



OFFICE OF THE LEGISLATIVE ASSEMBLY
ANNUAL REPORT
2017-2018

PEACE · ORDER · GOOD GOVERNMENT



ISSN 2209-1246 (Print)
ISSN 2209-1254 (Online)

© Office of the Legislative Assembly

This publication is subject to copyright. Except as permitted under the *Copyright Amendment (Parallel Importation) Act 2003*, no part of it may in any form or by any means (electronic, mechanical, microcopying, photocopying, recording or otherwise) be reproduced, stored in a retrieval system or transmitted without prior written permission.

Inquiries should be addressed to the publishers.

First published October 2018
Published in Australia by the Office of the Legislative Assembly

Office of the Legislative Assembly
196 London Circuit
Canberra ACT 2601 Australia

Telephone 6205 0439
Facsimile 6205 3109

Email OLA@parliament.act.gov.au
Web www.parliament.act.gov.au

Twitter @ACT_Assembly
Facebook @ACTAssembly

Produced by: ACT Government Publishing Services Publication No 18/1045
Printed on 100% recycled paper

TRANSMITTAL CERTIFICATE

**Joy Burch MLA
Speaker
Legislative Assembly for the ACT
Civic Square
London Circuit
Canberra ACT 2601**

Dear Madam Speaker

I am pleased to submit for your information and presentation to the Legislative Assembly for the ACT this annual report of the Office of the Legislative Assembly (the Office) for the year ended 30 June 2018.

Pursuant to section 7B of the *Annual Reports (Government Agencies) Act 2004*, the Office is required to prepare a report that includes an account of the management of the Office during the reporting year. You will be aware, however, that the Office is not required to comply with an annual report direction made by the minister in accordance with section 8 of the Act.

I commend the report to you and trust that you find it informative.



Tom Duncan
CLERK
Legislative Assembly for the ACT
October 2018

CONTENTS

Transmittal certificate	3	SECTION A	
The clerk's overview 2017-2018	6	PERFORMANCE	
2017-2018 at a glance	7	REPORTING	11
Legislation	7		
Questioning the executive	7		
Revised standing orders for the Ninth Assembly	7		
Redevelopment of Procedural Information Production System (PIPS)	7		
Committees	7		
Rollout of tablets to non-executive members	7		
Hansard	7		
Facility management	7		
Protective security policy framework	8		
Assembly library	8		
Construction of the Constitution Place development—monitoring impact	8		
Digital display screen	8		
Strategic plan review	8		
The year ahead	9		
Hansard	9		
Library	9		
Facility management	9		
Assembly archival project	9		
Digitisation of existing workflows	9		
		The organisation	12
		Accountability	12
		The Office's approach	12
		The Office's objectives	13
		Values	13
		The Office's relationships	14
		Structure of the Office	14
		Assembly proceedings	16
		Chamber proceedings	16
		Assembly committees	16
		Procedural digest	20
		Interparliamentary activities	25
		The ACT register of lobbyists	26
		Analysis of the Office's performance	27

**SECTION B
CONSULTATION AND
SCRUTINY REPORTING 35**

Internal and external scrutiny 36
 Legislative Assembly committee
 recommendations 36

**SECTION C
LEGISLATIVE AND POLICY
BASED REPORTING 37**

Risk management and internal audit 38
 Risk management 38
 Internal audit 38
Fraud and corruption prevention 39
Public interest disclosure 39
Freedom of information (FOI) 39
 Internal accountability 41
 Human resource performance 42
 Strategic asset management 47
 Capital upgrade funding and expenditure 48
 Territory records 50
 Human Rights Act 52
 Sustainability reporting 52

APPENDICES 57

Appendix 1 – Sitting days 58
Appendix 2 – Proceedings 59
Appendix 3 – Minutes of proceedings 60
Appendix 4 – Bills and amendments 2017-2018 . 61
Appendix 5 – Bills presented 62
Appendix 6 – Questions with and without notice 63
Appendix 7 – Committee statistics 64
Appendix 8 – Broadcasting and website
 management 68
Appendix 9 – Library and reference services . . 69
Appendix 10 – Members of the Ninth Assembly. 71
Appendix 11 – Office holders of the Ninth
 Assembly 72
Appendix 12 – Ministers as at 30 June 2018 . . 73
Appendix 13 – Remuneration of MLAs. 74
Appendix 14 – Non-executive members’ staff
 employment 75
Appendix 15 – Visits by members and
 parliamentary officers from
 other legislatures, delegations
 and others 77
Appendix 16 – Administrative support for
 the Assembly Branch of the
 Commonwealth Parliamentary
 Association 2017-2018 78
Appendix 17 – Education program 79
Appendix 18 – Office of the Legislative Assembly
 financial statements and
 management discussion
 and analysis 80
 Management discussion and analysis 2017-2018 80
 Legislative overview 80
 Risk management 80
 Reporting entities 80
 Controlled financial performance 80
 Controlled financial position 82
 Territorial statement of income and expenses 84
 Total expenditure. 84
 Territorial financial position 85

THE CLERK'S OVERVIEW 2017-2018

The reporting period has seen a number of considerable changes and achievements for the Office of the Legislative Assembly.

Following the introduction of a new corporate structure in late 2016 to better align with the Office's statutory functions, in 2017-2018 the Office continued to consolidate accountability and reporting arrangements within the Office of the Clerk, the Parliamentary Support Branch, and the Business Support Branch.

Following a series of staff-led workshops, the Office adopted a strategic plan for 2018-2021. The plan identifies three interrelated objectives: (1) support the Assembly as a democratic institution; (2) support and advise members of the Legislative Assembly; and (3) maintain and build internal organisational capabilities. The Office aims to achieve these objectives by:

- providing procedural stewardship;
- providing good governance;
- removing barriers and promoting and communicating;
- providing safe and functional precincts;
- fostering staff learning and development;
- harnessing technology; and
- sharing knowledge and information.

Assembly committees perform critical scrutiny, accountability and public engagement functions. During the year, the Office supported more Assembly committees than at any time since self-government.

The Office introduced new performance and development arrangements for Office staff, established a standalone protective security committee and developed a 10-year life cycle plan for the Assembly building.

The Office's focus for 2018-2019 includes a number of business improvement projects to ensure that the services and advice provided by the Office remain effective and efficient. The Office will also provide support to the Standing Committee on Administration and Procedure in its major review of standing orders and resolutions of continuing effect.

I would like to thank all Office staff for their dedication and hard work during the last year in continuing to meet the challenges of an expanded Assembly. I know that members, their staff and the wider ACT public sector recognise the Office's contribution to the good governance of the Territory.

2017-2018 AT A GLANCE

Legislation

The Office facilitated the presentation of 54 executive bills, nine private members' bills and one Assembly bill in the Legislative Assembly, and arranged for the notification of 52 passed bills. The Office also processed the tabling of 409 items of subordinate legislation.

Questioning the executive

The Office supported members in their scrutiny of the executive, processing 1,207 questions on notice. During the reporting period, 1,826 questions without notice were asked (this figure includes supplementary questions without notice).

Revised standing orders for the Ninth Assembly

The Standing Committee on Administration and Procedure announced a major review of the standing orders. The Office made a comprehensive submission to the inquiry. The committee is due to report in the next reporting period.

Redevelopment of Procedural Information Production System (PIPS)

The project to redevelop the IT system used to produce daily procedural documents for Assembly sittings continued to experience delays but user acceptance testing had commenced by the end of the reporting period. The new system is now expected to be in production in the next reporting period.

Committees

During the reporting period, the Office supported nine standing committees and seven select committees, which tabled 36 reports. Committees received 898 submissions during the reporting period, with the Select Committee on End of Life Choices in the ACT, alone, receiving 487 submissions.

Four select committees tabled their reports and were dissolved during the reporting period, while three select committees continued their inquiries as at 30 June.

Rollout of tablets to non-executive members

The Assembly adopted new arrangements for the distribution of documents in the chamber and to committees. To facilitate these arrangements, all non-executive members were allocated a tablet device with wi-fi connectivity. The Office has observed a steep decline in paper consumption during the period.

Hansard

Increased committee activity during the reporting period, together with a significant proliferation in the number of questions on notice, has resulted in a greater workload for Hansard and escalating costs for transcription and editing.

Facility management

During the reporting period, an expert consultant was engaged to conduct an assessment of the Assembly building's various elements and to develop a 10-year life cycle plan. This review was used to support the case for a baseline increase in recurrent capital upgrade funding, although this funding was not agreed to by budget cabinet.

Protective security policy framework

During the year, the Office established a dedicated protective security committee to oversee and plan the Office's compliance with the Territory's protective security policy framework. The committee oversaw the development of a protective security plan and an associated implementation schedule.

Assembly library

In July 2017 the Assembly library opened its new digital repository to users. The repository enables the capture of electronic documents into a searchable database, structured to create searchable collections of ACT media releases, media clips, reports and articles.

Construction of the Constitution Place development-monitoring impact

During 2017-2018 construction commenced on the Constitution Place development, on land adjacent to the Assembly building. The Office continues to work closely with developers and other key stakeholders to minimise the impact of these disruptions on Assembly building occupants.

Digital display screen

In May the Office installed a digital display screen on the ground floor of the Assembly building, facing the vehicular and foot traffic on London Circuit. The screen projects general welcome information, as well as details on how to contact members and find out about Assembly proceedings.

Strategic plan review

During the reporting period, the Office completed a wide-ranging review of its strategic direction and adopted a new plan for 2018-2021. The plan recognises the role the Office plays in the governance of the ACT and sets out its objectives for the next three years.

THE YEAR AHEAD

Hansard

Hansard will be investigating and trialling new technologies with a view to reducing committee transcription costs and streamlining the production of committee transcripts.

Library

The Assembly library will focus on addressing recommendations made as part of an internal audit. This will include reviewing all library policies and procedures to ensure that they are up to date.

Facility management

The Office will continue to pursue additional capital funding, particularly to complete an upgrade of the Assembly building's heating, ventilation and cooling system, which was partly upgraded in 2015-2016 and which has some components that are nearly 25 years old.

Assembly archival project

During the coming year, using funding provided in the 2018-2019 budget, the Office will begin examining its collection of archived records that date back to the commencement of selfgovernment in 1989. This process aims to inform a digitisation strategy for those records, to remove contaminants from the collection and to repack some records that are not currently stored in ideal conditions. These measures will prolong the life of most of these paper records, delaying the need for digitisation.

Digitisation of existing workflows

The Office received funding in the 2018-2019 budget to build on work undertaken in 2017-2018 that explored digitisation opportunities in various Assembly business processes. The project will review processes and seek a technical solution that enables a digital workflow. The project will also explore the development of databases that improve access to historical procedural information.



SECTION A
**PERFORMANCE
REPORTING**



THE ORGANISATION

Headed by the Clerk of the Legislative Assembly, the Office supports the Assembly as the democratic body responsible for considering and passing laws, holding the Executive to account and representing the people of the ACT.

These responsibilities are concisely expressed in section 6 of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act), which establishes the function of the Office as being to:

... provide impartial advice and support to the Legislative Assembly, its committees and members of the Assembly ...

The Office is established as an independent statutory agency under the Act. Section 6 states that the Office's function is to provide impartial advice and support to the Legislative Assembly, 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 precincts (including, through the Precincts Act, providing security services); and
- providing public education about the function of the Assembly and committees.

The Office has functions under other legislation, including the *Legislative Assembly (Broadcasting) Act 2001* and the *Legislative Assembly Precincts Act 2001*. The Clerk and staff of the Office also perform a wide range of core parliamentary roles arising from the Assembly's standing orders and continuing resolutions and parliamentary practice and procedure.

Accountability

All staff within the Office are accountable to the Clerk. The Office is accountable for its performance not to the executive but to the Assembly as a whole, through the Speaker.

The Office's approach

During the reporting period, the Office finalised its strategic plan for 2018-2021. The new plan sets out the Office's values, the factors that are likely to impact on its performance, its objectives and the strategies it will adopt to achieve its objectives.

The Office's objectives

The Office's objectives are to:

- **Support the Assembly as a democratic institution**—the Office will work to facilitate and strengthen the legislative, accountability and representative functions of the Assembly and its committees, including enhancing understanding and awareness of the work of the Assembly and promoting opportunities to become involved.
- **Support and advise members of the Legislative Assembly**—the Office will provide high-quality and timely advisory and administrative services, enabling members of the Legislative Assembly to participate effectively in the work of the Assembly and its committees and to undertake their constituency related roles.
- **Maintain and build internal organisational capabilities**—through effective decision-making, internal communication and information sharing, and staff engagement and resource management, the Office will achieve high levels of performance (delivering high-quality, timely and cost-efficient support and advice) and compliance (operating in conformity with legislation, policies and parliamentary law).

Values

Professionalism

- The Office values its professional relationships with members, their staff, the ACT community, the public sector and the wider community of parliaments.
- The Office shows respect—having due regard for people, their viewpoints and their aspirations—in all of its professional relationships.
- The Office is conscientious, knowledgeable and prudent in the way that it goes about doing its work.

Independence

- The Office values its independence from the executive.
- The Office values the checks and balances embodied by the ACT's form of government, established in the *Australian Capital Territory (Self-Government) Act 1988*, in which there are three separate and distinct branches of government (the Legislature, the Executive and the Judiciary).
- The Office values the principles and guidelines embodied in the Latimer House Principles as a clear statement of the best practice operation of, and relationship between, the three branches of government.

Honesty and Integrity

- The Office is honest and stands up for its values in all of its dealings.

Impartiality

- The Office provides advice and support to members and the Assembly without fear, favour or bias.

Transparency

- The Office is open about how it performs its roles and the decisions it makes.

The Office's relationships

In addition to supporting the Assembly as an institution, the Office works with a range of different people and organisations, including:

- non-executive members and their staff;
- ministers and their staff;
- members of the ACT community;
- the ACT public sector;
- Officers of the Legislative Assembly (the Auditor-General and the members of the Electoral Commission);
- educational institutions;
- participants in committee inquiries;
- inter-parliamentary organisations, other parliaments and their members; and
- the media.

Structure of the Office

The Office is organised into three branches.

The Office of the Clerk

The Office of the Clerk is responsible for governance and procedural matters, parliamentary education and public affairs.

Parliamentary Support Branch

The Parliamentary Support Branch is responsible for advising and supporting key parliamentary activities, including:

- **Chamber support**—providing administrative and procedural advice and support to the operation of the chamber;
- **Committee support**—providing administrative and procedural advice and support to the Assembly standing and select committees;
- **Hansard**—providing transcripts of Assembly and committee proceedings; and
- **Assembly library**—providing library information and reference services for MLAs, their staff, Office staff and other ACT public sector employees.

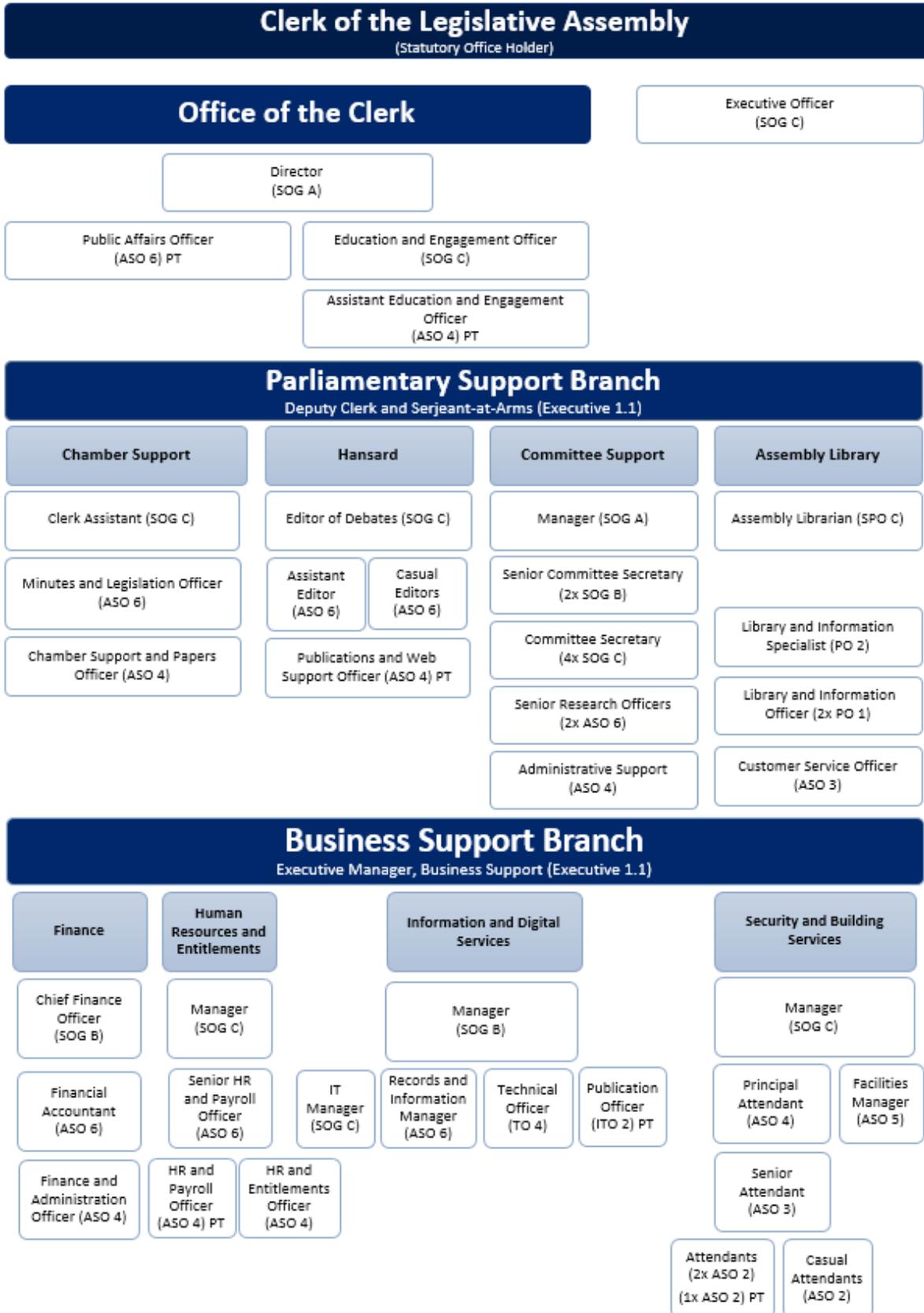
Business Support Branch

The Business Support Branch is responsible for servicing and advising non-executive members, their staff, the Clerk and Office staff in relation to a range of key functions, including:

- **Finance**—financial and budgetary management services;
- **Human resources and entitlements**—HR, payroll and entitlements advisory services;
- **Broadcasting, information and technology**—ICT, records management and broadcasting services; and
- **Security and building services**—security, facilities and building management services.

The Office's executive management committee (EMC) is responsible for the overall governance of the Office: financial management, strategic direction and policy. It is composed of: the Clerk; the Deputy Clerk and Serjeant-at-Arms; the Executive Manager; the Director, Office of the Clerk; and the Chief Finance Officer.

FIGURE 1. Organisational structure of the Office of the Legislative Assembly as at 30 June 2018

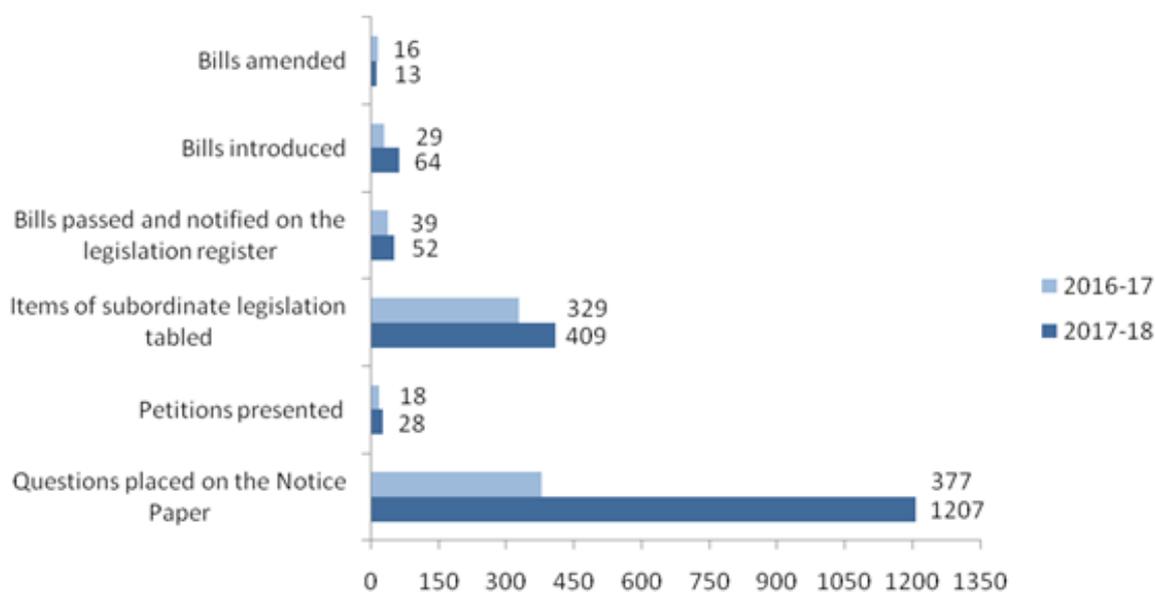


ASSEMBLY PROCEEDINGS

Chamber proceedings

In 2017-2018 the Office provided procedural services to members and their staff, facilitating the efficient functioning of the business of the Assembly on 42 sitting days. The following chart compares the chamber activity in 2016-2017 with 2017-2018. It is worth noting that 2016-2017 was an election year, with reduced sittings.

FIGURE 2. Chamber activity



A full range of statistics on the business of the Assembly for this and previous years is included in the appendices section of this report.

Assembly committees

Committees, supported by the Office, contribute to the work of the ACT Legislative 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 Legislative Assembly and that members of the community have opportunities to participate in the governance of the territory.

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

The Office has supported eight standing committees, established on 13 December 2016:

- Standing Committee on Administration and Procedure;
- Standing Committee on Economic Development and Tourism;
- Standing Committee on Education, Employment and Youth Affairs;
- Standing Committee on Environment and Transport and City Services;
- Standing Committee on Health, Ageing and Community Services;
- Standing Committee on Justice and Community Safety (also performs a legislative scrutiny role);
- Standing Committee on Planning and Urban Renewal; and
- Standing Committee on Public Accounts.

The Office also supported these select committees during the reporting period:

- Select Committee on the 2016 ACT Election and Electoral Act, established 15 December 2016, which presented its report to the Assembly on 30 November 2017;
- Select Committee on Estimates 2017–2018, established 16 February 2017, which presented its report to the Assembly on 1 August 2017;
- Select Committee on an Independent Integrity Commission, established 15 December 2016, which presented its report to the Assembly on 31 October 2017;
- Select Committee on Privileges 2018, established 12 April 2018, which presented its report to the Assembly on 20 June 2018; and
- three select committees that, although established in the reporting period, are not due to present their findings to the Assembly during this period:
 - Select Committee on Estimates 2018–2019, established 22 March 2018;
 - Select Committee on End of Life Choices in the ACT, established 30 November 2017; and
 - Select Committee on an Independent Integrity Commission 2018, established 6 June 2018.

[Detailed information about Assembly committees.](#)

Committee membership

The composition of all committees is a reflection of the party configuration of the Assembly, as required by standing order 221.

Prior to the Eighth Assembly, most committees of previous Assemblies had three members. 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.

The Ninth Assembly passed a resolution on 13 December 2016 that six of the new standing committees would have four members: two members from each of the two major parties represented in the Assembly. A further two standing committees would have a fifth member, an ACT Greens MLA. Most select committees have also had five members, with the inclusion of an ACT Greens MLA.

Statutory responsibilities of committees

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

The Standing Committee on Justice and Community Safety (in its legislative scrutiny role) is required to examine all bills and 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 and Urban Renewal is required to examine all draft variations to the Territory Plan referred by the Minister for Planning and Land Management. The *Planning and Development Amendment Act 2017* removed the minister's power to decide whether to refer a draft variation. All draft variations must now be referred to the committee.

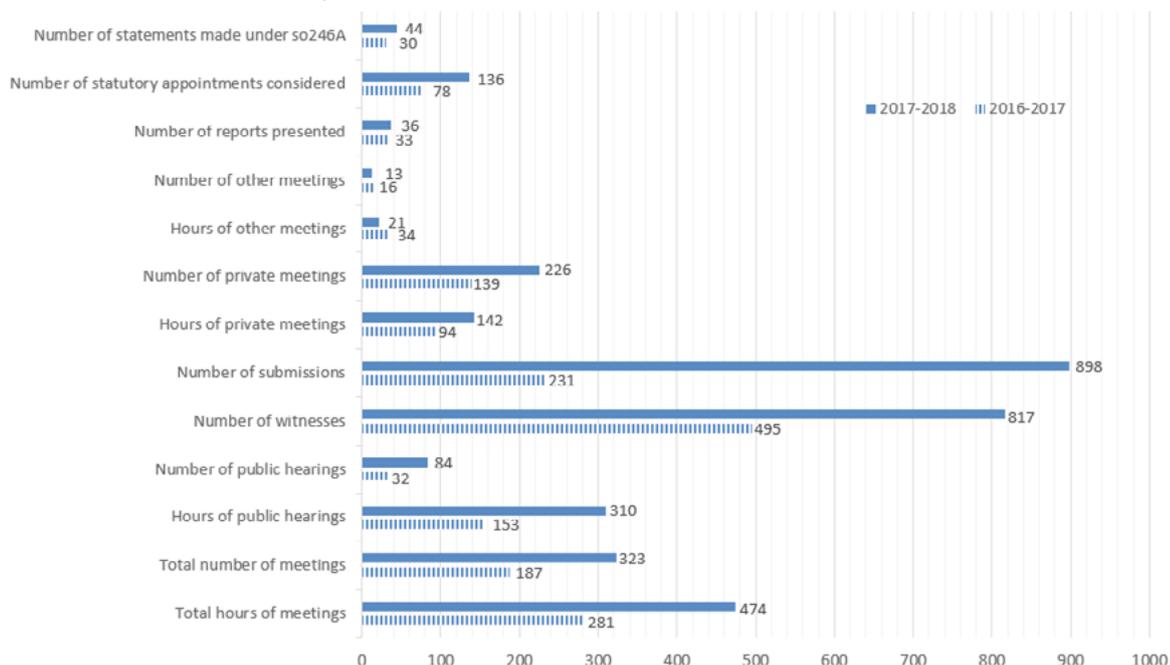
The Standing Committee on Public Accounts, under its resolution of appointment, examines all reports of the Auditor-General which have been presented to the Assembly. It monitors reportable contracts of ACT government agencies and has a range of roles and responsibilities under the *AuditorGeneral Act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

Committee activity

In the period 1 July 2017 to 30 June 2018, the Office supported meetings of standing and select committees on 323 occasions. Committees held 84 public hearings and tabled 36 reports in the Legislative Assembly.

This figure gives a snapshot of overall committee activity.

FIGURE 3. Committee activity



Comprehensive statistics relating to all Assembly committee activity for this reporting period are listed at Appendix 7.

Government responses to committee reports

The Office monitors the receipt of government responses to committee reports. During the reporting period, 24 responses were received.

Of the reports received, 92 per cent (22 reports) received government responses within four months. Two responses were received after four months.

Standing order 254A empowers committee chairs to seek an explanation from the relevant minister if a government response is not tabled within four months of a report being tabled.

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 for certain boards and advisory bodies. Appointments cannot be made until the committee has responded or until 30 days have elapsed.

In the reporting period, committees considered 136 statutory appointments to a wide range of government bodies. Under continuing resolution 5A, committees are to table a schedule listing the appointments a committee has considered during the applicable period. For each proposed appointment, the schedule must 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.

Committee highlights

INCREASED PUBLIC ENGAGEMENT

Committees held some high-profile inquiries during the reporting period that attracted significant engagement from the ACT public. The Select Committee on End of Life Choices received 487 submissions, an Assembly record. The inquiry by the Standing Committee on Health, Ageing and Community Services into the implementation, performance and governance of the National Disability Insurance Scheme in the ACT received 70 submissions. The Standing Committee on Justice and Community Safety continued its inquiry into domestic and family violence—policy approaches and responses.

These three inquiries have all led to public hearings that have attracted public and media attention. The subject matter at these hearings has involved emotional and, at times, confronting material. The Office is creating a vulnerable witness protocol for use in similar inquiries in the future.

The Standing Committee on the Environment and Transport and City Services used a number of approaches to encourage engagement with its inquiry into a proposal for a mammal emblem for the ACT. Information packs were sent to schools to encourage student engagement. Site visits by the committee to Mulligan's Flat Woodland Sanctuary and Tidbinbilla Nature Reserve were filmed and the footage edited for publication on the Assembly's website. An online poll was run, attracting 3,514 votes. The Office supported these efforts and is assessing what lessons can be learned from these innovations.

SELECT COMMITTEE ON PRIVILEGES 2018

A Select Committee on Privileges was formed on 12 April 2018 to establish whether certain members had committed a contempt by directing people to a website not run by the committee secretariat, in order to make submissions to a committee inquiry. The committee reported on 20 June 2018 and found that no member had committed a contempt. The committee recommended that guidelines be developed for the use of third-party websites in the preparation of submissions to Assembly inquiries.

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.

The committee conducted four new inquiries, presented two reports and made two 246A statements during the reporting period.

Three of the new inquiries were referred by the Assembly and related to: the operation of estimates inquiries; a review of continuing resolution 9, which relates to the election of ACT Senators; and the standing orders relating to contempt. The committee also commenced an inquiry into the operation of standing orders and continuing resolutions of the Assembly, pursuant to standing order 16. This inquiry is ongoing.

Reports presented related to continuing resolution 9, and models for estimates inquiries.

SELECT COMMITTEE ON JUSTICE AND COMMUNITY SAFETY (LEGISLATIVE SCRUTINY ROLE)

The Select Committee on Justice and Community Safety, in performing its legislative scrutiny role, met on 14 occasions (a total of 10 hrs 48 min). The committee issued 12 reports and considered:

- 61 bills;
- 398 items of subordinate legislation;
- 41 government responses;
- eight regulatory impact statements;
- government amendments to two Executive bills;
- eight national regulations; and
- one national law.

SELECT COMMITTEE ON ESTIMATES 2017-2018

The Select Committee on Estimates 2017-2018 was established by the Assembly on 16 February 2017.

The Select Committee on Estimates was created to examine both the Appropriation Bill 2017-2018 and the Appropriation (Office of the Legislative Assembly) Bill 2017-2018.

The committee engaged expert technical assistance to conduct an economic and financial analysis of the budget. Following a process for expressions of interest, Pegasus Economics was selected to assist the committee. Pegasus Economics provided the committee with its *Review of the ACT Budget 2017-18*.

The committee held public hearings over 12 days, hearing evidence from:

- community groups and organisations;
- ministers of the ACT government;
- officers of Territory-owned corporations;
- the Speaker of the Assembly and parliamentary officers, including the Clerk of the Assembly; and
- ACT statutory officers, including Officers of the Legislative Assembly.

As part of its deliberations, the committee sought community views on the budget and heard from 10 community groups on the first day of public hearings.

Questions on notice and questions taken on notice are an important part of the Assembly's estimates process, and the 667 questions and answers were published on the Assembly website.

The committee tabled its [final report](#) in the Assembly on 1 August 2017.

Procedural digest

Proposed motion to establish a privileges committee defeated

On 2 August 2017, the Speaker advised the Assembly of a letter she had received from a government member of the Standing Committee on Public Accounts, alleging an unauthorised disclosure of the private deliberations of that committee. The Speaker outlined action she had taken in response to the letter and advised that she would give precedence to a motion to establish a select committee on privileges to examine the matter. The government member subsequently moved the motion, which, after debate, was defeated when the crossbench voted with the opposition.

Code of conduct for members—amendment and reaffirmation

On 3 August the Assembly adopted, with a few amendments, recommendations on the code of conduct for members, which had been reported on by the Standing Committee on Administration and Procedure during the previous period. Among the agreed changes was a requirement for MLAs filling casual vacancies to affirm their commitment to the code before making their inaugural speech.

Following adoption of the revised code of conduct, all existing members then reaffirmed their commitment to the code's principles, obligations and aspirations.

Commissioner for Standards referral process—revised procedures

On 3 August, the Assembly adopted revised procedures for referring alleged breaches of the members' code of conduct, for investigation by the Commissioner for Standards. The revised procedures mean the Speaker (or Deputy Speaker) no longer makes the initial decision on whether a matter should be referred to the Commissioner. Allegations are now to be submitted to the Clerk, for referral directly to the Commissioner.

Legislative Assembly Legislation Amendment Bill 2017

In September, the Speaker introduced a bill to amend a number of Territory laws relating to the Assembly, the Clerk and other officers, and Officers of the Assembly (ie Auditor-General, Electoral Commissioner and Ombudsman). Issues included the appointment processes for the Clerk and Officers of the Assembly, the tenure of the Auditor-General, administrative support for the Speaker in relation to Officers of the Assembly, removal of a requirement under the [Financial Management Act](#) for the Clerk to manage the Office in a way “not inconsistent with the policies of the government”, and updates to the [Precincts Act](#) to reflect contemporary arrangements. The bill was passed in November.

Members speaking in languages other than English

During debate on a motion on mother languages on 13 September, two members spoke briefly in Korean and Tongan. The Speaker later reminded the Assembly of the practice that speeches should be delivered in English to ensure that all members could follow the debate. While acknowledging that there were occasions when the use of a language other than English was appropriate, she asked that in future the chair be provided with a copy of the translation in advance.

Order for the production of documents held by the executive—amendments to standing order

Standing order 213A sets out the procedure for the Assembly to request executive documents. If a claim of executive privilege is made and the claim disputed, there are procedures for the claim to be evaluated by an independent arbiter.

In September the Speaker successfully moved a motion to make a number of amendments to the standing order. Among them were: a requirement for notice to be given to use the standing order; clarification of time lines; the ability for members to make submissions on the matter and for those submissions to be provided to the arbiter; and authority to publish any documents produced.

Death of sitting member

On 24 October, Steve Doszpot OAM, MLA made a valedictory statement to the Assembly advising of his intention to resign as a member on 5 December as a result of illness.

On 25 November 2017, Mr Doszpot passed away. A condolence motion was moved on 28 November and a state funeral was held on 1 December. In January 2018, Mr Doszpot was posthumously awarded an OAM in the Australia Day honours.

Assembly comprises 56 per cent women MLAs

A countback was held on 11 December to fill the casual vacancy created by the death of Steve Doszpot OAM. Candice Burch was declared elected on 13 December and was sworn in to the Legislative Assembly on 13 February 2018.

This took the female membership of the Assembly to 14 of 25 members, or 56 per cent—the highest rate of female membership of any parliament in Australia.

Motion of no confidence in the Chief Minister

On 25 October, the Leader of the Opposition lodged a motion of no confidence in the Chief Minister. Pursuant to standing order 103, receipt of the notice was then reported to the Assembly.

Motions expressing want of confidence in the Chief Minister are relatively rare (11 instances since self-government in 1989). Given the serious nature of this motion, it is the practice of the Assembly to adjourn until the motion can be debated: the [Self Government Act](#) requires seven days from when the motion is moved.

Breaking with convention for the second time in the Assembly's history (the other occasion was in 1990), the government declined to move the motions necessary to amend the sitting pattern, and sittings continued as usual.

The no confidence motion was debated and defeated on 2 November.

Independent Integrity Commission—report of select committee

On 31 October, the Select Committee on an Independent Integrity Commission presented its report. The committee, chaired by a minister, recommended that an ACT anti-corruption and integrity commission be established by the end of 2018. The model proposed is based on state models and would be overseen by an Assembly committee.

Senator for the ACT—procedures for appointment to fill casual vacancy

Continuing resolution 9 sets out procedures to be followed by the Assembly in the event of a casual vacancy occurring in an ACT Senate seat.

Given the section 44 eligibility developments in the Commonwealth Parliament, and doubts surrounding the citizenship status of the ACT's Senator Gallagher, on 30 November the Assembly referred continuing resolution 9 to the Standing Committee on Administration and Procedure for review and report by March 2018.

Prior to this, a member had written to the Speaker alleging that Senator Gallagher's 2015 statutory declaration attesting to her eligibility during the Assembly's appointment process was inaccurate, and therefore a possible breach of privilege. The Speaker advised the Assembly on 28 November that she had considered the matter but would not give precedence to a motion to establish a privileges committee to examine the matter. The member sought leave to move such a motion, but leave was refused.

Report on procedures for election of a Territory senator

On 15 February 2018, the Standing Committee on Administration and Procedure reported on its review of continuing resolution 9—Senator for the Australian Capital Territory—Procedures for Election. This followed the High Court decision that led to the disqualification and resignations of a number of senators and members of the Australian Parliament due to their ineligibility to serve under clause 44 of the Australian Constitution.

The committee noted that the Assembly has robust procedures to select a senator, when compared to practices in other state and territory legislatures. It also found that the requirement for a statutory declaration to be presented to the Legislative Assembly when choosing a senator mirrors the requirement for a candidate to declare that they are qualified at a general federal election. The committee noted that individuals and parties involved could undertake more rigorous checks before a declaration is made—at either the casual vacancy or general election stage.

The committee recommended that the Assembly:

- note the difficulties posed by the requirements of the *Parliamentary Privileges Act 1987 (Cwlth)* and the need for conformity between the Legislative Assembly and the Senate;
- note that the matter of the eligibility of an ACT senator is before the High Court of Australia; and
- consider the findings of the High Court in the upcoming review of standing orders, including the Assembly's continuing resolutions, by the Standing Committee on Administration and Procedure.

Private interests of members—amendment of declaration requirements

Continuing resolution 6 requires members to declare their private interests, and those of their immediate family, and to update those interests as necessary. The declarations are published on the Assembly's website.

On 30 November, the Assembly passed a number of amendments to continuing resolution 6. These included requirements to notify alterations to interests within 60 days and for the Clerk to retain declarations for seven years after a member has ceased membership of the Assembly. Other changes included: combining hospitality and gifts in the one declaration; increasing the threshold for declaring gifts to \$200, and a cumulative threshold of \$500 for multiple gifts from the same benefactor; and removal of the need to declare frequent flyer points, flight upgrades, superannuation and self-managed superannuation fund entitlements.

Affirmation of code of conduct by new member elected in a countback

The Assembly's code of conduct requires that before a member makes their inaugural speech they must affirm that they will abide by the code of conduct. On 13 February 2018, after being sworn in before a judge of the Supreme Court, Candice Burch affirmed her commitment to the principles, obligations and aspirations of the members' code of conduct.

Candice Burch is the first member elected in a countback to make the affirmation under the new arrangements.

Models for examining estimates

On 15 February, the Assembly referred the question of the best model to examine the annual budget to the Standing Committee on Administration and Procedure. This followed the previous year's estimates committee report being tabled with 158 recommendations in a 287-page report.

On 22 February, the Standing Committee on Administration and Procedure reported on the matter, noting that it had also been examined in the Seventh Assembly. The committee resolved to leave the matter in the hands of the Assembly. To assist, the report included a paper showing estimates practices in legislatures across Australia and New Zealand and an options paper prepared in 2010.

The Assembly subsequently established a five member Select Committee on Estimates (two government MLAs, two opposition MLAs and one crossbench MLA, with the chair to be an opposition MLA) to report by the last day in July 2018.

Proposed censure of Chief Minister

On 20 March, the Leader of the Opposition moved a motion that the Assembly censure the Chief Minister for expressing hatred of journalists and contempt for seniors. The Greens moved an amendment to the motion and lengthy debate took place, with contributions from members on all sides. Ultimately, the opposition motion was defeated and the amended motion passed, which noted with concern the comments made by the Chief Minister regarding a communications strategy and the role of the media.

Protocols for the operation of pairs to encourage and support members who are nursing mothers or who have carer responsibilities

On 20 March, the Speaker presented protocols for the Ninth Assembly for the operation of pairs to encourage and support members who are nursing mothers or who have carer responsibilities. The document had been signed by the government, opposition and crossbench whips.

Leave of absence for member for six months for maternity leave

On 21 March, the Assembly granted a member six months absence for maternity leave.

Proposed privileges committee to examine alleged threats by the Chief Minister towards a chair of a standing committee

A motion was moved by the opposition to establish a privileges committee to examine whether there was improper influence of a member, in relation to threats made by the Chief Minister during a public hearing of the Standing Committee on Economic Development and Tourism on 6 November 2017 and any other relevant matters. The motion was amended twice and debate was suspended on two occasions.

The Assembly subsequently resolved that the Chief Minister was in breach of the standing orders. The matter was referred to the Standing Committee on Administration and Procedure to consider any further action on the matter.

On 12 April, the chair of the committee (the Speaker) made a statement to the Assembly pursuant to standing order 246A that, having considered the matter, the committee had resolved that no further action be taken. The committee would consider relevant matters in the context of the upcoming review of standing orders.

Privileges committee established to examine use of third-party websites and actions of two MLAs in an inquiry by Standing Committee on Public Accounts

On 10 April, the Speaker, having received a letter from an MLA alleging a breach of privilege, granted precedence for a motion to be moved to establish a Select Committee on Privileges 2018 to examine certain aspects of the conduct of two MLAs, as well as the use of a Liberal Party website to transmit submissions to a Standing Committee on Public Accounts inquiry. On 12 April 2018, the Assembly established a three-member privileges committee, which comprised a government MLA, an opposition MLA and a crossbench MLA, with the crossbench MLA (a minister) being elected as chair.

On 20 June, the committee reported out of session, finding that there had been no contempt but recommending that the Standing Committee on Administration and Procedure, in consultation with committee chairs, develop guidelines for the use of third-party websites in the preparation of submissions to Assembly inquiries.

Acknowledgement of traditional owners every sitting day—change to standing order 30

On 10 May, the Minister for Aboriginal and Torres Strait Islander Affairs moved a motion to alter standing order 30 so that the acknowledgement of country, which had previously been made at the beginning of each sitting period, would occur at the start of every sitting day.

The change to the standing order was made with the support of all parties.

Leader of the Opposition presents Anti-Corruption and Integrity Bill 2018—the bill and government's draft legislation referred to a select committee

On 6 June, the Leader of the Opposition presented a bill to establish an anti-corruption and integrity commission. Subsequently, the Chief Minister moved a motion to establish a five-member select committee on an Independent Integrity Commission 2018 to examine a draft government bill and the Leader of the Opposition's bill. The committee is chaired by the Greens minister and is required to report by 31 October 2018.

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 attendance of two members at the Commonwealth Women Parliamentarians (CWP) Conference in Melbourne in August 2017;
- the ‘Celebrating Women’ event, hosted by the Speaker and the CWP in October 2017;
- the attendance of two branch delegates and the Australian Regional Secretary at the CPA Australian and Pacific Regional Conference in Sydney, NSW, in October 2017;
- the attendance of two branch delegates and the Australian Regional Secretary at the regional hot topic seminar entitled ‘Deliberating climate change—the role of parliaments and parliamentarians’ in Sydney, NSW, in October 2017;
- the attendance of the Speaker, Joy Burch MLA, at the CPA small branches strategy meeting in Malta in October 2017;
- the attendance of a branch delegate, as well as the CPA Treasurer* and the Australian Regional Secretary* at the 63rd Commonwealth Parliamentary Conference in Bangladesh in November 2017;
- the attendance of an ACT representative at the ninth Commonwealth Youth Parliament, held in Jersey, Channel Islands, in February 2018;
- the attendance of the Speaker, High Commissioners and representatives from 12 Commonwealth countries, and principals, teachers and students from five ACT schools, at Commonwealth Day celebrations, hosted by the ACT Legislative Assembly in March 2018;
- the attendance of the Speaker and the Clerk at the CPA Post-Election Seminar in Mombasa, Kenya, in March 2018, and the CPA’s benchmarking workshop in London in June 2018; and
- activities of the CWP within the branch.

* The branch provided financial and administrative support to Vicki Dunne MLA in her role as Treasurer of the Commonwealth Parliamentary Association. The Clerk performed the roles of Branch Secretary and CPA Australian Regional Secretary during the period.

Kiribati twinning arrangement

The ACT Legislative Assembly is twinned with the Kiribati Parliament under an arrangement developed at a conference of Presiding Officers and Clerks in 2007. In the reporting period:

- The Speaker and the Clerk of the Kiribati Parliament visited the ACT Legislative Assembly from 30 October to 2 November 2017. During the visit the Speaker and Clerk were briefed on all aspects of the Assembly’s operations, and meetings were conducted with the Speaker and the acting Clerk of the Assembly.
 - During the visit the Kiribati Speaker was presented with a cheque for \$450 for a Kiribati charity, which was raised by the Office of the Legislative Assembly Social Club. This continues a practice where the Office’s social club regularly supports charities in Kiribati.
- On 24 November 2017, the chair of the Kiribati Public Accounts Committee visited the Assembly as part of a delegation of Deputy Speakers of Pacific Parliaments. The visit was part of the Commonwealth Parliaments Inter-Parliamentary Study Program.
- Ongoing procedural advice was sought and provided during the year by the former Clerk of the Assembly, Mark McRae OAM, and other officers of the Assembly.

Australasian Study of Parliament Group (ASPG)

The Office has continued to work with the Department of the Senate, the Department of the House of Representatives and, from March 2018, the Department of Parliamentary Services to support the ACT chapter of the ASPG.

On 15 March 2018, the Assembly hosted an event to discuss the representation of women in parliaments and why the ACT, with a strong history of representation of women, is different from other jurisdictions. The event was facilitated by Virginia Haussegger AM and featured three MLAs: Tara Cheyne, Giulia Jones, and Caroline Le Couteur.

Three staff attended the 2018 ASPG annual conference (27-29 September 2017) in Brisbane, which explored the theme of 'Trust in Parliament in a post-truth world'.

The Office's Chief Finance Officer continued to serve as Treasurer of the ASPG. The Director, Office of the Clerk, remains a member of the group executive.

The Office will contribute to the organisation of the 2019 ASPG conference, to be hosted in Canberra.

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

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

ANZACATT also organises an annual professional development seminar. Two staff from the Office attended the January 2018 seminar in Perth, hosted by the Western Australian Parliament. The theme of the seminar was 'Futureproofing the Parliament: staying relevant, defending parliamentary rights, and managing challenges and opportunities in the digital age'. The program explored the challenges faced by legislatures with the introduction of new technologies and media platforms and how these may impact the work of parliaments. The seminar was attended by staff from all Australian parliaments, as well as parliamentary staff from New Zealand, Canada, the United Kingdom and the United States.

Paper presented at inter-parliamentary event

At the 48th Presiding Officers and Clerks Conference, Sydney, 2-7 July 2017:

- 'Decoding the code: applying the CPA code of conduct benchmarks to the Legislative Assembly for the ACT'—Tom Duncan, Clerk of the Legislative Assembly

The ACT register of lobbyists

The ACT register of lobbyists has been in place since 1 January 2015.

As at 30 June 2018, the register had 40 registrations: 34 companies and six natural persons, with no partnerships registered. Following requests from registrants, eight registrations were removed from the register during the reporting period, with no lobbyists being required to be removed from the register for failing to provide the required change notification or confirmation documents.

Analysis of the Office's performance

This section of the report outlines relevant performance information under the following headings:

- members' assessment of Office performance;
- parliamentary advice and support;
- business administration and support; and
- community and parliamentary engagement.

Members' assessment of Office performance

Member assessments are conducted once every two years. The next survey of members will be in 2019.

Parliamentary advice and support

QUESTIONS

A 25-member Assembly has seen a significant increase in questions on notice being lodged, from 326 in 2015-2016 (the last 17-member Assembly) to 1,207 in 2017-2018.

PETITIONS

The number of petitions again increased this year, with 28 petitions being presented to the Assembly. Of these, 10 were e-petitions, 10 petitions were referred to Assembly committees for consideration in accordance with standing order 99A, and two petitions were referred for inquiry and report in accordance with standing order 99. Three e-petitions were still open for signatures at the end of the reporting period.

Website issues identified last year have now been remedied.

REVISED STANDING ORDERS FOR THE NINTH ASSEMBLY

In February 2018, the Speaker, as chair of the Standing Committee on Administration and Procedure, advised the Assembly that the committee would conduct a review of the standing orders.

Standing order 16 requires the committee to inquire into and report on the operation of the standing orders and continuing resolutions of the Assembly during each term, to ensure that the Assembly's practices and procedures remain relevant.

The Office made a comprehensive submission to the inquiry.

This is the fourth substantial review of the standing orders, with previous reviews occurring during the Fifth Assembly, the Sixth Assembly, and earlier in the Ninth Assembly (with a focus on the expanded 25-member Assembly).

HANSARD

In 2017-2018 Hansard transcribed, edited and published 242 hours of Assembly proceedings and 249 hours of committee hearings. This is an increase of 68 and 92 per cent respectively from the 2016-2017 reporting period. It is worth noting that 2016-2017 was an election year, when committee activity is typically lower.

During the past year, Hansard processed and published 1,148 questions on notice, an increase of 908, or 378 per cent, on the previous reporting period.

Hansard continued to meet its key performance targets in the preparation, distribution and publication of transcripts.

FIGURE 4. *Net hours of Hansard transcription*

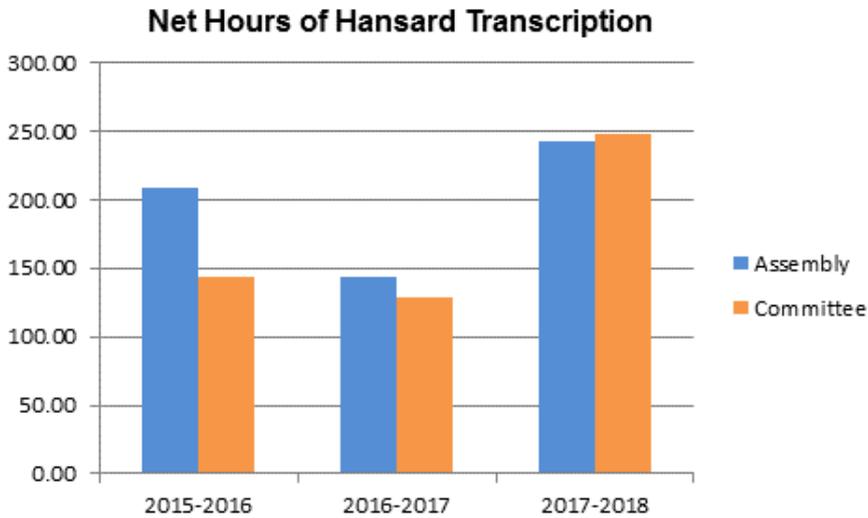
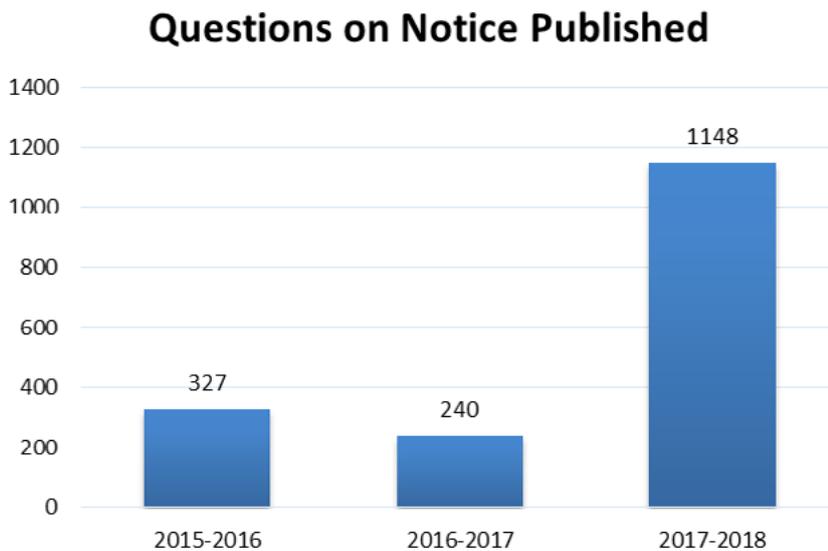


FIGURE 5. *Questions on notice published*



Assembly library

In July 2017, the Assembly library opened its new digital repository. The repository enables the capture of electronic documents in a searchable database, structured to create collections of ACT media releases, media clips, and other publications. This has improved the research capacity for users and library staff.

The library reviewed its current awareness service in early 2017 and commenced a newsletter service in place of RSS feeds in May 2017. This service continues, with a reduction in publications from ten to seven.

The library was also subject to internal audit review during the reporting period. Recommendations will be addressed in the following reporting period.

Business administration and support

A key priority for the 2017-2018 year was the provision of business support services to an expanded Assembly membership—the first full year of the Assembly’s expanded membership of 25. The Office provided support across a number of functions, including:

- information technology and information management;
- security;
- building services;
- human resource and entitlements administration; and
- financial management.

WEB ACCESSIBILITY

The Office is continuing to improve usability and accessibility of the Legislative Assembly’s website. Following an external audit, priority was given to developing a new site search and improving accessibility of the site’s high-use and significant webpages, Word and PDF documents, based on Web Content Accessibility Guidelines. A project to develop new templates is planned for the next reporting period, to ensure the accessibility of future documents published by the Office.

IMPLEMENTATION AND OPERATION OF THE TERRITORY’S PROTECTIVE SECURITY POLICY

On 21 July 2017, the Office’s executive management committee (EMC) agreed to establish a dedicated protective security committee to oversee the implementation and operation of the territory’s protective security policy framework within the Office and the Assembly. Until that time, the EMC had served as the Office’s protective security committee.

The dedicated committee met for the first time in July, and on six further occasions during the year. One of the key bodies of work that the committee oversaw was the development of a protective security plan and an associated implementation schedule, both of which were endorsed by the EMC in March 2018.

In addition to identifying relevant governance structures and resources that support protective security delivery, the protective security plan sets out six key strategies. The implementation schedule identifies a series of actions that address those strategies. Actions undertaken up to 30 June 2018 include:

- revisions to the *Legislative Assembly Precincts Act 2001* and to delegations made under that Act; and
- raising protective security awareness within the Assembly building through improved induction material.

The implementation of the plan will continue in the coming year, including a review of the design and layout of the entrances to the Assembly building to improve access control arrangements and management of visitors.

INSTALLATION OF DOUBLE GLAZING

An initial phase of double glazing was installed or retrofitted to windows in the Assembly building to address a number of longstanding building design issues. The double glazing aimed to reduce heat loss in winter and heat gain in summer and provide acoustic insulation. The priority areas were the southern side of the building and the office suites of members and ministers. In the year ahead, the Office plans to complete the remainder of the externally facing windows.

INSTALLATION OF LED LIGHTING

During the year, approximately 700 fluorescent light tubes in the suites of members, ministers and Office staff in the Assembly building were replaced with equivalent LED lighting tubes. These LED tubes will reduce the amount of energy used to provide lighting and, due to their much longer life, will also minimise the maintenance costs of replacing lighting tubes.

PROVISION OF TABLETS TO NON-EXECUTIVE MEMBERS

In late 2017, the Assembly adopted new arrangements for the distribution of certain documents tabled in the chamber and provided to committees. Under these revised arrangements, submissions to committees (most of which were already being received in digital form) are captured and distributed digitally. The new arrangements have reduced the amount of printed material being copied and distributed.

To facilitate these new arrangements and other changes made to the distribution of documents tabled in the chamber, and to enable members to view documentation in both the chamber and the committee rooms, the Office supplied each non-executive member with a tablet with wi-fi connection.

UPGRADE OF INTERNAL RETICULATION BROADCASTING SERVICES

In late 2017, following increasing performance issues with the internal reticulation of proceedings in the Assembly chamber and committee hearings, the Office identified that the coaxial cable used to support the reticulation service needed to be replaced. This cable was originally installed in 1994, when the Assembly building was extensively refurbished to house the Assembly. The upgrade, completed in three weeks, cost \$0.057m and resolved the issues with the reticulation system.

DEVELOPMENT OF AN INFORMATION COMMUNICATIONS TECHNOLOGY MANAGEMENT PLAN (ICT)

Consistent with a recommendation of the Office's internal audit committee, an information communications technology management plan was developed during the year. The plan identifies the various business systems the Office uses and seeks to provide a basis for decision-making on the procurement, management, use and disposal of ICT assets in accordance with the business and strategic needs of the Assembly and the Office. It is intended that the plan will be reviewed annually.

INFORMATION HANDLING AND SECURITY POLICY

The Office creates, holds and receives a wide range of information on behalf of the Assembly and the community, some of which may be confidential or sensitive in nature. All information must be protected from unauthorised or accidental use, modification, loss or release by implementing security measures that match the information's value, classification and sensitivity. During the year, the Office developed an information handling and security policy which outlines the responsibility of all Office staff to maintain the security of the information within their control.

ADMINISTRATION OF OFFICIAL TRAVEL

Across 2018-2019 the Office provided travel management support for 56 official travel events. The associated costs are reported on the Assembly website and are updated every six months.

Community and parliamentary engagement

SOCIAL MEDIA AND WEBSITE

The key aims of the Office's communication activities are to promote the roles and functions of the Assembly and to encourage public participation.

The Office has continued to use Twitter (@ACT_Assembly) to increase public awareness of the business of the Assembly by publishing tweets on Assembly proceedings and general news. At the end of the reporting period, the Office had approximately 2,900 twitter subscribers, 400 more than at the same time in 2017, and had published approximately 280 tweets.

The Office's Facebook page (@ACTAssembly) is still developing its presence. Used in tandem with Twitter, the Facebook page broadens the Office's capacity to provide content on proceedings and provides another option for accessing Assembly information.

Trend client usage of the website (parliament.act.gov.au) shows that visitor numbers from the period were 150,685, compared to 127,772 in 2016-2017. More website usage details are provided in Appendix 8 of this report.

PARLIAMENTARY EDUCATION

Throughout the reporting period, 2,741 people visited the Assembly as part of the Office's community engagement and education programs. Programs are evaluated by a satisfaction survey, and 98 per cent of participants who were surveyed returned positive feedback.

The success of the Assembly's education and engagement program relies heavily on the involvement of MLAs. Participants in the Assembly's education and engagement program continue to report that meeting with MLAs is highly valued. During the year there were 160 occasions of member involvement in education related activities.

Detailed statistics on education programs are included at Appendix 17.

ACT Schools Constitutional Convention (28 July 2017)

The Schools Constitutional Convention has taken place in the ACT every year since 2000. It is a collaborative venture undertaken by the Legislative Assembly, the Australian and ACT Electoral Commissions, the Museum of Australian Democracy, the National Archives of Australia, the Education 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 2017 convention was 'Should the Commonwealth Parliament have specific powers to legislate for the environment?' Eighty-two students and teachers from nine 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 2018.

The two-day event, held at the National Archives, the Museum of Australian Democracy and the ACT Legislative Assembly, featured role plays, discussion groups, viewing of the original constitutional documents 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 2017 also provided assistance.

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

Work experience students/internships

Work experience and internship placements in members' offices were undertaken by 23 students from high schools, colleges, Canberra Institute of Technology and the Australian National University during the reporting period.

Interschool parliamentary debates program

The interschool parliamentary debates program provides students from years 7 to 12 with the opportunity to practice parliamentary debating skills in the Assembly chamber.

Five interschool parliamentary debates programs were held throughout the year. This year, 341 students and accompanying teachers from government and non-government schools participated in the programs. Some schools attended on more than one occasion.

The Speaker, Deputy Speaker, Assistant Speakers and MLAs presided over the debates and provided feedback to students on debating technique.

School/college visits and outreach activities

School visits are an integral component of the education program offered by the Assembly. They include visits to the Assembly, where students are given the chance to participate in role plays in the parliamentary chamber, mock elections, tours of the building, and presentations on the roles and functions of the Assembly. Students also have the opportunity to meet MLAs.

During the reporting period, 1,009 students participated in these activities. Teachers completed assessments of the program and, as in previous years, feedback indicated that the materials provided were relevant and that the programs supported the related curricula.

Community groups

During the reporting period, 697 people from a range of community groups engaged with the Assembly.

Education and engagement programs at the Assembly had 240 participants. Groups included Probus clubs, adult education classes from the CIT and universities, Girl Guides, Scouts, National Seniors and University of the Third Age. Commonwealth Day was also celebrated, with the Speaker hosting a function at which the Queen's Commonwealth Day message was read by a year 12 student. Education staff also support the Advocate program, a youth engagement initiative aimed at empowering young people (18-30 years) through quarterly meetings with their members.

The Speaker, with the endorsement of the Standing Committee on Administration and Procedure, continued to host community engagement events. The 146 people attending these events came from community groups including:

- Men's Sheds;
- subcontinent business community; and
- guests at an International Women's Day event.

Staff also attended the Council of the Ageing Seniors Expo to promote the Assembly and provided information to 311 seniors living in the ACT.

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

The Speaker hosted two 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. Guests have the opportunity to meet MLAs, undertake a tour of the building and participate in a question and answer session with the Speaker and MLAs in the chamber. This year, 122 new citizens participated in these events.

Delegations

Throughout the year, tours of the chamber and visits to question time were held for Australian and overseas parliamentary delegations, with 87 people taking part. See Appendix 15 for details of visiting delegations.

Building tours

The Office conducts weekly public tours of the Assembly building, as well as tours for new staff and for visitors on request by members. Tours start in the chamber and committee rooms before proceeding to the rest of the building. Participants learn about self-government in the ACT, the unique features of our parliament, what happens on a sitting day, our committees, how to get involved in our democratic processes, and Assembly artworks. This year 96 people participated in these tours.

Public service seminars

Five major seminars for ACT public sector members were held during the reporting period. The topics covered in the seminars included the role of the Assembly, the budget process, the importance of Assembly committees, and the legislative process. Three of the seminars were conducted for newly recruited graduates to the ACT public sector. These seminars had 246 participants.

Legislative Assembly art advisory committee

During the reporting period, the Office provided administrative support to the Legislative Assembly art advisory committee.

The committee was chaired by the Speaker and was composed of three MLAs (one each from the government, opposition and crossbench), three ACT arts community representatives, a curatorial advisor and representatives of the Office.

The committee met on three occasions during 2017-2018.

The following artworks were purchased during the reporting period:

- Sally Blake – *Held Mysteries* 2016-17 – copper wire, eucalyptus dyed wool, silk and hemp;
- Byrd (aka Dan Maginnity) – *Into coherence (still, life)* 2017 – house paint and enamel spray paint on reclaimed form-ply;
- Holly Grace – *Gavels Hut—Billy I* – blown glass with glass paint and powder, red gold gilding and steel wire;
- Nigel Hinder – *The Last One* 2015 – screen print on plywood, black and white ink;
- Gregory Hodge – *Spectator and the Pit* 2017 – acrylic on canvas;
- Chelsea Lemon – *Callistemon Seed Pod* 2016 – blackbutt, spotted gum and red ironbark veneers, mdf
- Chelsea Lemon – *Casuarina Seed Pod* 2016 – casuarina, blackbutt and red ironbark veneers, mdf;
- Arone Meeks – *Bomalli a go, go 30th* 2017 – lithograph ed. 6/8;
- John Pratt – *Kerb 1* 2017 – woodcut, edition of 10;
- Hannah Quinlivan – *Let it go* 2016 – acrylic on Belgian linen; and
- Robin White – *Sainimele goes fishing* 1995 – woodcut (4 pictures).

The following gift was accepted by the committee during the reporting period:

- Studio Hacienda (Blanche Tilden and Phoebe Porter) – *General Assembly—Canberra* 2007 – suite of three brooches: 102, 003, 082, anodized aluminium, titanium, stainless steel, pressed borosilicate glass. Graphic design – Ty Buckewitsch.

New acquisitions are typically displayed in the Assembly building on the ground floor corridor along London Circuit to provide an opportunity for the public to view them before they are relocated to members' offices and other areas of the building.

Legislative Assembly prizes for art

The Assembly, in conjunction with the ANU School of Art, continued its support for emerging artists and two prizes of \$500 each were awarded to two final year graduating students at the ANU School of Art. This enables the winning students to purchase art supplies and materials. They are also offered the opportunity to display their winning work in the Assembly building for 12 months. The recipients of the 2017 prizes were Mahala Hill (*Chemical Waste* 2017 – ceramic shards, bone china, burn outs, porcelain, glaze) and Alex Lundy (*Relative duration space blanket* 2017 – acrylic screen print on paper, glue, stepper motor, aluminium tube, MDF, hardware and electronics).

IMAGE 1. *Chamber staff*



Chamber staff L-R: new Deputy Clerk and Serjeant-at-Arms Julia Agostino, with Anne Shannon, Hannah Pearce, Janice Rafferty, and Celeste Italiano.

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.

There was one report by the Audit Office, *2016-17 Financial Audits—Computer Information Systems*, with three recommendations for the Office:

- remove all generic (shared) user accounts and assign all users with a unique user name and password;
- require passwords for generic (shared) user accounts to be changed every 90 days in accordance with the ACT government's password standard; and
- implement alternative secure network logon methods (in consultation with Shared Services ICT) that facilitate fast access to systems, where such access is required. This may include, for example, swipe card or biometric (e.g. fingerprint or facial recognition) readers.

In response to these recommendations, the Office deactivated or reallocated several accounts. The Office also put in place a number of controls to prevent unauthorised access, including locking accounts to dedicated machines located in secure areas and restricting network access to specific applications.

Legislative Assembly committee recommendations

During the reporting period, the report of the Select Committee on Estimates 2017-2018 made one recommendation in relation to the Office.

Recommendation 14 was that the Standing Committee on Administration and Procedure clarify, by way of a publicly available document distributed to all members of the Legislative Assembly, precisely what is considered appropriate use of the Office support allowance.

The Standing Committee on Administration and Procedure examined this matter and agreed to a set of guidelines in relation to the discretionary office allocation, which was circulated to members.

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 delivery of key functions for which they are responsible.

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; and
- the efficiency and effectiveness of business and program, or service, delivery processes.

The committee commissioned two audits during the reporting period: an audit of travel entitlements and an audit of library services. The audit committee also reviewed and updated the internal audit committee charter and the charter for the performance of the internal audit function.

TABLE 1. *Internal audit committee members and meetings*

Name	Position	Service	No. of meetings
Will Laurie	independent chair	From 1 January 2016	3
David Skinner	member	From 29 August 2016	3
Hamish Finlay	member	From 22 July 2015	3
Emma Rogers	member	From 14 November 2015	3

FRAUD AND CORRUPTION 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 Office also maintains a register of risks associated with fraud and corruption risks which is reviewed annually.

PUBLIC INTEREST DISCLOSURE

The Office 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 website. These procedures were under review at the end of the reporting period.

The Office's disclosure officers are:

The Clerk	(02) 6205 0191
Deputy Clerk and Serjeant-at-Arms	(02) 6205 0171
Director, Office of the Clerk	(02) 6205 0018

The Office received no public interest disclosures during the reporting period.

FREEDOM OF INFORMATION (FOI)

During the reporting period, two different FOI legislative frameworks were in place.

From 1 July 2017 to 31 December 2017 the *Freedom of Information Act 1989* was in effect and from 1 January 2018 to 30 June 2018 the *Freedom of Information Act 2016* was in effect.

Reporting under the FOI Act 1989

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*. Under section 10 of the Act, the Clerk is responsible for the management of the Office.

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

Certain Office staff 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 committee 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.

FREEDOM OF INFORMATION (FOI) PROCEDURES AND CONTACT POINTS

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

The Clerk
Legislative Assembly for the ACT
GPO Box 1020
Canberra ACT 2601

Location: 196 London Circuit, Canberra City, ACT 2601

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

General inquiries: (02) 6205 0439

Committee inquiries: (02) 6205 0127

Hansard inquiries: (02) 6205 0422

Legislation inquiries: (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 inquiries should be directed to the Office's general number: (02) 6205 0439.

[FOI fact sheets and procedures](#) are available on the Assembly website.

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 three documents that would fall under this definition:

- [Guidelines for Broadcasting the Public Proceedings of the Legislative Assembly and its Committees.](#)
- [Privacy Policy 2015](#)
- [Public Interest Disclosure Procedure 2017](#)

SECTION 79 STATEMENT

During the period 1 July 2017 to 31 December 2017, the Office received no applications for information pursuant to the FOI legislation.

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.

Reporting under the FOI Act 2016

During the period 1 January 2018 to 30 June 2018, the Office received one FOI request.

The decision to provide the information was made within 40 days and all information requested was given. No fees or charges were collected during the period. No applications were made to the Ombudsman or the ACAT under sections 74 and 84 of the FOI Act 2016.

No requests for amendment of personal information under section 59 of the FOI Act were made.

DOCUMENTS AVAILABLE

The Office maintains a [list of open access information](#) on its website.

Other documents that may be available under the *Freedom of Information Act 2016* are general files and administrative records; however, some documents are exempt if disclosure would infringe the privileges of the Legislative Assembly or other Australian parliaments.

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 an executive management committee made up of:

- Tom Duncan, Clerk
- Julia Agostino, Deputy Clerk and Serjeant-at-Arms
- Ian Duckworth, Executive Manager
- David Skinner, Director, Office of the Clerk
- Mal Prentice, Chief Finance Officer

The Office prepares an action plan each year setting out a program of work for the organisation. During the reporting period, the Office also finalised its strategic plan for 2018-2021.

The executive management committee meets monthly to make decisions relating to:

- the delivery of the Office's functions and services;
- budgeting and finances;
- workplace health and safety;
- risk management; and
- internal governance and accountability initiatives.

All members of the executive management committee are subject to performance agreements with the Clerk. The agreements set out key responsibilities and work objectives. Agreements are reviewed on an annual basis.

The key management committees within the Assembly are:

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

Remuneration arrangements for senior executive service officers within the Office are made pursuant to the *Remuneration Tribunal Act 1995*.

Human resource performance

An organisation chart, current at 30 June 2018, is shown in section A.

Staffing Profile

TABLE 2. Full-time staff equivalent (FTE) and headcount

Full-time staff equivalent	Female	Male	Total
FTE by gender	30.5	18.2	48.7
Headcount by gender	39	24	63
Percentage of workforce (headcount)	62%	38%	100%

The following tables present staffing profile information based on headcount.

TABLE 3. Classifications

Classification	Female	Male	Total
Clerk	0	1	1
Executive	1	1	2
SOGA	0	4	4
SOGB	2	1	3
SOGC	10	2	12
SPOC	1	0	1
ASO6	13	2	15
PO2	1	0	1
ITO2	0	1	1
TO4	0	1	1
ASO5	1	1	2
PO1	1	0	1
ASO4	8	1	9
ASO3	0	1	1
ASO2	1	8	9
Total	39	24	63

TABLE 4. Employment category by gender

Employment category	Female	Male	Total
Permanent full-time	20	14	34
Permanent part-time	10	4	14
Temporary full-time	1	0	1
Temporary part-time	1	0	1
Casual	7	6	13
Total	39	24	63

TABLE 5. Average length of service by age group and gender

Average length of service (years)	Male pre-baby boomer	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	0	3	1	1	7	2	4	18
3-4	0	0	1	1	2	2	1	7
5-6	0	3	1	0	4	0	0	8
7-8	0	2	0	0	1	0	0	3
9-10	0	1	1	1	3	0	1	7
11-12	0	0	4	1	0	0	0	5
13-14	1	1	2	0	1	0	0	5
14+	0	4	3	1	1	0	1	10
Total	1	14	13	5	19	4	7	63

TABLE 6. Total average length of service by gender

Gender	Average length of service
Female	10.6
Male	10.5
Total	10.6

TABLE 7. Age profile

Age	Female	Male	Total
<20	0	0	0
20-24	0	0	0
25-29	1	1	2
30-34	3	0	3
35-39	4	3	7
40-44	4	2	6
45-49	6	1	7
50-54	8	3	11
55-59	6	6	12
60-64	3	3	6
65-69	2	1	3
70+	2	4	6
Total	39	24	63

NOTE: numbers include temporary employees and staff on extended leave.

Staff selection processes

The Office undertook 10 staff selection processes during the year. On average, the number of days between advertising and appointment of the successful candidate was 43, which is a decrease from 51 days in 2016-2017.

A total of seven staff left the Office during the year, representing a turnover of 10.4 per cent.

TABLE 8. Reasons for staff departures

Reason for departure	Number of departures
Promotion/transfer to an ACTPS agency	3
Promotion/transfer to a Commonwealth agency	1
Resignation (including retirement)	2
End of temporary transfer	1
End of temporary employment contract	0

In January 2018, two senior executive positions were established to head the Parliamentary Support and Business Support branches of the Office. This brought the positions into line with arrangements that broadly apply in other parliamentary jurisdictions, recognised the work value associated with the roles and achieved positive attraction and retention outcomes.

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, and the engagement of contractors, by non-executive members under the *Legislative Assembly (Members' Staff) Act 1989* (the LAMS Act).

The employment arrangements for non-executive members are based on 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 and contractor agreements.

A total of 109 employment agreements were administered by the Office over the reporting period. This compares with a total of 118 for the 2016-2017 year, which included the new agreements that are required at the commencement of a new Assembly and the expansion of the Assembly from 17 to 25 members.

Members may also engage external contractors throughout the financial year, provided they use funds from their staff salary allocation. In the 2017-2018 financial year, three members engaged eight external contractors to perform various pieces of work.

Another 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 the staff salary allocation arrangements for non-executive members, a member may pledge part of their staff salary allocation to another member. Appendix 14 summarises the staff salary allocation of each non-executive member and the total amounts pledged or received by, or from, other members.

From time to time, non-executive members will seek to engage volunteers in their offices, in accordance with guidelines that are in place for such arrangements. The Office's role is to assess the volunteer agreements for compliance with the relevant guidelines, which includes ensuring that there is an appropriate volunteer agreement in place and that there is appropriate insurance coverage. During the reporting period, ten volunteer agreements were processed, which was an increase from six volunteer agreements in 2016-2017.

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 relevant to meeting current and future organisational needs.

This commitment is reinforced in the Office's enterprise agreement and 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 and lateral and temporary transfers within and outside the Office.

The Office's learning and development strategy takes an integrated and coherent approach to building on the collective knowledge and experience of staff. It provides individuals with opportunities to acquire, practise and adopt new knowledge and experience, thereby enhancing individual, team and organisational performance and capability.

During the reporting period, 36 staff participated in 25 learning and development activities, which involved expenditure of approximately \$67,800 (including 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 and records management;
- document and web accessibility;

- work safety, including emergency preparedness;
- strategic thinking;
- essential and advanced Excel skills;
- manager development training; and
- job specific training.

Members' staff

During the reporting period, 25 members' staff participated in 11 learning and development activities, which involved expenditure of approximately \$11,000 (including associated travel costs). This provided learning and development activities in a broad range of areas, including:

- inter-parliamentary conferences and seminars;
- supervision and management skills;
- organisation and time management skills;
- computer skills (Access, Excel and Photoshop) skills;
- social media skills; and
- communication skills.

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.

The Ninth Assembly leadership group (the Speaker, the Chief Minister, the Leader of the Opposition, the Leader of the ACT Greens and the Clerk of the Legislative Assembly) endorsed the workplace injury prevention policy statement to demonstrate their commitment to the broad legislative requirements that apply to the Assembly workplace under the *Work Health and Safety Act 2011*; that is, to provide and maintain a safe workplace and safe systems of work for all workers.

The Assembly workplace has a health and 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.

There was one workers compensation claim made during the reporting period, which required the injured worker to take some time off work. In spite of this minor claim, the workers compensation premium rates set for both the non-executive and the Office cost centres continued to be at the minimum rate of 0.70 per cent.

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

- influenza vaccinations were arranged on-site (or reimbursement was provided if the vaccination was privately arranged);
- workstation assessments were offered to all staff on commencement of employment or if symptoms were reported;
- training for staff who deal with difficult or vulnerable people was undertaken;
- first aid training was provided, along with general emergency and building evacuation awareness;
- health and wellbeing reimbursements were paid under the relevant enterprise agreements;
- articles were published in the Assembly newsletter on work safety related matters, including promoting the employee assistance program (EAP); and
- the monthly Healthworks brochure was distributed to all staff.

During the reporting period:

- the Assembly had one accident or dangerous occurrence that required the issuing of a notice under part 3, section 38, of the *Work Health and Safety Act 2011*. The incident occurred when a data cabling contractor performing work in a roof space touched a metal ceiling grid that was in contact with a live electrical wire. The contractor received a minor electric shock, causing a minor burn to their thumb. Work was immediately suspended, the contractor was provided with first aid, and a licensed electrician was immediately engaged to terminate and cap the live wire before undertaking a thorough safety inspection of the area. The site was subsequently assessed as safe. No further action was required;
- there were no notices of non-compliance given to the Clerk in accordance with part 10 of the *Work Health and Safety Act 2011*; and
- all plant and equipment was regularly checked, in line with statutory requirements.

Workplace relations

The *ACT Public Sector: Office of the Legislative Assembly Enterprise Agreement 2013-2017* makes provision for the operation of a consultative committee. Membership of the committee includes representatives from Office management and staff and relevant workplace unions. In 2017-2018, committee meetings focused on the staff consultation process for the proposed enterprise agreement.

ATTRACTION AND RETENTION INCENTIVES

Throughout the reporting period, the Office utilised attraction and retention incentives under the terms of the enterprise agreement to address specialist requirements and prevailing market forces. At the start of 2017-2018, two attraction and retention incentives were in place for two senior officer grade A positions. Due to restructuring within the Office, one of them was discontinued during the year. One remained in place at 30 June 2018.

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. To align with the life cycle costings, the Office also receives capital funding each year to perform upgrades of building elements that have reached the end of their useful or economic life.

As part of its strategic asset management obligations, the Office engaged an expert consultant during the year to conduct an assessment of the Assembly building's various elements, including major plant and equipment, to consider their condition and expected remaining life and to provide a forecast 10-year life cycle plan. The results of this review were used as the foundation for a business case for the 2018-2019 budget seeking a baseline increase in recurrent capital upgrade funding—although budget cabinet did not agree to fund any increase. The Office will continue to pursue additional capital funding, particularly to complete an upgrade of the Assembly building's heating, ventilation and cooling system that was partly upgraded in 2015-2016 and which still has some elements that are nearly 25 years old.

Capital upgrade funding and expenditure

In 2017-2018, the Office received \$0.144m in capital funding for its recurrent capital upgrade program. These funds were used to:

- continue the program of progressively upgrading selected kitchenettes in the suites of ministers and members and selected ensuites in the suites of ministers and office holders; and
- upgrading fluorescent lights in office suites to LED tubes.

In addition, the Office also received separate capital funding of \$0.390m to commence a program of installing double-glazed windows on selected windows around the Assembly Building, focusing initially on southern facing windows and external windows of members' and ministers' offices. Further capital funding to complete the double glazing of all external windows is scheduled to occur in 2018-2019.

Asset maintenance and repairs

During the year, the Office's expenditure on building management was \$0.829m. The main components of this overall expenditure were cleaning (\$0.239m) and scheduled maintenance (\$0.184m). The scheduled maintenance expenditure included servicing of mechanical building systems (eg heating, ventilation and cooling systems, fire systems, lifts, auto doors), maintenance of security and access control systems, and maintenance of the courtyard gardens. Approximately \$0.174m was expended on unscheduled maintenance and repairs, with a major part of this being the repair to the internal television distribution hardware and cabling in the Assembly building that was 25 years old and causing regular performance issues.

The external contractor engaged to provide specialised services for the 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 7,437m² and the net lettable area for building valuation purposes is 6,834m². 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 5,182m² has been identified as the area that the Office, 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 (ie when additional staff are engaged) and that the peak number was approximately 165.

Accordingly, the office space utilisation rate is 32.4m² per occupant.

TABLE 9. Value and quantity of assets as at 30 June 2018

Asset class	Value	Quantity
Assembly building (Territorial budget)	\$24.099m	1
Land (Territorial budget)	\$4.650m	1
Assembly art collection (Controlled budget)	\$0.719m	Various
Assembly library collection (Controlled budget)	\$0.667m	Various
Other collectables (Controlled budget)	\$0.036m	Various
Plant and equipment (Controlled budget)	\$0.953m	Various
Leasehold improvements (Controlled budget)	\$1.047m	1
Intangibles (software) (Controlled budget)	\$0.231m	2

Additions and deletions

TABLE 10. Assets that were added or removed from the assets register during 2017-2018

Asset class	Value of additions	Value of disposals
Assembly building (Territorial budget)	\$0.784m	Nil
Assembly art collection (Controlled budget)	\$0.030m	Nil
Assembly library collection (Controlled budget)	\$0.005m	Nil
Plant and equipment (Controlled budget)	\$0.128m	\$0.003m
Leasehold improvements (Controlled budget)	Nil	Nil
Intangible assets (Controlled budget)	\$0.019m	Nil

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 required experience, were unable to be performed by Office staff.

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.

TABLE 11. Contracts summary

Name of contractor or consultant	Comments	Amount (GST inclusive)
Argument, Stephen	Legal advice to scrutiny committee	\$52,463
Built Pty Ltd	Kitchen and bathroom upgrades	\$393,711
Eglaze Australia Pty Ltd	Double glazing of the Assembly building windows	\$428,785
Fredon Security Pty Ltd	Security maintenance	\$37,072
EPIQ Australia Pty Ltd	Recording and transcription	\$192,595
iCognition Pty Ltd	Procedural Information Production System	\$82,133
Integrated Technical Management Pty Ltd	Building maintenance	\$255,568
Jones Lang LaSalle Public Sector Valuations Pty Ltd	Asset valuations	\$27,500
Kaz Electronics Pty Ltd	Repairs and maintenance	\$82,916
Millennium Hi-Tech Group Pty Ltd	Cleaning services	\$232,217
SAI Global Limited	Standards online subscription	\$89,588
Sand Consulting Pty Ltd	Broadcasting system maintenance	\$78,443
Stewart, Daniel	Legal advice to scrutiny committee	\$76,444
Videocraft Equipment Pty Ltd	Broadcasting system upgrade	\$56,412

Territory records

Records management program

The Office's records and information management program was approved by the Clerk and submitted to the Director of Territory Records in October 2014.

The records management policy and procedures are available to all staff via the Office's records and information system, OLARIS. The public can inspect the Office's records and information management program via the publications menu on the Legislative Assembly website.

The Office's records management program, policy and procedures are currently under review. The review is due for completion by the end of 2018.

Training and advice

The Office's Records and Information Manager provides induction training for all new staff employed in the Office, addressing records management principles and the operation of OLARIS. Refresher training is also made available as required.

With the upgrade of records management software, a training program for staff called 'Getting more out of OLARIS' began in June 2018. This training focused on the improved integration options between Microsoft Office applications and the updated software for easier electronic record keeping.

The 'Tip of the month' all staff email program continued to promote ongoing awareness of key record-keeping requirements and obligations.

Preservation and access

In accordance with the *Territory Records Act 2002*, the Office has procedures in place to ensure that records containing information that will allow people to establish links with their Aboriginal or Torres Strait Islander heritage are identified and preserved. The Office does not expect that any of its records will contain such information; however, if such a record is identified, the Office will retain the records permanently.

The Act also provides for public access to records over 20 years old. One request for public access was received via Archives ACT during the reporting period.

Activities

File creations increased by 9.2 per cent on the previous reporting period, with most being captured digitally in OLARIS.

Records were appraised and sentenced in accordance with the territory records disposal schedules. The disposal schedules used by the Office are outlined below.

TABLE 12. Records disposal schedules used by the Office

Records disposal schedule	Effective	Year and No.
Territory Records (Records Disposal Schedule – Legislative Assembly Secretariat Records) Approval 2004 (No 1)	18 June 2004	NI2004-177
Territory Records (Records Disposal Schedule – Arts and Cultural Development Records) Approval 2004 (No 1)	18 June 2004	NI2004-179
Territory Records (Records Disposal Schedule – Finance and Treasury Management Records) Approval 2017 (No 1)	27 February 2017	NI2017-83
Territory Records (Records Disposal Schedule – Government and Stakeholder Relations Records) Approval 2017 (No 1)	27 February 2017	NI2017-84
Territory Records (Records Disposal Schedule – Human Resources Records) Approval 2017 (No 1)	27 February 2017	NI2017-79
Territory Records (Records Disposal Schedule – Information and Communications Technology Records) Approval 2017 (No 1)	27 February 2017	NI2017-85
Territory Records (Records Disposal Schedule – Property Equipment and Fleet Records) Approval 2017 (No 1)	27 February 2017	NI2017-86
Territory Records (Records Disposal Schedule – Records and Information Management Records) Approval 2017 (No 1)	27 February 2017	NI2017-87
Territory Records (Records Disposal Schedule – Solicitor and Legal Services Records) Approval 2017 (No 1)	27 February 2017	NI2017-88
Territory Records (Records Disposal Schedule – Strategy and Governance Records) Approval 2017 (No 1)	27 February 2017	NI2017-89

Human Rights Act

The Legislative Assembly plays an important role in the operation of the *Human Rights Act 2004* via its scrutiny of legislation 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, including any inconsistencies between proposed legislation and the Human Rights Act.

Sustainability reporting

During the year, the Office used the enterprise sustainability platform, available across the ACT public sector, to monitor its sustainability performance. The platform provides data on water, energy (electricity and gas), and greenhouse gas emissions, which has been used in this report.

GreenPower purchased for 2017-2018

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

The ACT Government purchased an estimated 7,600 MWh (megawatt hours) of GreenPower, representing an indicative 5 per cent of electricity consumption for 2017-2018.

ENVIRONMENTAL SUSTAINABILITY PERFORMANCE STATISTICS

TABLE 13. General

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Total occupancy – all building occupants	Numeric (FTE)	146.00	167.60	166.50	-1.10	-0.66%
Non-executive occupancy – Office of the Legislative Assembly, non-executive members and staff	Numeric (FTE)	92.80	114.30	114.30	0.00	0.00%
Total area floor space – net lettable area	Square metres (m ²)	7436.94	7436.94	7436.94	0.00	0.00%

TABLE 14. Stationary energy use (office)

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Electricity use	Megajoules	2,950,873	3,293,959	3,157,840	-136,118	-4.13%
Electricity use	kWh	819,687	914,988	877,177	-37,810	-4.13%
Gas use	Megajoules	1,529,491	2,366,485	1,942,529	-423,956	-17.92%
Total office energy use (gas+electricity)	Megajoules	4,480,364	5,660,444	5,100,369	-560,075	-9.89%
Total office energy use (gas+electricity)	Gigajoules	4,480	5,660	5,100	-560	-9.89%

TABLE 15. Energy intensities

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Energy intensity per person	Megajoules / FTE	30687.43	33773.54	30632.85	-3140.69	-9.30%
Energy intensity per area of total floor space	Megajoules / m ²	602.45	761.13	685.82	-75.31	-9.89%

TABLE 16. Transport energy

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Total number of vehicles	Numeric	5.00	1.00	1.00	0.00	0.00%
Transport fuel (petrol)	Litres	2862.32	0.00	0.00	0.00	-
Transport fuel (diesel)	Litres	2535.16	1109.00	1174.00	65.00	5.86%
Transport fuel - petrol (conversion)	Megajoules	97891.34	0.00	0.00	0.00	-
Transport fuel - diesel (conversion)	Megajoules	97350.14	42585.60	45081.60	2496.00	5.86%
Total transport energy use (sum of above)	Megajoules	195241.49	42585.60	45081.60	2496.00	5.86%
Total transport energy use (conversion)	Gigajoules	195.24	42.59	45.08	2.50	5.86%

TABLE 17. Water consumption

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Total office water use	Kilolitres	3980.96	2511.52	2878.56	367.04	14.61%

TABLE 18. Water intensities

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Water use per person	Kilolitres/ FTE	27.27	14.99	17.29	2.30	15.37%
Water use per area of total floor space	Kilolitres/ m ²	0.54	0.34	0.39	0.05	14.61%

TABLE 19. Waste

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Total reams of paper purchased	Reams	1479.00	1535.00	398.00	-1137.00	-74.07
Estimate of paper recycled	Cubic metres	71.28	76.32	56.88	-19.44	-25.47%
Estimate of mixed recycling	Cubic metres	106.00	194.70	163.90	-30.80	-15.82%
Estimate of organic waste	Cubic metres	3.00	12.24	12.96	0.72	5.88%
Estimate of waste to landfill	Cubic metres	57.20	66.00	57.20	-8.80	-13.33%

TABLE 20. Resource efficiency

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Office paper used per person (Office and non-executive)	Reams / FTE	15.94	13.43	3.48	-9.95	-74.07%
Estimate of cardboard recycled per person	m ³ / FTE	0.34	0.00	0.00	0.00	0.00
Estimate of paper recycled per person	m ³ / FTE	0.49	0.46	0.34	-0.11	-24.98%
Estimate of mixed recycling per person	m ³ / FTE	0.73	1.16	0.98	-0.18	-15.26%
Estimate of organic waste per person	m ³ / FTE	0.0730	0.0730	0.0778	0.0048	6.58%
Estimate of landfill waste per person	m ³ / FTE	0.39	0.39	0.34	-0.05	-12.76%

TABLE 21. Greenhouse gas emissions

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Office greenhouse gas emissions (electricity + gas)	Tonnes CO ₂ e	711.13	646.79	542.50	-104.29	-16.12%
Greenhouse gas emissions from fleet	Tonnes CO ₂ e	14.40	3.01	3.19	0.18	6.10%
Total greenhouse gas emissions (electricity + gas + fleet)	Tonnes CO ₂ e	725.53	649.80	545.69	-104.11	-16.02%

TABLE 22. Greenhouse gas intensities

Indicator	Unit	2015-2016 result	2016-2017 result	2017-2018 result	Variance between 2016-2017 and 2017-2018	Percentage variance between 2016-2017 and 2017-2018
Total emissions per person (electricity + gas)	Tonnes CO ₂ e / FTE	4.87	3.86	3.26	-0.60	-15.57%
Building energy emissions per office area	Tonnes CO ₂ e / m ²	0.0956	0.0870	0.0729	-0.0140	-16.12%
Building energy emissions per total floor space	Tonnes CO ₂ e / m ²	0.0956	0.0870	0.0729	-0.0140	-16.12%
Transport emissions per vehicle	Tonnes CO ₂ e / vehicle	2.88	3.01	3.19	0.18	6.10%
Total emissions per person (electricity + gas + fleet)	Tonnes CO ₂ e / FTE	4.97	3.88	3.28	-0.60	-15.47%
Direct emissions (scope 1)	Tonnes CO ₂ e	62.09	100.12	100.10	-0.02	-0.02%
Indirect emissions (scope 2)	Tonnes CO ₂ e	609.03	474.99	399.12	-75.87	-15.97%
Other indirect emissions (scope 3)	Tonnes CO ₂ e	40.01	46.58	43.29	-3.29	-7.06%
Total emissions	Tonnes CO ₂ e	711.13	621.69	542.51	-79.18	-12.74%

EXPLANATORY NOTES

Historical data

Differences between enterprise sustainability platform sourced data in the previous financial year (2016-2017) and data in the original 2016-2017 report are due to changes such as updates to agency occupancy and historical consumption data, and annual adjustments to ACT specific electricity emissions factors.

2016-2017 election year

2016-2017 was an election year. This has impacted on some of the data for that period.

Variance between 2016-2017 and 2017-2018 total office water use

At the time of reporting, 99.99 per cent of the required data was available and a pro-rated figure has been included (this figure will be updated in next year’s annual report)

Greenhouse gas emissions in 2016-2017 and 2017-2018

Emissions reported for stationary energy and transport fuels include scope 1 and scope 2 emissions only.

Emission factors used to calculate natural gas and fleet fuel are based on the latest national greenhouse accounts (NGA) factors.

Greenhouse gas emissions for electricity consumption have been calculated using the following emissions factors based on the latest (May 2018) ACT electricity emissions factor report:

- A factor of 0.667 kilogram (kg) CO₂-e / kilowatt hour (kWh) or 0.667 tonne (t) CO₂-e / megawatt hour (MWh) has been used to calculate electricity emissions (scope 2) for the 2016-2017 period. It is based on actual historical data and is a retrospective adjustment of the original 0.525 factor (scope 2) used for 2016-2017 annual reporting.
- A factor of 0.455 kilogram (kg) CO₂-e / kilowatt hour (kWh) or 0.455 tonne (t) CO₂-e / megawatt hour (MWh) has been used to calculate electricity emissions (scope 2) for the 2017-2018 period.

The emissions factors include total GreenPower purchases for the ACT calculated in the third quarter of the respective financial years and are specific to the ACT. These emissions factors (scope 2) reflect the increasing contribution of renewable electricity generated under the ACT’s 100 per cent renewable energy target (RET). Consequently they are lower than those reported in the latest national greenhouse accounts (NGA) factors.

APPENDICES



APPENDIX 1 – SITTING DAYS

Financial year	No. of sitting days	No. of hours*	Average hours per day*	Sittings after 10pm	Average time of rising
1988-1989	10	55	6	1	Tues 6:12 pm Wed/Thurs 4:12 pm
1989-1990	54	353	7	8	Tues 9:00 pm Wed/Thurs 5:10 pm
1990-1991	49	338	7	8	Tues 9:00 pm Wed/Thurs 5:45 pm
1991-1992	48	354	7	12	Tues 10:00 pm Wed/Thurs 5:42 pm
1992-1993	51	356	7	10	Tues 9:55 pm Wed/Thurs 6:48 pm
1993-1994	46	324	7	5	Tues 9:36 pm Wed/Thurs 5:30 pm
1994-1995	34	249	7	5	Tues 9:32 pm Wed/Thurs 5:42 pm
1995-1996	45	314	7	2	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
2014-2015	44	335	8	-	5:37 pm
2015-2016	36	292	8	-	6:07 pm
2016-2017	25	201	8	2	6:02 pm
2017-2018	42	329	8	-	5:48 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
2014-2015	42	2	18	87	-	24
2015-2016	34	2	8	90	-	20
2016-2017	22	3	18	40	-	10
2017-2018	41	1	28	60	1	18

APPENDIX 3 – MINUTES OF PROCEEDINGS

Year	Number of pages	Number of sittings	Average number of 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	46	9
1994-1995	269	34	8
1995-1996	302	45	7
1996-1997	322	39	8
1997-1998	342	34	10
1998-1999	342	40	9
1999-2000	480	41	12
2000-2001	590	37	16
2001-2002	606	34	18
2002-2003	575	40	14
2003-2004	704	43	16
2004-2005	463	36	13
2005-2006	471	41	12
2006-2007	301	38	8
2007-2008	484	40	12
2008-2009	491	38	13
2009-2010	473	41	12
2010-2011	610	44	14
2011-2012	593	42	14
2012-2013	342	29	12
2013-2014	390	36	11
2014-2015	524	44	12
2015-2016	410	36	11
2016-2017	376	25	15
2017-2018	572	42	14

APPENDIX 4 – BILLS AND AMENDMENTS 2017-2018

Bills

	Executive	Executive members	Private members	Assembly	Total
Introduced	54	-	9	1	64
Discharged	-	-	1	-	1
Withdrawn	-	-	-	-	-
Not agreed in principle	-	-	1	-	1
Negatived	-	-	-	-	-
Passed	48	-	3	1	52
Amended	9	-	3	1	13
Still before the Assembly	10	-	6	-	16

Amendments circulated

Year	Number of motions	Number of 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
2014-2015	77	313	390
2015-2016	63	75	138
2016-2017	62	201	263
2017-2018	80	110	190

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
2014-2015	54	1	1	-	56
2015-2016	71	2	5	-	78
2016-2017	27	-	2	-	29
2017-2018	54	-	9	1	64

* 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	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
2014-2015	140	388	1148 [#]	35
2015-2016	326	326	971	36
2016-2017	377	321	693	40.6
2017-2018	1207	616	1210 [#]	43.5

* 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 – COMMITTEE STATISTICS

Summary of committee statistics 1989-2018

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
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
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
2014-2015	178	34	212	60	17	19	36
2015-2016	159	29	188	47	26	14	40
2016-2017	161	26	187	32	16	17	36
2017-2018	289	34	323	84	22	14	36

Consolidated committee statistics 2017-2018

Types of meetings – activity

Consolidated statistical return	Total
Total number of meetings	323
Number of private meetings	226
Number of private meetings with full attendance by committee members	158
Number of public hearings	84
Number of public hearings with full attendance by committee members	59
Number of site visits/study tours	12
Number of other kinds of meetings (briefings, round tables, workshops)	1

Hours of meetings

Consolidated statistical return	Total
Hours of committee meetings [total]	474:31
Hours of private meetings	142:22
Hours of public hearings	310:31
Hours of site visits/study tours	19:47
Hours of other kinds of meetings	1:51

Inquiry outcomes

Consolidated statistical return	Total
Number of witnesses	817
Number of submissions	898
Number of referrals	29
Number of reports presented	36
Number of statements made under SO246A	44
Number of statutory appointments considered	136
Number of bills considered	61
Items of subordinate legislation considered	398

Standing Committees

Activity	Administration and Procedure*	Economic Development and Tourism	Education, Employment and Youth Affairs	Environment and Transport and City Services	Health, Ageing and Community Services	Justice and Community Safety (JACS)	JACS (legislative scrutiny role)*	Planning and Urban Renewal	Public Accounts
Number of committee meetings (total)	20	19	27	29	23	38	14	30	38
Number of private meetings	20	13	21	21	14	23	14	23	23
Number of public hearings	0	6	6	6	9	11	0	7	14
Number of site visits/study tours	0	0	0	2	0	4	0	0	0
Number of other kinds of meetings	0	0	0	0	0	0	0	0	1
Hours of committee meetings (total)	9:43	19:46	28:46	30:23	37:45	45:17	10:48	47:11	54:42
Hours of private meetings	9:43	4:47	5:29	10:59	7:58	9:52	10:48	21:42	15:13
Hours of public hearings	0	14:59	23:17	17:14	29:47	30:33	0	25:29	37:38
Hours of site visits/study tours	0	0	0	2:10	0	4:52	0	0	0
Hours of other kinds of meetings	0	0	0	0	0	0	0	0	1:51
Number of witnesses	0	34	74	44	82	80	0	57	81
Number of submissions	11	5	39	45	87	32	0	36	100
Number of referrals	3	2	3	5	3	2	0	5	3
Number of reports presented	2	2	2	4	2	1	12	4	2
Number of statements made under SO246A	2	4	8	7	5	5	0	11	2
Number of statutory appointments considered	0	3	33	24	3	59	0	1	13
Number of bills considered	0	0	0	0	0	0	61	0	0
Items of subordinate legislation considered	0	0	0	0	0	0	398	0	0

* Committees supported by Chamber Support.

Select Committees

Activity	2016 ACT Election and Electoral Act	Estimates 2017-2018	Estimates 2018-2019	Independent Integrity Commission	Independent Integrity Commission 2018	Privileges 2018 [#]
Number of committee meetings (total)	13	20	7	20	18	2
Number of private meetings	7	11	6	11	14	2
Number of public hearings	3	6	1	11	4	0
Number of site visits/study tours	3	3	0	0	0	0
Number of other kinds of meetings	0	0	0	0	0	0
Hours of committee meetings [total]	21:46	44:04	8:55	88:00	23:24	0:33
Hours of private meetings	8:31	6:16	8:24	3:59	14:40	0:33
Hours of public hearings	9:25	28:53	0:31	84:01	8:44	0
Hours of site visits/study tours	3:50	8:55	0	0	0	0
Hours of other kinds of meetings	0	0	0	0	0	0
Number of witnesses	30	70	4	234	24	0
Number of submissions	24	487	0	16	8	0
Number of referrals	0	1	0	0	1	1
Number of reports presented	1	1	1	1	0	0
Number of statements made under SO246A	0	0	0	0	0	0
Number of statutory appointments considered	0	0	0	0	0	0

* Committees supported by Chamber Support.

Privileges 2018 report circulated out of session.

APPENDIX 8 – BROADCASTING AND WEBSITE MANAGEMENT

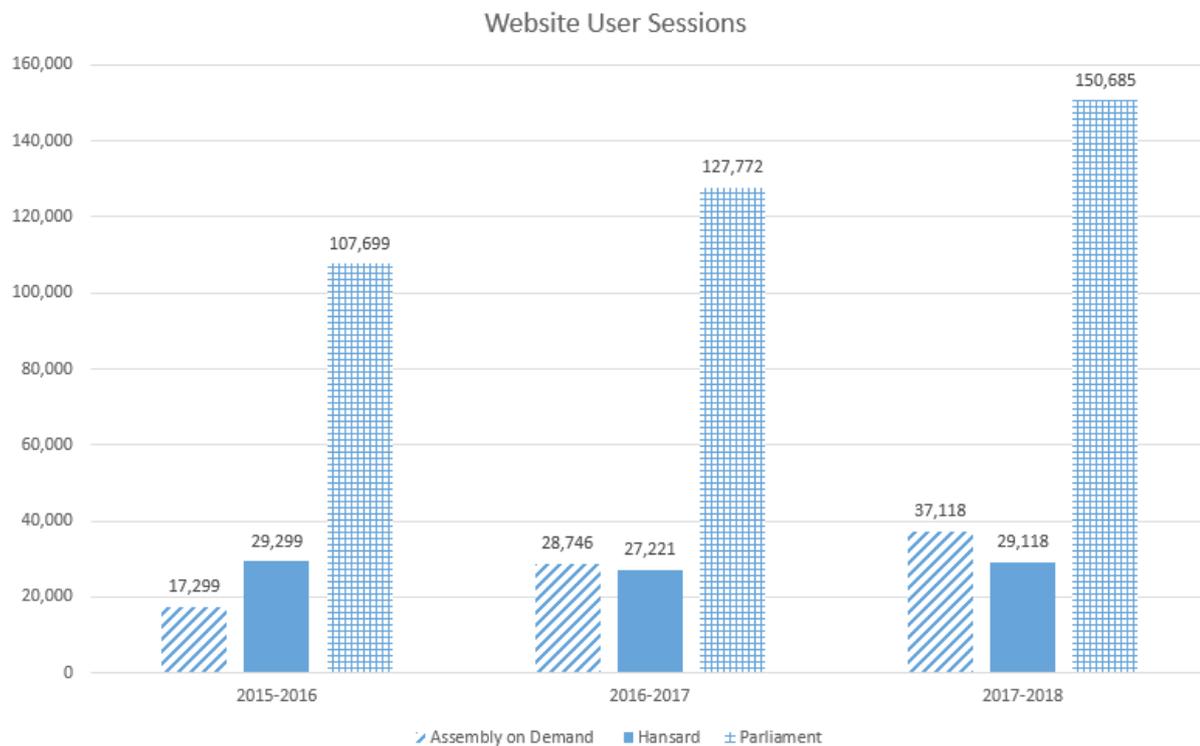
Internet related activity

This graph compares visitor statistics for the three Assembly websites: the general Legislative Assembly site (www.parliament.act.gov.au), the Assembly on Demand site (aod.parliament.act.gov.au), and the Hansard site (www.hansard.act.gov.au).

The Assembly on Demand site, introduced in 2016, provides a single portal for viewing all Assembly and committee proceedings. As a result, page views for Assembly and committee proceedings are now provided as a combined figure.

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.

FIGURE 6. Website user sessions for Assembly websites



APPENDIX 9 – LIBRARY AND REFERENCE SERVICES

Library services

Service	2015-2016	2016-2017	2017-2018
Number of publications catalogued	260	377	617
Number of journals received from publishers	113	102	74
Number of interlibrary loan requests	78	61	55

Reference and information services

Service	2015-2016	2016-2017	2017-2018
Number of reference requests for information—Assembly clients	242	176	222
Number of reference requests for information—ACT government clients	78	51	66
Number of reference requests for information—other clients	56	39	40
Urgent simple inquiry: percentage resolved within one hour (target 90%)	100%	100%	91.75%
Simple inquiry: percentage resolved within agreed time frame (target 90%)	99%	100%	99.25%
Complex inquiry: percentage resolved within agreed time frame (target 90 per cent)	100%	100%	100%

Other services

Service	2015-2016	2016-2017	2017-2018
Visits to library intranet (visits)	53,816	87,869	n/a ¹
Visits to library intranet (hits)	n/a	n/a	15,117 ¹
TV and radio files accessed by users	422	318	n/a ²
Interstate press articles accessed by users	2,411	3,641	No longer produced
Visits to interstate media releases RSS feeds	31,306	33,742	n/a ²
Visits to current awareness RSS feeds (discontinued April 2017)	91,203	49,522	-
Visits to current awareness newsletters (commenced April 2017)	n/a	n/a	3,470 ³

1 In July 2017, the library changed intranet content management systems. The previous system, Squiz, measured visits to the intranet site. The current system, SharePoint, measures hits to the intranet site.

2 This service is still provided, but statistics are not available through the new intranet content management system (SharePoint).

3 In April 2017, the library changed from subject based RSS feeds to opt-in newsletters. This has changed the way figures are collected, compared with previous years.

APPENDIX 10 – MEMBERS OF THE NINTH ASSEMBLY

BARR, Mr Andrew

BERRY, Ms Yvette

BURCH, Miss Candice (declared elected on 13 December 2017, to fill a casual vacancy)

BURCH, Ms Joy

CHEYNE, Ms Tara

CODY, Ms Bec

COE, Mr Alistair

DOSZPOT, Mr Steve (deceased 25 November 2017)

DUNNE, Mrs Vicki

FITZHARRIS, Ms Meegan

GENTLEMAN, Mr Mick

HANSON, Mr Jeremy CSC

JONES, Mrs Giulia

KIKKERT, Mrs Elizabeth

LAWDER, Ms Nicole

LE COUTEUR, Ms Caroline

LEE, Ms Elizabeth

MILLIGAN, Mr James

ORR, Ms Suzanne

PARTON, Mr Mark

PETTERSSON, Mr Michael

RAMSAY, Mr Gordon

RATTENBURY, Mr Shane

STEEL, Mr Chris

STEPHEN-SMITH, Ms Rachel

WALL, Mr Andrew

APPENDIX 11 – OFFICE HOLDERS OF THE NINTH ASSEMBLY

Office	Holder
SPEAKER	Ms Joy Burch
DEPUTY SPEAKER	Mrs Vicki Dunne ¹
ASSISTANT SPEAKER	Ms Bec Cody ²
ASSISTANT SPEAKER	Ms Elizabeth Lee ³
ASSISTANT SPEAKER	Mr Chris Steel ⁴

1 Acting Speaker 17-20 July 2017, 1 August 2017, 14-18 August 2017, 23-28 September 2017, 14-22 October 2017, 15-16 March 2018, 30 May-1 June 2018 and 16-27 June 2018.

2 Acting Speaker 11-12 January 2018.

3 Acting Speaker 2-3 June 2018.

4 Acting Speaker 8-9 August 2017 and 13-21 January 2018.

APPENDIX 12 – MINISTERS AS AT 30 JUNE 2018

Eighth Barr Ministry

Minister	Ministry
Andrew Barr	Chief Minister Treasurer Minister for Economic Development Minister for Tourism and Major Events
Yvette Berry	Deputy Chief Minister Minister for Education and Early Childhood Development Minister for Housing and Suburban Development Minister for the Prevention of Domestic and Family Violence Minister for Women Minister for Sport and Recreation
Meegan Fitzharris	Minister for Health and Wellbeing Minister for Transport and City Services Minister for Higher Education, Training and Research
Mick Gentleman	Minister for Police and Emergency Services Minister for the Environment and Heritage Minister for Planning and Land Management Minister for Urban Renewal
Gordon Ramsay	Attorney-General Minister for Regulatory Services Minister for the Arts and Community Events Minister for Veterans and Seniors
Shane Rattenbury	Minister for Climate Change and Sustainability Minister for Justice, Consumer Affairs and Road Safety Minister for Corrections Minister for Mental Health
Rachel Stephen-Smith	Minister for Community Services and Social Inclusion Minister for Disability, Children and Youth Minister for Aboriginal and Torres Strait Islander Affairs Minister for Multicultural Affairs Minister for Workplace Safety and Industrial Relations

APPENDIX 13 – REMUNERATION OF MLAS

ACT Remuneration Tribunal determination No 2 of 2017, which commenced on 1 July 2017, provided that the base rate of salary for all members of the Legislative Assembly shall be \$160,373 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:

Remuneration of MLAs

Position	Remuneration
Chief Minister	\$176,410
Deputy Chief Minister	\$128,298
Minister	\$112,261
Leader of the Opposition	\$112,261
Presiding Officer	\$88,205
Deputy Leader of the Opposition	\$32,075
Deputy Presiding Officer	\$24,056
Government Whip	\$16,037
Opposition Whip	\$16,037
Presiding member of a committee which is concerned with public affairs rather than domestic affairs of the Legislative Assembly	\$16,037

APPENDIX 14 – 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
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 ¹	6.08
2011-2012	59	12 ¹	4.92
2012-2013 (pre-election)	12	12	1.00
2012-2013 (post-election)	91	12	7.58
2013-2014	66	12	5.50
2014-2015	77	11	7.00
2015-2016	62	10 ²	5.17
2016-2017 (pre-election)	17	11	1.55
2016-2017 (post-election)	101	18	5.61
2017-2018	109	18	6.06

1 13th non-executive member from 2 June 2011 to 23 November 2011.

2 11th non-executive member from 1 July 2015 to January 2016.

Number of non-executive MLA staff employed at each classification at 30 June 2018

Classification	Number of staff	Full-time equivalent
Senior Adviser Level 2	2	1.80
Senior Adviser Level 1	8	7.10
Adviser Level 2	13	11.50
Adviser Level 1 (upper)	10	7.94
Adviser Level 1 (lower)	35	19.24
TOTAL	68	47.58

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

Member	Rollover	Other income	Annual allocation	Pledge received	Pledge made	Staff expenses	Future rollover	Unused allocation
Wall	11,498	0	170,710	0	0	167,088	15,120	0
Steel	5,058	0	170,710	0	0	171,597	4,171	0
Pettersson	11,498	0	170,710	0	0	172,292	9,916	0
Parton	9,287	0	170,710	0	0	164,762	15,235	0
Orr	11,147	0	170,710	0	0	171,260	10,597	0
Milligan	11,498	0	170,710	0	0	175,333	6,875	0
Lee	406	0	170,710	0	0	166,755	4,361	0
Le Couteur	23,043	0	342,063	0	0	331,103	34,003	0
Lawder	12,708	0	189,975	0	0	156,688	18,998	26,997
Kikkert	7,668	0	170,710	0	0	170,632	7,746	0
Jones	11,498	0	170,710	0	0	165,533	16,675	0
Hanson	6,703	0	170,710	0	0	172,204	5,209	0
Dunne	7,606	0	170,710	40,000	0	209,761	8,555	0
Doszpot	5,611	0	72,223	0	0	71,044	6,790	0
Coe	42,328	0	633,568	0	40,000	565,506	63,357	7,033
Cody	10,143	0	170,710	0	0	179,394	1,459	0
Cheyne	11,498	4,263	170,710	0	0	176,771	9,700	0
Burch J	11,879	0	260,626	0	0	220,935	26,063	25,507
Burch	0	0	93,234	0	0	55,444	9,323	28,467
TOTAL	211,077	4,263	3,810,919	40,000	40,000	3,664,102	274,153	88,004

APPENDIX 15 – VISITS BY MEMBERS AND PARLIAMENTARY OFFICERS FROM OTHER LEGISLATURES, DELEGATIONS AND OTHERS

Date	Name	Place of origin
25 and 27 October 2017	Hon Peter Watson MLA, Speaker of the Legislative Assembly, Parliament of Western Australia, and Dr Isla Macphail, Serjeant-at-Arms	Western Australia
31 October – 2 November 2017	Mr Tebuai Uaai, Speaker, Parliament of Kiribati, and Mr Eni Tekanene, Clerk	Kiribati
24 November 2017	Inter-Parliamentary Study Program, Pacific Deputy Speakers	Various
29 January 2018	Mon Democracy and Peace Forum	Myanmar
2 February 2018	Teen Diplomatic Envoy	Taiwan
15 June 2018	Inter-Parliamentary Study Program, Parliamentary Staff	Various

APPENDIX 16 – ADMINISTRATIVE SUPPORT FOR THE ASSEMBLY BRANCH OF THE COMMONWEALTH PARLIAMENTARY ASSOCIATION 2017-2018

The Australian Capital Territory Legislative Assembly branch of the Commonwealth Parliamentary Association (CPA) did not meet during the year. However, a number of matters of interest were communicated to members through email and correspondence. Correspondence from the CPA headquarters and the Australian region was regularly circulated to members. The issues raised included twinning arrangements with the Parliament of Kiribati, proposed agenda items for future conferences, and invitations to events, conferences and seminars. ‘Celebrating Women’, a Commonwealth Women Parliamentarians (CWP) event hosted by the Speaker, was held on 23 October 2017. It was a gathering of young women and MLAs to mark the first anniversary of being the first parliament in Australia to have majority female representation.

The Deputy Speaker, Vicki Dunne MLA, was appointed to the position of Treasurer of the CPA in December 2016, for a period of three years. The Clerk also held the position of Australian Regional Secretary for the reporting period. The Office provided support to the Deputy Speaker and the Clerk for these roles.

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

- CWP Conference in Melbourne in August 2017;
- CPA Australia/Pacific Regional Conference in Sydney in October 2017;
- Regional hot topic seminar in Sydney in October 2017;
- CPA small branches strategy meeting in Malta in October 2017;
- 63rd Commonwealth Parliamentary Association Conference in Bangladesh in November 2017;
- CPA Regional Management Committees;
- Meetings of the CPA Executive Committee;
- Ninth Commonwealth Youth Parliament, Channel Islands, in February 2018;
- CPA post-election seminar, Mombasa, Kenya in March 2018; and
- CPA benchmarks workshop, London, in June 2018.

On the resolution of the ACT branch of the association it was agreed that the expenditure incurred from the Assembly’s budget for each CPA conference and seminar be included in the Assembly’s annual report. Direct net expenditure associated with the seminars and conferences attended during 2017-2018 was as follows:

- CPA Regional Management Committee—Sydney, July 2017—Vicki Dunne MLA (CPA Treasurer) (\$nil);
- CPA executive meeting—London, August 2017—Vicki Dunne MLA (CPA Treasurer) (\$563);
- CWP Conference—Melbourne, August 2017—Tara Cheyne MLA (\$1,380), Giulia Jones MLA (\$1,290);
- CPA Australia/Pacific Regional Conference and regional hot topic seminar—Sydney, 22-26 October 2017—Michael Pettersson MLA (\$901), James Milligan MLA (\$632);
- CPA small branches strategy meeting—Malta, 18-21 October 2017—Joy Burch MLA (\$4,878);
- 63rd Commonwealth Parliamentary Association Conference—Bangladesh, 1-8 November 2017—Chris Steel MLA (\$2,960), Vicki Dunne MLA (CPA Treasurer) (\$1,212);
- Ninth Commonwealth Youth Parliament—Jersey, Channel Islands, 25 February-1 March, 2018—Max Burke (ACT Branch nominee) (\$126);
- CPA mid-year international executive committee meeting—Mauritius, 20-24 March 2018—Vicki Dunne MLA (CPA Treasurer) (\$357);
- CPA status working group—London, June 2018—Vicki Dunne MLA (CPA Treasurer) (\$707); and
- CPA benchmarks workshop—London, 18-20 June 2018—Joy Burch MLA (\$4,765).

In addition, the association membership subscription for the branch for the year was \$13,755.03.

APPENDIX 17 – EDUCATION PROGRAM

Visitors to the Assembly

Visitors by group	Number of participants 2015-2016	Number of participants 2016-2017	Number of participants 2017-2018
Community groups	372	327	697
Delegations	47	32	87
Speaker's citizenship evening	248	183	122
Public service seminar/tour; includes teacher professional development	223	275	246
Seminars and conventions; Assembly Open Day	382	0	38
Work experience/internship	7	12	23
School students (from individual school visits)	234	805	1,009
School students (outreach visits to schools)	50	0	0
School students (school debates)	530	527	341
School students (constitutional convention)	77	66	82
Tours	n/a	64	96
Youth parliament	64	0	0
TOTAL	2,234	2,291	2,741

APPENDIX 18 – OFFICE OF THE LEGISLATIVE ASSEMBLY FINANCIAL STATEMENTS AND MANAGEMENT DISCUSSION AND ANALYSIS

Management discussion and analysis 2017-2018

Legislative overview

The Office is established by section 5 of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act), which provides that the Office consists of the Clerk and staff of the Office.

The functions of the Office are codified in section 6 of the Act. Section 6 provides that the Office's function is to provide impartial advice and support to the Legislative Assembly, its committees and Members of the Assembly.

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

Pursuant to section 8 of the Act, the Clerk and the Office's staff are not subject to direction by the Executive or any Minister in the exercise of their functions. The Clerk is responsible for the management of the Office pursuant to section 10 of the Act.

Risk management

The Office maintains an ongoing program of risk assessment, treatment and review in accordance with the principles embodied in AS/NZS ISO 31000. The Office's internal audit committee continues to play an important role in regularly reviewing the risk management program of the organisation, providing assurance to the Clerk of the Assembly in relation to a number of governance functions and contributing to the maintenance of an effective internal control framework across the Office.

Reporting entities

The 2017-18 financial statements relate to the Controlled and Territorial entities administered by the Office. The financial information is based on financial statements for 2016-17 and 2017-18, and the forward estimates contained in the Budget Papers for 2018-19.

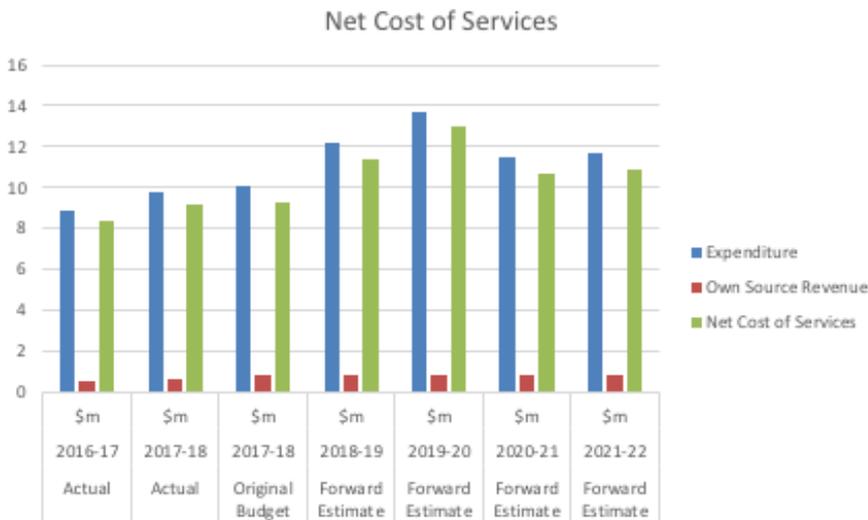
Controlled financial performance

NET COST OF SERVICES

The Net Cost of Services is the total expenditure of the Office less Total Own Source Revenue. It is summarised in the chart below. The majority of the Office's Own Source Revenue relates to Resources Received Free of Charge.

Comparison to Original Budget

FIGURE 7. Net cost of services



The Net Cost of Services for 2017-18 of \$9.158m was largely consistent with the budget of \$9.267m.

Comparison to 2016-17 Net Cost of Services

The Net Cost of Services for 2017-18 of \$9.158m was higher than the prior year of \$8.335m largely reflecting the full year impact of increasing expenditure in running the expanded Assembly.

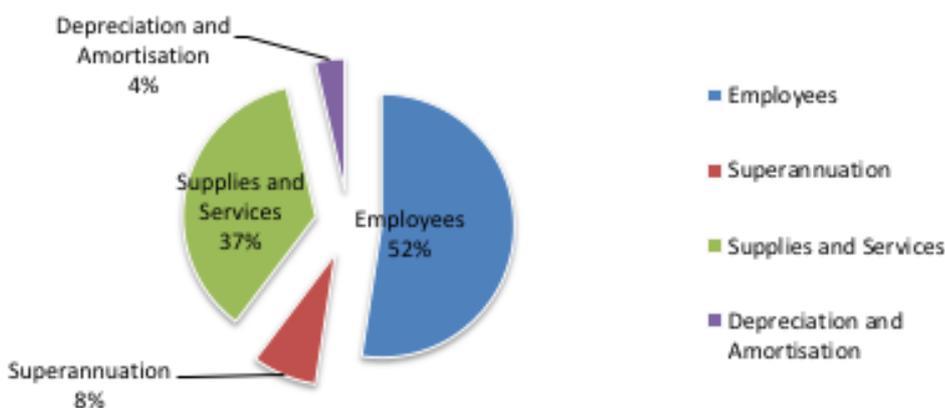
Future Trends

The Office’s expenditure is budgeted to increase in 2018-19 as additional funding has been provided to enable the Office to commence work associated with digitising the Assembly’s historical records and to investigate the digitisation of some of its existing work practices.

TOTAL EXPENDITURE

The components of the 2017-18 expenditure are shown in the following chart.

FIGURE 8. Components of 2017-18 expenditure



Employee expenses including superannuation expenses (\$5.885m: 60.0 percent) and supplies and services expenses (\$3.528m: 37.0 percent) represent 97.0 percent of the Office's total expenditure.

In line with previous results, the largest components of supplies and services expenditure were:

- building management (\$0.829m: 23.5 percent); and
- information technology running costs (\$0.770m: 21.8 percent)
- accommodation rental (\$0.509m: 14.4 percent).

Comparison to Original Budget

Total expenditure of \$9.771m was \$0.284m (2.8 per cent) lower than originally budgeted, with small underspends across the major expense line items of employee, superannuation and supplies and services.

Comparison to 2016-17 Expenditure

Total expenditure of \$9.771m was \$0.943m (10.68 percent) higher than in 2016-17 mainly due to full year impact of running the expanded Assembly.

Future Trends

This is discussed previously above in '2017-18 Net Cost of Services – Future Trends'.

TOTAL OWN SOURCE REVENUE

The most significant component is Resources Received Free of Charge from other ACT entities (\$0.513m: 83.6 percent). In 2017-18, these were:

- the value of accommodation rent (\$0.255m: 49.7 percent) relating to the proportion of space within the Legislative Assembly building occupied by Office staff;
- legislative drafting services provided by the Parliamentary Counsel's Office to non-Executive MLAs and one Executive MLA (\$0.232m: 45.2 percent); and
- legal services provided by the ACT Government Solicitor's Office (\$0.026m: 5.1 percent).

Comparison to Budget and 2016-17 Own Source Revenue

The Office's 'Own Source Revenue' in 2017-18 was \$0.175m (22.2 percent) less than budget but \$0.125m (25.6 percent) higher than the prior year.

Accommodation rent was lower than budgeted as the majority of Office staff were moved to rental accommodation in the North Building for which the Office now pays rent.

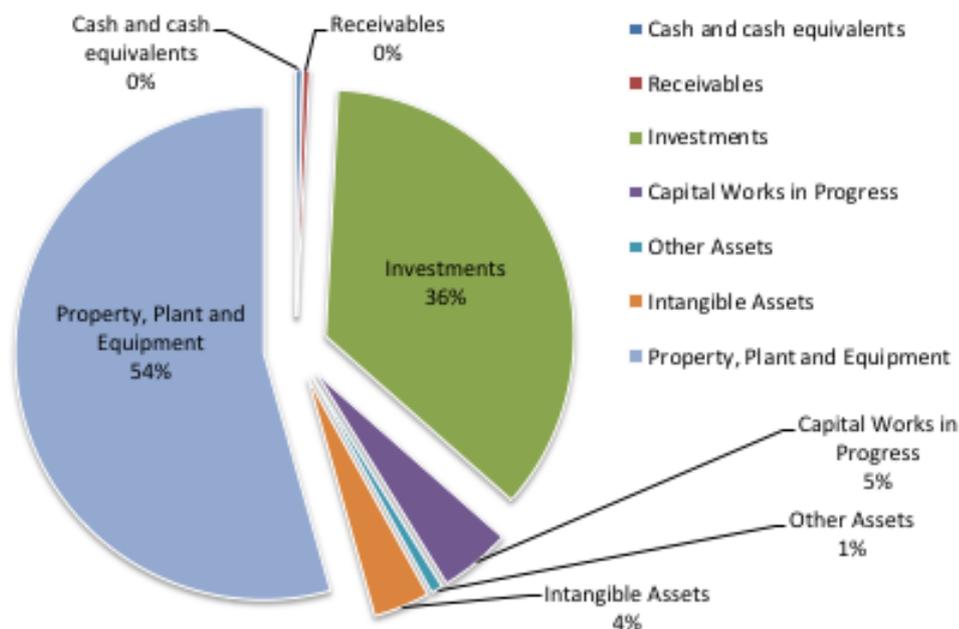
The value of legislative drafting services in 2017-18 was considerably higher than the previous year. This balance is not predictable and varies from year to year based on the need for these services.

Controlled financial position

TOTAL ASSETS

Total assets at 30 June 2018 of \$6.298m are shown in the following chart with the two main components being property, plant and equipment (\$3.422m: 54.3 percent) and investments (\$2.251m: 35.7 percent).

FIGURE 9. Total assets at 30 June 2018



Comparison to Budget

Total assets of \$6.298m at 30 June 2018 were \$0.953m (17.8 percent) higher than budget mainly due a higher than anticipated investment balance (\$1.037m: 85.4 percent) and property, plant and equipment (\$0.806m: 30.8 percent) both which were not anticipated in the budget.

The investment balance was higher throughout the year due to savings achieved by the Office in its expenditure budget. These savings were placed in the investment account to earn a higher rate of return rather than leaving them in the cash operating account.

The property, plant and equipment budget was prepared before the result of the 30 June 2017 revaluation increase of \$0.313m was known.

Comparison to 30 June 2017

Total assets of \$6.298m at 30 June 2018 were largely consistent with the prior year of \$6.417m.

Future Trends

The Office will continue to monitor its investment balance to ensure it has sufficient coverage of its employee benefit liabilities. Any funds over and above this liability coverage may be made available to undertake strategic projects across the Office.

TOTAL LIABILITIES

The Office's total liabilities of \$2.390m at 30 June 2018 consist of current and non-current employee benefit liabilities (\$2.102m: 87.9 percent) and payables (\$0.288m: 12.1 percent).

Comparison to Budget and 30 June 2017

Total liabilities at 30 June 2018 of \$2.390m were consistent with the budget of \$2.300m.

Total liabilities at 30 June 2018 of \$2.390m were slightly lower than the prior year (\$2.579m) because a large value quarterly invoice for information technology running costs was paid prior to 30 June 2018 when it was a payable in 2016-17.

Future Trends

The Office will continue to closely monitor and manage its employee benefits liabilities in the future to ensure that staff are not building and maintaining excessive leave balances.

Territorial statement of income and expenses

TOTAL INCOME

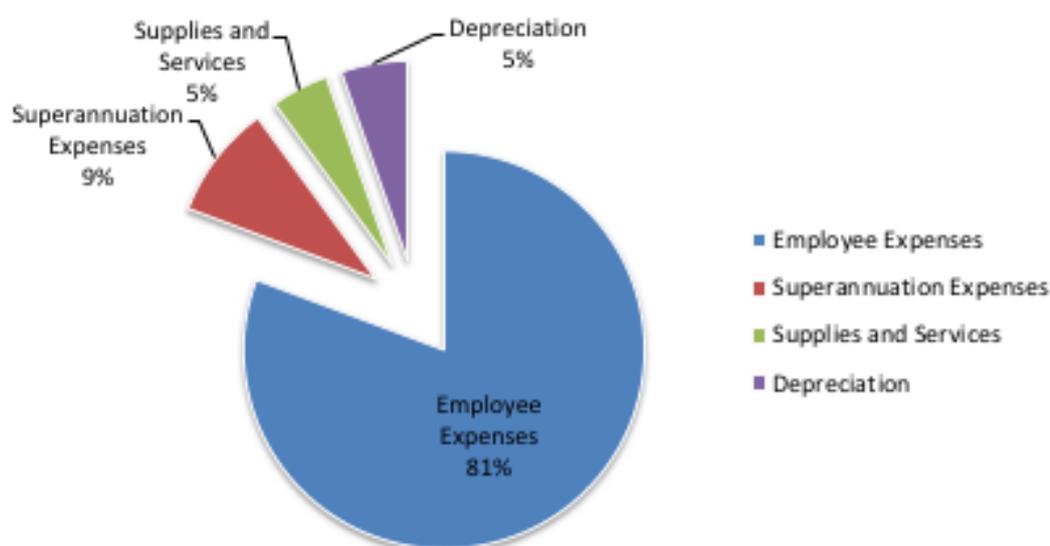
Territorial income is almost entirely in the form of a Payment for Expenses on Behalf of the Territory to meet the cost of salaries and related employment entitlements for non-Executive members and their staff.

The Payment for Expenses on Behalf of the Territory in 2017-18 of \$9.027m was \$0.896m (9.0 percent) less than originally budgeted mainly due to non-Executive members not spending their full staff salary allocations as well as there being fewer leave payouts than expected.

Total expenditure

Total Territorial expenditure for 2017-18 was \$10.012m as shown in the chart below.

FIGURE 10. Total Territorial expenditure 2017-18



Comparison to 2017-18 Budget

Total expenditure was \$1.681m (14.4 percent) less than budgeted. Employee and superannuation expenses were lower than budget by \$1.138m (11.2 percent) as discussed above in 'Total Income'. Depreciation expense was \$0.549m (50.6 percent) less than budget as the building asset was revalued downwards at 30 June 2017 which was not known when the budget was prepared.

Comparison to 2016-17 Expenditure

Total expenditure of \$10.012m was \$0.587m (6.2 percent) higher than the previous financial year (\$9.425m). The major factor was higher employee and superannuation expenses of \$0.853m (10.5 percent) representing the full year impact of the enlargement of the Assembly to 25 members.

Future Trends

Future appropriations are budgeted to increase in line with wage price indexation. The Office will continue to monitor these appropriations to assess whether they are sufficient to maintain the effective operations of the non-Executive members and their staff.

Territorial financial position

TOTAL ASSETS

Comparison to Budget and 30 June 2017

Total assets of \$28.857m at 30 June 2018 were less than budget by \$4.290m (12.94 percent) due to the revaluation decrement in the value of Assembly building at 30 June 2017 not being anticipated in the budget.

Total assets of \$28.857m at 30 June 2018 were consistent with the prior year of \$28.545m.

Future trends

The value of Territorial assets are expected to increase with the capital funding for the double glazing of the windows in the Assembly building and annual capital expenditure from Better Infrastructure Funding.

TOTAL LIABILITIES

Comparison to Budget and 30 June 2017

Total liabilities of \$0.532m at 30 June 2018 were less than budget by \$0.331m (38.4 percent) mainly because employee benefit liabilities were lower than expected.

Total liabilities of \$0.532m at 30 June 2018 were higher than prior year by \$0.111m (26.4 percent) mainly due to higher employee entitlements representing the full year impact of the enlargement of the Assembly to 25 Members.

Future Trends

It is likely that there will be an increase in Territorial employee benefit liabilities once all non-Executive members recruit their full complement of staff for their offices.

INDEPENDENT AUDIT REPORT
OFFICE OF THE LEGISLATIVE ASSEMBLY

To the Members of the ACT Legislative Assembly

Audit opinion

I am providing an **unqualified audit opinion** on the financial statements of the Office of the Legislative Assembly for the year ended 30 June 2018. 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 controlled 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 territorial statement of appropriation.

In my opinion, the financial statements:

- (i) are presented in accordance with the *Financial Management Act 1996*, Australian Accounting Standards and other mandatory financial reporting requirements in Australia; and
- (ii) present fairly the financial position of the Office of the Legislative Assembly and results of its operations and cash flows.

Basis for the audit opinion

The audit was conducted in accordance with the Australian Auditing Standards. I have complied with the requirements of the Accounting Professional and Ethical Standards 110 *Code of Ethics for Professional Accountants*.

I believe that sufficient evidence was obtained during the audit to provide a basis for the audit opinion.

Responsibility for preparing and fairly presenting the financial statements

The Clerk of the Legislative Assembly is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996* and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of financial statements so that they are free from material misstatements, whether due to error or fraud; and

- assessing the ability of the Office of the Legislative Assembly to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

Responsibility for the audit of the financial statements

Under the *Financial Management Act 1996*, the Auditor-General is responsible for issuing an audit report that includes an independent audit opinion on the financial statements of the Office of the Legislative Assembly.

As required by Australian Auditing Standards, the auditors:

- applied professional judgement and maintained scepticism;
- identified and assessed the risks of material misstatements due to error or fraud and implemented procedures to address these risks so that sufficient evidence was obtained to form an audit opinion. The risk of not detecting material misstatements due to fraud is higher than the risk due to error, as fraud may involve collusion, forgery, intentional omissions or misrepresentations or the override of internal controls;
- obtained an understanding of internal controls to design audit procedures for forming an audit opinion;
- evaluated accounting policies and estimates used to prepare the financial statements and disclosures made in the financial statements;
- evaluated the overall presentation and content of the financial statements, including whether they present the underlying transactions and events in a manner that achieves fair presentation;
- reported the scope and timing of the audit and any significant deficiencies in internal controls identified during the audit to the Clerk of the Legislative Assembly; and
- assessed the going concern* basis of accounting used in the preparation of the financial statements.

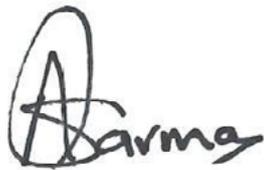
(*Where the auditor concludes that a material uncertainty exists which cast significant doubt on the appropriateness of using the going concern basis of accounting, the auditor is required to draw attention in the audit report to the relevant disclosures in the financial statements or, if such disclosures are inadequate, the audit opinion is to be modified. The auditor's conclusions on the going concern basis of accounting are based on the audit evidence obtained up to the date of this audit report. However, future events or conditions may cause the entity to cease to continue as a going concern.)

Limitations on the scope of the audit

An audit provides a high level of assurance about whether the financial statements are free from material misstatements, whether due to fraud or error. However, an audit cannot provide a guarantee that no material misstatements exist due to the use of selective testing, limitations of internal control, persuasive rather than conclusive nature of audit evidence and use of professional judgement in gathering and evaluating evidence.

An audit does not provide assurance on the:

- reasonableness of budget information included in the financial statements;
- prudence of decisions made by the Office of the Legislative Assembly;
- adequacy of controls implemented by the Office of the Legislative Assembly; or
- integrity of audited financial statements presented electronically or information hyperlinked to or from the financial statements. Assurance can only be provided for the printed copy of the audited financial statements.

A handwritten signature in black ink, appearing to read 'Ajay Sharma'. The signature is stylized with a large, looped initial 'A' and a cursive 'Sharma'.

Ajay Sharma
Acting Auditor-General
13 August 2018

OFFICE OF THE LEGISLATIVE ASSEMBLY

CONTROLLED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

Office of the Legislative Assembly Financial Statements For the Year Ended 30 June 2018

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 of the Office of the Legislative Assembly for the year ended 30 June 2018 and the financial position on that date.



Tom Duncan
Clerk of the Legislative Assembly
10 August 2018

Office of the Legislative Assembly Financial Statements For the Year Ended 30 June 2018

Statement by the Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with the Australian Accounting Standards, and are in agreement with the Office of the Legislative Assembly's accounts and records and fairly reflect the financial operations of the Office of the Legislative Assembly for the year ended 30 June 2018 and the financial position on that date.



Malcolm Prentice
Chief Finance Officer
Office of the Legislative Assembly
10 August 2018

**Office of the Legislative Assembly
Operating Statement
For the Year Ended 30 June 2018**

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Income				
<i>Revenue</i>				
Controlled Recurrent Payments	3	9,090	8,900	8,649
Interest		2	2	2
Distribution from Investments with the Territory Banking Account		54	38	53
Resources Received Free of Charge	4	513	704	402
Other Revenue		44	44	31
Total Revenue		9,703	9,688	9,137
<i>Gains</i>				
Other Gains		-	-	5
Total Gains		-	-	5
Total Income		9,703	9,688	9,142
Expenses				
Employee Expenses	5	5,114	5,230	4,695
Superannuation Expenses	6	771	844	695
Supplies and Services	7	3,528	3,648	3,216
Depreciation and Amortisation	8	348	326	212
Other Expenses		10	7	10
Total Expenses		9,771	10,055	8,828
Operating (Deficit)/Surplus		(68)	(367)	314
Other Comprehensive (Deficit)/Income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
(Decrease)/Increase in the Asset Revaluation Surplus		(11)	-	313
Other Comprehensive Income		-	46	-
Total Other Comprehensive (Deficit)/Income		(11)	46	313
Total Comprehensive (Deficit)/Surplus		(79)	(321)	627

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

**Office of the Legislative Assembly
Balance Sheet
As at 30 June 2018**

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Current Assets				
Cash and Cash Equivalents	10	24	232	85
Investments	11	2,251	1,214	2,058
Receivables	12	27	78	69
Capital Works in Progress	15	-	473	-
Other Assets		48	70	92
Total Current Assets		2,350	2,067	2,304
Non-Current Assets				
Property, Plant and Equipment	13	3,422	2,616	3,564
Intangible Assets	14	231	662	269
Capital Works in Progress	15	295	-	280
Total Non-Current Assets		3,948	3,278	4,113
Total Assets		6,298	5,345	6,417
Current Liabilities				
Payables	16	288	341	546
Employee Benefits	17	2,012	1,570	1,946
Other Liabilities		-	112	-
Total Current Liabilities		2,300	2,023	2,492
Non-Current Liabilities				
Employee Benefits	17	90	277	87
Total Non-Current Liabilities		90	277	87
Total Liabilities		2,390	2,300	2,579
Net Assets		3,908	3,045	3,838
Equity				
Accumulated Funds		2,674	2,113	2,593
Asset Revaluation Surplus		1,234	932	1,245
Total Equity		3,908	3,045	3,838

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 2018**

	Accumulated Funds Actual 2018 \$'000	Asset Revaluation Surplus Actual 2018 \$'000	Total Equity Actual 2018 \$'000	Original Budget 2018 \$'000
Balance at 1 July 2017	2,593	1,245	3,838	3,361
Comprehensive Income				
Operating (Deficit)	(68)	-	(68)	(367)
(Decrease) in Asset Revaluation Surplus	-	(11)	(11)	-
Other Comprehensive Income	-	-	-	46
Total Comprehensive (Deficit)	(68)	(11)	(79)	(321)
Transactions Involving Owners Affecting Accumulated Funds				
Capital Injections	149	-	149	5
Total Transactions Involving Owners Affecting Accumulated Funds	149	-	149	5
Balance at 30 June 2018	2,674	1,234	3,908	3,045

	Accumulated Funds Actual 2017 \$'000	Asset Revaluation Surplus Actual 2017 \$'000	Total Equity Actual 2017 \$'000
Balance at 1 July 2016	1,638	932	2,570
Comprehensive Income			
Operating Surplus	314	-	314
Increase in Asset Revaluation Surplus	-	313	313
Total Comprehensive Surplus	314	313	627
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections	641	-	641
Total Transactions Involving Owners Affecting Accumulated Funds	641	-	641
Balance at 30 June 2017	2,593	1,245	3,838

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 2018**

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Cash Flows from Operating Activities				
Receipts				
Controlled Recurrent Payments		9,090	8,900	8,649
Interest Received		2	2	2
Distribution from Investments with the Territory Banking Account		52	38	53
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		335	-	306
Goods and Services Tax Collected from Customers		4	-	3
Other		45	288	31
Total Receipts from Operating Activities		9,528	9,228	9,044
Payments				
Employees		4,998	4,882	4,796
Superannuation		771	786	692
Supplies and Services		3,263	3,459	2,612
Goods and Services Tax Paid to Suppliers		341	-	311
Other		-	230	-
Total Payments from Operating Activities		9,373	9,357	8,411
Net Cash Inflows/(Outflows) from Operating Activities	20	155	(129)	633
Cash Flows from Investing Activities				
Receipts				
Proceeds from the Sale of Property, Plant and Equipment		-	-	2
Proceeds from the Sale/Maturity of Investments		2,015	1,844	1,760
Total Receipts from Investing Activities		2,015	1,844	1,762
Payments				
Purchase of Property, Plant and Equipment		165	75	673
Purchase of Investments		2,215	1,645	2,510
Total Payments from Investing Activities		2,380	1,720	3,183
Net Cash (Outflows)/Inflows from Investing Activities		(365)	124	(1,421)

**Office of the Legislative Assembly
Cash Flow Statement – Continued
For the Year Ended 30 June 2018**

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Cash Flows from Financing Activities				
Receipts				
Capital Injections		149	5	641
Total Receipts from Financing Activities		149	5	641
Net Cash Inflows from Financing Activities		149	5	641
Net (Decrease) in Cash and Cash Equivalents		(61)	-	(147)
Cash and Cash Equivalents at the Beginning of the Reporting Period		85	232	232
Cash and Cash Equivalents at the End of the Reporting Period	20	24	232	85

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 2018**

	Original Budget 2018 \$'000	Total Appropriated 2018 \$'000	Appropriation Drawn 2018 \$'000	Appropriation Drawn 2017 \$'000
Controlled Recurrent Payments	8,900	9,090	9,090	8,649
Capital Injections	5	201	149	641
Total Controlled Appropriation	8,905	9,291	9,239	9,290

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.

Variations between 'Original Budget', 'Total Appropriated' and 'Appropriation Drawn'.

Reconciliation of Appropriation for 2017-18	Controlled Recurrent Payments \$'000	Capital Injections \$'000
Original Appropriation for 2017-18	8,900	5
Transfer of Appropriations (FMA s.14 and s.14B) ¹	190	30
Rollover of Undisbursed Appropriation (FMA s.16B) ²	-	166
Total Appropriated	9,090	201
Budget Rollovers ³	-	(52)
Controlled Appropriation/Capital Injections Drawn	9,090	149

¹ The total appropriated for controlled recurrent payments was \$190,000 higher than the original budget due to the receipt of \$220,000 from the Territorial entity relating to administrative on-costs that was incorrectly included in Expenses on Behalf of the Territory, partially offset by \$30,000 transferred to capital injections for artwork acquisitions. These transfers of funds were approved by the Treasurer and processed under Section 14 and Section 14B of the *Financial Management Act 1996* (FMA) respectively.

² The total appropriated for capital injections was \$166,000 higher than the original budget due to the carryover of funding from 2016-17 of \$122,000 for the Procedural Document Production System and \$44,000 for the Upgrade and Expansion of the Audio System approved by the Treasurer under Section 16B of the FMA.

³ The appropriation drawn for capital injections was \$52,000 less than the total appropriated due to ongoing delays with the development and testing of the Procedural Document Production System.

Office of the Legislative Assembly
Controlled Note Index of the Financial Statements
For the Year Ended 30 June 2018

Note 1	Objectives of the Office of the Legislative Assembly
Note 2	Basis of Preparation of the Financial Statements

Income Notes

Note 3	Controlled Recurrent Payments
Note 4	Resources Received Free of Charge

Expense Notes

Note 5	Employee Expenses
Note 6	Superannuation Expenses
Note 7	Supplies and Services
Note 8	Depreciation and Amortisation
Note 9	Auditor's Remuneration

Asset Notes

Note 10	Cash and Cash Equivalents
Note 11	Investments
Note 12	Receivables
Note 13	Property, Plant and Equipment
Note 14	Intangible Assets
Note 15	Capital Works in Progress

Liability Notes

Note 16	Payables
Note 17	Employee Benefits

Other Notes

Note 18	Financial Instruments
Note 19	Commitments
Note 20	Cash Flow Reconciliation
Note 21	Budgetary Reporting
Note 22	Related Party Disclosures

Office of the Legislative Assembly

Notes to and Forming Part of the Financial Statements

For the Year Ended 30 June 2018

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 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). 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 or another territory law.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

LEGISLATIVE REQUIREMENT

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for ACT Government agencies. 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) the significant accounting policies adopted for the year; and
- (vii) other statements as 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 Australian Accounting Standards as required by the FMA. Accordingly, these financial statements have been prepared in accordance with:

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

ACCRUAL ACCOUNTING

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 are prepared according to the historical cost convention, except for property, plant and equipment and financial instruments which are valued at fair value in accordance with (re)valuation policies applicable to the Office during the reporting period.

CURRENCY

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

INDIVIDUAL REPORTING ENTITY

The Office is an individual reporting entity.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED

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 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 preparation described applies to both Controlled and Territorial financial statements except where specified otherwise.

REPORTING PERIOD

These financial statements state the financial performance, changes in equity and cash flows of the Office for the year ending 30 June 2018 together with the financial position of the Office at 30 June 2018.

COMPARATIVE FIGURES

(a) Budget Figures

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2017-18 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

(b) 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.

(c) 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 2018

NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – CONTINUED

GOING CONCERN

At 30 June 2018, the Office's Territorial current liabilities (\$532,000) exceeded its Territorial current assets (\$108,000) by \$424,000. However, this is not considered a liquidity risk as its cash needs are funded through appropriation by the ACT Government on a cash-needs basis. This is consistent with the whole-of-Government cash management regime, which requires excess cash balances to be held centrally rather than within individual agency bank accounts.

The 2017-18 financial statements have been prepared on a going concern basis as the Office has been funded in the 2018-19 Budget and the Budget Papers include forward estimates for the Office.

In addition, most of the Office's liabilities relate to staff leave entitlements and only a portion of these entitlements are paid each year. Nevertheless, to specifically address the unlikely possibility that a large amount of these liabilities became payable and exceed the value of current assets available, the Office would seek further appropriation under the relevant provisions of the FMA.

ASSETS – CURRENT AND NON-CURRENT

Assets are classified as current where they are expected to be realised within 12 months after the reporting date. Assets, which do not fall within the current classification, are classified as non-current.

LIABILITIES – CURRENT AND NON-CURRENT

Liabilities are classified as current where 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. Liabilities, which do not fall within the current classification, are classified as non-current.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 3. CONTROLLED RECURRENT PAYMENTS

Controlled Recurrent Payments are recognised as revenue when the Office gains control over the funding. Control over appropriated funds is normally obtained upon receipt of cash.

	2018	2017
	\$'000	\$'000
Revenue from the ACT Government		
Controlled Recurrent Payments ^a	9,090	8,649
Total Recurrent Controlled Payments	9,090	8,649

- a) The increase in Controlled Recurrent Payments of \$441,000 was mainly due to the full year impact of the additional administrative resources provided to the Office following the expansion of the Assembly from 17 to 25 members.

NOTE 4. RESOURCES RECEIVED 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.

Significant Accounting Judgements and Estimates – 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 operation. A section of this building is used by the Office's committee and chamber support services. The office space is provided by the Office's Territorial operation to its controlled operation free of charge.

The Office has estimated the value of the office space provided free of charge primarily based on a 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.

	2018	2017
	\$'000	\$'000
Revenue from ACT Government Entities		
Legislative Drafting Services ^a	232	127
Legal Services	26	26
Accommodation Rental	255	249
Total Resources Received Free of Charge	513	402

- a) Legislative drafting services are demand driven and are not predictable from year to year as it depends on the number of requests predominately made by members to the ACT Parliamentary Counsel's Office.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 4. RESOURCES RECEIVED FREE OF CHARGE – CONTINUED

A breakdown of the total Legislative Drafting Services by recipient is provided below.

	2018	2017
	\$'000	\$'000
Recipient		
Mr Coe	145	9
Mr Hanson	21	51
Mrs Jones	2	-
Mrs Kikkert	2	2
Ms Lawder	-	5
Ms Le Couteur	28	37
Ms Lee	1	-
Mr Milligan	-	3
Mr Parton	1	1
Mr Pettersson	3	-
Mr Rattenbury	-	11
Mr Wall	8	-
Office of the Legislative Assembly	21	8
Total	232	127

NOTE 5. EMPLOYEE EXPENSES

Employee benefits include:

- short-term employee benefits such as wages and salaries, annual leave loading, and applicable on-costs, 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;
- 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.

(See Note 17: Employee Benefits for accrued wages and salaries, and annual and long service leave).

	2018	2017
	\$'000	\$'000
Wages and Salaries ^a	4,507	4,092
Annual Leave Expense	380	445
Long Service Leave Expense ^b	138	65
Workers' Compensation Insurance Premium	28	32
Other Employee Benefits and On-Costs	61	61
Total Employee Expenses	5,114	4,695

- a) The increase in wages and salaries was mainly due to the full year impact of the additional administrative resources provided to the Office following the expansion of the Assembly from 17 to 25 members.
- b) The increase in the long service leave expense is largely due to the recruitment of staff members with significant long service leave balances from prior service with other Government organisations.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 6. SUPERANNUATION EXPENSES

Employees of the Office have different superannuation arrangements depending on the type of superannuation scheme available at the time of commencing employment, including both defined benefit and defined contribution superannuation scheme arrangements.

For employees who are members of the defined benefit Commonwealth Superannuation Scheme (CSS) and Public Sector Superannuation Scheme (PSS), the Office makes employer superannuation contribution payments to the Territory Banking Account at a rate determined by the Chief Minister, Treasury and Economic Development Directorate. The Office also makes productivity superannuation contribution payments on behalf of these employees to the Commonwealth Superannuation Corporation, which is responsible for administration of the schemes.

For employees who are members of defined contribution superannuation schemes (the Public Sector Superannuation Scheme Accumulation Plan (PSSAP) and schemes of employee choice), the Office makes employer superannuation contribution payments directly to the employees' relevant superannuation fund.

All defined benefit employer superannuation contributions are recognised as expenses on the same basis as the employer superannuation contributions made to defined contribution schemes. The accruing superannuation liability obligations are expensed as they are incurred and extinguished as they are paid.

Superannuation Liability Recognition

For the Office employees who are members of the defined benefit CSS or PSS, the employer superannuation liabilities for superannuation benefits payable upon retirement are recognised in the financial statements of the Superannuation Provision Account.

	2018	2017
	\$'000	\$'000
Superannuation Contributions to the Territory Banking Account ^a	416	364
Productivity Benefit	58	46
Superannuation Payments for the PSSAP	34	34
Superannuation to External Providers	263	251
Total Superannuation Expenses	771	695

- a) The increase in Superannuation Contributions to the Territory Banking Account was mainly due to the recruitment of staff members who were members of defined benefit superannuation schemes from prior service with other Government organisations.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 7. SUPPLIES AND SERVICES

Insurance

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

Repairs and Maintenance

Maintenance expenses, which do not increase the service potential of an asset, are expensed.

Operating Leases

Operating lease payments are recorded as an expense in the Operating Statement on a straight-line basis over the term of the lease.

	2018	2017
	\$'000	\$'000
Information Technology Running Costs ^a	770	751
Building Management ^b	829	774
Accommodation Rental ^c	509	498
Consultants, Contractors and Professional Services	268	218
Printing and Stationery	114	118
Legal Services and Legislative Drafting ^d	258	153
Staff Training and Services ^e	104	69
Recording and Transcription ^f	170	86
Library Materials	90	87
Insurance Premium	65	77
Travel ^g	68	115
Telephone	53	35
Hospitality and Functions	24	26
Internal and External Audit Fees ^h	71	55
Advertising	11	27
Assembly Broadcasting	53	53
Other	71	74
Total Supplies and Services	3,528	3,216

- a) Information technology running costs have increased largely due to the upgrade of the Office's information technology equipment to provide more flexibility for members and staff.
- b) Building management expenses increased largely due to unscheduled maintenance on the system which provides vision of Assembly and Committee proceedings in the Assembly building.
- c) Accommodation rental consists of resources received free of charge from the Territorial entity for Office staff being accommodated in the Assembly building and the rent of the North Building from the ACT Property Group.
- d) Legislative drafting services are received free of charge from the Justice and Community Safety Directorate. The services received in 2017-18 increased significantly. This service is demand driven by members of the Assembly and fluctuates from year to year (See Note 4 - *Resources Received Free of Charge*).
- e) Staff training and services increased due to the provision of training in excel, leadership and website accessibility.
- f) Recording and transcription services increased significantly due to additional committee hearings in 2017-18 stemming from the expanded committee system under the Ninth Assembly.
- g) Members were required to travel less on non-committee related business during 2017-18 compared to the prior year.
- h) External audit fees paid to the ACT Audit Office are disclosed in Note 9 *Auditor's Remuneration*.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 8. DEPRECIATION AND AMORTISATION

Depreciation is applied to physical assets such as plant and equipment. Amortisation is used in relation to intangible assets. Heritage assets have an unlimited useful life and are therefore not depreciated.

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

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

Depreciation/amortisation for non-current assets is shown in the table below.

Class of Asset	Depreciation/Amortisation Method	Useful Life (Years)	
Plant and Equipment	Straight Line	2-20	
Leasehold Improvements	Straight Line	10	
Intangibles - Computer Software	Straight Line	5	
		2018	2017
		\$'000	\$'000
Depreciation			
Plant and Equipment ^a		141	44
Leasehold Improvements		150	157
Total Depreciation		291	201
Amortisation			
Intangible Assets ^a		57	11
Total Amortisation		57	11
Total Depreciation and Amortisation		348	212

a) The increase in depreciation on plant and equipment and amortisation of intangible assets is due to the addition of new assets to these balances.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 9. AUDITOR'S REMUNERATION

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

	2018 \$'000	2017 \$'000
Audit Services		
Audit Fees Paid or Payable to the ACT Audit Office	43	42
Total Audit Fees	43	42

No other services were provided by the ACT Audit Office.

NOTE 10. CASH AND CASH EQUIVALENTS

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

	2018 \$'000	2017 \$'000
Cash at Bank ^a	23	84
Cash on Hand	1	1
Total Cash and Cash Equivalents	24	85
<i>Weighted Average Interest rate</i>	<i>2.35%</i>	<i>2.37%</i>

- a) Cash at bank that was not required for immediate operational requirements was placed into investments to maximise the return to the Office.

NOTE 11. INVESTMENTS

Short-term investments are held with the Territory Banking Account in a unit trust called the Cash Enhanced Fund. The price of units in the unit trust fluctuates 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, 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.

	2018 \$'000	2017 \$'000
Current Investments		
Investments with the Territory Banking Account - Cash Enhanced Fund ^a	2,251	2,058
Total Current Investments	2,251	2,058
Total Investments	2,251	2,058

- a) The Office has fully funded its employee benefit liabilities by increasing the balance in its investment account.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 12. RECEIVABLES

Accounts 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.

Impairment Loss - Receivables

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 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 when the cost to recover the debt is more than the debt is worth.

	2018	2017
	\$'000	\$'000
Current Receivables		
Trade Receivables	1	3
Accrued Revenue	26	23
Goods and Services Tax Receivable	-	43
Total Current Receivables	27	69
Total Receivables	27	69

Classification of ACT Government/Non-ACT Government Receivables

Receivables with ACT Government Entities

	2018	2017
	\$'000	\$'000
Net Trade Receivables	-	2
Accrued Revenue	26	23
Total Receivables with ACT Government Entities	26	25

Receivables with Non-ACT Government Entities

Net Trade Receivables	1	1
Goods and Services Tax Receivable	-	43
Total Receivables with Non-ACT Government Entities	1	44
Total Receivables	27	69

At 30 June 2018, no receivables were overdue or impaired. This was also the case at 30 June 2017.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 13. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment include the following classes of assets - plant and equipment, heritage assets and leasehold improvements.

- *Plant and equipment* includes office equipment and furniture and fittings.
- *Leasehold improvements* include the fit-out of the tenancy in the North Building and the associated assets included at this site.
- *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.

Acquisition and Recognition of Property, Plant and Equipment

Property, plant and equipment are initially recorded at cost.

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

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

Measurement of Property, Plant and Equipment After Initial Recognition

Plant and equipment, leasehold improvements and heritage assets are measured at fair value. The fair value measurement of property, plant and equipment is discussed below in *Significant Accounting Judgements and Estimates – Fair Value of Assets*.

Plant and equipment, leasehold improvements 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, leasehold improvements 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.

Significant Accounting Judgements and Estimates – 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, Jones Lang La Salle Public Sector Valuations Pty Ltd. The useful lives are assessed on an annual basis and any adjustments are made when considered necessary.

For disclosures concerning an assets useful life, see Note 8: Depreciation and Amortisation.

Significant Accounting Judgements and Estimates – 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 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.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 13. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

	2018	2017
	\$'000	\$'000
Plant and Equipment		
Plant and Equipment at Fair Value	966	975
Less: Accumulated Depreciation	(141)	-
	<u>825</u>	<u>975</u>
Plant and Equipment at Cost	128	-
	<u>953</u>	<u>975</u>
Leasehold improvements at Fair Value	1,197	1,197
Less: Accumulated Depreciation	(150)	-
	<u>1,047</u>	<u>1,197</u>
Total Written Down Value of Plant and Equipment	<u>2,000</u>	<u>2,172</u>
Heritage Assets		
Artwork at Fair Value	719	694
Library Collection at Fair Value	667	662
Other Collectables at Fair Value	36	36
	<u>1,422</u>	<u>1,392</u>
Total Written Down Value of Property, Plant and Equipment	<u>3,422</u>	<u>3,564</u>

Valuation of Non-Current Assets

Jones Lang LaSalle Public Sector Valuations Pty Ltd performed revaluations of the Office's assets. All members of the valuation team are Certified Practising Valuers of the Australian Property Institute. The latest valuation of plant and equipment including leasehold improvements and heritage assets was performed as at 30 June 2017.

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2017-18.

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	975	1,197	1,392	3,564
Additions	128	-	35	163
Disposals	(3)	-	-	(3)
Revaluation (Decrement)	(6)	-	(5)	(11)
Depreciation	(141)	(150)	-	(291)
Carrying Amount at the End of the Reporting Period	<u>953</u>	<u>1,047</u>	<u>1,422</u>	<u>3,422</u>

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 13. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2016-17.

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	399	1,413	1,126	2,938
Additions	481	3	39	523
Disposals	(9)	-	-	(9)
Revaluation Increment/(Decrement)	148	(62)	227	313
Depreciation	(44)	(157)	-	(201)
Carrying Amount at the End of the Reporting Period	975	1,197	1,392	3,564

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 Office 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 2018 are shown below.

	Classification According to the Fair Value Hierarchy			Total \$'000
	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	
2018				
Property, Plant and Equipment at Fair Value				
Plant and Equipment	-	697	128	825
Leasehold Improvements	-	-	1,047	1,047
Heritage Assets	-	755	667	1,422
	-	1,452	1,842	3,294

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 13. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

	Classification According to the Fair Value Hierarchy			Total \$'000
	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	
2017				
Property, Plant and Equipment at Fair Value				
Plant and Equipment	-	752	223	975
Leasehold Improvements	-	-	1,197	1,197
Heritage Assets	-	730	662	1,392
	-	1,482	2,082	3,564

Transfers Between Categories

Some plant and equipment assets were reclassified from Level 3 to Level 2 following the revaluation undertaken as at 30 June 2017. No assets have been reclassified in 2017-18.

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

Significant Accounting Judgements and Estimates – Fair Value of Assets

The Office has made the following significant estimates regarding the fair value of its assets. The fair value of assets is subject to management assessment between formal valuations.

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.

Valuation Technique: Plant and Equipment – (furniture and certain plant and equipment) were measured using the market approach that reflects recent transaction prices for similar assets and comparable sales in active second hand equipment markets.

Inputs: Prices and other relevant information generated by market transactions involving comparable furniture and plant and equipment assets from national markets were considered.

Changes were made to the valuation techniques used for some of the assets in the plant and equipment asset class. During the revaluation process at 30 June 2017, the market approach was considered more appropriate for those assets than the depreciated replacement cost approach.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 13. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

Level 3 Valuation Techniques and Significant Unobservable Inputs

Valuation Technique: Heritage Assets – (library collection) the valuation technique used to value the library collection is the market approach that reflects recent transaction prices for library assets in active and thinly traded markets.

Significant Unobservable Inputs: Heritage Assets – Due to the characteristics of the library collection, there was insufficient market evidence of directly comparable transactions to determine fair value. Reference was made to transactions with limited levels of comparability and adjusted by the valuer using professional judgement to take account of the differing characteristics. These adjustments were evaluated for reasonableness against academic and market research as well as the value for other library collection assets held by other entities.

Valuation Technique: Plant and Equipment – (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.

Significant Unobservable Inputs: Plant and Equipment - In determining the value of 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. The fair value of plant and equipment is affected by the obsolescence of the assets and the consumption of their economic benefits over time.

During the course of the revaluation performed at 30 June 2017, comparable market evidence was identified for some plant and equipment assets. These assets were previously classified as Level 3 and have been transferred to Level 2.

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

	Plant and Equipment	Leasehold Improvements	Heritage Assets	Total
	\$'000	\$'000	\$'000	\$'000
2018				
Fair Value at the Beginning of the Reporting Period	223	1,197	662	2,082
Additions	-	-	5	5
Revaluation (Decrement)	(6)	-	-	(6)
Depreciation	(89)	(150)	-	(239)
Fair Value at the End of the Reporting Period	128	1,047	667	1,842

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 13. PROPERTY, PLANT AND EQUIPMENT – CONTINUED

2017	Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
Fair Value at the Beginning of the Reporting Period	399	-	466	865
Additions	481	1,416	5	1,902
Disposals	(9)	-	-	(9)
Revaluation Increment/(Decrement)	148	(62)	191	277
Depreciation	(44)	(157)	-	(201)
Transfer from Level 3 to Level 2	(752)	-	-	(752)
Fair Value at the End of the Reporting Period	223	1,197	662	2,082

NOTE 14. INTANGIBLE ASSETS

The Office's intangible assets are comprised of internally generated and 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.

Internally generated software is recognised when it meets the general recognition criteria outlined above and where it also meets the specific recognition criteria relating to intangible assets arising from the development phase of an internal project.

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

Intangible Assets are measured at cost.

	2018 \$'000	2017 \$'000
Computer Software		
<i>Externally Purchased Software</i>		
Computer Software at Cost	337	318
Less: Accumulated Amortisation	(106)	(49)
<i>Total Externally Purchased Software</i>	231	269
Total Computer Software	231	269
Total Intangible Assets	231	269

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 14. INTANGIBLE ASSETS – CONTINUED

Reconciliation of Intangible Assets

The following table shows the movement of the Intangible Assets during 2017-18.

	Externally Purchased Software \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	269	269
Additions	19	68
Amortisation	(57)	(106)
Carrying Amount at the End of the Reporting Period	231	231

Reconciliation of Intangible Assets

The following table shows the movement of the Intangible Assets during 2016-17.

	Externally Purchased Software \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	14	14
Additions	266	266
Amortisation	(11)	(11)
Carrying Amount at the End of the Reporting Period	269	269

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 15. CAPITAL WORKS IN PROGRESS

Assets under construction includes audio equipment and software.

	2018	2017
	\$'000	\$'000
Procedural Document Production System ^a	295	235
Upgrade and Expansion of Audio System	-	45
Total Capital Works in Progress	295	280

a) There have been ongoing delays with the development and testing of the Procedural Document Production System. The Office is working with all parties to seek a resolution to finalise the project.

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2017-18.

	Procedural Document Production System \$'000	Upgrade and Expansion of Audio System \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	235	45	280
Additions	60	59	119
Transfers to Property, Plant and Equipment and Intangibles	-	(104)	(104)
Carrying Amount at the End of the Reporting Period	295	-	295

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 15. CAPITAL WORKS IN PROGRESS – CONTINUED

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2016-17.

	Broadcasting Infrastructure and Audio Visual Systems \$'000	Procedural Document Production System \$'000	Upgrade and Expansion of Audio System \$'000	Artworks \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	317	144	10	3	474
Additions	29	91	245	-	365
Transfers to Property, Plant and Equipment and Intangibles	(346)	-	(210)	(3)	(559)
Carrying Amount at the End of the Reporting Period	-	235	45	-	280

NOTE 16. PAYABLES

Payables are initially recognised at fair value based on the transaction cost and 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 and Accrued Expenses.

	2018 \$'000	2017 \$'000
Current Payables		
Trade Payables ^a	162	405
Accrued Expenses	126	141
Total Current Payables	288	546
Total Payables	288	546
Payables are aged as follows:		
Not Overdue	288	546
Total Payables	288	546

a) Trade payables were lower than the previous year mainly due to the payment of the final quarterly invoice from the supplier of information technology running costs before year-end.

Classification of ACT Government/Non-ACT Government Payables

Payables with ACT Government Entities

Trade Payables	2	267
Accrued Expenses	55	80
Total Payables with ACT Government Entities	57	347

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 16. PAYABLES – CONTINUED

	2018	2017
	\$'000	\$'000
Payables with Non-ACT Government Entities		
Trade Payables	160	138
Accrued Expenses	71	61
Total Payables with Non-ACT Government Entities	231	199
Total Payables	288	546

NOTE 17. EMPLOYEE BENEFITS

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 – Office of the Legislative Assembly staff

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 the end of each reporting period, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual leave liabilities have been estimated on the assumption they will be wholly settled within three years. In 2017-18, the rate used to estimate the present value of future:

- Annual leave payments is 99.7% (99.8% in 2016-17); and
- Payments for long service leave is 100.9% (103.4% in 2016-17).

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 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.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 17. EMPLOYEE BENEFITS – CONTINUED

Significant Accounting Judgements and Estimates – Employee Benefits

Significant judgements have been applied in estimating the liability for employee benefits. The estimated liability for annual and long service leave requires a consideration of the future wage and salary levels, experience of employee departures, probability that leave will be taken in service 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.

The significant judgements and assumptions included in the estimation of annual and long service leave liabilities include an assessment by an actuary. The Australian Government Actuary performed this assessment in May 2014. The assessment by an actuary is performed every 5 years. However it may be performed more frequently if there is a significant contextual change in the parameters underlying the 2014 report. The next actuarial review is expected to be undertaken by May 2019.

	2018	2017
	\$'000	\$'000
Current Employee Benefits		
Annual Leave	556	610
Long Service Leave ^a	1,393	1,295
Accrued Salaries	63	41
Total Current Employee Benefits	2,012	1,946
Non-Current Employee Benefits		
Long Service Leave	90	87
Total Non-Current Employee Benefits	90	87
Total Employee Benefits	2,102	2,033

a) The increase in the long service leave is largely due to the recruitment of staff members with significant long service leave balances from prior service with other Government organisations.

	2018	2017
	\$'000	\$'000
Estimate of when Leave is Payable		
Estimated Amount Payable within 12 Months		
Annual Leave	407	342
Long Service Leave	258	327
Accrued Salaries	63	41
Total Employee Benefits Payable within 12 Months	728	710
Estimated Amount Payable after 12 Months		
Annual Leave	149	268
Long Service Leave	1,225	1,055
Total Employee Benefits Payable after 12 Months	1,374	1,323
Total Employee Benefits	2,102	2,033

At 30 June 2018, the Office employed 49.8 full time equivalent (FTE) staff (49.8 FTE staff at 30 June 2017).

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. FINANCIAL INSTRUMENTS

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. 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

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 high proportions are ACT 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.

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. These financial obligations are usually 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 (Controlled Recurrent Payments) 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 Fund 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.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. FINANCIAL INSTRUMENTS – CONTINUED

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 Fund. The Office has units in the Cash Enhanced Fund that fluctuate in value. The price fluctuations in the units of the Fund are caused by movements in the underlying investments of the Fund. 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 Fund 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.

Sensitivity Analysis

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.

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 shown below.

	Carrying Amount 2018 \$'000	Fair Value 2018 \$'000	Carrying Amount 2017 \$'000	Fair Value 2017 \$'000
Financial Assets				
Cash and Cash Equivalents	24	24	85	85
Investments with the Territory				
Banking Account	2,251	2,251	2,058	2,058
Receivables	27	27	26	26
Total Financial Assets	2,302	2,302	2,169	2,169
Financial Liabilities				
Payables	288	288	546	546
Total Financial Liabilities	288	288	546	546

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. 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.

2018

	<u>Classification According to the 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 Fund	-	2,251	-	2,251
	-	2,251	-	2,251

2017

	<u>Classification According to the 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 Fund	-	2,058	-	2,058
	-	2,058	-	2,058

Transfer Between Categories

There have been no transfers of financial assets or financial liabilities between Level 1 and Level 2 during the current and previous reporting period.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. FINANCIAL INSTRUMENTS – CONTINUED

Maturity Analysis and Exposure to Interest Rates

The following table sets out the Office's maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2018. All financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in 1 year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

2018	Note No.	Weighted Average Interest Rate	Fixed Interest Maturing In:				Non-Interest Bearing	Total
			Floating Interest Rate	1 Year or Less	Over 1 Year to 5 Years	Over 5 Years		
			\$'000	\$'000	\$'000	\$'000	\$'000	
Financial Instruments								
Financial Assets								
Cash and Cash Equivalents	10	2.35%	23	-	-	-	1	24
Investments	11		-	-	-	-	2,251	2,251
Receivables	12		-	-	-	-	27	27
Total Financial Assets			23	-	-	-	2,279	2,302
Financial Liabilities								
Payables	16		-	-	-	-	288	288
Total Financial Liabilities			-	-	-	-	288	288
Net Financial Assets			23	-	-	-	1,991	2,014

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. FINANCIAL INSTRUMENTS – CONTINUED

Maturity Analysis and Exposure to Interest Rates – Continued

The following table sets out the Office’s maturity analysis for financial assets and liabilities as well as the exposure to interest rates, including the weighted average interest rates by maturity period as at 30 June 2017. All financial assets and liabilities which have a floating interest rate or are non-interest bearing will mature in 1 year or less. All amounts appearing in the following maturity analysis are shown on an undiscounted cash flow basis.

2017	Note No.	Weighted Average Interest Rate	Fixed Interest Maturing In:				Non-Interest Bearing	Total
			Floating Interest Rate	1 Year or Less	Over 1 Year to 5 Years	Over 5 Years		
			\$'000	\$'000	\$'000	\$'000	\$'000	
Financial Instruments								
Financial Assets								
Cash and Cash Equivalents	10	2.37%	84	-	-	-	1	85
Investments	11		-	-	-	-	2,058	2,058
Receivables	12		-	-	-	-	26	26
Total Financial Assets			84	-	-	-	2,085	2,169
Financial Liabilities								
Payables	16		-	-	-	-	546	546
Total Financial Liabilities			-	-	-	-	546	546
Net Financial Assets			84	-	-	-	1,539	1,623

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 18. FINANCIAL INSTRUMENTS – CONTINUED

Carrying Amount of Each Category of Financial Asset and Financial Liability

	2018	2017
	\$'000	\$'000
Financial Assets		
Financial Assets at Fair Value through the Profit and Loss Designated upon Initial Recognition	2,251	2,058
Loans and Receivables Measured at Amortised Cost	27	26
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	288	546

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) on Each Category of Financial Asset and Financial Liability

(Losses) on Financial Assets

Financial Assets at Fair Value through the Profit and Loss Designated upon Initial Recognition	(7)	-
--	-----	---

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 19. COMMITMENTS

Capital Commitments

Capital commitments contracted at reporting date that have not been recognised as liabilities are shown below.

	2018	2017
	\$'000	\$'000
Within one year	19	81
Later than one year but not later than five years	-	-
Total Capital Commitments ^a	19	81

Other Commitments

Other commitments contracted at reporting date that have not been recognised as liabilities are payable shown below.

Within one year	576	681
Later than one year but not later than five years	367	674
Total Other Commitments ^b	943	1,355

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. There is also an operating lease held with ACT Property Group for office accommodation. Non-cancellable operating lease commitments are payable as shown below.

Within one year	327	364
Later than one year but not later than five years	1,178	1,294
Later than five years	527	803
Total Operating Lease Commitments	2,032	2,461

All amounts shown in the commitments note are inclusive of Goods and Services Tax.

- a) Capital commitments have decreased as there is only one payment left relating to the Procedural Document Production System project.
- b) Other commitments have decreased with major contracts for maintenance and cleaning only have one year or less before they need to be re-tendered.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 20. 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.

	2018 \$'000	2017 \$'000
Total Cash and Cash Equivalents Recorded in the Balance Sheet	24	85
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement	24	85

- b) Reconciliation of Operating Surplus/(Deficit) to Net Cash Inflows from Operating Activities

Operating (Deficit)/Surplus	(68)	314
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	291	201
Amortisation of Intangible Assets	57	11
Write-off of Irrecoverable Debts	-	2
Add/(Less) Items Classified as Investing or Financing		
Net Loss on Disposal of Non-Current Assets	3	1
Unrealised Loss on Investments	7	-
Cash Before Changes in Operating Assets and Liabilities	290	529
Changes in Operating Assets and Liabilities		
Decrease in Receivables	42	10
Decrease/(Increase) in Other Assets	44	(21)
(Decrease)/Increase in Payables	(290)	239
Increase in Employee Benefits	69	1
(Decrease)/Increase in Other Liabilities	-	(125)
Net Changes in Operating Assets and Liabilities	(135)	104
Net Cash Inflows from Operating Activities	155	633

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 21. BUDGETARY REPORTING

Significant Judgements and Estimates – Budgetary Reporting

Significant judgements have been applied in determining what variances are considered as ‘major variances’. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% of the budget for the financial statement line item.

Balance Sheet Line Items	Actual 2017-18 \$'000	Original Budget ¹ 2017-18 \$'000	Variance \$'000	Variance %	Variance Explanation
Investments	2,251	1,214	1,037	85.4	A higher balance was available to invest during the year due to savings achieved in some expense categories.
Property, Plant and Equipment	3,422	2,616	806	30.8	The budget did not anticipate the level of the increase in the asset revaluation surplus in the prior year.
Asset Revaluation Surplus	1,234	932	302	32.4	
Payables	288	341	(53)	(15.5)	Payables were less than budget largely because the Office received a credit from a major supplier in June when it was budgeted as a payable at year-end.
Employee Benefits (current)	2,012	1,570	442	28.2	Employee benefits exceeded budget because annual leave balances were higher than expected across the Office and some staff were recruited with pre-existing long service leave balances which was not expected in the budget.

¹ Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 21. BUDGETARY REPORTING – CONTINUED

Balance Sheet Line Items	Actual 2017-18 \$'000	Original Budget ¹ 2017-18 \$'000	Variance \$'000	Variance %	Variance Explanation
Accumulated Funds	2,674	2,113	561	26.5	The budget did not anticipate the level of the prior year surplus.

Cash Flow Statement Line Items	Actual 2017-18 \$'000	Original Budget ¹ 2017-18 \$'000	Variance \$'000	Variance %	Variance Explanation
Purchase of Investments	2,215	1,645	570	34.7	More funds were invested than expected in the budget due to positive cash flows from operations. Cash flows from operations were positive mainly due to savings in supplies and services.
Capital Injections	149	5	144	2,880	Capital injections were higher than budget due to the carryover of unspent funds from the previous financial year.

¹ Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 22. RELATED PARTY DISCLOSURES

A related party is a person that controls or has significant influence over the reporting entity, or is a member of the Key Management Personnel (KMP) of the reporting entity or its parent entity, and includes their close family members and entities in which the KMP or/and their close family members individually or jointly have controlling interests.

KMP are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

(a) Key Management Personnel

(i) Details of compensation

The Office is controlled by an Executive Management Committee comprising the Clerk of the Legislative Assembly and four other senior staff members. The Office does not have a Minister.

Total Compensation for the Clerk and others assessed to be KMP of the Office is set out below.

	2018	2017
	\$'000	\$'000
Short-term employee benefits	840	896
Post-employment benefits	138	130
Other long-term benefits	<u>112</u>	<u>22</u>
Total Compensation to Key Management Personnel paid by the Office	<u>1,090</u>	<u>1,048</u>

(ii) Transactions with KMP of the Office (i.e. the Clerk and other staff designated as KMP)

The Office's financial statements are required to contain disclosures necessary to draw attention to the possibility that its financial results may have been affected by the existence of related parties and by transactions with such parties.

It is not the role of these disclosures to disclose conflicts of interest of KMP. Any such conflicts are managed in accordance with administrative procedures.

In line with the accounting standards, this note does not include typical citizen transactions between the KMP and the Office that occur on terms and conditions no different to those applying to the general public.

Information was sought from the Office's KMP on any related party transactions during the financial year. In accordance with the *Information Privacy Act 2014* and the *Human Rights Act 2004*, the provision of related party transactions information is on a voluntary basis.

There were no material transactions with the KMP of the Office other than compensation provided above.

(iii) Transactions with other related parties - KMP's close family members and organisations in which the KMP and/or their close family members have controlling interests (individually or jointly)

There were no transactions that occurred with KMP's close family members and/or related entities that were material in relation to the Office's financial statements.

(b) Transactions with ACT Government Controlled Entities

Aggregate details of transactions with ACT Government agencies are found in various notes throughout the controlled and territorial financial statements.

OFFICE OF THE LEGISLATIVE ASSEMBLY

TERRITORIAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

Office of the Legislative Assembly
Statement of Income and Expenses on Behalf of the Territory
For the Year Ended 30 June 2018

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Income				
<i>Revenue</i>				
Payment for Expenses on Behalf of the Territory	24	9,027	9,923	8,125
Resources Received Free of Charge	25	402	441	389
Total Revenue		9,429	10,364	8,514
Total Income		9,429	10,364	8,514
Expenses				
Employee Expenses	26	8,083	9,170	7,327
Superannuation Expenses	27	928	979	831
Supplies and Services	28	466	460	507
Depreciation		535	1,084	760
Total Expenses		10,012	11,693	9,425
Operating (Deficit)		(583)	(1,329)	(911)
Other Comprehensive Income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
(Decrease) in the Asset Revaluation Surplus		-	-	(5,291)
Total Other Comprehensive (Deficit)		-	-	(5,291)
Total Comprehensive (Deficit)		(583)	(1,329)	(6,202)

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 2018

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Current Assets				
Cash and Cash Equivalents	29	102	436	41
Receivables		6	41	4
Total Current Assets		108	477	45
Non-Current Assets				
Property, Plant and Equipment	30	28,749	32,670	28,500
Total Non-Current Assets		28,749	32,670	28,500
Total Assets		28,857	33,147	28,545
Current Liabilities				
Payables	31	101	39	84
Employee Benefits	32	431	815	337
Total Current Liabilities		532	854	421
Non-Current Liabilities				
Employee Benefits	32	-	9	-
Total Non-Current Liabilities		-	9	-
Total Liabilities		532	863	421
Net Assets		28,325	32,284	28,124
Equity				
Accumulated Funds		15,407	14,076	15,206
Asset Revaluation Surplus		12,918	18,208	12,918
Total Equity		28,325	32,284	28,124

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 2018

	Accumulated Funds Actual 2018 \$'000	Asset Revaluation Surplus Actual 2018 \$'000	Total Equity Actual 2018 \$'000	Original Budget 2018 \$'000
Balance at 1 July 2017	15,206	12,918	28,124	33,469
Comprehensive Income				
Operating (Deficit)	(583)	-	(583)	(1,329)
Total Comprehensive (Deficit)	(583)	-	(583)	(1,329)
Transactions Involving Owners Affecting Accumulated Funds				
Capital Injections	784	-	784	144
Total Transactions Involving Owners Affecting Accumulated Funds	784	-	784	144
Balance at 30 June 2018	15,407	12,918	28,325	32,284

	Accumulated Funds Actual 2017 \$'000	Asset Revaluation Surplus Actual 2017 \$'000	Total Equity Actual 2017 \$'000
Balance at 1 July 2016	15,465	18,208	33,673
Comprehensive Income			
Operating (Deficit)	(911)	-	(911)
(Decrease) in Asset Revaluation Surplus	-	(5,291)	(5,291)
Total Comprehensive (Deficit)	(911)	(5,291)	(6,202)
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections	652	-	652
Total Transactions Involving Owners Affecting Accumulated Funds	652	-	652
Balance at 30 June 2017	15,206	12,918	28,124

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 2018

	Note No.	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
Cash Flows from Operating Activities				
Receipts				
Cash from Government for Expenses on Behalf of the Territory		9,027	9,923	8,125
Goods and Services Tax Input Credits from the Australian Taxation Office		63	-	90
Goods and Services Tax Collected from Customers		-	-	-
Other		-	30	-
Total Receipts from Operating Activities		9,090	9,953	8,215
Payments				
Employees		8,017	9,229	7,440
Superannuation		930	588	820
Supplies and Services		51	35	81
Goods and Services Tax Paid to Suppliers		62	-	72
Other		-	5	-
Total Payments from Operating Activities		9,060	9,857	8,413
Net Cash Inflows/(Outflows) from Operating Activities	33	30	96	(198)
Cash Flows from Investing Activities				
Payments				
Purchase of Property, Plant and Equipment		753	144	657
Total Payments from Investing Activities		753	144	657
Net Cash (Outflows) from Investing Activities		(753)	(144)	(657)
Cash Flows from Financing Activities				
Receipts				
Capital Injections		784	144	652
Total Receipts from Financing Activities		784	144	652
Net Cash Inflows from Financing Activities		784	144	652
Net Increase/(Decrease) in Cash and Cash Equivalents		61	96	(203)
Cash and Cash Equivalents at the Beginning of the Reporting Period		41	340	244
Cash and Cash Equivalents at the End of the Reporting Period	33	102	436	41

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 2018**

	Original Budget 2018 \$'000	Total Appropriated 2018 \$'000	Appropriation Drawn 2018 \$'000	Appropriation Drawn 2017 \$'000
Expenses on Behalf of the Territory	9,923	9,703	9,027	8,125
Capital Injections	144	784	784	652
Total Territorial Appropriation	10,067	10,487	9,811	8,777

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.

Variations between 'Original Budget', 'Total Appropriated' and 'Appropriation Drawn'.

The total appropriated for Expenses on Behalf of the Territory was \$220,000 less than the original budget due to the transfer of funds to the Controlled entity that should have been included in controlled recurrent payments. This transfer of funds was approved by the Treasurer and processed under Section 14 of the FMA.

The total appropriated for capital injections was \$640,000 higher than the original budget due to the carryover of funding from 2016-17 of \$250,000 in Better Infrastructure Funding for bathroom and kitchenette upgrades and the receipt of \$390,000 in the 2nd Appropriation to commence the double glazing of the Assembly building. The carryover of the Better Infrastructure Funding was approved by the Treasurer under Section 16B of the FMA.

The appropriation drawn for Expenses on Behalf of the Territory was \$676,000 less than the total appropriated due mainly to employee expenses not being as high as anticipated. This resulted from non-Executive members employing staff at lower classifications and less leave payouts than originally budgeted.

Office of the Legislative Assembly
Territorial Note Index of the Financial Statements
For the Year Ended 30 June 2018

Note 23 Basis of Preparation of the Financial Statements – Territorial

Income Notes

Note 24 Payment for Expenses on Behalf of the Territory – Territorial

Note 25 Resources Received Free of Charge – Territorial

Expenses Notes

Note 26 Employee Expenses – Territorial

Note 27 Superannuation Expenses – Territorial

Note 28 Supplies and Services – Territorial

Assets Notes

Note 29 Cash and Cash Equivalents – Territorial

Note 30 Property, Plant and Equipment – Territorial

Liabilities Notes

Note 31 Payables – Territorial

Note 32 Employee Benefits – Territorial

Other Notes

Note 33 Cash Flow Reconciliation – Territorial

Note 34 Financial Instruments – Territorial

Note 35 Budgetary Reporting – Territorial

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 23. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – TERRITORIAL

The basis of preparation of the financial statements is contained in Note 2 *Basis of Preparation of the Financial Statements* and applies to both the Controlled and Territorial financial statements. The accounting policies outlined from Note 3 *Controlled Recurrent Payments* to Note 21 *Budgetary Reporting* apply equally to the Controlled and Territorial financial statements.

NOTE 24. PAYMENT FOR EXPENSES ON BEHALF OF THE TERRITORY – TERRITORIAL

Under the *Financial Management Act 1996*, 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 Notes 26 and 27 *Employee Expenses – Territorial and Superannuation Expenses – Territorial*).

	2018	2017
	\$'000	\$'000
Payment for Expenses on Behalf of the Territory	9,027	8,125
Total Payment for Expenses on Behalf of the Territory ^a	9,027	8,125

- a) The increase of \$902,000 in Payment for Expenses on Behalf of the Territory is the full year impact of the increased members and members' staffing costs resulting from the expansion of the Assembly from 17 to 25 members.

NOTE 25. RESOURCES RECEIVED 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.

	2018	2017
	\$'000	\$'000
Resources Received Free of Charge		
Building Management	402	389
Total Resources Received Free of Charge	402	389

NOTE 26. EMPLOYEE EXPENSES – TERRITORIAL

	2018	2017
	\$'000	\$'000
Wages and Salaries ^a	7,565	6,713
Annual Leave Expense	328	264
Long Service Leave Expense	88	83
Workers' Compensation Insurance	15	27
Termination Expense ^b	47	209
Other Employee Benefits and On-Costs	40	31
Total Employee Expenses	8,083	7,327

- a) The increase in wages and salaries is the full year impact of the increased members and members' staffing costs resulting from the expansion of the Assembly from 17 to 25 members.
- b) One termination payment was made in 2017-18, whereas in 2016-17 several termination payments were paid to non-Executive members and staff who were not re-employed following the October 2016 election.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 27. SUPERANNUATION EXPENSES – TERRITORIAL

	2018	2017
	\$'000	\$'000
Superannuation Contributions to the Territory Banking Account	96	115
Productivity Benefit	7	10
Superannuation Contributions paid to External Providers ^a	825	706
Total Superannuation Expenses	928	831

- a) Superannuation contributions paid to external providers increased as the majority of new staff have the choice to select their own external superannuation providers.

NOTE 28. SUPPLIES AND SERVICES – TERRITORIAL

	2018	2017
	\$'000	\$'000
Consultants, Contractors and Professional Services ^a	64	118
Building Management	402	389
Total Supplies and Services	466	507

- a) The use of consultants by non-Executive members fell in 2017-18 in lieu of employing additional staff in their offices.

NOTE 29. 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. Under whole-of-government banking arrangements, interest is not earned on cash at bank held by the Office's Territorial operations.

	2018	2017
	\$'000	\$'000
Cash at Bank ^a	102	41
Total Cash and Cash Equivalents	102	41

- a) The higher balance at year-end was for payments for capital works that were required to be made at the commencement of the new financial year.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 30. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL

Property, plant and equipment includes the ACT Legislative Assembly building, building improvements and the land upon which the building sits.

Major Cyclical Maintenance – Assembly Building

The Office undertakes major cyclical maintenance on the Assembly building. Where the maintenance leads to an upgrade increasing the service potential of the existing building, the cost is capitalised.

Significant Accounting Judgements and Estimates – Fair Value of Assets

Land and buildings have been valued at fair value using the capitalisation approach, discounted cash flow and market approach. The capitalisation approach and discounted cash flow converts future cash flows to a single current amount through an appropriate discount rate having regard to current market expectations about those future amounts. The market approach considered transactions and pricing data that has occurred in the principal market in arriving at fair value.

Depreciation

Depreciation is applied to physical assets such as buildings and building improvements. All depreciation is calculated after first deducting any residual values which remain for each asset.

Depreciation for non-current assets is shown in the table below.

Class of Asset	Depreciation Method	Useful Life (Years)	
Buildings	Straight Line	50	
Building Improvements	Straight Line	25	
		2018	2017
		\$'000	\$'000
Land and Building			
Land at Fair Value		4,650	4,650
Total Land Assets		4,650	4,650
Building at Fair Value		23,850	23,850
Less: Accumulated Depreciation		(530)	-
		23,320	23,850
Building Improvements at Cost		784	-
Less: Accumulated Depreciation		(5)	-
		779	-
Total Written Down Value of Building		24,099	23,850
Total Land and Written Down Value of Building		28,749	28,500
Total Written Down Value of Property, Plant and Equipment		28,749	28,500

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 30. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL – CONTINUED

Valuation of Non-Current Assets

Jones Lang LaSalle Public Sector Valuations Pty Ltd performed revaluations of the Office's land and building. All members of the valuation team are Certified Practising Valuers of the Australian Property Institute. The latest valuation was performed as at 30 June 2017.

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2017-18.

	Land \$'000	Building \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	4,650	23,850	28,500
Additions	-	784	784
Depreciation	-	(535)	(535)
Carrying Amount at the End of the Reporting Period	4,650	24,099	28,749

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2016-17.

	Land \$'000	Building \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	4,560	24,823	29,383
Additions	-	5,168	5,168
Depreciation	-	(760)	(760)
Revaluation Increment/(Decrement)	90	(5,381)	(5,291)
Carrying Amount at the End of the Reporting Period	4,650	23,850	28,500

Fair Value Hierarchy

The Office is required to classify property, plant and equipment into the 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 Office 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 2018 are shown on the next page.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 30. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL – CONTINUED

2018

	Classification According to the Fair Value Hierarchy			Total \$'000
	Level 1	Level 2	Level 3	
	\$'000	\$'000	\$'000	
Property, Plant and Equipment at Fair Value				
Land	-	4,650	-	4,650
Building	-	23,320	-	23,320
	-	27,970	-	27,970

Details of the Office's property, plant and equipment at fair value and information about the Fair Value Hierarchy as at 30 June 2017 are shown below.

2017

	Classification According to the Fair Value Hierarchy			Total \$'000
	Level 1	Level 2	Level 3	
	\$'000	\$'000	\$'000	
Property, Plant and Equipment at Fair Value				
Land	-	4,650	-	4,650
Building	-	23,850	-	23,850
	-	28,500	-	28,500

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 capitalisation approach, discounted cash flow and market approach have been utilised to determine fair value. The capitalisation approach and discounted cash flow converts future cash flows to a single current amount through an appropriate discount rate having regard to current market expectations about those future amounts. The market approach considered transactions and pricing data that has occurred in the principal market in arriving at fair value.

Inputs: Prices and other relevant information generated by market transactions involving comparable land and buildings were considered. Regard was given to:

- the Crown Lease terms and tenure;
- the Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning;
- market cash flows from transaction of comparable assets, adjusted to reflect the expected circumstances that a market participant would take into consideration; and
- market capitalisation rates as represented by the income produced by an investment property, expressed as a percentage and derived from recent market transactions.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 31. PAYABLES – TERRITORIAL

	2018 \$'000	2017 \$'000
Current Payables		
Trade Payables	82	34
Accrued Expenses	19	50
Total Current Payables	101	84
Payables are aged as follows:		
Not Overdue	101	84
Total Payables	101	84
Payables with ACT Government Entities		
Accrued Expenses	12	-
Total Payables with ACT Government Entities	12	-
Payables with Non-ACT Government Entities		
Trade Payables	82	34
Accrued Expenses	7	50
Total Payables with Non-ACT Government Entities	89	84
Total Payables	101	84

NOTE 32. EMPLOYEE BENEFITS – TERRITORIAL

Annual and Long Service Leave – Legislative Assembly members' staff

Legislative Assembly members' staff are employed under the *ACT Legislative Assembly Members' Staff Enterprise Agreement 2013-2018*. Entitlements under this Agreement are the same as those for Office staff, therefore the accounting policy in Note 17 *Employee Benefits* applies equally to members' staff.

Under the *ACT Legislative Assembly Members' Staff Enterprise Agreement 2013-2018* employees may elect to receive an annual allowance instead of accruing long service leave. The majority of employees have chosen to receive this allowance. Employees who elect to accrue long service leave, whose employment is terminated otherwise than because of death, will receive payment for any pro-rata entitlement following the completion of one year of service.

	2018 \$'000	2017 \$'000
Current Employee Benefits		
Annual Leave ^a	301	207
Long Service Leave	63	62
Accrued Salaries	67	68
Total Current Employee Benefits	431	337
Total Employee Benefits	431	337

a) Annual leave rose due to an additional year of entitlements being added to Legislative Assembly members' staff leave balances.

As at 30 June 2018, the Office's Territorial entity employed 45.9 full time equivalent (FTE) staff (46.5 FTE at 30 June 2017). All employee leave entitlements and accrued salaries are payable within 12 months.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 33. 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

	2018	2017
	\$'000	\$'000
Total Cash and Cash Equivalents Disclosed on the Statement of Assets and Liabilities on Behalf of the Territory	102	41
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement on Behalf of the Territory	102	41

(b) Reconciliation of the Operating (Deficit) to Net Cash Inflows/(Outflows) from Operating Activities

Operating (Deficit)	(583)	(911)
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	535	760
Cash Before Changes in Operating Assets and Liabilities	(48)	(151)
Changes in Operating Assets and Liabilities		
(Increase)/Decrease in Receivables	(2)	35
(Decrease)/Increase in Payables	(14)	53
Increase/(Decrease) in Employee Benefits	94	(135)
Net Changes in Operating Assets and Liabilities	78	(47)
Net Cash Inflows/(Outflows) from Operating Activities	30	(198)

NOTE 34. FINANCIAL INSTRUMENTS – TERRITORIAL

Financial assets and liabilities are carried at amortised cost. The carrying amounts approximate fair value. They are non-interest bearing.

The Office's Territorial entity is not exposed to any interest rate, credit or price risk.

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 (Payment for Expenses on Behalf of the Territory) 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.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 35. BUDGETARY REPORTING – TERRITORIAL

Significant Judgements and Estimates – Budgetary Reporting

Significant judgements have been applied in determining what variances are considered as ‘major variances’. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% of the budget for the financial statement line item.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

Statement of Income and Expenses on Behalf of The Territory Line Items	Actual 2017-18 \$'000	Original Budget ¹ 2017-18 \$'000	Variance \$'000	Variance %	Variance Explanation
Payment for Expenses on Behalf of the Territory	9,027	9,923	(896)	(9.0)	Expenses on Behalf of the Territory were lower than budgeted because non-Executive members did not spend their full staff salary allocations and there were fewer leave payouts made.
Employee Expenses	8,083	9,170	(1,087)	(12.0)	
Statement of Assets and Liabilities on Behalf of The Territory Line Items					
Cash and Cash Equivalents	102	436	(334)	(76.6)	The budget assumed that capital works payments would be made early in the new financial year and that cash would be required before the budget was passed.
Property, Plant and Equipment	28,749	32,670	(3,911)	(12.0)	The write-down in the Assembly building at 30 June 2017 was not anticipated when the Budget was prepared.
Asset Revaluation Surplus	12,918	18,208	(5,291)	(29.1)	
Payables	101	39	62	159.0	Payables were higher than budget due to a capital works payment being outstanding and members employing several consultants in June 2018.
Employee benefits	431	815	(384)	(47.1)	Employee benefits were less than budget as recent staff recruited to Members offices have been at lower classifications and part-time resulting in less leave entitlements being incurred.

¹ Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

NOTE 35. BUDGETARY REPORTING – TERRITORIAL – CONTINUED

Cash Flow Statement on Behalf of the Territory Line Items	Actual 2017-18 \$'000	Original Budget ¹ 2017-18 \$'000	Variance \$'000	Variance %	Variance Explanation
Cash from Government for Expenses on Behalf of the Territory	9,027	9,923	(896)	(9.0)	See explanation on Statement of Income and Expenses on Behalf of the Territory.
Employee Expenses	8,017	9,229	(1,212)	(13.1)	
Superannuation	930	588	342	58.2	The budget assumed a certain mix of defined benefit members and freedom of choice members. The actual result was significantly different resulting in a higher than budget outcome.
Payments for Property, Plant and Equipment	753	144	609	422.9	Payments for property, plant and equipment and capital injections were higher than budget due to the carryover of \$250k of Better Infrastructure Funding and the receipt of \$390k for the first phase of double glazing the Assembly building windows.
Capital Injections	784	144	640	444.4	

¹ Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2017-18 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2018

APPENDIX A – IMPACT OF ACCOUNTING STANDARDS ISSUED BUT YET TO BE APPLIED

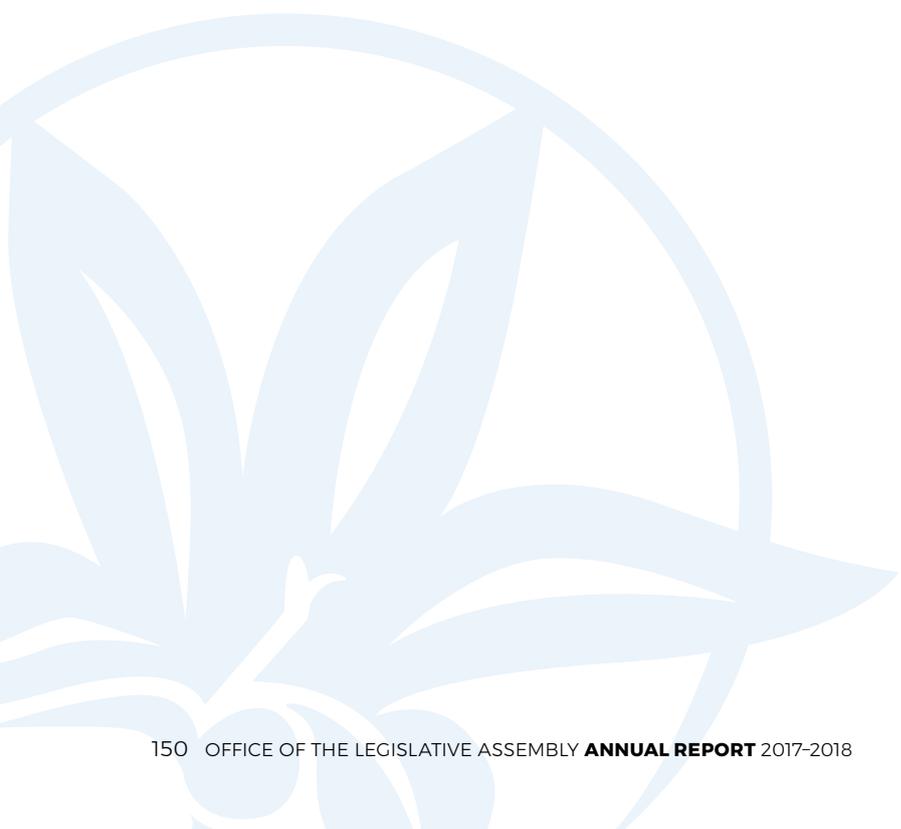
ACCOUNTING STANDARDS ISSUED BUT YET TO BE APPLIED

- AASB 16 Leases (application date 1 January 2019)

AASB 16 is the new standard for leases. It introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset value is low.

This will result in the Office recognising its rental accommodation operating lease for the North Building as an asset alongside the associated liability, rather than accounting for this as operating lease expenditure. The right-of-use asset will initially be recognised at cost and will give rise to a depreciation expense. The lease liability will initially be recognised as the present value of the lease payments during the term of the lease. Lease payments made will reduce this liability over time and also result in an interest expense.

The Office will make a detailed assessment of the impact over the next 12 months.







OFFICE OF THE LEGISLATIVE ASSEMBLY
ANNUAL REPORT
2017-2018