services of a credit associated with the Office's information technology telephone services.
- c) The decrease is due to lower input tax credits on purchases for this reporting period.

Classification of ACT Government/Non-ACT Government Receivables

Receivables with ACT Government Entities

| | | |
|---|-----------|-----------|
| Net Trade Receivables | 6 | - |
| Accrued Revenue | 20 | 13 |
| Total Receivables with ACT Government Entities | 26 | 13 |

Receivables with Non-ACT Government Entities

| | | |
|---|-----------|-----------|
| Net Trade Receivables | 1 | 17 |
| Accrued Revenue | - | 3 |
| Net Goods and Services Tax Receivable | 14 | 28 |
| Total Receivables with Non-ACT Government Entities | 15 | 48 |
| Total Receivables | 41 | 61 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 22. INVESTMENTS

Short-term investments were held with the Territory Banking Account in the Cash Enhanced Portfolio throughout the year. These funds are able to be withdrawn upon request.

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current Investments | | |
| Investments with the Territory Banking Account - Cash Enhanced Portfolio ^a | 1,195 | 701 |
| Total Current Investments | 1,195 | 701 |
| Total Investments | 1,195 | 701 |

a) The increase is due to a reduction in net cash outflows for operating activities in this reporting period.

NOTE 23. OTHER ASSETS

Current Other Assets

| | | |
|-----------------------------------|----------|----------|
| Prepayments ^a | 6 | 2 |
| Total Current Other Assets | 6 | 2 |
| Total Other Assets | 6 | 2 |

a) The increase relates to several travel credits held by the Office's travel provider and it is anticipated these will be consumed early in the next period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 24. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment include the following classes of assets - plant and equipment, motor vehicles under a finance lease and heritage assets. Property, plant and equipment does not include assets held for sale or investment property.

- *Plant and equipment* includes office and computer equipment, and furniture and fittings.
- *Motor vehicles under a finance lease* includes all vehicles held under a finance lease.
- *Heritage assets* are defined as those non-current assets that the Territory intends to preserve indefinitely because of their unique historical, cultural or environmental attributes. A common feature of heritage assets is that they cannot be replaced and they are not usually available for sale or for redeployment. Heritage assets held by the Office include an art and library collection. The library collection includes an extensive press clipping collection made up of photocopies of newspaper articles dating back several decades.

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Plant and Equipment | | |
| Plant and Equipment at Fair Value | 457 | 434 |
| Less: Accumulated Depreciation | - | (40) |
| Total Written Down Value of Plant and Equipment | 457 | 394 |
| Heritage Assets | | |
| Artwork at Fair Value ^a | 571 | 534 |
| Library Collection at Fair Value ^a | 549 | 446 |
| Other Collectables ^a | 34 | - |
| Total Written Down Value of Heritage Assets | 1,154 | 980 |
| Motor Vehicles under a Finance Lease | | |
| Motor Vehicles under a Finance Lease at Cost | 38 | 38 |
| Less: Accumulated Depreciation | (13) | (5) |
| Total Written Down Value of Motor Vehicles under a Finance Lease | 25 | 33 |
| Total Written Down Value of Property, Plant and Equipment | 1,636 | 1,407 |

a) The increase in the value of heritage assets resulted from the revaluation of the artwork and library collections and other collectables undertaken as at 30 June 2014. The recognition of the other collectables was due to an assessment that several items previously treated as furniture were, in fact, heritage assets.

Valuation of Non-Current Assets

Rodney Hyman Asset Services Pty Ltd (RHAS), Chartered Valuers, performed revaluations of the Office's assets except for motor vehicles under a finance lease. The latest valuation of plant and equipment and heritage assets was performed as at 30 June 2014. RHAS has advised that the valuation complies with AASB 13 Fair Value.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 24. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2013-14.

| | Plant and Equipment \$'000 | Heritage Assets \$'000 | Motor Vehicles under a Finance Lease \$'000 | Total \$'000 |
|---|----------------------------------|------------------------------|---|-----------------|
| Carrying Amount at the Beginning of the Reporting Period | 394 | 980 | 33 | 1,407 |
| Additions | 12 | 50 | - | 62 |
| Disposals | (17) | - | - | (17) |
| Revaluation Increment | 111 | 125 | - | 236 |
| Depreciation | (43) | - | (8) | (51) |
| Carrying Amount at the End of the Reporting Period | 457 | 1,154 | 25 | 1,636 |

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2012-13.

| | Plant and Equipment \$'000 | Heritage Assets \$'000 | Motor Vehicles under a Finance Lease \$'000 | Total \$'000 |
|--|----------------------------------|------------------------------|---|-----------------|
| Carrying Amount at the Beginning of the Reporting Period | 417 | 1,006 | 23 | 1,446 |
| Additions | 18 | 24 | 38 | 80 |
| Disposals | (1) | - | (20) | (71) |
| Impairment losses Recognised in Other Comprehensive Income | - | (50) | - | - |
| Depreciation | (40) | - | (8) | (48) |
| Carrying Amount at the End of the Reporting Period | 394 | 980 | 33 | 1,407 |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 24. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Fair Value Hierarchy

The Office is required to classify property, plant and equipment into a Fair Value Hierarchy that reflects the significance of the inputs used in determining their fair value. The Fair Value Hierarchy is made up of the following three levels:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the agency can access at the measurement date;
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 - inputs that are unobservable for particular assets or liabilities.

Details of the Office's property, plant and equipment at fair value and information about the fair value hierarchy as at 30 June 2014 are as follows:

| | Classification According to Fair Value Hierarchy | | | Total \$'000 |
|---|--|-------------------|-------------------|-----------------|
| | Level 1 \$'000 | Level 2 \$'000 | Level 3 \$'000 | |
| 2014 | | | | |
| Property Plant and Equipment at Fair Value | | | | |
| Plant and Equipment | - | - | 457 | 457 |
| Heritage Assets | - | 605 | 549 | 1,154 |
| | - | 605 | 1,006 | 1,611 |

The Office has used the exemption under AASB 13 *Fair Value Measurement (C3)* that comparative information for periods before initial application of the standard need not be applied.

Transfers Between Categories

There have been no transfers between Levels 1, 2 and 3 during the reporting period.

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

Valuation Technique: The valuation technique used to value the heritage assets - artworks and other collectables is the market approach that reflects recent transaction prices for similar artworks and other collectables comparable sales in an active market.

Inputs: Prices and other relevant information generated by market transactions involving comparable artworks and other collectables were considered.

There has been no change to the above valuation techniques during the year.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 24. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Level 3 Valuation Techniques and Inputs

Valuation Technique: Heritage Assets - The library was considered to be a specialised asset by the valuers and measured using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence.

Plant and equipment were measured using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence.

Inputs: In determining the value of heritage assets and plant and equipment regard was given to the age and condition of the assets, their estimated replacement cost and current use. This required the use of data internal to the Office.

There has been no change to the above valuation techniques during the year.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer.

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

| | Plant and Equipment \$'000 | Heritage Assets \$'000 | Total \$'000 |
|--|----------------------------------|------------------------------|-----------------|
| 2014 | | | |
| Fair Value at the Beginning of the Reporting Period | 394 | 446 | 840 |
| Additions | 12 | 5 | 17 |
| Disposals | (17) | - | (17) |
| Revaluation Increment | 111 | 98 | 209 |
| Depreciation | (43) | - | (43) |
| Fair Value at the End of the Reporting Period | 457 | 549 | 1,006 |

Information about significant unobservable inputs (Level 3) in fair value measurements

| Description and Fair Value as at 30 June 2014 \$'000 | Valuation Technique(s) | Significant Unobservable Inputs | Range of Unobservable Inputs (weighted average) | Relationship of Unobservable Inputs to Fair Value |
|--|------------------------------|---|---|--|
| Plant and Equipment \$457 | Depreciated Replacement Cost | Consumed economic benefit/obsolescence of asset | 2 - 20 years | Greater consumption of economic benefit or increased obsolescence lowers fair value. |
| Heritage Assets - Library \$549 | Depreciated Replacement Cost | Consumed economic benefit/obsolescence of asset | \$1 - \$549,000 | Greater consumption of economic benefit or increased obsolescence lowers fair value. |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 25. INTANGIBLE ASSETS

The Office has externally purchased software which consists of 60 software licences.

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Computer Software | | |
| <i>Externally Purchased Software</i> | | |
| Computer Software at Fair Value | 52 | 53 |
| Less: Accumulated Amortisation | - | (7) |
| <i>Total Externally Purchased Software^a</i> | 52 | 46 |
| Total Computer Software | 52 | 46 |
| Total Intangible Assets | 52 | 46 |

- a) The increase in the value of intangible assets resulted from the revaluation of the Office's computerised records management system undertaken by Rodney Hyman Asset Services Pty Ltd, Chartered Valuers.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 25. INTANGIBLE ASSETS - CONTINUED

Reconciliation of Intangible Assets

The following table shows the movement of the Intangible Assets from the beginning to the end of 2013-14.

| | Externally Purchased Software \$'000 | Total \$'000 |
|---|---|-------------------------|
| Carrying Amount at the Beginning of the Reporting Period | 46 | 46 |
| Additions | - | - |
| Amortisation | (10) | (10) |
| Revaluation Increment | 16 | 16 |
| Carrying Amount at the End of the Reporting Period | 52 | 52 |

Reconciliation of Intangible Assets

The following table shows the movement of the Intangible Assets from the beginning to the end of 2012-13.

| | Externally Purchased Software \$'000 | Total \$'000 |
|---|---|-------------------------|
| Carrying Amount at the Beginning of the Reporting Period | - | - |
| Additions | 53 | 53 |
| Amortisation | (7) | (7) |
| Carrying Amount at the End of the Reporting Period | 46 | 46 |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 26. CAPITAL WORKS IN PROGRESS

Capital Works in Progress are assets being constructed over periods of time in excess of the present reporting period. These assets often require extensive installation work or integration with other assets, and contrast with simpler assets that are ready for use when acquired, such as motor vehicles and equipment. Capital Works in Progress are not depreciated as the Office is not currently deriving any economic benefits from them.

Assets, which are under construction, relate to Heritage Assets in the Artworks category.

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Artworks in Progress ^a | - | 13 |
| Total Capital Works in Progress | - | 13 |

- a) The amount recorded in 2012-13 relates to the partial payment for the design and construction of a tapestry celebrating the Centenary of Canberra. This work was completed and installed during 2013-14.

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2013-14.

| | Artworks | Total |
|---|-----------------|---------------|
| | \$'000 | \$'000 |
| Carrying Amount at the Beginning of the Reporting Period | 13 | 13 |
| Capital Works in Progress completed and Transferred to Artworks | (13) | (13) |
| Carrying Amount at the End of the Reporting Period | - | - |

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2012-13.

| | Artworks | Total |
|---|-----------------|---------------|
| | \$'000 | \$'000 |
| Carrying Amount at the Beginning of the Reporting Period | - | - |
| Additions | 13 | 13 |
| Carrying Amount at the End of the Reporting Period | 13 | 13 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 27. PAYABLES

| | 2014 \$'000 | 2013 \$'000 |
|---|----------------|----------------|
| Current Payables | | |
| Trade Payables ^a | 133 | 152 |
| Accrued Expenses ^b | 386 | 145 |
| Goods and Services Tax Payable | 1 | 2 |
| Total Current Payables | <u>520</u> | <u>299</u> |
| Total Payables | <u>520</u> | <u>299</u> |
| Payables are aged as follows: | | |
| Not Overdue | 520 | 299 |
| Total Payables | <u>520</u> | <u>299</u> |
| Classification of ACT Government/Non-ACT Government Payables | | |
| Payables with ACT Government Entities | | |
| Trade Payables | 19 | 18 |
| Accrued Expenses | 268 | - |
| Total Payables with ACT Government Entities | <u>287</u> | <u>18</u> |
| Payables with Non-ACT Government Entities | | |
| Trade Payables | 114 | 134 |
| Accrued Expenses | 118 | 145 |
| Goods and Services Tax Payable | 1 | 2 |
| Total Payables with Non-ACT Government Entities | <u>233</u> | <u>281</u> |
| Total Payables | <u>520</u> | <u>299</u> |

- a) The decrease in trade payables is mainly due to fewer invoices for services rendered for payment by 30 June 2014.
- b) The increase relates to additional accrued expenses for information technology running costs (\$0.220m), engagement of consultants relating to the Assembly committees (\$0.050m), and building management services (\$0.034m) for the reporting period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 28. FINANCE LEASES

The Office holds one finance lease (for a motor vehicle), which has been taken up as a finance lease liability and an asset under a finance lease. The interest rate implicit in this lease is currently 5.27% and the term is for 2 years. This lease allows for extensions, but has no terms of renewal, purchase options, or escalation clauses.

| | 2014 \$'000 | 2013 \$'000 |
|---|----------------|----------------|
| Current Secured Finance Leases | | |
| Finance Leases ^a | 24 | 9 |
| Total Current Secured Finance Leases | 24 | 9 |
| Total Current Finance Leases | 24 | 9 |
| Non-Current Secured Finance Leases | | |
| Finance Leases ^a | - | 24 |
| Total Non-Current Secured Finance Leases | - | 24 |
| Total Non-Current Finance Leases | - | 24 |
| Total Finance Leases | 24 | 33 |

- a) The movement between the current and non-current liabilities is due to the impending finalisation of the finance lease and the payment of the residual value for the vehicle.

Secured Liability

The Office's finance lease liability is effectively secured because, if the Office defaults, the assets under a finance lease revert to the lessor.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 28. FINANCE LEASES - CONTINUED

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Finance Lease Payments | | |
| Finance Lease commitments are payable as follows: | | |
| Within one year | 25 | 10 |
| Later than one year but not later than five years | - | 25 |
| Minimum Lease Payments | 25 | 35 |
| Less: Future Finance Lease Charges | (1) | (2) |
| Amount Recognised as a Liability | 24 | 33 |
| Total Present Value of Minimum Lease Payments | 24 | 33 |
| The present value of the minimum lease payments are as follows: | | |
| Within one year | 24 | 9 |
| Later than one year but not later than five years | - | 24 |
| Total Present Value of Minimum Lease Payments | 24 | 33 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 29. EMPLOYEE BENEFITS

| | 2014 \$'000 | 2013 \$'000 |
|---|----------------|----------------|
| Current Employee Benefits | | |
| Annual Leave | 417 | 385 |
| Long Service Leave ^a | 958 | 982 |
| Accrued Salaries ^b | 169 | 99 |
| Other Benefits ^c | 7 | - |
| Total Current Employee Benefits | 1,551 | 1,466 |
| Non-Current Employee Benefits | | |
| Long Service Leave ^a | 125 | 84 |
| Total Non-Current Employee Benefits | 125 | 84 |
| Total Employee Benefits | 1,676 | 1,550 |
| Estimate of when Leave is Payable | | |
| Estimated Amount Payable within 12 Months | | |
| Annual Leave | 267 | 271 |
| Long Service Leave | 80 | 90 |
| Accrued Salaries | 169 | 99 |
| Other Benefits | 7 | - |
| Total Employee Benefits Payable within 12 Months | 523 | 460 |
| Estimated Amount Payable after 12 Months | | |
| Annual Leave | 150 | 114 |
| Long Service Leave | 1,003 | 976 |
| Total Employee Benefits Payable after 12 Months | 1,153 | 1,090 |
| Total Employee Benefits | 1,676 | 1,550 |

As at 30 June 2014, the Office employed 47.6 full time equivalent (FTE) staff. There were 48 FTE staff as at 30 June 2013.

- a) The decrease in current Long Service Leave and the increase in non-current Long Service Leave is mainly due to the retirement of staff with current Long Service Leave entitlements over the reporting period and the engagement of new personnel with non-current Long Service Leave entitlement.
- b) The increase is mainly due to a greater number of days owed to staff at the end of the reporting period.
- c) The increase is due to a benefit payable for the Paid Parental Leave Scheme.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 30. OTHER LIABILITIES

| | 2014 \$'000 | 2013 \$'000 |
|---|----------------|----------------|
| Current Other Liabilities | | |
| Pay As You Go Withholding Tax Payable to the Australian Taxation Office | 103 | 71 |
| Total Current Other Liabilities | <u>103</u> | <u>71</u> |
| Total Other Liabilities | <u>103</u> | <u>71</u> |

- a) The increase is due to the Pay As You Go Withholding Tax applicable to the lump sum payments of back pay under the Office's enterprise agreement.

NOTE 31. EQUITY

Asset Revaluation Surplus

The Asset Revaluation Surplus is used to record the increments and decrements in the value of property, plant and equipment.

| | | |
|---|--------------|-------------|
| Balance at the Beginning of the Reporting Period | 805 | 855 |
| Decrement in Plant and Equipment due to Impairment Loss | (16) | - |
| Increment in Plant and Equipment due to Revaluation | 111 | - |
| Decrement in Heritage Assets due to Impairment Loss | - | (50) |
| Increment in Heritage Assets due to Revaluation | 125 | - |
| Increment in Intangible Asset due to Revaluation | 16 | - |
| Total Increase/Decrease in the Asset Revaluation Surplus | <u>236</u> | <u>(50)</u> |
| Balance at the End of the Reporting Period | <u>1,041</u> | <u>805</u> |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 32. FINANCIAL INSTRUMENTS

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in Note 2 *Summary of Significant Accounting Policies*.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

A small portion of the Office's cash is held in floating interest rate arrangements and the Office has no financial liabilities subject to floating interest rates as its financial liabilities (finance leases for motor vehicles) are subject to fixed interest rates. Accordingly, the Office is exposed only to movements in interest receivable; it is not exposed to movements in interest payable.

There have been no changes in risk exposure or processes for managing risk since last financial reporting period.

Sensitivity Analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Office as it has been determined that the possible impact on income and expenses or total equity from fluctuations in interest rates is immaterial.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

Financial assets consist of cash, investments and receivables. The Office's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. This is shown below in the *Maturity Analysis and Exposure to Interest Rates* tables. The Office expects to collect all financial assets that are not past due or impaired.

Cash and investments are held with high credit quality financial institutions. Cash at bank is held with the Westpac Bank and cash not immediately required for operations is invested with the Territory Banking Account. The Territory Banking Account coordinates the investment of this money with various fund managers. These fund managers have the discretion to invest this money in a variety of different investments, within certain parameters.

The Office has assessed its credit risk for receivables and determined that a high proportion are ACT or Commonwealth Government agencies with strong credit worthiness. Remaining debtors are assessed as immaterial.

There have been no changes in credit risk exposure since the last reporting period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 32. FINANCIAL INSTRUMENTS - CONTINUED

Liquidity Risk

Liquidity risk is the risk that the Office will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The Office's main financial obligations relate to the purchase of supplies and services and the payment of motor vehicle finance leases. These financial obligations are met within 30 days of receipt of a tax invoice or receipt of the goods and services.

The main source of cash to pay these obligations is appropriation from the ACT Government, which is paid on a fortnightly basis during the year. In addition to the receipt of fortnightly appropriation drawdown, the Office also maintains a short-term investment in the Cash Enhanced Portfolio of the Territory Banking Account and can call on these funds to meet any short-term obligations. The Office manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations.

The Office's exposure to liquidity risk and the management of this risk have not changed since the previous reporting period.

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

The only price risk which the Office is exposed to results from its investment in the Cash Enhanced Portfolio. The Office has units in the Cash Enhanced Portfolio that fluctuate in value. The price fluctuations in the units of the portfolio are caused by movements in the underlying investments of the portfolio. The underlying investments are managed by an external fund manager who invests in a variety of different bonds, including bonds issued by the Commonwealth Government, the State Government guaranteed treasury corporations and semi-government authorities, as well as investment-grade corporate issues. To limit price risk, all bonds that make up the underlying investments of the Cash Enhanced Portfolio must have a long term credit rating of BBB- or greater. Anything rated BBB- or greater is considered 'investment grade'.

The Office's exposure to price risk and the management of this risk has not changed since the last reporting period.

A sensitivity analysis has not been undertaken for the price risk of the Office as it has been determined that the possible impact on profit and loss or total equity from fluctuations in price is immaterial.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 32. FINANCIAL INSTRUMENTS - CONTINUED

Fair Value of Financial Assets and Liabilities

The carrying amounts and fair values of financial assets and liabilities at the end of the reporting period are:

| | Carrying Amount 2014 \$'000 | Fair Value 2014 \$'000 | Carrying Amount 2013 \$'000 | Fair Value 2013 \$'000 |
|--|--------------------------------------|------------------------------|--------------------------------------|------------------------------|
| Financial Assets | | | | |
| Cash and Cash Equivalents | 31 | 31 | 51 | 51 |
| Receivables | 41 | 41 | 61 | 61 |
| Investments with the Territory Banking Account | 1,195 | 1,195 | 701 | 701 |
| Total Financial Assets | 1,267 | 1,267 | 813 | 813 |
| Financial Liabilities | | | | |
| Payables | 520 | 520 | 299 | 299 |
| Finance Leases | 24 | 24 | 33 | 33 |
| Total Financial Liabilities | 544 | 544 | 332 | 332 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 32. FINANCIAL INSTRUMENTS - CONTINUED

Fair Value Hierarchy

The carrying amount of financial assets measured at fair value, as well as the methods used to estimate the fair value, are summarised in the table below. All other financial assets and liabilities are measured, subsequent to initial recognition, at amortised cost and as such are not included in the table below.

2014

| | <u>Classification According to Fair Value Hierarchy</u> | | | Total \$'000 |
|--|---|---------------------------|---------------------------|-------------------------|
| | Level 1 \$'000 | Level 2 \$'000 | Level 3 \$'000 | |
| Financial Assets | | | | |
| Financial Assets at Fair Value through the Profit and Loss | | | | |
| Investments with the Territory Banking Account - Cash Enhanced Portfolio | - | 1,195 | - | 1,195 |
| | - | 1,195 | - | 1,195 |

Transfer Between Categories

There have been no transfers of financial assets or financial liabilities between Level 1 and Level 2 during the reporting period.

2013

| | <u>Classification According to Fair Value Hierarchy</u> | | | Total \$'000 |
|--|---|---------------------------|---------------------------|-------------------------|
| | Level 1 \$'000 | Level 2 \$'000 | Level 3 \$'000 | |
| Financial Assets | | | | |
| Financial Assets at Fair Value through the Profit and Loss | | | | |
| Investments with the Territory Banking Account - Cash Enhanced Portfolio | - | 701 | - | 701 |
| | - | 701 | - | 701 |

Transfer Between Categories

There have been no transfers of financial assets or financial liabilities between Level 1 and Level 2 during the reporting period.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 32. FINANCIAL INSTRUMENTS - CONTINUED

Carrying Amount of Each Category of Financial Asset and Financial Liability

| | 2014 \$'000 | 2013 \$'000 |
|--|------------------------|------------------------|
| Financial Assets | | |
| Financial Assets at Fair Value through the Profit and Loss | | |
| Designated upon Initial Recognition | 1,195 | 701 |
| Loans and Receivables Measured at Amortised Cost | 41 | 61 |
| Financial Liabilities | | |
| Financial Liabilities Measured at Amortised Cost | 544 | 332 |

The Office does not have any financial assets in the 'Available for Sale' category or the 'Held to Maturity' category and, as such, these categories are not included above. Also, the Office does not have any financial liabilities in the 'Financial Liabilities at Fair Value through Profit and Loss' category and, as such, this category is not included above.

(Losses)/Gains on Each Category of Financial Asset and Financial Liability

(Losses)/Gains on Financial Assets

| | | |
|--|-----|---|
| Financial Assets at Fair Value through the Profit and Loss | | |
| Designated upon Initial Recognition | (1) | 1 |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 33. COMMITMENTS

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Other Commitments | | |
| Other commitments contracted at reporting date that have not been recognised as liabilities are payable as follows: | | |
| Within one year | 664 | 628 |
| Later than one year but not later than five years | 973 | 1,078 |
| Total Other Commitments | 1,637 | 1,706 |

Operating Lease Commitments

The Office has operating leases held with ACT Government Shared Services ICT for the supply and maintenance of information and communications technology equipment.

Non-cancellable operating lease commitments are payable as follows:

| | | |
|---|------------|------------|
| Within one year | 58 | 70 |
| Later than one year but not later than five years | 47 | 48 |
| Total Operating Lease Commitments | 105 | 118 |

All amounts shown in the commitments note are inclusive of Goods and Services Tax.

NOTE 34. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent Liabilities

There were no contingent liabilities as at 30 June 2014 (2013: nil).

Contingent Assets

There were no contingent assets as at 30 June 2014 (2013: nil).

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 35. CASH FLOW RECONCILIATION

a) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Cash Flow Statement to the Equivalent Items in the Balance Sheet.

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Total Cash and Cash Equivalents Recorded in the Balance Sheet | 31 | 51 |
| Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement | 31 | 51 |

b) Reconciliation of Net Cash Inflows from Operating Activities to the Operating Surplus/(Deficit)

| | | |
|--|------------|--------------|
| Operating Surplus | 69 | 373 |
| Add/(Less) Non-Cash Items | | |
| Depreciation of Property, Plant and Equipment | 51 | 49 |
| Amortisation of Intangible Assets | 10 | 7 |
| Irrecoverable Debts | 2 | - |
| Add/(Less) Items Classified as Investing or Financing | | |
| Net (Gain) on Disposal of Non-Current Assets | - | (3) |
| Unrealised Loss/(Gain) on Investments | 1 | (1) |
| Cash Before Changes in Operating Assets and Liabilities | 133 | 425 |
| Changes in Operating Assets and Liabilities | | |
| Decrease/(Increase) in Receivables | 20 | (15) |
| (Increase)/Decrease in Other Assets | 8 | 33 |
| Increase/(Decrease) in Payables | 221 | (42) |
| Increase/(Decrease) in Employee Benefits | 126 | (125) |
| Increase in Other Liabilities | 32 | 4 |
| Net Changes in Operating Assets and Liabilities | 407 | (145) |
| Net Cash Inflows from Operating Activities | 540 | 280 |

c) Non-Cash Financing and Investing Activities

| | | |
|---|---|----|
| Acquisition of Motor Vehicles by means of Finance Lease | - | 38 |
|---|---|----|

NOTE 36. EVENTS OCCURRING AFTER BALANCE DATE

There were no events occurring after balance date which would affect the financial statements as at 30 June 2014 (2013: Nil) or in future reporting periods.

Office of the Legislative Assembly

TERRITORIAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2014

Office of the Legislative Assembly
Statement of Income and Expenses on Behalf of the Territory
For the Year Ended 30 June 2014

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|---|-------------|--------------------------|--------------------------------------|--------------------------|
| Income | | | | |
| <i>Revenue</i> | | | | |
| Payment for Expenses on Behalf of the Territory | 38 | 5,410 | 5,744 | 6,209 |
| Resources Received Free and Provided Free of Charge | 39 | 357 | 439 | 389 |
| Total Revenue | | 5,767 | 6,183 | 6,598 |
| <i>Gains</i> | | | | |
| Other Gains | 40 | 24 | - | 34 |
| Total Gains | | 24 | - | 34 |
| Total Income | | 5,791 | 6,183 | 6,632 |
| Expenses | | | | |
| Employee Expenses | 41 | 4,633 | 5,087 | 5,078 |
| Superannuation Expenses | 42 | 568 | 729 | 598 |
| Supplies and Services | 43 | 531 | 608 | 449 |
| Depreciation | 44 | 556 | 587 | 544 |
| Borrowing Costs | 45 | 12 | 22 | 15 |
| Other Expenses | 46 | 10 | - | 17 |
| Total Expenses | | 6,311 | 7,033 | 6,701 |
| Operating (Deficit) | | (520) | (850) | (69) |
| Other Comprehensive Income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Increase in the Asset Revaluation Surplus | 55 | 2,476 | - | - |
| Total Other Comprehensive Surplus | | 2,476 | - | - |
| Total Comprehensive Income/(Deficit) | | 1,956 | (850) | (69) |

The above Statement of Income and Expenses on Behalf of the Territory should be read in conjunction with the accompanying notes.

Office of the Legislative Assembly
Statement of Assets and Liabilities on Behalf of the Territory
As at 30 June 2014

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|--------------------------------------|-------------|--------------------------|--------------------------------------|--------------------------|
| Current Assets | | | | |
| Cash and Cash Equivalents | 48 | 254 | 56 | 131 |
| Receivables | 49 | 14 | 7 | 7 |
| Assets Held for Sale | 50 | - | - | 22 |
| Total Current Assets | | 268 | 63 | 160 |
| Non-Current Assets | | | | |
| Property, Plant and Equipment | 51 | 30,790 | 28,056 | 28,530 |
| Total Non-Current Assets | | 30,790 | 28,056 | 28,530 |
| Total Assets | | 31,058 | 28,119 | 28,690 |
| Current Liabilities | | | | |
| Payables | 52 | 96 | 71 | 70 |
| Finance Leases | 53 | 124 | 157 | 79 |
| Employee Benefits | 54 | 389 | 475 | 308 |
| Total Current Liabilities | | 610 | 703 | 457 |
| Non-Current Liabilities | | | | |
| Finance Leases | 53 | 109 | 139 | 87 |
| Employee Benefits | 54 | - | 2 | 2 |
| Total Non-Current Liabilities | | 109 | 141 | 89 |
| Total Liabilities | | 719 | 844 | 546 |
| Net Assets | | 30,339 | 27,275 | 28,144 |
| Equity | | | | |
| Accumulated Funds | | 12,131 | 11,543 | 12,412 |
| Asset Revaluation Surplus | 55 | 18,208 | 15,732 | 15,732 |
| Total Equity | | 30,339 | 27,275 | 28,144 |

The above Statement of Assets and Liabilities on Behalf of the Territory should be read in conjunction with the accompanying notes.

Office of the Legislative Assembly
Statement of Changes in Equity on Behalf of the Territory
For the Year Ended 30 June 2014

| | Accumulated Funds Actual 2014 \$'000 | Asset Revaluation Surplus Actual 2014 \$'000 | Total Equity Actual 2014 \$'000 | Original Budget 2014 \$'000 |
|--|--|---|---|--------------------------------------|
| Balance at 1 July 2013 | 12,412 | 15,732 | 28,144 | 27,885 |
| Comprehensive Income | | | | |
| Operating (Deficit) | (520) | - | (520) | (850) |
| Increase in the Asset Revaluation Surplus | - | 2,476 | 2,476 | |
| Total Comprehensive (Deficit)/Surplus | (520) | 2,476 | 1,956 | (850) |
| Transactions Involving Owners Affecting Accumulated Funds | | | | |
| Capital Injections | 239 | - | 239 | 240 |
| Total Transactions Involving Owners Affecting Accumulated Funds | 239 | - | 239 | 240 |
| Balance at 30 June 2014 | 12,131 | 18,208 | 30,339 | 27,275 |

The above Statement of Changes in Equity on Behalf of the Territory should be read in conjunction with the accompanying notes.

Office of the Legislative Assembly
Statement of Changes in Equity on Behalf of the Territory - Continued
For the Year Ended 30 June 2014

| | Accumulated Funds Actual 2013 \$'000 | Asset Revaluation Surplus Actual 2013 \$'000 | Total Equity Actual 2013 \$'000 |
|--|--|---|---|
| Balance at 1 July 2012 | 11,534 | 15,732 | 27,266 |
| Comprehensive Income | | | |
| Operating (Deficit) | (69) | - | (69) |
| Total Comprehensive (Deficit)/Income | (69) | - | (69) |
| Transactions Involving Owners Affecting Accumulated Funds | | | |
| Capital Injections | 947 | - | 947 |
| Total Transactions Involving Owners Affecting Accumulated Funds | 947 | - | 947 |
| Balance at 30 June 2013 | 12,412 | 15,732 | 28,144 |

The above Statement of Changes in Equity on Behalf of the Territory should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Cash Flow Statement on Behalf of the Territory
For the Year Ended 30 June 2014**

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|---|-------------|--------------------------|--------------------------------------|--------------------------|
| Cash Flows from Operating Activities | | | | |
| Receipts | | | | |
| Cash from Government for Expenses on Behalf of the Territory | | 5,410 | 5,744 | 6,209 |
| Other | | 14 | 48 | 6 |
| Goods and Services Tax Collected on the Delivery of Goods or Services | | 8 | - | 80 |
| Total Receipts from Operating Activities | | 5,432 | 5,792 | 6,295 |
| Payments | | | | |
| Employee | | 4,512 | 4,832 | 5,313 |
| Superannuation | | 565 | 677 | 600 |
| Supplies and Services | | 128 | 156 | 60 |
| Goods and Services Tax Paid to Suppliers | | 51 | - | 123 |
| Borrowing Costs | | 12 | 23 | 15 |
| Other | | - | 5 | - |
| Total Payments from Operating Activities | | 5,268 | 5,693 | 6,111 |
| Net Cash Inflows from Operating Activities | 56 | 164 | 99 | 184 |
| Cash Flows from Investing Activities | | | | |
| Receipts | | | | |
| Sale of Property, Plant and Equipment | | - | - | 123 |
| Proceeds from Sale of Motor Vehicle | | 46 | - | 10 |
| Total Receipts from Investing Activities | | 46 | - | 133 |
| Payments | | | | |
| Purchase of Property, Plant and Equipment | | 224 | 240 | 1,118 |
| Total Payments from Investing Activities | | 224 | 240 | 1,118 |
| Net Cash (Outflows) from Investing Activities | | (178) | (240) | (985) |

Office of the Legislative Assembly
Cash Flow Statement on Behalf of the Territory - Continued
For the Year Ended 30 June 2014

| | Note No. | Actual 2014 \$'000 | Original Budget 2014 \$'000 | Actual 2013 \$'000 |
|---|-------------|--------------------------|--------------------------------------|--------------------------|
| Cash Flows from Financing Activities | | | | |
| Receipts | | | | |
| Capital Injections | | 239 | 240 | 947 |
| Total Receipts from Financing Activities | | 239 | 240 | 947 |
| Payments | | | | |
| Repayment of Finance Lease Liabilities | | 102 | 97 | 69 |
| Total Payments from Financing Activities | | 102 | 97 | 69 |
| Net Cash Inflows from Financing Activities | | 137 | 143 | 878 |
| Net Increase in Cash and Cash Equivalents | | 123 | 2 | 79 |
| Cash and Cash Equivalents at the Beginning of the Reporting Period | | 131 | 54 | 52 |
| Cash and Cash Equivalents at the End of the Reporting Period | 56 | 254 | 56 | 131 |

The above Cash Flow Statement on Behalf of the Territory should be read in conjunction with the accompanying notes.

**Office of the Legislative Assembly
Territorial Statement of Appropriation
For the Year Ended 30 June 2014**

| | Original Budget 2014 \$'000 | Total Appropriated 2014 \$'000 | Appropriation Drawn 2014 \$'000 | Appropriation Drawn 2013 \$'000 |
|--|--------------------------------------|---|--|--|
| Territorial | | | | |
| Expenses on Behalf of the Territory | 5,744 | 5,743 | 5,410 | 6,209 |
| Capital Injections | 240 | 240 | 239 | 947 |
| Total Territorial Appropriation | 5,984 | 5,983 | 5,649 | 7,156 |

The above Territorial Statement of Appropriation should be read in conjunction with the accompanying notes.

Column Heading Explanations

The *Original Budget* column shows the amounts that appear in the Cash Flow Statement in the Budget Papers.

The *Total Appropriated* column is inclusive of all appropriation variations occurring after the Original Budget.

The *Appropriation Drawn* is the total amount, which was received by the Office during the year in Appropriation. These amounts appear in the Cash Flow Statement on Behalf of the Territory.

Variance between 'Original Budget' and 'Total Appropriated'

Expenses on Behalf of the Territory

The difference between the original budget and the total appropriated is due to a reduction in Consumer Price Indexation.

Variance between 'Total Appropriated' and 'Appropriation Drawn'

Expenses on Behalf of the Territory

The difference between Total Appropriated and Appropriation Drawn is mainly due to a reduction in Employee Expenses for the reporting period.

Capital Injections

The difference between the Total Appropriated and the Appropriation Drawn is due to savings that were achieved in relation to building upgrade expenditure.

Office of the Legislative Assembly
Territorial Note Index of the Financial Statements
For the Year Ended 30 June 2014

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**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 37. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - TERRITORIAL

All the Office's accounting policies are contained in Note 2 *Summary of Significant Accounting Policies*. The policies outlined in Note 2 apply to both the Controlled and Territorial financial statements.

NOTE 38. PAYMENT FOR EXPENSES ON BEHALF OF THE TERRITORY - TERRITORIAL

Under the *Financial Management Act 1996*, funds can be appropriated for expenses incurred on behalf of the Territory. The Office receives this appropriation to fund a number of expenses incurred on behalf of the Territory, the main one being the payment of remuneration and related entitlements to non-executive members and their staff (See Note 41 *Employee Expenses - Territorial*).

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Payment for Expenses on Behalf of the Territory ^a | 5,410 | 6,209 |
| Total Payment for Expenses on Behalf of the Territory | 5,410 | 6,209 |

- a) The decrease is mainly due to termination payments relating to the 2012 Territory election made in accordance with the *ACT Legislative Assembly Members Staff Enterprise Agreement 2011-2013*. These payments increased the overall expenses for the previous period, further details are in Note 41 *Employee Expenses - Territorial*.

NOTE 39. RESOURCES RECEIVED AND PROVIDED FREE OF CHARGE - TERRITORIAL

Resources received free of charge relate to goods and services being provided free of charge from the Office's Controlled operations.

Resources Received Free of Charge

| | | |
|--|------------|------------|
| Building Management | 357 | 389 |
| Total Resources Received Free of Charge | 357 | 389 |

Resources Provided Free of Charge

| | | |
|---|------------|------------|
| Accommodation Rental - the Office's Controlled Operations | 527 | 520 |
| Total Resources Provided Free of Charge | 527 | 520 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 40. OTHER GAINS - TERRITORIAL

Other gains are one-off, unusual transactions that are not part of the Office's core activities.

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Gain from the Sale of Assets ^a | 4 | 27 |
| Indigenous Employment Program ^b | 20 | 6 |
| Total Other Gains | 24 | 34 |

- a) The decrease is due to the gain realised in the current reporting period on the sale of only two members' motor vehicles at the expiration of finance leases, compared to five in the 2012-13 reporting period.
- b) The increase is due to the recognition of an additional semester of program grant that normally would have occurred within the 2012-13 period.

NOTE 41. EMPLOYEE EXPENSES - TERRITORIAL

| | | |
|--|--------------|--------------|
| Wages and Salaries | 4,292 | 4,387 |
| Annual Leave Expense ^a | 173 | 153 |
| Long Service Leave Expense ^a | 11 | 4 |
| Workers' Compensation Insurance ^b | 21 | 39 |
| Termination Expense ^c | 6 | 353 |
| Other Employee Benefits and On-Costs | 130 | 142 |
| Total Employee Expenses | 4,633 | 5,078 |

- a) The increase is mainly due to employees being engaged at a higher level than in the previous reporting period and the increased rate used to estimate the present value of employee benefit liabilities.
- b) The decrease is mainly due to the lower premium rate paid by the Office due to a period of nil claim determinations.
- c) The decrease is due to the payments made in 2012-13 relating to the 2012 Territory election. At the end of the 7th Assembly the payment of termination entitlements in accordance with the *ACT Legislative Assembly Members Staff Enterprise Agreement 2011-2013* were paid.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 42. SUPERANNUATION EXPENSES - TERRITORIAL

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Superannuation Contributions to the Territory Banking Account ^a | 150 | 224 |
| Productivity Benefit ^a | 5 | 10 |
| Superannuation Contributions paid to External Providers ^a | 413 | 364 |
| Total Superannuation Expenses | 568 | 598 |

- a) The decrease is due to a reduction in the number of members being eligible to access the defined benefits superannuation schemes which resulted in an increase in employee memberships with external superannuation providers.

NOTE 43. SUPPLIES AND SERVICES - TERRITORIAL

| | | |
|---|------------|------------|
| Travel, Accommodation and Transport ^a | 67 | 38 |
| Consultants, Contractors and Professional Services ^b | 107 | 22 |
| Building Management | 357 | 389 |
| Total Supplies and Services | 531 | 449 |

- a) The increase is mainly due to additional travel undertaken by non-executive members of the 8th Assembly relating to the study travel entitlement determined by the Remuneration Tribunal. This entitlement ceased in April 2014.
- b) The increase is mainly due to increased demand for specialist skills and advice by non-executive members during the reporting period.

NOTE 44. DEPRECIATION - TERRITORIAL

| | | |
|----------------------------------|------------|------------|
| Buildings | 497 | 472 |
| Plant and Equipment ^a | 59 | 72 |
| Total Depreciation | 556 | 544 |

- a) The decrease arises from a reduction in the number of motor vehicles under a finance lease during the period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 45. BORROWING COSTS - TERRITORIAL

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Finance Charges on Finance Leases ^a | 12 | 15 |
| Total Borrowing Costs | 12 | 15 |

- a) The decrease is mainly due to a reduction in the total number of motor vehicles under a finance lease during the reporting period.

NOTE 46. OTHER EXPENSES - TERRITORIAL

| | | |
|---|-----------|-----------|
| Loss from the Sale of Assets ^a | 10 | 17 |
| Total Other Expenses | 10 | 17 |

- a) The loss arises from the sale of motor vehicles at the end of the lease term, the vehicles finalised in this reporting period had fewer losses than in the previous period.

NOTE 47. WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS - TERRITORIAL

Under section 131 of the *Financial Management Act 1996* the Treasurer may, in writing, waive the right to payment of an amount payable to the Territory.

A waiver is the relinquishment of a legal claim to a debt over which the Office has control. The write-off of a debt is the accounting action taken to remove a debt from the books but does not relinquish the legal right of the Office to recover the amount. The write-off of debts may occur for reasons other than waivers.

There were no waivers, impairment losses or write-offs made during the reporting period (2012-13: Nil).

NOTE 48. CASH AND CASH EQUIVALENTS - TERRITORIAL

The Office holds one bank account (for the Territorial entity) with the Westpac Bank as part of the whole-of-government banking arrangements.

| | | |
|--|------------|------------|
| Cash at Bank ^a | 254 | 131 |
| Total Cash and Cash Equivalents | 254 | 131 |

Under whole-of-government banking arrangements, interest is not earned on cash at bank held by the Office's Territorial operations.

- a) The increase is for cash payments scheduled early July 2014, including trade payables for capital expenditure and salary and wages accrued during the period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 49. RECEIVABLES - TERRITORIAL

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Current Receivables | | |
| Net Goods and Services Tax Receivable ^a | 7 | 5 |
| Other Current Receivable ^b | 7 | 2 |
| Total Current Receivables | <u>14</u> | <u>7</u> |
| Total Receivables | <u>14</u> | <u>7</u> |

No receivables are past due or impaired.

- a) The increase relates to input tax credits associated increased purchasing activities at the end of the reporting period.
- b) The increase relates to an invoice for the Indigenous Employment Program for the first semester of 2014.

Classification of ACT Government/Non-ACT Government Receivables

Receivables with Non-ACT Government Entities

| | | |
|---|-----------|----------|
| Net Goods and Services Tax Receivable | 7 | 5 |
| Other Current Receivable | 7 | 2 |
| Total Receivables with Non-ACT Government Entities | <u>14</u> | <u>7</u> |
| Total Receivables | <u>14</u> | <u>7</u> |

NOTE 50. ASSETS HELD FOR SALE - TERRITORIAL

The Office has classified motor vehicles as 'assets held for sale'. The Office had one motor vehicle which was returned to SG Fleet during 2012-13 and was sold in July 2013. There were no 'assets held for sale' in this reporting period.

| | | |
|-----------------------------------|----------|-----------|
| Plant and Equipment Held for Sale | - | 22 |
| Total Assets Held for Sale | <u>-</u> | <u>22</u> |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 51. PROPERTY, PLANT AND EQUIPMENT - TERRITORIAL

Property, plant and equipment includes the following classes of assets - land, buildings, plant and equipment, and motor vehicles under a finance lease. Property, plant and equipment does not include assets held for sale.

- *Land and Buildings* includes leasehold land and the ACT Legislative Assembly building.
- *Plant and Equipment* includes a motor vehicle.
- *Motor Vehicles under a Finance Lease* includes all vehicles held under a finance lease.

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Land and Buildings | | |
| Land at Fair Value | 4,560 | 4,500 |
| Total Land Assets | 4,560 | 4,500 |
| Buildings at Fair Value ^a | 25,995 | 24,431 |
| Less: Accumulated Depreciation ^a | - | (589) |
| Total Written Down Value of Buildings | 25,995 | 23,842 |
| Total Land and Written Down Value of Buildings | 30,555 | 28,342 |
| Plant and Equipment | | |
| Motor Vehicles ^b | - | 21 |
| Less: Accumulated Depreciation | - | (1) |
| Total Written Down Value of Plant and Equipment | - | 20 |
| Motor Vehicles under a Finance Lease | | |
| Motor Vehicles under a Finance Lease at Cost ^c | 295 | 197 |
| Less: Accumulated Depreciation | (60) | (29) |
| Total Written Down Value of Motor Vehicles under a Finance Lease | 235 | 168 |
| Total Written Down Value of Property, Plant and Equipment | 30,790 | 28,530 |

- a) The increase has arisen from the revaluation undertaken as at 30 June 2014, details noted below.
- b) The decrease is due to the disposal of a motor vehicle held on a managed contract pending delivery of a replacement finance lease motor vehicle for this reporting period.
- c) The increase is due to a greater number of members opting to use their entitlement to a fully maintained motor vehicle at the end of the period in lieu of a cash allowance.

Valuation of Non-Current Assets

Rodney Hyman Asset Services Pty Ltd, Chartered Valuers, performed revaluations of the Office's assets except for motor vehicles under a finance lease. The latest valuation of non-current assets was performed as at 30 June 2014.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 51. PROPERTY, PLANT AND EQUIPMENT - TERRITORIAL - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2013-14.

| | Land \$'000 | Buildings \$'000 | Motor Vehicles \$'000 | Motor Vehicles under a Finance Lease \$'000 | Total \$'000 |
|---|----------------|---------------------|-----------------------------|---|-----------------|
| Carrying Amount at the Beginning of the Reporting Period | 4,500 | 23,842 | 20 | 168 | 28,530 |
| Additions | - | 234 | - | 171 | 405 |
| Depreciation | - | (498) | - | (58) | (556) |
| Disposals | - | - | (20) | (46) | (65) |
| Revaluation Increment | 60 | 2,416 | - | - | 2,476 |
| Carrying Amount at the End of the Reporting Period | 4,560 | 25,995 | - | 235 | 30,790 |

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2012-13.

| | Land \$'000 | Buildings \$'000 | Motor Vehicles \$'000 | Motor Vehicles under a Finance Lease \$'000 | Total \$'000 |
|---|----------------|---------------------|-----------------------------|---|-----------------|
| Carrying Amount at the Beginning of the Reporting Period | 4,500 | 23,322 | - | 291 | 28,113 |
| Additions | - | 992 | 21 | 157 | 1,170 |
| Depreciation | - | (472) | (1) | (71) | (544) |
| Disposals | - | - | - | (209) | (209) |
| Carrying Amount at the End of the Reporting Period | 4,500 | 23,842 | 20 | 168 | 28,530 |

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 51. PROPERTY, PLANT AND EQUIPMENT - TERRITORIAL - CONTINUED

Fair Value Hierarchy

The Office is required to classify property, plant and equipment into a fair value hierarchy that reflects the significance of the inputs used in determining their fair value. The fair value hierarchy is made up of the following three levels:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the agency can access at the measurement date;
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and
- Level 3 - inputs that are unobservable for particular assets or liabilities.

Details of the Office's property, plant and equipment at fair value and information about the fair value hierarchy as at 30 June 2014 are as follows:

2014

| | Classification According to Fair Value Hierarchy | | | Total \$'000 |
|---|--|-------------------|-------------------|-----------------|
| | Level 1 \$'000 | Level 2 \$'000 | Level 3 \$'000 | |
| Property Plant and Equipment at Fair Value | | | | |
| Land | - | 4,560 | - | 4,560 |
| Building | - | 25,995 | - | 25,995 |
| | - | 30,555 | - | 30,555 |

The Office has used the exemption under AASB 13 *Fair Value Measurement (C3)* that comparative information for periods before initial application of the standard need not be applied.

Transfers Between Categories

There have been no transfers between Levels 1, 2 and 3 during the reporting period.

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

Valuation Technique: The valuation technique used to value land and buildings is the market approach that reflects recent transaction prices for similar properties and buildings (comparable in location and size).

Inputs: Prices and other relevant information generated by market transactions involving comparable land and buildings were considered. Regard was taken of the Crown Lease terms and tenure, the Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 52. PAYABLES - TERRITORIAL

| | 2014 \$'000 | 2013 \$'000 |
|--|----------------|----------------|
| Current Payables | | |
| Trade Payables ^a | 76 | 45 |
| Accrued Expenses | 20 | 25 |
| Total Current Payables | <u>96</u> | <u>70</u> |
| Total Payables | <u>96</u> | <u>70</u> |
| Payables are aged as follows: | | |
| Not Overdue | 96 | 70 |
| Total Payables | <u>96</u> | <u>70</u> |
| No payables are overdue for payment | | |
| Payables with Non-ACT Government Entities | | |
| Trade Payables | 76 | 45 |
| Other Payables | 20 | 25 |
| Total Payables with Non-ACT Government Entities | <u>96</u> | <u>70</u> |
| Total Payables | <u>96</u> | <u>70</u> |

- a) The increase in trade payables for this reporting period is mainly due to amounts owing for capital expenditure for the building.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 53. FINANCE LEASES - TERRITORIAL

The Office's Territorial entity holds seven finance leases, all of which have been recognised as a finance lease liability and an asset under a finance lease. The leases are for non-executive member's motor vehicles. The interest rate implicit in these leases varies from 5.12% to 5.27% and the terms are between 12 and 24 months. The lease terms allow for extensions, but have no terms of renewal or purchase options, or escalation clauses.

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current Finance Leases | | |
| Secured | | |
| Finance Leases ^a | 124 | 79 |
| Total Current Secured Finance Leases | 124 | 79 |
| Total Current Finance Leases | 124 | 79 |
| | | |
| Non-Current Finance Leases | | |
| Secured | | |
| Finance Leases ^a | 109 | 87 |
| Total Non-Current Secured Finance Leases | 109 | 87 |
| Total Non-Current Finance Leases | 109 | 87 |
| | | |
| Total Finance Leases | 233 | 166 |

a) The increase is due to additional finance leases at the end of the reporting period, and is detailed further in *Note 51 - Property, Plant and Equipment*.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 53. FINANCE LEASES - TERRITORIAL - CONTINUED

Secured Liability

The Office's finance lease liability is effectively secured because, if the Office defaults, the assets under a finance lease revert to the lessor.

| | 2014 | 2013 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Finance Leases | | |
| Finance Lease commitments are payable as follows: | | |
| Within one year | 134 | 86 |
| Later than one year but not later than five years | 110 | 89 |
| Minimum Lease Payments | 244 | 175 |
| Less: Future Finance Lease Charges | (11) | (9) |
| Amount Recognised as a Liability | 233 | 166 |
| Total Present Value of Minimum Lease Payments | 233 | 166 |
| The present value of the minimum lease payments is as follows: | | |
| Within one year | 124 | 79 |
| Later than one year but not later than five years | 109 | 87 |
| Total Present Value of Minimum Lease Payments | 233 | 166 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 54. EMPLOYEE BENEFITS - TERRITORIAL

| | 2014 \$'000 | 2013 \$'000 |
|---|----------------|----------------|
| Current Employee Benefits | | |
| Annual Leave ^a | 200 | 154 |
| Long Service Leave ^b | 31 | 18 |
| Accrued Salaries ^c | 158 | 135 |
| Other Benefits | - | 1 |
| Total Current Employee Benefits | 389 | 308 |
| Non-Current Employee Benefits | | |
| Long Service Leave ^b | - | 2 |
| Total Non-Current Employee Benefits | - | 2 |
| Total Employee Benefits | 389 | 310 |
| Estimate of when Leave is Payable | | |
| Estimated Amount Payable within 12 Months | | |
| Annual Leave | 200 | 154 |
| Long Service Leave | - | 18 |
| Accrued Salaries | 158 | 135 |
| Other Benefits | - | 1 |
| Total Employee Benefits Payable within 12 Months | 358 | 308 |
| Estimated Amount Payable after 12 Months | | |
| Long Service Leave | 31 | 2 |
| Total Employee Benefits Payable after 12 Months | 31 | 2 |
| Total Employee Benefits | 389 | 310 |

As at 30 June 2014, the Office's Territorial entity employed 42 full time equivalent (FTE) staff. There were 49 FTE staff as at 30 June 2013.

- a) The increase is mainly due to employees being engaged at a higher level than in the previous reporting period.
- b) The increase in current Long Service Leave is due to employees being engaged at a higher level than in the previous reporting period. The current Long Service Leave benefit is also increased by the movement from non-current Long Service Leave due to employees meeting entitlement requirements under the *ACT Legislative Assembly Members Staff Enterprise Agreement 2011-2013*.
- c) The increase is mainly due to a greater number of days owed to staff at the end of the reporting period.

**Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014**

NOTE 55. EQUITY - TERRITORIAL

Asset Revaluation Surplus

The Asset Revaluation Surplus is used to record the increments and decrements in the value of property, plant and equipment.

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Balance at the Beginning of the Reporting Period | 15,732 | 15,732 |
| Increment in Land due to Revaluation | 60 | - |
| Increment in Buildings due to Revaluation | 2,416 | - |
| Total Increase in the Asset Revaluation Surplus | 2,476 | - |
| Balance at the End of the Reporting Period | 18,208 | 15,732 |

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2014

NOTE 56. CASH FLOW RECONCILIATION - TERRITORIAL

(a) Reconciliation of Cash and Cash Equivalents at the End of the Reporting Period in the Cash Flow Statement on Behalf of the Territory to the Related Items in the Statement of Assets and Liabilities on Behalf of the Territory

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Total Cash and Cash Equivalents Disclosed on the Statement of Assets and Liabilities on Behalf of the Territory | 254 | 131 |
| Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement on behalf of the Territory | 254 | 131 |
| Reconciliation of Net Cash Inflows from Operating Activities to the Operating (Deficit) | | |
| Operating (Deficit) | (520) | (69) |
| Add/(Less) Non-Cash Items | | |
| Depreciation of Property, Plant and Equipment | 556 | 544 |
| Net Loss/(Gain) on Disposal of Non-Current Assets | 6 | (10) |
| Cash Before Changes in Operating Assets and Liabilities | 42 | 465 |
| Changes in Operating Assets and Liabilities | | |
| (Increase) in Receivables | (7) | (2) |
| Decrease in Other Assets | 22 | - |
| Increase in Payables | 26 | - |
| Increase/(Decrease) in Employee Benefits | 81 | (279) |
| Net Changes in Operating Assets and Liabilities | 122 | (281) |
| Net Cash Inflows from Operating Activities | 164 | 184 |
| Non-Cash Financing and Investing Activities | | |
| Acquisition of Motor Vehicles by Means of Finance Leases | 171 | 157 |

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NOTE 57. FINANCIAL INSTRUMENTS - TERRITORIAL

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in Note 37 *Summary of Significant Accounting Policies - Territorial*.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Office is not significantly exposed to interest rate risk because cash and receivables are non-interest bearing and finance leases are in fixed interest arrangements.

There have been no changes in risk exposure or process for managing risk since last financial reporting period.

Sensitivity Analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Office as it has been determined that the possible impact on income and expenses or total equity from fluctuation in interest rates is immaterial.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Office's credit risk is limited to the amount of the financial assets it holds which comprise cash at bank and receivables. The Office's Territorial cash at bank is held by the Westpac Bank, which is a high credit quality financial institution. The Office's Territorial receivables consist almost entirely of a Goods and Services Tax Receivable from the Australian Taxation Office, which means there is little risk of credit default. The Office expects to collect all financial assets that are not past due.

There have been no changes in credit risk exposure since the last reporting period.

Liquidity Risk

Liquidity risk is the risk that the Office will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The Office has the ability to request additional appropriation in order to meet its Territorial payables. This ensures the Office has enough liquidity to meet its emerging financial liabilities.

The Office's exposure to liquidity risk and the management of this risk have not changed since the previous reporting period.

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Office is not exposed to any price risk.

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NOTE 58. COMMITMENTS - TERRITORIAL

| | 2014 | 2013 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Other Commitments | | |
| Other commitments contracted at the reporting date that have not been recognised as liabilities are payable as follows: | | |
| Within one year ^a | 6 | - |
| Total Other Commitments | 6 | - |

All amounts shown in the commitment note are inclusive of GST.

- a) The increase is due to a capital upgrade project purchase order, works were not commenced at the end of the reporting period.

NOTE 59. CONTINGENT LIABILITIES AND CONTINGENT ASSETS - TERRITORIAL

There were no contingent liabilities or contingent assets as at 30 June 2014 (2013: nil).

There were no indemnities as at 30 June 2014 (2013: nil).

NOTE 60. EVENTS OCCURRING AFTER BALANCE DATE - TERRITORIAL

There were no events occurring after the balance date, of which would affect the financial statements as at 30 June 2014 (2013: nil) or in future reporting periods.

