OFFICE OF THE LEGISLATIVE ASSEMBLY

ANNUAL REPORT
2015–2016

ISSN 1036-4390 (Print)

ISSN 1835-0569 (Online)

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First published October 2016
Published in Australia by the Office of the Legislative Assembly

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Produced by: ACT Government Publishing Services
Publication No: 16/1239

TRANSMITTAL CERTIFICATE

Vicki Dunne 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 Assembly this annual report of the Office of the Legislative Assembly (the Office) for the year ended 30 June 2016.

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 its management 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 2016

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THE CLERK'S OVERVIEW 2015-2016

The impending enlargement of the Assembly from 17 to 25 members, which will occur following the ACT election in October 2016, represents the most significant change to the ACT's governance arrangements since self-government commenced in 1989. To respond effectively to the change, the Office has had to reconsider how it provides support and advice to the legislature; how best to accommodate additional members and staff; and what organisational structure might be best suited to fulfil the organisation's statutory functions. These issues have been at the forefront of the Office's activity during this reporting period.

The project control group, formed last year, has led the work to reconfigure the Assembly building, relocate and accommodate a portion of Office staff to alternate premises, and remodel the chamber. This group, chaired by me, includes a representative of the Chief Minister, Treasury, and Economic Development Directorate as well as observers from the Speaker's and Chief Minister's offices. At the time of reporting, the renovations were largely completed, with the final stage of the work—the reconfiguration of the chamber—to be finalised for sittings of the Ninth Assembly in November 2016.

The Office has also upgraded its audio visual broadcasting infrastructure. The new Assembly on Demand (AoD) service, which was launched in April 2016, provides digital quality live broadcasts, and a replay service that enables users to watch, link to or download videos of Assembly and committee proceedings.

I look forward to working with the Speaker, MLAs, their staff, and Office staff to make the transition to an enlarged Assembly a successful one. I would also like to thank all Office staff for their dedication and hard work throughout 2015-2016, which has enabled the organisation to deliver its services and fulfil its functions to such a high standard. I know that members, their staff, and the wider public sector see the value that the Office brings to supporting the Territory's unique system of government.

Tom Duncan
Clerk

October 2016

2015-2016 AT A GLANCE

Accommodation project

- The accommodation project team has overseen the conclusion of a public tender process for the design and construction of new works and the engagement of a contractor. Works commenced in September and initially focussed on the fit-out of approximately 650 m^2 in the North Building to accommodate the approximately 35 non-parliamentary support staff of the Office who vacated the Assembly building. In mid-December, the project then moved to the Assembly Building where a new fit-out in the vacated areas created six new minister and member suites, new meeting rooms with audio visual facilities, and other staff office areas. The schedule also involved recarpeting and repainting throughout the building to match the new works, the upgrade of dated elements of the heating ventilation and cooling system and refurbishment of numerous bathrooms and kitchen areas. These works were close to completion by the end of the reporting period.

Legislation

- The Office facilitated the introduction of 71 executive bills, 2 executive members' bills and 5 private members' bills into the Legislative Assembly, and arranged for the notification of 69 passed bills. The Office also processed the tabling of 346 items of subordinate legislation.

Questioning the executive

- The Office supported members in their scrutiny of the executive, processing 326 questions on notice. During the reporting period, 1297 questions without notice were asked.

Committees

- The Office supported six standing committees and two select committees, which, together, tabled 40 reports, held 47 public hearings, took evidence from 532 witnesses, received 116 submissions, considered 98 statutory appointments, and considered 72 bills and 327 pieces of subordinate legislation (as part of the legislative scrutiny role).

THE YEAR AHEAD

There are a number of projects underway, in preparation for the Ninth Assembly.

Size of the Assembly

Following the election on 15 October 2016, the Assembly will increase its membership from 17 to 25 members. The year ahead will see the conclusion of preparations for this change.

New organisational structure

The larger Assembly will also have a significant impact on the functioning of the Office. At the time of reporting, the Office was finalising arrangements for an organisational restructure to take effect in the second half of 2016, in which the Office's parliamentary support and business support functions will be organised into two separate branches, headed by the Deputy Clerk and a new General Manager respectively.

Completion of construction works to accommodate an expanded Assembly membership

Early in 2016-2017, construction works within the Assembly Building will be completed. Importantly, after the Eighth Assembly concludes its August sittings, work to install a new central table in the chamber will be undertaken in time for the first meeting of the Ninth Assembly.

Redevelopment of Procedural Information Production System (PIPS)

Preparations continue for the Office to redevelop the IT system used to produce daily procedural documents for Assembly sittings. The current system, which has been in use since 2004, is no longer fit for purpose. A contractor was engaged in March and the new system is expected to be in production for the Ninth Assembly.

Information management systems: further development

The Office will continue to improve its legacy systems and investigate opportunities for systems integration. The Office is exploring options to replace the Assembly intranet and extend the wireless network to provide coverage throughout the Assembly building. The Office has implemented a digital repository to house the Assembly Library's collection of digital material which will be made available to members and staff in August/September.

Audio visual services

The Office commenced a project to replace its obsolete analogue audio broadcasting infrastructure with digital technology. Additional microphones, speakers and hearing loops will be installed in the chamber and the committee rooms to accommodate the increased size of the Assembly at the next election.

Examination of standing orders in the lead up to the Ninth Assembly

A review of the standing orders—the rules that govern the conduct of debate and Assembly proceedings —will be presented to the Standing Committee on Administration and Procedure so it can determine possible changes required for the expanded Assembly.

Tom Duncan
Clerk

October 2016

SECTION A

PERFORMANCE REPORTING

THE ORGANISATION

Role of the Office of the Legislative Assembly (the Office)

The Office of the Legislative Assembly is established by the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* and consists of the Clerk and staff of the Office. Pursuant to section 8 of the Act, the Clerk and Office staff are not subject to direction by the executive or any minister in the exercise of their functions.

Pursuant to section 10 of the Act, the Clerk is responsible for the management of the Office.

Under section 6 of the Act, the Office's function is to provide impartial advice and support to the Legislative Assembly and its committees and members of the Assembly, including by:

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

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

By virtue of section 4 of the *Financial Management Act 1996* the Clerk is also vested with the powers of a Director-General in relation to the finances of the Office (section 31).

Office's approach

The Office is the primary source of advice and support for the institution of parliament in the ACT. It is the steward of Assembly practice and procedure, with a central element of its role being to promote and strengthen the role of the parliament in the particular form of representative democracy which operates in the ACT.

The Office's strategic plan recognises that the dominant strategic issue for the Office over the next period is the enlargement of the Legislative Assembly—following the election in October 2016 the Assembly will consist of 25 members. The enlargement of the legislature will impact on: the practices and procedures of the Assembly; accommodation arrangements for members and staff; the organisational structure of the Office; and funding arrangements for the Office.

To fulfil its statutory functions, the Office seeks to maintain and strengthen its position as a 'resilient, reliable and professional parliamentary support organisation supporting a strong, relevant, visible and accessible Legislative Assembly'. The Office will use its new strategic plan to guide the development of annual business plans to achieve the outcomes, objectives and priorities that the Office has set for itself.

Values

The Office's stated values are:

Independence	The Office values its independence from the executive. It 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. The Office values the checks and balances embodied in 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).
Honesty and Integrity	The Office is scrupulously honest in its dealings with MLAs, their staff, members of the community and each other and it stands up for its values in all of its dealings.
Impartiality	The Office provides its advice and support without fear or favour and without bias towards the particular political or policy matters that come before the Assembly and its committees.
Inter-parliamentary relationships	The Office values its participation in, and interactions with, the wider community of parliaments.
Parliamentary service	The Office values the institution of parliament and the legislative, representative and accountability related roles performed by the Assembly and its committees. The Offices values parliamentary service and the primacy of the legislative arm of government as the most direct embodiment of the will of the people of the ACT.
Respect	The Office shows respect in all of its professional relationships.
Transparency and accountability	The Office is open about how it performs its roles and the decisions it makes; it is accountable to the Office of the Speaker, the Assembly and its committees for the work it does.

Priorities

The Office's priorities for 2015-2017 are to:

1. Implement changes to the Assembly building to accommodate members, staff and other building occupants. Implement changes to the Assembly's recording and broadcasting capabilities. Review and advise on potential changes to the Assembly's standing orders and other elements of practice and procedure (particularly in relation to any changes required as part of the Assembly's enlargement in 2016).

2. Implement a staffing and organisational structure within the Office to ensure our advisory and support capabilities meet the demands of the legislature over time (particularly in light of an enlarged Assembly).

3. Anticipate and respond to a changing physical security and information security threat environment.

4. Assess and set about securing the necessary financial resources required to fulfil the Assembly's legislative, representative and scrutiny related functions.

5. Improve the visibility and accessibility of the Assembly and its committees through the innovative use of digital technology and greater institutional engagement with the community.

6. Invest in professional development and training based on a strategic assessment of the skills and knowledge requirements of the Office.

7. Develop effective internal communications and information sharing within and between different areas of the Office and learn from and contribute to the wider community of parliaments.

8. Build organisational resilience through effective succession, attraction and retention, and business continuity planning.

Structure

As at 30 June 2016, the Office was organised into five separate sections:

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

Chamber Support

Chamber Support is responsible for:

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

Committee Support

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

- coordinating inquiry processes;
- providing research and analysis for committee inquiries;
- coordinating public consultation;
- drafting committee reports;
- providing procedural advice to committees; and
- supplying administrative support services.

Hansard, Technology and Library

Hansard, Technology and Library is responsible for:

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

Business Support

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

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

Governance and Communications

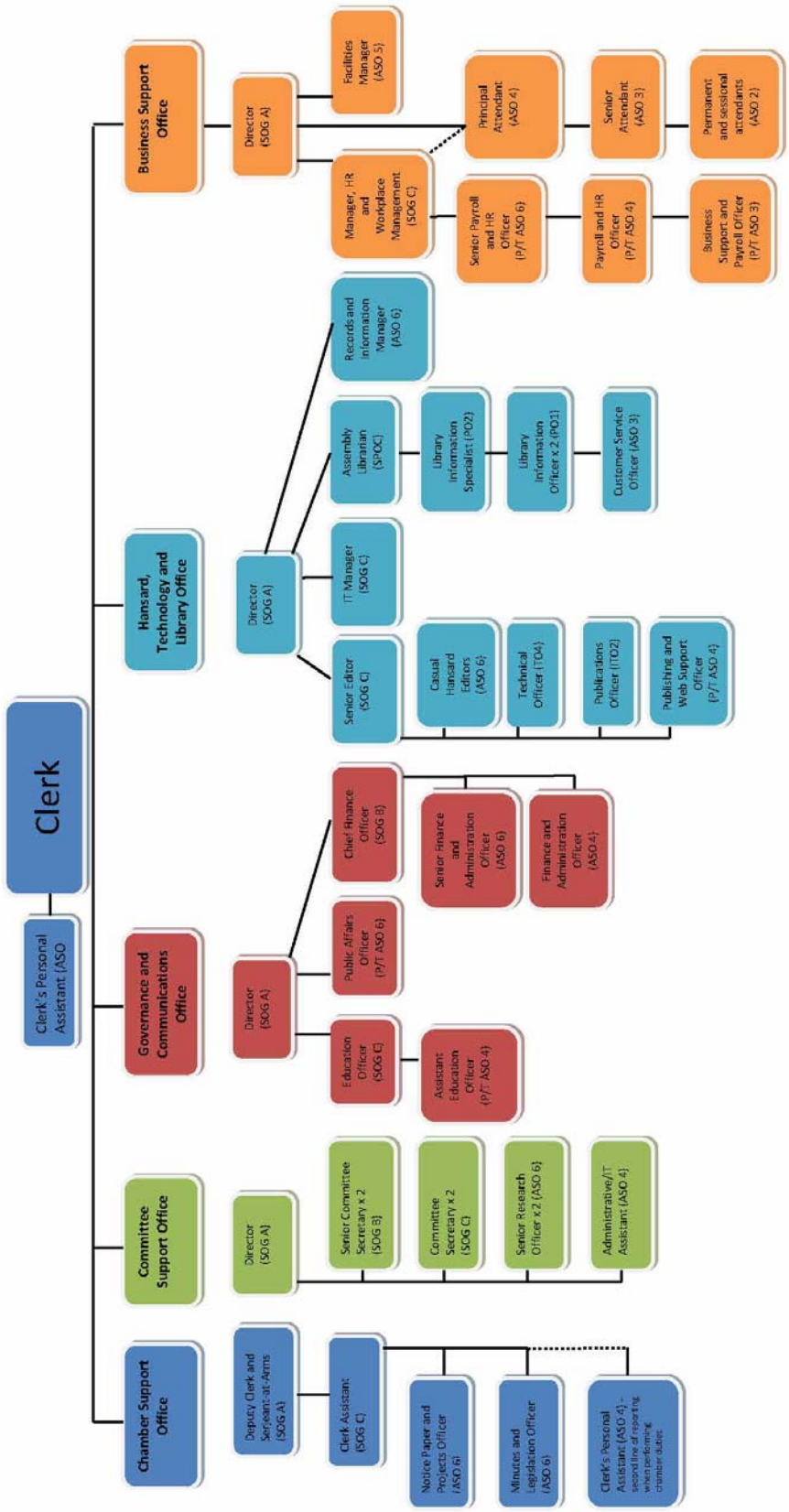
Governance and Communications is responsible for:

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

Accommodation project team: Ian Duckworth, Celeste Italiano, Rick Hart, Peter Edwards

ORGANISATIONAL STRUCTURE

Office of the Legislative Assembly (as at 30 June 2016)

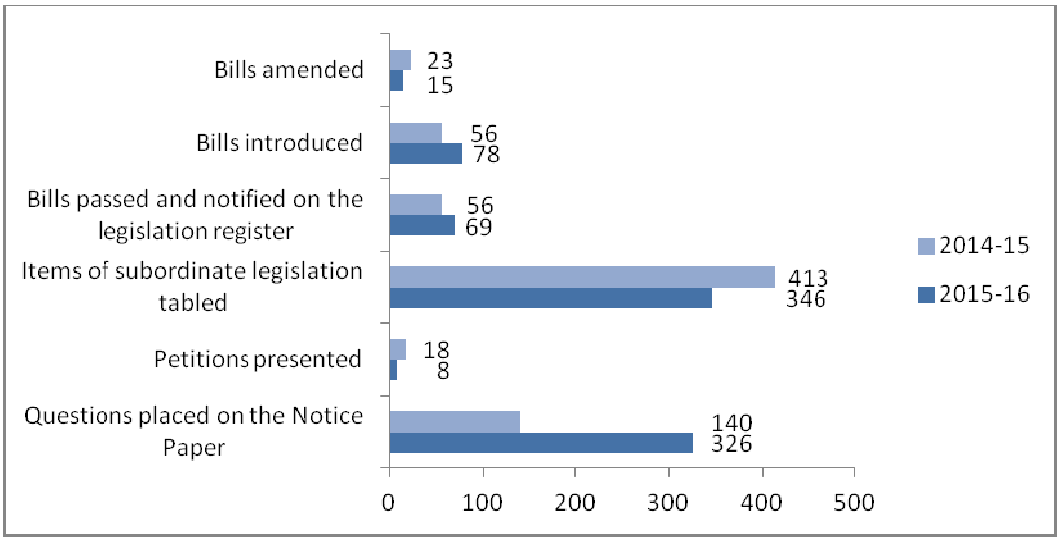


ASSEMBLY PROCEEDINGS

Chamber proceedings

In 2015-2016, the Office provided procedural services to members and their staff, facilitating the efficient functioning of the business of the Assembly on 36 sitting days. The following table compares the chamber activity in 2014-2015 with 2015-2016:

Table 1. Chamber activity



A full range of statistics and trends regarding 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 currently supports the following six standing committees established on 27 November 2012:

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

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

- the Select Committee on Estimates 2015–2016, established 19 February 2015, which presented its report to the Assembly on 4 August 2015; and
- two committees that, although established in the reporting period, were not due to present their findings to the Assembly during this period:
    - the Select Committee on Estimates 2016–2017, established 10 March 2016; and
    - the Select Committee on the Legislative Assembly (Parliamentary Budget Officer) Bill 2016, established 8 June 2016.

Detailed information about Assembly committees is available on the website at: www.parliament.act.gov.au/in-committees

Committee membership

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

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

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

Statutory responsibilities of committees

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

The Standing Committee on Justice and Community Safety (in relation to its legislative scrutiny duties) 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*.

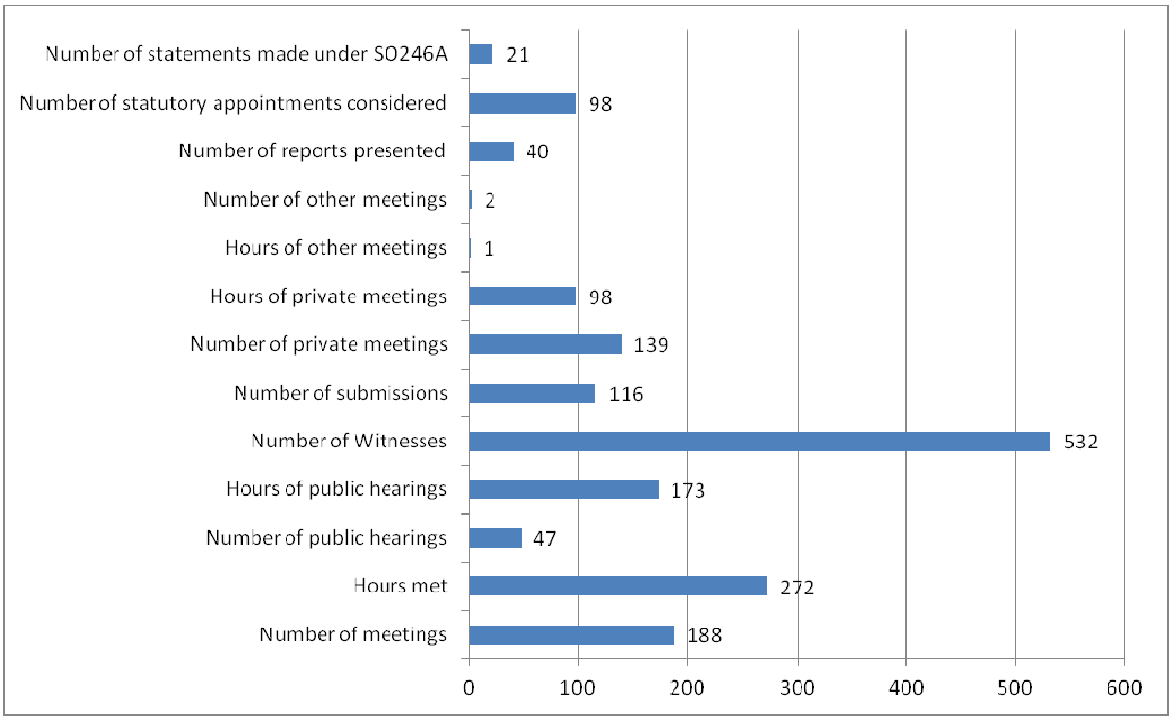
The Standing Committee on Planning, Environment, and Territory and Municipal Services is required to examine all draft variations to the Territory Plan referred by the Minister for Planning.

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

Committee activity

In the period 1 July 2015 to 30 June 2016, the Office supported meetings of standing and select committees on 188 occasions. Committees held 47 public hearings, and tabled 40 reports in the Legislative Assembly. This table shows a snapshot of overall committee activity.

Table 2. Committee statistics 2015-2016



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

Government responses to committee reports

The Office monitors the receipt of government responses to committee reports, and 25 responses were received during the reporting period.

Of the reports tabled, 46 per cent (12 reports) received a government response within 90 days and 24 per cent (6 reports) received government responses within 120 days.

A total of 54 per cent of government responses to committee reports were not received within the 90 day time frame prescribed in the 'Handbook for ACT Government Officials on participation in Assembly and other inquiries'.

Consideration of statutory appointments

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

In the 2015-2016 financial year, committees considered 98 statutory appointments to a wide range of government bodies. Under Continuing Resolution 5A, committees are to table a schedule listing appointments the committee considered during the applicable period. 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

Standing Committee on Administration and Procedure

The Standing Committee on Administration and Procedure met on 17 occasions. The committee's main task was to set the program for private members', executive members' and Assembly business.

The committee completed its review of the implementation of the Latimer House Principles on the Three Branches of Government and, on 29 October 2015, tabled its report which was noted by the Assembly. The report contained three recommendations, which included re-affirming the Legislative Assembly's commitment to the Principles and recommending that all branches of government continued to adhere to and monitor the implementation of the Principles in all their activities.

The committee also conducted inquiries into, or considered, the following matters:

- Family-friendly workplaces (including options and flexibility for breastfeeding women and proxy voting). The committee tabled its report into the matter on 7 April 2016. The report recommended that all Whips of parties represented in the Assembly develop a set of protocols/guidelines for the operation of pairs to encourage and support members who are nursing mothers or who have carer responsibilities.
- Proposed amendment of standing order 210 to allow Auslan interpreters onto the floor of the chamber. During a 246A statement on 28 October 2015, the Chair advised the Assembly that the committee had agreed to support the change.
- Proposed amendments to the standing orders to allow members of the public to suggest matters of public importance for the discussion on a sitting day. The Chair made a 246A statement on 28 October 2015 and informed the Assembly that this proposal was not supported by a majority of the committee.
- Proposed new standing order referring petitions, with at least 500 signatories from residents/citizens of the ACT, to the relevant standing committees. The committee considered the proposal and, on 18 November 2015, the Chair made a 246A statement to inform the Assembly that it supported the proposed new standing order.
- Proposed amendments to the standing orders to provide for the co-sponsorship of bills. On 10 March 2016, the Chair made a 246 statement to inform the Assembly that it supported the proposed changes to the standing orders.

Two further matters were referred to the committee on 9 June 2016. One related to a proposed continuing resolution on a family-friendly workplace and the other reference concerned the recommendations of the report on the 2016 Strategic Review of the ACT Auditor-General. Both matters require the committee to report during the August 2016 sittings.

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

The Standing Committee on Justice and Community Safety, in performing its legislative scrutiny role, met on 12 occasions (a total of 14 hrs 20 min) and issued 12 reports. The committee considered:

- 72 bills;
- 327 items of subordinate legislation;
- 50 Government responses;
- 5 regulatory impact statements;
- Government amendments to 4 executive bills; and
- 4 national regulations.

Select Committee on Estimates 2015-2016

The Select Committee on Estimates 2015-2016 was established by the Assembly on 19 February 2015.

As in previous years, in creating the select committee on estimates, the Assembly resolved that the committee would examine both the Appropriation Bill 2015-2016 and the Appropriation (Office of the Legislative Assembly) Bill 2015-2016.

The committee engaged expert technical assistance as provided for under standing order 238, as has been the practice of estimates committees in recent years. In this instance, the committee sought expressions of interest and selected the Centre for International Economics (CIE) to provide independent economic and financial analysis of the budget.

Following this, the CIE provided the committee with a *Review of the ACT Budget 2015-16*, which was published in appendices when the committee delivered its final report.

The committee held public hearings over 11 days, during which the committee heard evidence from:

- community groups and organisations;
- ministers of the ACT Government;
- officers of Territory-owned Corporations;
- the Speaker of the Assembly and her officers, including the Clerk of the Assembly; and
- ACT statutory officers, including Officers of the Legislative Assembly.

As part of their deliberations, estimates committees seek community views on each year's budget. During this process, the committee heard from eight 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. This year, 56 Questions on Notice and 197 Questions Taken on Notice were asked, answered, and authorised for publication on the Assembly website.

At the end of the inquiry the committee deliberated on its draft report over four days of private meetings, and its final report was tabled in the Assembly on 4 August 2015.

Standing Committee on Public Accounts (PAC)

During 2015-2016, the PAC dealt with a range of matters arising from inquiries referred by the Assembly, and continue to inquire into, and report on reports of the Auditor General that were presented to the Assembly.

Included in PAC inquiries and reports were:

- Review of Auditor-General's Report No. 1 of 2016: Calvary public hospital financial and performance reporting and management
- Review of Auditor-General's Report No. 9 of 2015: Public Transport: The Frequent Network
- Review of Auditor-General Report No. 7 of 2015: Sale of ACTTAB
- Review of Auditor-General's Report No. 5 of 2013: Bushfire Preparedness
- Inquiry into elements impacting on the future of the ACT clubs sector

In addition, the PAC monitored and was kept informed of the progress of the implementation of the Loose-fill Asbestos Insulation Eradication Scheme (the subject of the PAC report from December 2014 discussed in last year's annual report).

Standing Committee on Health, Ageing, Community and Social Services (HACSS)

The HACSS Committee presented a report in August 2015 on an exposure draft of the Drugs of Dependence (Cannabis Use for Medical Purposes) Amendment Bill 2014 and related discussion paper.

The committee's report dealt with the exposure draft of a Bill to allow use of cannabis derivative medications for certain purposes, and the proposal in the Bill for the production and processing of cannabis for medical purposes in the ACT.

This inquiry coincided with a number of parliamentary inquiries in other jurisdictions—including the Commonwealth and NSW—on similar schemes.

Standing Committee on Planning, Environment, and Territory and Municipal Services (PETAMS)

The PETAMS Committee presented a detailed report on an issue of considerable current and proposed interest to the community:

- Draft Variation to the Territory Plan No. 343: Residential blocks surrendered under the loose fill asbestos insulation eradication scheme, tabled in October 2015.

This report followed up proposals and decisions regarding planning and re-development issues for the large number of residential blocks in Canberra affected by the Loose-fill Asbestos Insulation Eradication Scheme (the 'Mr Fluffy' scheme).

PROCEDURAL DIGEST

ACT Register of Lobbyists

On 4 September 2015, the Clerk, as the ACT's Registrar of Lobbyists, attended the annual inter-jurisdictional meeting of lobbyist regulators. Held in Sydney, the meeting was an opportunity to share different perspectives on the regulation of lobbyists. The meeting was also useful in framing potential improvements to the ACT's scheme.

During the reporting period, the Clerk investigated one complaint about compliance with the ACT Lobbyists Regulation Guidelines (the Guidelines), which was subsequently resolved.

The Clerk sent advice to all members in late June 2016 reminding them of their obligations under the Lobbying Code of Conduct.

As at 30 June 2016, the ACT Register of Lobbyists had 27 entities registered; this number included 22 company registrations, one partnership and four natural persons.

Accommodation project – Expansion of the Assembly

On 13 August 2015, and in accordance with a recommendation of the Select Committee on Estimates 2015-2016, the Speaker made a statement in the Assembly concerning the accommodation project for the expansion of the Assembly from 17 to 25 members. The Speaker stated that, following agreement between her and the Chief Minister, some of the support staff from the Office of the Legislative Assembly (OLA) would relocate to a nearby building, which would free up office space to accommodate the eight additional MLAs.

Interpreter on floor of the chamber

On 24 September 2015, an opposition MLA sought and was granted leave of the Assembly to permit an accredited Auslan interpreter onto to the floor of the chamber. The MLA moved a motion to alter standing orders to allow interpreters. The matter was debated before being referred to the Standing Committee on Administration and Procedure. On 28 October 2015, pursuant to standing order 246A, the Speaker (as chair of the committee) made a statement to the Assembly indicating that the committee had agreed to support the change, and the new standing order was agreed to the following day.

Amendments to standing orders for petitions with over 500 signatures

On 29 October 2015, a motion was moved to amend the standing orders in relation to petitions. The amendment proposed that any petition with at least 500 signatures should be automatically referred to the relevant subject standing committee for consideration. The matter was referred to the Standing Committee on Administration and Procedure. On 18 November 2015, the Chair of the committee advised the Assembly that the change would be supported. The new standing order was adopted the following day.

Appointment of seventh minister

In January 2016, following a minister's resignation, the Chief Minister appointed two new minsters. This brought the number of ministers to seven for first time. This increased the ratio of members performing executive roles from 35 per cent (with six ministers) to 41 per cent.

Resignation of an MLA, new member elected

Mary Porter AM formally resigned as an MLA on 19 February 2016. Following her resignation, a count back of votes was held, and Jayson Hinder was declared elected as the new member for Ginninderra on 7 March.

Member named and suspended

On 10 March 2016, the Speaker named and suspended a fellow opposition member for persistently and wilfully disregarding the authority of the Chair.

This is only the second time a member has been named and suspended in the Eighth Assembly.

Report on Family Friendly Workplace

On 7 April 2016, the Chair of the Standing Committee on Administration and Procedure presented a report entitled *Family Friendly Workplace.* The report noted that although members are able to bring an infant being breastfed by an MLA into the chamber, the Territory's Self Government Act prevented the Assembly from adopting standing orders to enable proxy voting.

The committee recommended that party Whips develop a set of guidelines for the operation of pairs to encourage and support members who are nursing mothers, or who have carer responsibilities. This matter was carried over into the next reporting period.

Proposal to create Parliamentary Budget Officer

On 7 June 2016, the Assembly agreed to establish a select committee to consider the creation of a parliamentary budget officer. The committee comprised three members—the opposition member who introduced the Bill, the Chief Minister, and the Minister from the ACT Greens as chair. This is the first time the Chief Minister has been on a committee.

ACT Auditor General, an Officer of the Legislative Assembly

On 8 June 2016, the Speaker presented a report on the *2016 Strategic Review of the ACT Auditor Genera*l undertaken by Des Pearson AO. The recommendations of the review were referred to respective committees for consideration.

On 9 June 2016, the Speaker made a statement to the Assembly that she had appointed an Independent Auditor of the Auditor-General.

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 branch delegates at the 33rd CPA Australian and Pacific Regional Conference in Darwin, in November 2015; and
- the branch's representative to attend a meeting of the Australian Region Commonwealth Women Parliamentarians Steering Committee.

The branch provided support to the Speaker as one of the three Australian regional representatives on the CPA Executive.

The branch secretary also performed the CPA Australian Regional Secretary's role.

On 20 June 2016, the ACT Branch of the CPA hosted a Commonwealth Women Parliamentarian's Forum called "Stepping Up" which sought to encourage young women to consider a career in politics.

Speaker accepts appointment to CPA

In June 2016, Vicki Dunne MLA, Speaker of the ACT Legislative Assembly, accepted an appointment as acting Treasurer of the Commonwealth Parliamentary Association (CPA). The appointment was made in recognition of her length of service and contributions to the work of the CPA. The position will be filled permanently at the next meeting.

Benchmarks for democratic parliaments

In December 2015, Tom Duncan, Clerk of the ACT Legislative Assembly, attended a benchmarking workshop held in Malaysia for democratic parliaments, with delegates from Asia, India, and South Asia regions.

Kiribati twinning arrangement

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

- The Deputy Clerk and Serjeant-at-Arms assisted in an induction program for new MLAs in April 2016, following an election in Kiribati in January that resulted in a significant turnover of members. In addition and with assistance from the UNDP, a former Speaker of the ACT Legislative Assembly, Wayne Berry, also assisted with the induction program; and
- ongoing procedural advice being provided by the Clerk and other officers of the Assembly.

Papers presented

At the Presiding Officers and Clerk's Conference in July 2015 the following papers were presented:

- Officers of the Legislative Assembly—Vicki Dunne MLA, Speaker of the Legislative Assembly; and
- Parliament and the numbers—Tom Duncan, Clerk of the Legislative Assembly.

Financial Report and Management Discussion and Analysis

The Office's financial report and management discussion and analysis are at Appendix 18.

Analysis of the Office's Performance

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

- parliamentary advice and support;
- business administration and support; and
- community and parliamentary engagement.

Survey of members and their staff

Each year the Office conducts a survey of members and their staff. There were 14 respondents to the 2015-2016 survey.

Table 3: 2015-2016 members' survey results

Question	'Highly Dissatisfied'/ 'Dissatisfied'	'Highly Satisfied'/ 'Satisfied'	N/A or no answer
Provide impartial advice and support to the Legislative Assembly, its committees and members of the Assembly	7.1%	85.8%	7.1%
Provide advice on parliamentary practice and procedure and the functions of the Assembly	0	92.9%	7.7%
Provide advice on parliamentary practice and procedure and the functions of committees	0	92.9%	7.1%
Report proceedings of the Assembly and meetings of committees (Hansard)	0	92.9%	7.1%
Broadcast proceedings of the Assembly and its committees	0	92.9%	7.1%
Provide library and information facilities and services for members	7.1%	85.8%	7.1%
Administration of members' entitlements (non-executive members and their staff only)	0	50%	50%
Provide HR and payroll services (non-executive members and their staff only)	0	50%	50%
Provide information and technology services (non-executive members and their staff only)	14.3%	35.7%	50%
Provide attendant and security services	0	100%	0
Maintain the Assembly precincts	21.4%	78.6%	0
Provide public education about the functions of the Assembly and committees	14.3%	78.6%	7.1%

Parliamentary advice and support

Petitions

This year eight petitions were presented to the Assembly, with only one being an e-petition (although a further e-petition was still open for signatures at 30 June).

In November 2015, a new standing order 99A was adopted by the Assembly. This standing order requires any petition with at least 500 signatories from residents/citizens of the ACT to be referred to the relevant Assembly standing committee for consideration. On 9 June 2016, one petition was referred to the Standing Committee on Planning, Environment and Territory and Municipal Services pursuant to standing order 99A.

Hansard and transcription

The Office transcribed 208 hours of Assembly proceedings and 144 hours of committee hearings. This is a decrease of 12.9 and 22.2 per cent respectively from the previous 2014-2015 reporting period.

The Office continued to meet its key performance targets in the preparation, distribution and publication of the electronic transcripts and loading of audio visual replays for Assembly and committee proceedings.

Business administration and support

The Office's security committee has continued to work towards compliance with the 23 mandated measures contained in the ACT Protective Security Policy Framework.

The committee agreed that achievement of full compliance and addressing the recommendations of the physical security risk assessment would largely depend on resourcing for a senior security manager position and the committee agreed to recommend to the Speaker that a budget proposal be developed. Subsequently the Speaker supported the funding proposal but the proposal was not fully agreed to by the budget committee of cabinet.

By temporarily suspending another program, the Office funded the role for six months and, during that time, work was undertaken to:

- implement the recommendations of the 2015 physical security risk management;
- address PSPF recommendations;
- implement a key/lock replacement program; and
- implement an enterprise based access control solution.

Audio visual services

The Office upgraded the Assembly's audio visual broadcasting infrastructure during the reporting period. This involved replacing all analogue camera equipment in the chamber and committee rooms with digital technology, and upgrading the audio visual web streaming system with the new Assembly on Demand (AoD) service. At the time of reporting, the project was largely complete pending the rectification of a small number of post implementation issues.

The Office also commenced a project to upgrade the underlying audio broadcasting system which is scheduled for completion by the October 2016 election.

Records and Information System (OLARIS)

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

Section C of this report provides more detail on records management activities. Appendix 8 sets out performance against targets for broadcasting and IT, Appendix 9 sets out performance for the Assembly Library and reference services.

Community and parliamentary engagement

Communications strategy

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 2,300 twitter subscribers, 400 more than at the same time the previous year.

Towards the end of the reporting period, the Office commenced a trial Facebook page (@ACTAssembly). To be used in tandem with Twitter, the Facebook page aims to broaden the Office's capacity to provide richer, more timely information on proceedings, and make it easier for the Canberra community to access this information.

Trend client usage of the website (parliament.act.gov.au) shows visitor numbers from the period were 107,699, compared to 108,405 in 2014-2015. More website usage details are provided in Appendix 8 of this report.

Parliamentary education

Throughout the reporting period, 2,228 people visited the Assembly as part of the Office's community engagement and education programs. All programs were evaluated by a satisfaction survey at the end of the visit, with 99% per cent of participants returning positive feedback.

The success of the Assembly's education and engagement program relies heavily on the involvement of MLAs. During the year members participated in these activities 124 times.

Detailed statistics on education programs are included at Appendix 17.

Eighth Assembly Open Day

On 20 September 2015, the Office hosted an open day allowing members of the public to see behind the scenes at the Assembly and meet MLAs.

The event attracted 382 visitors, and feedback was positive.

Open day events are held once during every Assembly (every four years).

ACT schools constitutional convention (30-31 July 2015)

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

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

The topic for the 2015 convention was *'Should the Commonwealth Government have specific powers to legislate for the environment?'* and 77 students and teachers from 10 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 2016.

The two-day event held at the National Archives, Museum of Australian Democracy and the ACT Legislative Assembly featured role plays, discussion groups, viewing of the original constitutional documents and 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 2015 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. Undergraduate students of the College also provided assistance.

A mock referendum was conducted during the event. At this years' event, a double majority wasn't reached (ie a majority of states and electors), so the Constitution would not have been changed to enable the Commonwealth Government to exercise specific powers to legislate for the environment.

A 100 per cent satisfaction rating was recorded for the event.

Work experience students/internships

Seven students from high schools, colleges, and the University of Canberra undertook work experience placements in members' offices 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.

Eight interschool parliamentary debates programs were held throughout the year. Two programs were conducted for year 11 and 12 students, two programs were conducted for students in year 7 and years 8/9, and two programs were conducted for year 10 students. This year, 530 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. Students and teachers completed a survey which showed that 99 per cent of participants were either 'highly satisfied' or 'satisfied' with these programs.

School/ college visits and outreach activities

School visits are an integral component of the education program offered by the Assembly. They include school visits to the Assembly, youth parliaments, debating competitions conducted by the Speaker in the parliamentary chamber, outreach activities to ACT schools and colleges, groups of schools that attend the Interschool Parliamentary Debates program, and the annual Constitutional Convention program.

During the reporting period, 284 students participated in these activities and took part in a variety of programs including: mock elections; role-play activities and visits to the chamber; and presentations on the roles and functions of the Assembly. Teachers completed assessments of the program, recording 100 per cent satisfaction with the experience. As in previous years, feedback also indicated that the materials provided were relevant and that the programs supported the relevant curricula.

Community groups

Presentations about various aspects of the Assembly were made to community groups including probus clubs and the Adult Migrant Education Program, scouting groups, Koori Leadership Program, University of the Third Age, and participants in community debating programs sponsored by the Speaker. In addition, professional development activities, and tours and visits to the chamber, including question time, were held throughout the reporting period. Visitors included: members of the public; ACT public servants; ACT teachers; newly appointment staff of the Assembly; and ACT community groups. During the reporting period, 366 people participated in this component of the education and engagement program, and 100 per cent of participants were 'highly satisfied' or 'satisfied' with presentations.

The Speaker, with the endorsement of the Standing Committee on Administration and Procedure, initiated a community engagement program for the Assembly and the Office assists with tours and catering at these events. One-hundred and twenty people from a number of different community groups participated in this program, including:

- Prostate Cancer Support Group;
- Canberra Diplomatic Community and students celebrating Commonwealth Day;
- Community Legal Centres;
- Environment and Landcare workers;
- Emergency Services personnel;
- RSL; and
- various volunteer groups.

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

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

The evenings provide new citizens with an introduction to the workings of the ACT Legislative Assembly. Participants also have the opportunity to meet MLAs and to view a captioned video about the Assembly and its history. In addition, participants undertake a tour of the building and participate in a question and answer session with the Speaker and MLAs in the chamber. This year, 248 new citizens participated in the evenings. Evaluation showed that 97 per cent of attendees were either 'satisfied' or 'highly satisfied' with the event.

Delegations

Throughout the year, tours of the chamber and visits to question time were held for Australian and overseas parliamentary delegations, with 47 people taking part. See Appendix 15 for details of visiting delegations.

Public service seminars

Seven major seminars for ACT public servants and recent graduates 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 Service.

Two-hundred and twenty-three people participated in these seminars with a satisfaction rating of 99 per cent.

Legislative Assembly Art Advisory Committee

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

The committee met on four occasions during 2015-2016.

The following art works were purchased during the reporting period:

- Janet deBoos – *Large China Pot* 2015 – Chinese 'big pot' clay, underglaze stains, slips, sgraffito, clear glaze, 37.5 x 35.5cm
- Anita McIntyre – *Blueprint for a Capital Series Vessel no. 1* 2015 – paper, porcelain monoprint and screen print 14 x 46.5 x 11cm
- Linda Davy – *Stomping Grounds* 2015 – Hand-built ceramic, engobe, stoneware, copper legs 50 x 25 cm
- Helen S Tiernan – *Fire Tracks, National Arboretum* 2014 – oil on canvas 110 x 170cm
- Elizabeth Kelly – *Tower 23* 2014 – 92 drop cast glass units, acrylic gaskets, industrial grade silicon adhesive 115 x 25 x 25 cm
- Hamilton Darroch – *Measure (3)* 2016 – acrylic and pencil on wall 360 x 480cm

The committee also accepted a gift on behalf of the Assembly from Tony Clerk – *Landscape with Figure* 2013 – acrylic and permanent market ink on one stretched canvas and 24 canvas boards 30.5 x 610cm.

Wherever possible, new acquisitions are 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.

A major refurbishment of the Assembly building occurred during the reporting period, so in December 2015 all art works were removed for safe storage ahead of construction works.

Magna Carta

A replica of the 1215 Magna Carta was donated to the Assembly for the people of the Australian Capital Territory, by the Rule of Law Institute of Australia.

The replica was created by Australian calligrapher, Margaret Layson, and made to celebrate the 800th anniversary of the Magna Carta. The replica of King John's wax seal was made in Suffolk, England.

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. The prizes are to enable the winning students to purchase art supplies and materials. The recipients of the 2015-2016 prizes were Christine Ramsay and Brooke Jarvis (Bachelor of Visual Arts – Honours, Painting Workshop). Both artists are currently creating works that will be displayed prominently in the Assembly once refurbishment of the building is complete.

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

The Australian 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.

The association also organises an annual professional development seminar for parliamentary officers of the association. Three staff from the Office attended the January 2016 ANZACATT seminar in New Zealand, hosted by the New Zealand parliament. The theme of the seminar was 'keeping parliaments relevant', and the program explored methods of public engagement including ePlebiscites, institutional tensions, meeting the challenges of administering a parliament, and the next generation's vision for a modern parliament. The seminar was attended by staff from all Australian parliaments, as well as parliamentary staff from New Zealand, the UK and Canada.

Australasian Study of Parliament Group (ASPG)

The Office is continuing to work with the Department of the Senate and the Department of the House of Representatives to revitalise the ACT Chapter of the ASPG.

The Assembly supported the Chapter in the delivery of two events during the reporting period. In November, the Assembly hosted an event presented by Speaker Vicki Dunne MLA, and Minister for Territory and Municipal Services Shane Rattenbury MLA, which explored tension that sometimes arises between the prerogatives of executive government and the accountability and scrutiny functions of the legislature.

The second event, held at Parliament House, was a presentation by Patrick Dunleavy, Professor of Political Science and Public Policy at the London School of Economics and Centenary Research Professor at the Institute for Governance and Policy Analysis, University of Canberra, called *'English Votes for English Laws: Constitutional revolution or damp squib?'.*

Two staff attended the 2015 ASPG annual conference (30 September - 2 October) in Wellington, which explored the theme of '*Modernising parliament: rethinking parliament for the next generation*'.

Neal Baudinette, the Office's long-standing education officer, with the replica Magna Carta that was presented to the Assembly.

SECTION B

CONSULTATION AND SCRUTINY REPORTING

INTERNAL AND EXTERNAL SCRUTINY

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

Table 4. Reports on the operations of the Office of the Legislative Assembly

Organisation, nature of inquiry/ report	Recommendations	Response
Oakton—Business Continuity Planning and Fraud Controls	Implement a schedule of regular review and updates of the Business Continuity documentation.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	Familiarise staff with their responsibilities and the requirements placed on them by the Business Continuity Plan and Procedures.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	Implement a schedule of testing and exercising of the BCP. Ideally this should occur in conjunction with the review and updating of the Business Continuity documentation.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	The BCP documentation should be updated to reflect current BCP practices within the OLA.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	Consideration needs to be paid to whether there is any benefit to storing copies of the resources required should a Business Continuity event occur either in hard copy or at a secure alternative location.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	Maximum Acceptable Outages need to be established for all critical and non-critical functions within the OLA.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	Indicative timeframes need to be determined and documented for the Business Continuity Procedures for a Major Disruption Event.	Agreed.
Oakton—Business Continuity Planning and Fraud Controls	Simplify the Fraud and Corruption Prevention Framework document by removing the various appendices and providing links to their location instead.	Agreed.

Organisation, nature of inquiry/ report	Recommendations	Response
Oakton—Business Continuity Planning and Fraud Controls	Consider the development and implementation of a Fraud and Corruption Risk Register.	Agreed.
RSM Australia—Recruitment processes	OLA should update the Staff Selection Processes and Guidelines May 2010 to include updated references to the Legislative Assembly Enterprise Agreement 2013-2017.	Agreed.
RSM Australia—Recruitment processes	OLA should introduce and implement a conflict of interest declaration form to be completed by SAC members at the commencement of the recruitment process. OLA should communicate with staff to ensure the conflict of interest forms are completed and recorded for each recruitment.	Agreed.
RSM Australia—Recruitment processes	OLA should revise the Recruitment and Selection Plan template to include a requirement for the preparer and approver of the report to confirm that excess staff and OLA internal applicants have been considered.	Agreed.
RSM Australia—Recruitment processes	Staff should be reminded of their responsibility to complete the Schedule of Applicants as required to ensure reasons for shortlisting are adequately documented to achieve a transparent decision making.	Agreed.
RSM Australia—Recruitment processes	OLA should ensure that all unsuccessful applicants are notified accordingly and the Unsuccessful Applicants Correspondence template is used to ensure feedback is offered to the applicant as required by the Staff Selection Processes and Guidelines. OLA should ensure all documentation is recorded and maintained in the recruitment file to ensure adequate audit trail.	Agreed.
RSM Australia—Recruitment processes	In instances where referee checks are conducted orally and documented by OLA staff, the written comments should be validated by a formal sign off by the referee.	Agreed.

Organisation, nature of inquiry/ report	Recommendations	Response
RSM Australia—Recruitment processes	OLA should ensure interview questions are recorded and maintained in the recruitment file to maintain transparency and ensure adequate audit trail.	Agreed.
RSM Australia—Recruitment processes	The Recruitment and Selection checklist should be completed to ensure the recruitment process is finalised and recorded in a completed manner.	Agreed.
RSM Australia—Recruitment processes	(A) OLA should specify a timeframe in the Staff Selection Processes and Guidelines and require staff members to follow the requirement. The reasons for any delays in the process should be documented. (B) OLA should ensure the number of days to hire for each recruitment should be reported on a bi-annual basis to the Clerk for monitoring and reporting purposes.	Agreed.

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.

During the reporting period the Office commenced its annual review of its risk register.

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.

Following the retirement of the chair in December 2015, a selection process was undertaken which resulted in the appointment of a new independent chair from 1 January 2016.

The committee commissioned two audits during the reporting period: an audit of recruitment processes, and the second an audit of business continuity planning and fraud controls.

Table 5. Internal audit committee members and meetings

Name	Position	Duration of membership	Meetings attended during reporting period
Michael Harris	Independent chair	From 13 March 2007 to 31 December 2015	2
Will Laurie	Independent chair	From 1 January 2016	1
Max Kiermaier	Member	From 2 April 2013	3
Brian Lloyd	Member	From 12 November 2010 to 21 July 2015	-
Hamish Finlay	Member	From 22 July 2015	3

LEGISLATIVE ASSEMBLY COMMITTEE RECOMMENDATIONS

The Office was subject to seven committee recommendations during the reporting period, all arising from the Select Committee on Estimates 2015-2016. The table below outlines these recommendations, the Speaker's responses to them, and the status of implementation at the end of the reporting period.

Table 6: Committee recommendations

Recommendations	Response	Status at end of reporting period
The Committee recommends that the ACT Government and the Speaker hold further discussions on how to implement the Territory's Protective Security Policy Framework with particular regard to the Assembly and report to the Legislative Assembly by the last sitting day in 2015.	Agreed. The responsibility for the physical security of the Assembly precincts lies with the Speaker pursuant to *Legislative Assembly Precincts Act 2001* but to acquit this role effectively the Speaker and the Office of the Legislative Assembly rely on: a) adequate funding; and b) advice, support and cooperation from relevant policing and security agencies (at both the ACT and Commonwealth levels). As has been observed in evidence before the committee, the lack of funding for a Security Manager position has hampered the Office's ability to make significant progress in relation to some elements of protective security policy and operations at the Assembly. However, a number of constructive discussions between the Speaker and the Chief Minister have already been held about protective security arrangements and the Speaker and the Office will continue to engage with relevant parts of the ACT Executive to ensure that the security of all members, their staff and other building occupants is maintained. The Speaker welcomes the constructive approach that the Chief Minister has adopted in working through these issues and looks forward to reaching agreement on the necessary funding to acquit these responsibilities effectively.	The Office received funding in the 2016-2017 appropriation which partially funded a management position. While welcome, the funding is insufficient to permanently fund the position while maintaining the required staffing complement of attendants. This will be explored further as part of the 2017-2018 budget round.

Recommendations	Response	Status at end of reporting period
The Committee recommends that the ACT Government and the Speaker hold further discussions on how to best progress enhanced library services for the Assembly and report to the Legislative Assembly by the last sitting day in 2015.	Agreed.	The Speaker sought funding for enhanced library services as part of the 2016-2017 appropriation but the proposal was unsuccessful.
The Committee recommends that the ACT Government work with the Speaker to address concerns regarding the funding and administrative arrangements required to support the functions established under the Officers of the Assembly Legislation Amendment Bill 2013, including amendments to the *Auditor-General Act 1996*, and report to the Legislative Assembly on progress by the last sitting day in 2015.	Agreed. The Speaker looks forward to the Government's response to this matter.	At the time of this report, the Strategic Reviewer of the Auditor-General recommended that consideration be given to the Standing Committee on Administration and Procedure reviewing the adequacy of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* and other matters. At the time of reporting this was the subject of ongoing discussions.
The Committee recommends that the Speaker investigate future accommodation options for the Assembly.	Agree in-principle. The Speaker will discuss this matter further with the Standing Committee on Administration and Procedure.	At the time of reporting, this had yet to be discussed with the committee.

FRAUD PREVENTION

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

The framework was revised in December 2015 to implement recommendations arising from an internal audit report.

There were no instances of suspected fraud identified during the reporting period.

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.

The Deputy Clerk and Serjeant-at-Arms is the designated contact officer for public interest disclosures and can be contacted on (02) 6205 0171. Public interest disclosures can also be directed to the Clerk on (02) 6205 0631.

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

FREEDOM OF INFORMATION

Section 7 statement

Organisation

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

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

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

Arrangements for public participation

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

FOI procedures and contact points

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

The Clerk
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 pm Monday to Friday
General enquiries:	(02) 6205 0439
Committee enquiries:	(02) 6205 0127
Hansard enquiries:	(02) 6205 0422
Legislation enquiries:	(02) 6205 0440

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

The FOI fact sheet and procedures are available on the Assembly website.

Documents available

The Office has broad responsibility for providing advice to government agencies and the public regarding the business of the Assembly and its committees. To facilitate the provision of information the following documents are published by the Office, almost all of which are available on the Assembly website (www.parliament.act.gov.au):

- *ACT Register of Lobbyists*—Details of lobbyists registered to approach public officials in the ACT.
- Annual reports.
- Art cards—a series of postcards with images of artworks from the Assembly's collection.
- Art catalogue—a booklet featuring artwork from the Assembly's collection, including a list of items in the catalogue, image descriptions and artist biographies for key artworks.
- *Bills list*—an alphabetical listing, by short title, of bills considered by the Assembly. The list details the date of introduction and, where relevant, the date of passage, the act number and particulars in the legislation register. Bills discharged, negatived at the agreement in principle stage, declared urgent and referred to committees are also listed. The list is published on a regular basis.
- *Bills Volumes*—bound volumes of all bills presented to the Assembly. The volumes include bills, explanatory statements and amendments that were moved at the detail stage. Available for inspection at the Assembly and territory libraries. The volumes are published for each Assembly and, from 2006, are available online.
- *Business of the Assembly*—a synopsis of the business undertaken by the Assembly each calendar year. This information is published on an annual basis online.
- *Business of the Committees*—a synopsis of committee activity during the current Assembly. This information is updated on an ongoing basis and published online.

- *Citizens right of reply*—procedures available to individuals who believe they have been adversely mentioned in an Assembly proceeding.
- *Commissioner for Standards*—information on the procedures available for complaints against members to be investigated.
- Committee reports—reports presented to the Assembly by standing and select committees.
- *Daily Program*—a guide for members indicating the items of business which the Assembly is expected to consider that day. It is published each sitting day.
- *Debates of the Legislative Assembly for the Australian Capital Territory (Hansard)*—a record of Assembly debates, commonly referred to as *Hansard*. The official *Weekly Hansard* is produced approximately three weeks after each sitting week of the Assembly. The proof *Daily Hansard* is produced the day following a sitting of the Assembly.
- *Entitlement reporting*—information on MLAs' expenditure of their entitlements as determined by the Remuneration Tribunal. Includes travel and office expenditure.
- Fact sheets—provide a variety of historical, administrative and procedural information in relation to the business of the Assembly, including a glossary of terms.
- *Get to know your ACT Legislative Assembly*—a pamphlet that provides a concise overview of the history of the Assembly, the ACT electoral process and general information on the Assembly's sitting days and papers. This pamphlet has been translated into three languages—Arabic, Chinese and Vietnamese—and is available at the public entrance of the Assembly building. The web version is also available in Sudanese, Italian and Croatian.
- *Getting involved in public inquiries*—a pamphlet providing information on participating in public inquiries of Assembly committees. Available from the public entrance of the Assembly and the Committee Office. A range of community groups also have copies of the brochure for distribution.
- *Information for persons making submissions to, or appearing as witnesses before, committees of the Legislative Assembly*—a pamphlet providing information to persons involved with the committees of the Assembly.
- *Legislative Assembly for the Australian Capital Territory*—a brochure explaining the history of the Assembly.
- *Members' declarations of interest*—contain statements of registrable interests as declared by members.
- *Minutes of Proceedings*—the official record of the proceedings of the Assembly. Pamphlet copies are published in proof form immediately following each sitting of the Assembly, with final copies published later. A proof index to the minutes and a proof index to papers tabled in the Assembly are published internally, as are proof bound volumes of the *Minutes of Proceedings*.
- *Notice Paper*—the official list of all outstanding business before the Assembly and setting out the order of business to be followed. The *Notice Paper* also lists notices of questions (a full list of unanswered questions appears on the first *Notice Paper* each sitting week or fortnight) and contains an information section on Assembly committees. The *Notice Paper* is published each sitting day of the Assembly, with the exception of the first sitting day of an Assembly.
- Petitions—how to go about petitioning the Assembly for action on a matter.
- *Public interest disclosure procedures*—information on how to make an allegation of wrongdoing.
- *Sitting pattern*—a calendar highlighting Assembly sitting days. A copy of the current sitting pattern is available from the members and public entrances while in stock. An up-to-date version is always available on the Assembly website.

- *Standing orders and continuing resolutions of the Assembly*—the procedural rules for the conduct of Assembly business.
- *Strategic plan 2015-2017.*
- *Summary of Bills*—includes a summary of each bill introduced into the Assembly for the current Assembly to date, the minister or member who introduced the bill and the date of introduction. Published on a regular basis.
- Transcripts of public hearings of committees of the Assembly are produced following committee hearings and uncorrected proofs of committee transcripts are available for inspection at the Committee Office. Edited proof transcripts are published on the Assembly's website as soon as they are verified by Hansard editors; final transcripts are published within 20 working days from the date of the hearing.
- The Assembly also provides free of charge copies of a range of education materials on various aspects of its history, roles and functions to the public, community groups and schools.
- Copies of ACT legislation (bills and acts) and subordinate legislation (e.g. regulations and determinations) are at www.legislation.act.gov.au.

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

Section 8 statement

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

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

Section 79 statement

During the reporting period, the Office received one application for information pursuant to the FOI legislation.

The request was not granted as the disclosure (access to unpublished submissions to a committee inquiry) would infringe the privileges of the Legislative Assembly.

The decision was made within 31 days of the request being received.

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

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

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

INTERNAL ACCOUNTABILITY

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

The Office prepares a master implementation plan each year setting out a program of work for the organisation. The Office also undertakes strategic planning periodically.

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

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

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

The senior management group is made up of (as at 30 June 2016):

- Tom Duncan, Clerk;
- Max Kiermaier, Deputy Clerk and Serjeant-at-Arms;
- Ian Duckworth, Director, Business Support;
- David Skinner, Director, Governance and Communications;
- Andrew Snedden, Director, Committee Support; and
- Val Szychowska, Acting Director, Hansard, Technology and Library.

The key management committees within the Assembly are:

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

The Clerk is the only senior executive service officer within the organisation. The determination of the Clerk's remuneration arrangements is made pursuant to the *Remuneration Tribunal Act 1995*.

HUMAN RESOURCE PERFORMANCE

The Office undertook 12 staff selection processes during the year. One process had not been completed by the end of the reporting period but, on average, the number of days between advertising and appointment of the successful candidate was 42, down from 44 days in 2014-2015. The 2015-2016 figure compares to a service wide target of 40 days and a service wide average within other agencies of 43 days.

A total of eight staff left the organisation during the year, representing a turnover of 12.5 per cent.

Table 7: Reasons for staff departures

Reason	Number of departures
Promotion/transfer to an ACTPS agency	0
Promotion/transfer to a Commonwealth agency	0
Resignation (including retirement)	3
End of temporary transfer	4
End of temporary employment contract	1

An organisation chart, current at 30 June 2016, is shown in Section A.

The Office continued to adopt its capability framework as a basis for staff selection and professional development. The capability framework identifies five key areas of capability that reflect the Office's workforce requirements and which broadly support the Office's strategic plan. They are:

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

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

The Office noted that during 2015-2016 the ACTPS Shared Capability Framework was introduced and to some extent, it overlaps elements of the Office's capability framework. The Office will review whether adjustments to the structure of the Capability Framework are necessary or desirable.

Members' staff employment

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

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

A total of 63 employment agreements were administered by the Office over the reporting period. This compares with a total of 79 for the 2014-2015 year, with the decrease reflecting a stabilisation in recruitment across offices.

Another significant element of the Office's administration of staff salary allocations for non-executive members relates to the pledging of allocations from one member to another. Under 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.

STAFFING PROFILE

Table 8. Full time staff equivalent (FTE) and headcount

	Female	Male	Total%
FTE by gender	26.6	21	**47.6**
Headcount by gender	36	28	**64**
Percentage of workforce (headcount)	56.2%	43.8%	**100.00%**

Table 9. Classifications

Group	Female	Male	**Total**
Clerk		1	**1**
SOGA	1	4	**5**
SOGB	3	1	**4**
SOGC	4	4	**8**
SPOC	1		**1**
ASO6	12	5	**17**
PO2	2		**2**
ITO2		1	**1**
TO4		1	**1**
ASO5		1	**1**
PO1	1		**1**
ASO4	8	1	**9**
ASO3	3	1	**4**
ASO2	1	8	**9**
Total	**36**	**28**	**64**

Table 10. Employment category by gender

	Female	Male	**Total**
Permanent full-time	16	16	**32**
Permanent part-time	8	3	**11**
Temporary full-time	4	1	**5**
Temporary part-time	2		**2**
Casual	6	8	**14**
Total	**36**	**28**	**64**

Table 11. Average length of service by age-group by gender

Average length of service (years)	Male pre-baby boomers	Male baby boomer 1946-1964	Female baby boomer 1946-1964	Male gen X 1965-1979	Female gen X 1965-1979	Male gen Y 1980-1993	Female gen Y 1980-1993	**Total**
0-2		3	2	1	3	2	2	**13**
3-4		3	1		3	1	2	**10**
5-6		2	1	1	1	1	1	**7**
7-8		1	1	1	1			**4**
9-10			4				1	**5**
11-12		1	2		1			**4**
13-14	1	2	2				2	**7**
14+	1	5	2	2	4			**14**
Total	**2**	**17**	**15**	**5**	**13**	**4**	**8**	**64**

Table 12. Total average length of service by gender

Gender	Average length of service
Female	8.9
Male	10.8
Total	**9.7**

Table 13. Age profile

Age group	Female	Male	**Total**
<20			
20-24			
25-29	3	2	5
30-34	4	1	5
35-39	1	1	2
40-44	3	2	5
45-49	7	3	10
50-54	7	2	9
55-59	2	6	8
60-64	6	4	10
65-69	3	5	8
70+		2	2
Total	**36**	**28**	**64**

NOTE: numbers include temporary employees and staff on extended leave

LEARNING AND DEVELOPMENT

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

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

The Office has developed and implemented a Learning and Development Strategy which aims to provide an integrated and coherent approach to building on the collective knowledge and experience of staff and to provide individuals with opportunities to acquire, practice and adopt new knowledge and experience, thereby enhancing individual, team and organisational performance and capability.

During the reporting period, staff participated in over 35 learning and development activities, which involved expenditure of approximately $47,000 (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 management;
- work safety, including emergency preparedness;
- essential writing skills; and
- job specific training.

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 Assembly workplace has a health 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 were three workers' compensation claims made during the reporting period, although all injured workers had minimal time off work. 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%.

During the reporting period:

- the Assembly had no accidents or dangerous occurrences that required the issuing of notices under part 3 section 38 of the *Work Health and Safety Act 2011*;
- 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.

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

- influenza vaccinations were arranged on-site (or reimbursement was made available if the vaccination was privately arranged);
- workstation assessments were provided to employees to assist with the relocation of offices;
- training on specific workplace health and safety issues was provided, along with general emergency awareness and building evacuation drills;
- payment of health and wellbeing reimbursements 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 distribution of the monthly Healthworks brochure to all staff.

WORKPLACE RELATIONS

The *Public Sector: Office of the Legislative Assembly Enterprise Agreement 2013-2017*, like its predecessors, makes provision for the operation of a consultative committee. Membership of the committee includes representatives from Office management and staff, including relevant workplace unions. In 2015-2016, committee meetings have focused on the staff consultation process for the proposed restructure of the Office in preparation for the expanding Assembly.

During the reporting period and pursuant to the enterprise agreement, one 'attraction and retention incentive' continued in operation to address the specialist requirements of the position and prevailing market forces.

STRATEGIC ASSET MANAGEMENT

The Assembly building

The asset management strategy for the Assembly building is largely based on a set of life cycle data for the various building elements and components which is updated approximately every three years. The last update of this data was undertaken in 2010-2011 and a further revision was scheduled to occur in 2014-2015 but did not proceed due to the emergence of the significant accommodation changes that will arise from the expansion of the Assembly's membership from 17 to 25. A review of building life cycle data is planned once the accommodation changes are finalised.

Capital upgrade funding and expenditure

The Office receives capital upgrade funding each year to maintain the Assembly building. In 2015-2016, additional funds were allocated when it became apparent that the Assembly's accommodation arrangements would need to be reconfigured to accommodate the expanded Assembly membership. A total of $0.708m was spent on refresh works, electrical upgrade and security camera upgrade.

Asset maintenance and repairs

During the year, the Office's expenditure on building maintenance was $0.742m. The main components of this overall expenditure were cleaning ($0.245m) and scheduled maintenance ($0.188m). The scheduled maintenance expenditure included servicing of mechanical building systems (e.g. heating, ventilation and cooling systems, fire systems, lifts, auto doors), maintenance of security and access control systems and maintenance of the courtyard gardens. Approximately $0.079m was expended on unscheduled maintenance and repairs.

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

Office accommodation

The gross building area for the Assembly building is 7,547m^2 and the net lettable area for building valuation purposes is 6,834.4m^2. 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 5,182.5m^2 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 (i.e. when additional staff are engaged) and that the peak number was approximately 150.

Accordingly, office space utilisation rate is 34.6m^2 per occupant.

Table 14. Value and quantity of assets as at 30 June 2016

Asset class	Value*	Quantity
Assembly building (Territorial budget)	$24.823m	1
Land (Territorial budget)	$4.560m	1
Assembly art collection (Controlled budget)	$0.626m	Various
Assembly library collection (Controlled budget)	$0.466m	Various
Other collectables (Controlled budget)	$0.034m	Various
Plant and equipment (Controlled budget)	$0.399m	Various

Asset class	Value*	Quantity
Leasehold improvements* (Controlled budget)	$1.413m	1
Intangibles (software) (Controlled budget)	$0.014m	1

*Leasehold improvements relate to the fit-out of the North Building tenancy due to the staff relocation.

Additions and deletions

Table 15. Assets that were added or removed from assets register during 2015-2016

Asset class	Additions (value)	Disposals (value)
Assembly building (Territorial budget)	Capital upgrade program – see below – ($0.708m)	N/A
Assembly art collection Controlled budget)	5 ($0.026m)	Nil
Assembly library collection (Controlled budget)	Various ($0.006m)	Various ($0.093m)
Plant and equipment (Controlled budget)	Various ($0.096m)	Various ($0.007m)
Leasehold improvements (Controlled budget)	1 ($1.504m)	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 16. Contracts summary

Name of contractor or consultant	Comments	Amount (GST inclusive)
ASI Locksmiths	Lock system upgrade	$41,150.24
Built Pty Ltd	Expansion of the Legislative Assembly	$6,699,754.05
Cox Architecture Pty Ltd	Design consultant for Expansion of the Assembly project	$49,018.15
DTI Corporation Australia Pty Ltd	Recording and transcription	$118,537.39
Fredon Security Pty Ltd	Security upgrade and maintenance	$54,229.47
iCognition Pty Ltd	Procedural Information Production System	$136,885.77
Integrated Technical Management	Building maintenance	$200,606.73
iSentia	Media Monitoring	$47,656.20
National Cleaning Services Australia Pty Ltd	Cleaning services	$256,555.27
Peter Bayne	Legal advice to scrutiny committee	$80,338.71
SAI Global Limited	Standards online subscription	$83,367.64
Sand Consulting Pty Ltd	Broadcasting system upgrade and maintenance	$121,516.47
Stephen Argument	Legal advice to scrutiny committee	$51,030.13

Art collection

As at 30 June 2016, the Assembly's art collection was valued at $0.626m.

TERRITORY RECORDS

Records management program

The Office's Records and Information Management Program was approved by the Clerk in October 2014 and was submitted to the Director of Territory Records.

Records management procedures and policy 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 http://www.parliament.act.gov.au/Publications/Publications

Training and advice

During the year, 41 staff attended 29 training sessions and the Records and Information Manager provided advice on record keeping on 424 occasions.

Preservation and Access

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

Public access provisions for the *Territory Records Act 2002* allow access to records over 20 years old. No access requests were received from Archives ACT during the year.

Activities

A total of 10,265 records were created during the year, comprising physical files and boxes with printed content, and electronic files with attached content. A total of 2,413 files were transferred to offsite storage during the reporting period.

A total of 2,053 records were appraised and sentenced in accordance with the Territory Records Disposal Schedules, and 1,834 records were sent to offsite storage. The Office's disposal schedule is set out below.

Table 17. Records disposal schedule

	Effective	Year and No.
Territory Records (Records Disposal Schedule—Legislative Assembly Secretariat Records) Approval 2004 (No 1)	18 June 2004	NI2004-177

During the reporting period, 219 records were approved for destruction by the Clerk and subsequently destroyed. Notification and details of the destroyed records were submitted to the Territory Records Office.

HUMAN RIGHTS ACT

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

Under section 38(1), the committee is responsible for reporting to the Assembly on any human rights issues arising from certain bills presented to it, 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 2015-2016

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

ACT Property Group purchased 7,700 MWh (Mega Watt hours) of GreenPower on behalf of the ACT Government, representing an indicative five per cent of the ACT Government's energy consumption for 2015-2016.

The Enterprise Sustainability Platform has been updated with a custom ACT electricity emissions factor being used for greenhouse gas emissions for 2014-2015 to account for the effect of renewables in the ACT electricity energy supply mix.

Table 18. Environmental sustainability performance statistics

Indicator	Unit	2013-2014 result	2014-2015 result	2015-2016 result	Variance between 2014-2015 and 2015-2016	Percentage variance between 2014-2015 and 2015-2016
General						
Total occupancy – all building occupants	Numeric (FTE)	148.00	156.00	146.00	-10.00	-6.41
Non-executive occupancy – Office of the Legislative Assembly, non-executive members and staff	Numeric (FTE)	89.60	108.00	92.80	-15.20	-14.07
Total area floor space	Square metres (m2)	7547.00	7547.00	7547.00	0.00	0.00
Stationary energy use (office)						
Electricity use	Megajoules	2856092.83	2874388.43	2950873.20	76484.77	2.66
Electricity use	kWh	793359.10	798441.23	819687.00	21245.77	2.66
Gas use	Megajoules	1435496.00	1593192.50	1529491.00	-63701.50	-4.00
Total office energy use (gas+ electricity)	Megajoules	4291588.83	4467580.93	4480364.20	12783.27	0.29
Total office energy use (gas+ electricity)	Gigajoules	4291.59	4467.58	4480.36	12.78	0.29
Energy Intensities						
Energy intensity per person	Megajoules / FTE	28997.22	28638.34	30687.43	2049.09	7.16
Energy intensity per area of total floor space	Megajoules / m^2	568.65	591.97	593.66	1.69	0.29
Transport Energy						
Total number of vehicles	Numeric	11.00	8.00	5.00	-3.00	-37.50
Transport fuel (petrol)	Litres	4784.60	6283.96	2862.32	-3421.64	-54.45
Transport fuel (diesel)	Litres	11318.75	7426.52	2535.16	-4891.36	-65.86
Transport fuel - Petrol (conversion)	Megajoules	163633.32	214911.43	97891.34	-117020.09	-54.45
Transport fuel - Diesel (conversion)	Megajoules	434640.00	285178.37	97350.14	-187828.22	-65.86

Indicator	Unit	2013-2014 result	2014-2015 result	2015-2016 result	Variance between 2014-2015 and 2015-2016	Percentage variance between 2014-2015 and 2015-2016
Total transport energy use (sum of above)	Megajoules	598273.32	500089.80	195241.49	-304848.31	-60.96
Total transport energy use (conversion)	Gigajoules	598.27	500.09	195.24	-304.85	-60.96
Water consumption						
Total office water use	Kilolitres	3093.93	3550.32	4114.16	342.73	9.09
Water Intensities						
Water use per person	Kilolitres / FTE	20.90	22.76	28.18	4.00	16.56
Water use per area of total floor space	Kilolitres / m^2	0.41	0.47	0.55	0.05	9.09
Waste						
Total reams of paper purchased	Reams	1439.00	1440.00	1479.00	39.00	2.71
Estimate of cardboard recycled	Cubic metres	52.80	57.20	49.50	-7.70	-13.46
Estimate of paper recycled	Cubic metres	44.88	64.00	71.28	7.28	11.38
Estimate of mixed recycling	Cubic metres	110.00	107.80	106.00	-1.80	-1.67
Estimate of organic waste	Cubic metres	3.00*	6.16	3.00	-3.16	-51.30
Estimate of waste to landfill	Cubic metres	57.20	57.20	57.20	0.00	0.00
Resource Efficiency						
Office paper used per person (Office and non-executive)	Reams / FTE	16.06	13.33	15.94	2.60	19.53
Estimate of cardboard recycled per person	m^3 / FTE	0.36	0.37	0.34	-0.03	-7.53
Estimate of paper recycled per person	m^3 / FTE	0.50	0.59	0.49	-0.10	-17.61

Indicator	Unit	2013-2014 result	2014-2015 result	2015-2016 result	Variance between 2014-2015 and 2015-2016	Percentage variance between 2014-2015 and 2015-2016
Estimate of mixed recycling per person	m^3 / FTE	0.74	0.69	0.73	0.04	5.07
Estimate of organic waste per person	m^3 / FTE	0.02	0.04	0.02	-0.02	-47.96
Estimate of landfill waste per person	m3 / FTE	0.39	0.37	0.39	0.03	6.85
Greenhouse Gas Emissions						
Office greenhouse gas emissions (electricity + gas)	Tonnes CO2-e	914.20	699.21	711.13	11.92	1.70
Greenhouse gas emissions from fleet	Tonnes CO2-e	43.55	36.19	14.40	-21.79	-60.21
Total greenhouse gas emissions (electricity + gas + fleet)	Tonnes CO2-e	957.75	735.40	725.53	-9.87	-1.34
Greenhouse Gas Intensities						
Total emissions per person (electricity + gas)	Tonnes CO2-e / FTE	6.18	4.48	4.87	0.39	8.67
Building energy emissions per office area	Tonnes CO2-e / m^2	0.28	0.22	0.0942	0.0016	1.70
Building energy emissions per total floor space	Tonnes CO2-e / m^2	0.1211	0.0926	0.0942	0.0016	1.70
Transport emissions per vehicle	Tonnes CO2-e /vehicle	3.96	4.52	2.88	-1.64	-36.34
Total emissions per person (electricity + gas + fleet)	Tonnes CO2-e / FTE	6.47	4.71	4.97	0.26	5.42
Greenhouse Gas Emissions by Scope						
Direct emissions (scope 1)	Tonnes CO2-e	58.62	47.11	62.09	14.98	31.80
Indirect emissions (scope 2)	Tonnes CO2-e	690.22	608.41	609.03	0.62	0.10
Other indirect emissions (scope 3)	Tonnes CO2-e	165.36	43.69	40.01	-3.68	-8.42
Total emissions	Tonnes CO2-e	914.20	699.21	711.13	11.92	1.70

Explanatory notes

Total occupancy – all building occupants – variance between 2014-2015 and 2015-2016

Comprises a total number of building occupants less a number of OLA staff that moved to the North Building following renovations plus an adjustment to take into account occupants associated with the Assembly building modifications.

2015-2016 result - Total office water use

The 'total office use' water figure for 2014-2015 has been updated to reflect actual consumption (it was reported in last year's annual report as an estimate)

Variance between 2014-2015 and 2015-2016 Total office water use

At the time of reporting, 94% 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)

Variance between 2014-2015 and 2015-2016 – Estimate of organic waste

Due to a high level of contamination with non-organic waste materials in the organic waste stream, the Office considers that there has been reduced recycling for this stream. The figure provided is an estimate.

APPENDICES

APPENDIX 1 – SITTING DAYS

Financial year	No. of sitting days	Number of hours*	Average hours per day*	Sittings after 10pm	Average time of rising Tuesday	Average time of rising Wed/ Thurs
1988-1989	10	55	6	1	6:12 pm	4:12 pm
1989-1990	54	353	7	8	9:00 pm	5:10 pm
1990-1991	49	338	7	8	9:00 pm	5:45 pm
1991-1992	48	354	7	12	10:00 pm	5:42 pm
1992-1993	51	356	7	10	9:55 pm	6:48 pm
1993-1994	46	324	7	5	9:36 pm	5:30 pm
1994-1995	34	249	7	5	9:32 pm	5:42 pm

Financial year	No. of sitting days	Number of hours*	Average hours per day*	Sittings after 10pm	Average time of rising
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

Financial year	No. of sitting days	Number of hours*	Average hours per day*	Sittings after 10pm	Average time of rising
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

*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

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
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

APPENDIX 3 – MINUTES OF PROCEEDINGS

Year	Number of pages	Number of sittings	Average number pages per sitting
1988-1989	40	10	4
1989-1990	226	54	4
1990-1991	215	49	4
1991-1992	292	48	6
1992-1993	295	51	6
1993-1994	389	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

Year	Number of pages	Number of sittings	Average number pages per sitting
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

APPENDIX 4 – BILLS AND AMENDMENTS

Bills

	Executive	Executive members	Private members	Assembly	Total
Introduced	71	2	5	-	78
Discharged	-	-	-	-	-
Withdrawn	-	-	-	-	-
Not agreed in principle	-	-	3	-	3
Negatived	-	-	-	-	-
Passed	68	1	-	-	69
Amended	14	1	-	-	15
Still before the Assembly	19	1	4	-	24

Amendments circulated

Year	Number of amendments		
	Motions		Motions
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

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

Financial year	Executive	Executive members*	Private members	Assembly	Total
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

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

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

APPENDIX 6 – QUESTIONS WITH AND WITHOUT NOTICE

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

Financial year	Questions on notice	Questions without notice	Supplementary questions	Avg No. asked per sitting*
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

*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 – EIGHTH ASSEMBLY

Summary of committee statistics 1989-2016

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

Financial year	Meetings	Meetings supported by Chamber Support	Total number of meetings	Public hearings	Reports	Reports produced by Chamber Support	Total reports
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	152	34	212	60	17	19	36
2015-2016	141	29	188	47	26	14	40

Consolidated committee statistics 2015-2016

Consolidated statistical return	Total
Type of meetings – activity	
Total number of meetings	188
Number of private meetings	139
Number of private meetings attended by all (five) members*	7
Number of private meetings attended by all (four) members	81
Number of private meetings attended by three members	51
Number of private meetings attended by two members	2
Number of public hearings	47
Number of public meetings attended by all (five) members*	3
Number of public meetings attended by all (four) members	30
Number of public meetings attended by three members	12
Number of public meetings attended by two members	2
Number of site visits/study tours	0
Number of other kinds of meetings (briefings, round tables, workshops, etc)	2
Hours of meetings	
Hours of committee meetings [total]	272:28
Hours of private meetings	98:27
Hours of public hearings	172:54
Hours of site visits/study tours	00:00
Hours of other kinds of meetings	1:07
Inquiry outcomes	
Number of Witnesses	532

Consolidated statistical return	Total
Number of submissions	116
Number of referrals	27
Number of reports presented	40
Number of statements made under SO246A	21
Number of statutory appointments considered	98
Number of bills considered	72
Items of subordinate legislation considered	327

*Inquiry into elements impacting on the future of the ACT clubs sector

	Standing Committees							Select Committees		
	Administration and Procedure*	Education Training and Youth Affairs	Health, Ageing, Community and Social Services	Justice and Community Safety (JACS)	JACS (Legislative Scrutiny Role)*	Planning, Environment and Territory and Municipal Services	Public Accounts	Estimates 2015-2016	Estimates 2016-2017	(Parliamentary Budget Officer) Bill 2016
Number of committee meetings (total)	17	18	22	25	12	26	41	5	21	1
Number of private meetings	17	15	17	18	12	14	29	5	11	1
Number of public hearings	0	2	5	7	N/A	11	12	0	10	0
Number of site visits/ study tours	0	0	0	0	N/A	0	0	0	N/A	N/A
Number of other kinds of meetings	0	1	0	0	N/A	1	0	0	N/A	N/A
Hours of committee meetings [total]	9:03	17:58	20:46	23:36	14:20	26:07	59:53	16:57	83:46	0:02
Hours of private meetings	9:03	7:23	5:14	6:01	14:20	3:43	32:08	16:57	3:36	0:02
Hours of public hearings	00:00	10:09	15:32	17:35	N/A	21:43	27:45	00:00	80:10	00:00
Hours of site visits/study tours	00:00	00:00	00:00	00:00	N/A	00:00	00:00	00:00	00:00	00:00
Hours of other kinds of meetings	00:00	0:26	00:00	00:00	N/A	0:41	00:00	00:00	00:00	00:00
Number of Witnesses	0	37	49	50	N/A	73	113	0	210	0

	Standing Committees						Select Committees			
	Administration and Procedure*	Education Training and Youth Affairs	Health, Ageing, Community and Social Services	Justice and Community Safety (JACS)	JACS (Legislative Scrutiny Role)*	Planning, Environment and Territory and Municipal Services	Public Accounts	Estimates 2015-2016	Estimates 2016-2017	(Parliamentary Budget Officer) Bill 2016
Number of submissions	0	5	20	7	N/A	70	9	0	5	0
Number of referrals	7	1	2	2	N/A	3	10	0	1	1
Number of reports presented	2	3	3	2	12	3	14	1	0	0
Number of statements made under SO246A	4	2	2	3	0	4	7	0	0	0
Number of statutory appointments considered	N/A	22	8	38	N/A	21	9	N/A	N/A	N/A
Number of bills considered	N/A	N/A	N/A	N/A	72	N/A	N/A	N/A	N/A	N/A
Items of subordinate legislation considered	N/A	N/A	N/A	N/A	327	N/A	N/A	N/A	N/A	N/A

*Committees supported by Chamber Support

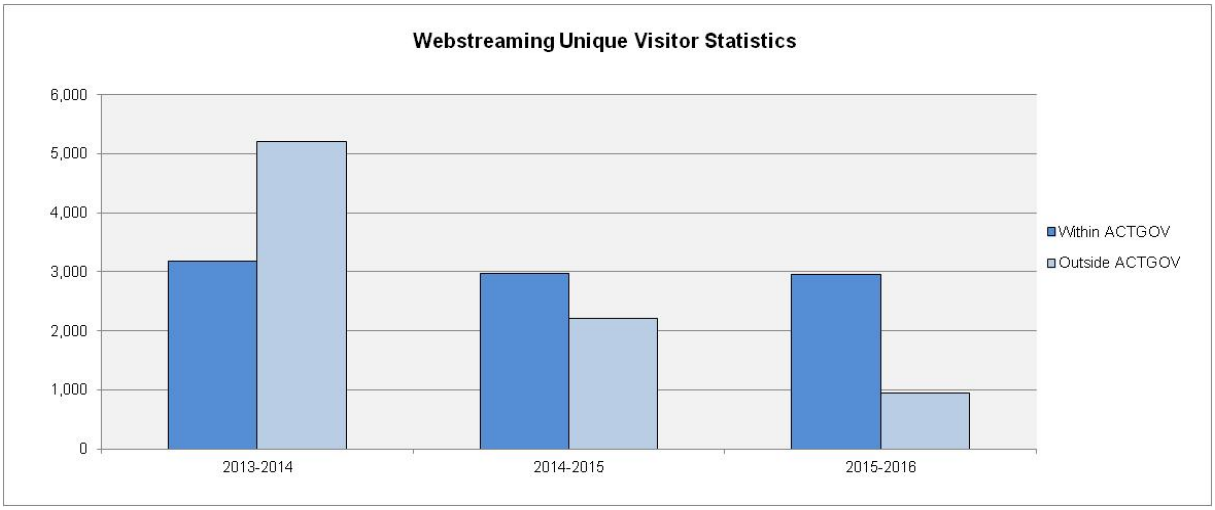
APPENDIX 8 – BROADCASTING AND IT

Broadcasting and IT related activity

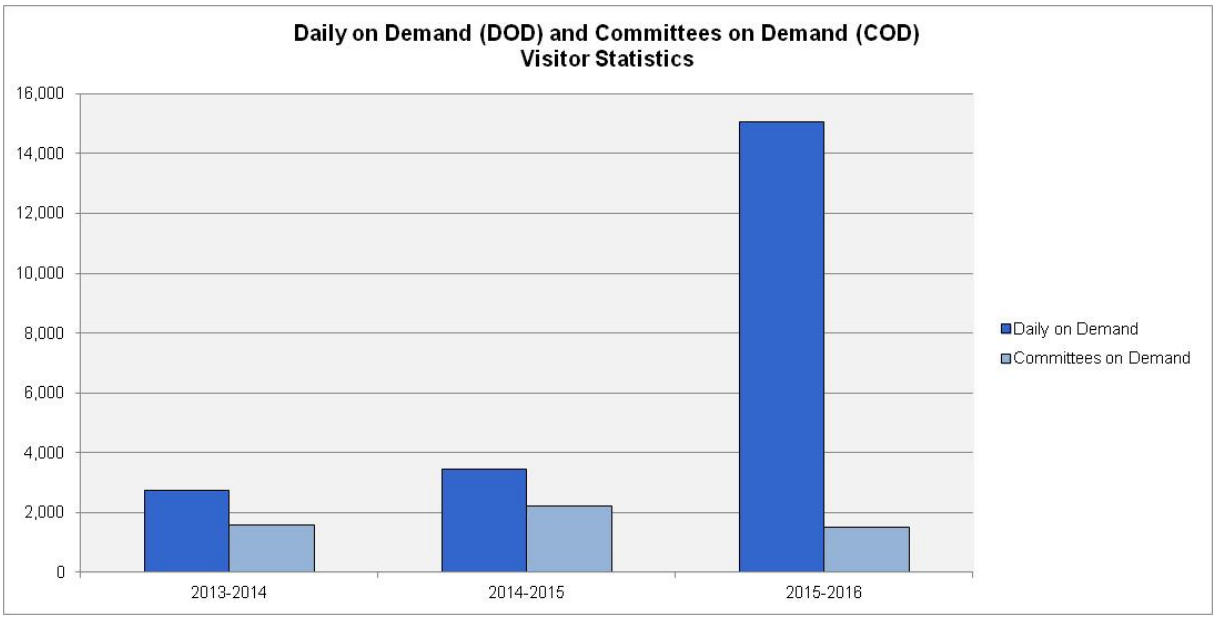
	2013-2014	2014-2015	2015-2016
Number of instances of broadcasting services in relation to:			
• press conferences	9	2	0
• multimedia events	90	45	75
• teleconferences	6	15	29
• clocks/phones/TVs/videos/ aerial	83	66	102
Number of logged service calls for the provision of IT advice and support	1,083	1,550	1,012
Broadcasting & IT systems availability			
Number of incidents of non-scheduled non-availability of major components of broadcasting infrastructure	1	1	2
Number of incidents of non-scheduled non-availability of network and major IT system applications	3	1	6

Internet related activity

	2013-2014	2014-2015	2015-2016
Trend client usage of LA internet site (http://www.parliament.act.gov.au)	95,737	108,405	107,699
Hansard trend client usage of LA Hansard site (http://www.hansard.act.gov.au)	59,299	30,262	29,339
Web streaming			
Number of visits to web streaming page:			
• Within ACTGOV (see also chart below)	3,177	2,968	2,957
• Outside ACTGOV (see also chart below)	5,209	2,215	941
Daily on Demand (DOD)			
Number of visits to DOD page (see chart below)	2,721	3,450	15,052
Committees on Demand (COD)			
Number of visits to COD page (see chart below)	1,593	2,225	1,503



The Legislative Assembly uses a tracking service which recognises 'unique visitors' by their unique IP addresses. Multiple 'hits' from a single IP address over a short interval are counted as only one unique visitor as 'hits' are likely to be reloads or browser attempts to reconnect. The Assembly will monitor visitor trends over time as a more reliable way to evaluate site usage.



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

APPENDIX 9 – LIBRARY AND REFERENCE SERVICES

Library services

	2013-2014	2014-2015	2015-2016
Number of publications catalogued	532	271	260
Number of journals received from publishers	182	146	113
Number of interlibrary loans requests	147	99	78

Reference and information services

	2013-2014	2014-2015	2015-2016
Number of reference requests for information received from:			
Assembly clients	247	263	242
ACT Government clients	84	99	78
Other clients	35	54	56
Urgent simple inquiry: percentage resolved within one hour (Target 90%)	n/a	100%	100%
Simple inquiry: percentage resolved within agreed timeframe (Target 90%)	n/a	100%	99%
Complex inquiry: percentage resolved within agreed timeframe (Target 90%)	n/a	100%	100%
Other services			
Number of visits to LA library Intranet	30,791	45,801	53,816
Number of daily ACT Press Clippings accessed	n/a	3,284	3,810
Number of TV and radio files accessed by users	n/a	423	422
Number of interstate media articles accessed by users	n/a	1,933	2,411
Total visits to Interstate Media RSS Feeds	n/a	23,176	31,306
Total number of visits to Current Awareness RSS Feeds accessed	n/a	93,140	91,203

APPENDIX 10 – MEMBERS OF THE EIGHTH ASSEMBLY

BARR, Mr Andrew

BERRY, Ms Yvette

BOURKE, Dr Chris

BURCH, Ms Joy

COE, Mr Alistair

CORBELL, Mr Simon

DOSZPOT, Mr Steve

DUNNE, Mrs Vicki

FITZHARRIS, Ms Meegan (declared elected on 16 January 2015, to fill a casual vacancy)

GALLAGHER, Ms Katy (resigned 23 December 2014)

GENTLEMAN, Mr Mick

HANSON, Mr Jeremy, CSC

HINDER, Mr Jayson (declared elected on 7 March 2016, to fill a casual vacancy)

JONES, Mrs Giulia

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

PORTER, Ms Mary, AM (resigned 19 February 2016)

RATTENBURY, Mr Shane

SESELJA, Mr Zed (resigned 11 June 2013)

SMYTH, Mr Brendan

WALL, Mr Andrew

APPENDIX 11 – OFFICE HOLDERS

SPEAKER	Mrs Vicki Dunne
DEPUTY SPEAKER	Ms Mary Porter AM: resigned 18 February 2016* Ms Joy Burch: elected 18 February 2016#
ASSISTANT SPEAKERS	Dr Chris Bourke: nominated 31 July 2014, appointed to Ministry 22 January 2016 Mr Steve Doszpot:nominated for the periods 27 April to 4 May 2015, 10 July 2015 and 11 to 14 August 2015ϐ Ms Nicole Lawder: nominated 3 February 2014ϕ Mr Brendan Smyth: nominated for 8 and 9 July 2015†

* Acting Speaker 13-17 July 2015, 29 July-1 August 2015, 17 August-1 September 2015, 10-13 September 2015, 30 September- 9 October 2015, 20-24 November 2015.

Acting Speaker 22-26 April 2016, 30 April-2 May 2016.

ϐ Acting Speaker 10 July 2015.

ϕ Acting Speaker 1-7 July 2015, 9 September 2015, 27-29 April 2016.

† Acting Speaker 8-9 July 2015

APPENDIX 12 – MINISTERS AS AT 30 JUNE 2016

Fourth Barr Ministry

Andrew Barr	Chief Minister Treasurer Minister for Economic Development Minister for Tourism and Events Minister for Urban Renewal
Simon Corbell	Deputy Chief Minister Attorney-General Minister for Capital Metro Minister for Health Minister for the Police and Emergency Services Minister for the Environment and Climate Change
Mick Gentleman	Minister for Planning and Land Management Minister for Racing and Gaming Minister for Workplace Safety and Industrial Relations
Shane Rattenbury	Minister for Corrections Minister for Education Minister for Justice and Consumer Affairs Minister for Road Safety
Yvette Berry	Minister for Housing, Community Services and Social Inclusion Minister for Multicultural and Youth Affairs Minister for Sport and Recreation Minister for Women
Meegan Fitzharris	Minister for Higher Education, Training and Research Minister for Transport and Municipal Services Assistant Minister for Health
Chris Bourke	Minister for Aboriginal and Torres Strait Islander Affairs Minister for Children and Young People Minister for Disability Minister for Small Business and the Arts Minister for Veterans and Seniors

APPENDIX 13 – REMUNERATION OF MLAS

ACT Remuneration Tribunal determination No 2 of 2015, which was effective from 1 July 2015, provided that the base rate of salary for all members of the Legislative Assembly shall be $136,758 per annum.

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

Chief Minister	$150,434
Deputy Chief Minister	$109,406
Minister	$95,731
Leader of the Opposition	$95,731
Presiding Officer	$75,217
Deputy Leader of the Opposition **This rate will commence from the conclusion of the Eighth Legislative Assembly OR if there is a change from the current officeholder before the expiration of the current Assembly. Until that time, the current officeholder will remain entitled to additional salary at the rate of 45% of base salary.*	$20,514
Deputy Presiding Officer	$20,514
Government Whip	$13,676
Opposition Whip	$13,676
Presiding member of a committee which is concerned with public affairs rather than domestic affairs of the Legislative Assembly	$13,676

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#	6.08
2011-2012	59	12#	4.92

Year	No of LAMS contracts	No of non-executive members	Average contracts/ member
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*	5.17

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

*Note: 11th non-executive member from 1 July 2015 to January 2016

Number of non-executive MLAs staff employed at each classification at 30 June 2016

Classification	Number of staff	Full time equivalent
Senior Adviser Level 2	4	3.8
Senior Adviser Level 1	6	5.6
Adviser Level 2	8	7.6
Adviser Level 1 (upper)	8	7.2
Adviser Level 1 (lower)	25	11.7
TOTAL	**51**	**35.9**

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
*Bourke	$19,788		$232,913			$234,251		$18,450
*Burch			$104,011			$89,027	$10,401	$4,583
Coe	$21,588		$251,382		$14,200	$237,505	$21,265	
Doszpot	$14,764		$232,913		$14,200	$228,362	$5,115	
Dunne	$25,029		$294,927			$313,167	$6,789	
*Fitzharris	$8,870		$232,913			$235,339		$6,445
#Hinder			$73,785			$72,945	$841	
Hanson	$18,766		$612,686	$85,200		$673,978	$42,674	
Jones	$19,788		$232,913	$2,800	$14,200	$239,260	$2,040	
Lawder	$19,788	$1,500	$232,913		$14,200	$222,199	$17,802	
#Porter	$16,681		$232,913			$233,390		$16,203
Smyth	$19,788		$232,913		$17,000	$219,218	$16,483	
Wall	$18,106		$232,913		$14,200	$214,771	$22,048	
TOTAL	**$202,955**	**$1,500**	**$3,200,095**	**$88,000**	**$88,000**	**$3,213,413**	**$145,457**	**$45,681**

*On 21 January 2016, Ms Burch became a non-Executive Member and Dr Bourke and Ms Fitzharris were appointed Ministers.

#On 19 February 2016 Ms Porter resigned as an MLA and Mr Hinder was then declared elected to the casual vacancy on 7 March 2016.

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

Date	Name	Place of origin
15 September 2015	Taiwanese Young Ambassador Program Delegation	Taiwan
3 December 2015	Seoul Metropolitan Council Delegation	South Korea
22 February 2016	Study trip–Inter-Parliamentary Study Program	Various
20 June 2016	Commonwealth Women Parliamentarians—Young Women's Forum "Stepping Up"	ACT

APPENDIX 16 – ADMINISTRATIVE SUPPORT FOR THE ASSEMBLY BRANCH OF THE COMMONWEALTH PARLIAMENTARY ASSOCIATION 2015-2016

The Australian Capital Territory Legislative Assembly branch of the Commonwealth Parliamentary Association (CPA) met once during the year and a number of matters of interest were communicated to members through email and correspondence. Correspondence from the CPA headquarters and the Australian region were regularly circulated to members and the issues raised include twinning arrangements with the Parliament of Kiribati; proposed agenda items for future conferences; election of a new secretary-general of the CPA and restructure of the CPA. The President of the Branch was also one of three Australian representatives on the CPA Executive Committee and Chair of the Australian Region Management Committee. The Office provided support to the Speaker for these roles.

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

- 33rd Australian and Pacific Regional Conference in Darwin in November 2015
- CWP Conference in Brisbane in September 2015
- CPA Human Rights Workshop in Wellington, New Zealand, in July 2015
- ACT Branch representative on the Australian Region Commonwealth Women Parliamentarians Steering Committee;
- Commonwealth Day event, hosted by the Speaker in Canberra in March 2016, and attended by representatives from Commonwealth member countries, school captains and principals from ACT colleges. The Queen's Commonwealth Day message was read by St Edmund's College school captain, Luke Gersekowski.
- Australian Regional Management Committee meeting; and
- Meetings of the CPA Executive Committee.

On the resolution of the ACT Branch of the Association it has been agreed that the expenditure incurred from the Assembly's budget for each CPA conference and seminar be included in the Assembly's annual report. Direct net expenditure associated with the seminars and conferences attended during 2015-2016 have been as follows:

- Australian Regional Management meeting Brisbane May 2016 (Mrs Dunne $1,016).
- CPA Executive Committee Mid Year meeting in London in April-May 2016 (Mrs Dunne $484)
- Commonwealth Day event hosted by the Speaker in the Legislative Assembly building in March 2016 (Mrs Dunne $426).
- Two delegates at the 33rd Australian and Pacific Regional Conference in Darwin in November 2015 (Mr Smyth $2551, Dr Bourke $2593)
- CPA Executive Committee meeting in London in October 2015 (Mrs Dunne $401)
- Selection Panel – CPA Secretary General, in London in September 2015 (Mrs Dunne $323)
- CWP Conference, Brisbane September 2015 (Ms Lawder $1432); and
- CPA Human Rights Workshop in Wellington, New Zealand, in July 2015 (Mr Corbell $957, Mrs Dunne $496)

In addition, the Association membership subscription for the branch for the year was $16,395.73.

APPENDIX 17 – EDUCATION PROGRAM

	Number of participants 2013-2014	Number of participants 2014-2015	Number of participants 2015-2016
Community groups	500	455	366
Delegations	141	119	47
Speakers citizenship evening	141	174	248
Public service Seminar/Tour, includes teacher professional development	234	256	223
Seminars and conventions, Assembly Open Day	156	92	382
Work experience/internship	16	7	7
School students (from individual school visits)	247	62	234
School students (outreach visits to schools)	29	25	50
School students (school debates)	333	551	530
School students (constitutional convention)	80	99	77
Youth parliament	13	0	64
Older Persons Assembly	0	60	0
Total	**1,924**	**1,900**	**2,228**

APPENDIX 18 – FINANCIAL STATEMENTS AND MANAGEMENT DISCUSSION AND ANALYSIS

OFFICE OF THE LEGISLATIVE ASSEMBLY
MANAGEMENT DISCUSSION AND ANALYSIS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2016

GENERAL OVERVIEW

The following management discussion and analysis provides an overview of the financial results of the Office of the Legislative Assembly (the Office) for 2015-16.

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. 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.

Pursuant to section 10 of the Act, the Clerk is responsible for the management of the Office.

OBJECTIVES

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, including by:

a) providing advice on parliamentary practice and procedure and the functions of the Assembly and committees;

b) reporting proceedings of the Assembly and meetings of committees;

c) maintaining an official record of proceedings of the Assembly;

d) providing library and information facilities and services for Members;

e) providing staff to enable the Assembly and committees to operate efficiently;

f) providing business support functions, including administering the entitlements of Members who are not part of the executive; and

g) maintaining the Assembly precincts.

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.

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 2015-16 financial statements relate to the Controlled and Territorial entities administered by the Office. The financial information is based on financial statements for 2014-15 and 2015-16, and the forward estimates contained in the Budget Papers for 2016-17.

The Office's 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 table below. The majority of the Office's Own Source Revenue relates to Resources Received Free of Charge.

Table 1. 2015-16 Net Cost of Services

	Actual 2014-2015 $m	Actual 2015-2016 $m	Original Budget 2015-2016 $m	Forward estimate 2016-2017 $m	Forward estimate 2017-2017 $m	Forward estimate 2018-2018 $m	Forward estimate 2019-2020 $m
Total expenditure	8.398	9.081	9.272	9.491	9.698	9.887	10.087
Total Own Source Revenue	0.731	0.675	0.788	0.752	0.720	0.737	0.737
Net Cost of Services	7.667	8.406	8.484	8.739	8.978	9.150	9.350

Comparison to Original Budget

The Net Cost of Services for 2015-16 of $8.406m was largely consistent with the 2015-16 Budget of $8.484m.

Comparison to 2014-15 Net Cost of Services

The Office's Net Cost of Services for 2015-16 was $0.739m or 10 per cent higher than the Net Cost of Services for 2014-15. The major reasons for this difference are summarised below.

- A rise of $0.550m in employee expenses due to increases in long service leave of $0.344m, annual leave of $0.102m and wages and salaries of $0.093m. Long service leave expense rose due to the recruitment of new Office staff with large pre-existing entitlements and a significant increase in the rate used to estimate the present value of future payments for long service leave from 103.5 per cent to 114.7 per cent. The increase in the annual leave expense is largely due to an overall increase in leave balances of staff.
- An overall rise of $0.083m in supplies and services mainly due to the payment of rent for the new North Building tenancy; and
- Additional depreciation expense of $0.065m on the fit-out of the North Building tenancy.

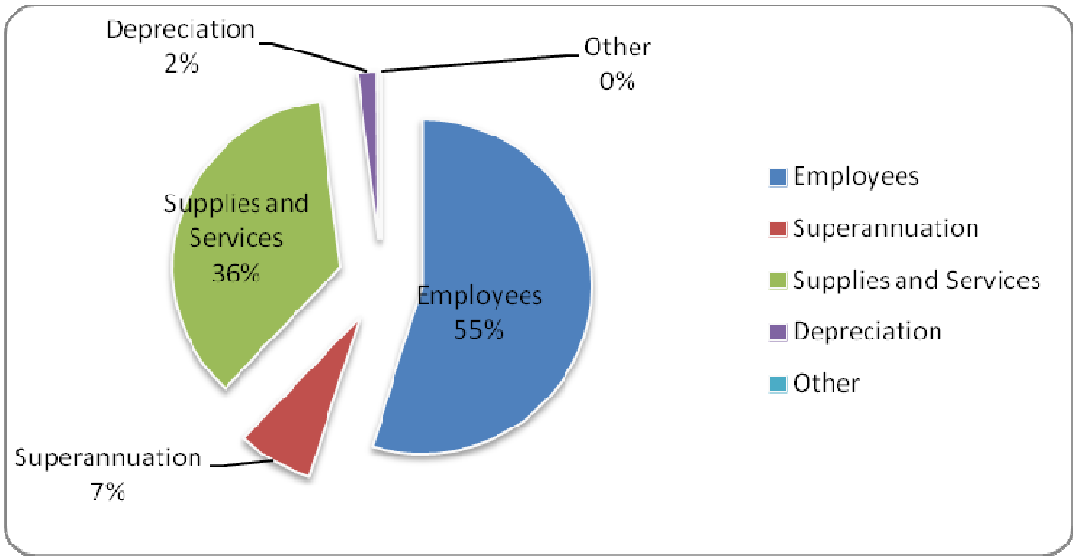
Future Trends

The Office is likely to encounter additional cost pressures in future years arising from increased service levels and workload associated with the enlargement of the Assembly following the October 2016 election.

Total Expenditure

The components of the 2015-16 expenditure are shown in the following chart.

Chart 1. Breakdown of 2015-16 Expenditure as a Percentage



Employee expenses including superannuation expenses ($5.636m: 62 per cent) and supplies and services expenses ($3.263m: 36 per cent) represent 98 per cent of the Office's total expenditure.

In 2015-16, in line with previous results, the largest costs incurred in relation to supplies and services expenditure related to:

- building management ($0.742m: 23 per cent);
- information technology running costs ($0.732m: 22 per cent); and
- accommodation rental ($0.549m: 17 per cent).

Comparison to 2015-16 Budget

Total expenditure of $9.081m was $0.191m (2 per cent) lower than originally budgeted.

Whilst employee expenses and superannuation were $0.261m (5 per cent) higher than budget due to higher annual and long service leave liabilities.

Supplies and services were $0.448m (12 per cent) lower than budget with less than anticipated expenditure on rent, repairs and maintenance and consultants.

Rent payments were budgeted for the full 12 months, however only six months were paid as the North Building tenancy became available in December 2015.

Repairs and maintenance expenses were less than budgeted as major refurbishments were carried out to the Assembly building as part of the capital works project resulting in less repairs and maintenance expenditure. Expenditure on consultants was less than budgeted as some major reviews anticipated in the budget were completed in the previous financial year.

Comparison to 2014-15 Expenditure

Total expenditure of $9.081m was $0.683m higher (8 per cent) than in 2014-15. This is mainly due to increased employee expenses ($0.550m), supplies and services expenses ($0.083m) and depreciation ($0.066m) for the reasons discussed previously in 'Comparison to 2014-15 Net Cost of Services'.

Future Trends

Total expenditure is budgeted to increase in line with the additional recurrent expenditure approved as part of the 2016-17 Budget process due to the expansion of the Assembly to 25 members after the October 2016 election. The Office will monitor increased work volumes and business following the October 2016 election to ensure that these additional resources are sufficient to maintain the efficient and effective operations of the Office.

Total Own Source Revenue

The most significant component of 'Own Source Revenue' relates to those resources received by the Office free of charge from other ACT entities ($0.620m: 92 per cent). In 2015-16, these were:

- the value of accommodation rent ($0.409m) 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 ($0.173m); and
- legal services provided by the ACT Government Solicitor's Office ($0.038m).

Comparison to Budget and 2014-15 Own Source Revenue

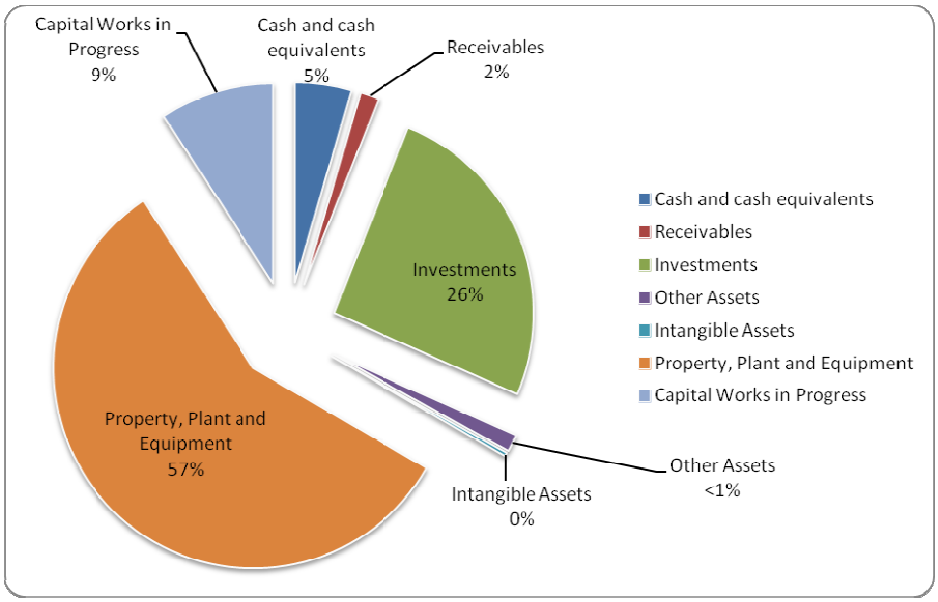
The Office's 'Own Source Revenue' in 2015-16 was $0.113m less than the budgeted amount almost entirely due to lower than anticipated accommodation rent received free of charge. From December 2015 the majority of Office staff were moved to rental accommodation in the North Building for which the Office now pays rent. 'Own Source Revenue' was slightly lower than 2014-15 as no gains were received in 2015-16.

CONTROLLED FINANCIAL POSITION

Total Assets

Total assets at 30 June 2016 of $5.116m are shown in the following chart.

Chart 2. Total assets at 30 June 2016.



As the above chart shows, the two main components of the Office's assets are property, plant and equipment ($2.938m: 57 per cent) and investments ($1.308m: 26 per cent). Capital works in progress ($0.474m: 9 per cent) relates mainly to the Office's procedural document production system and broadcasting and audio-visual projects.

Comparison to Budget

Total assets of $5.116m at 30 June 2016 were $0.243m lower than budget mainly due to less capital works in progress than anticipated in the budget. Several projects commenced later than expected due to protracted contract negotiations with suppliers.

Comparison to 30 June 2015

The increase of $2.065m from 30 June 2015 was mainly due to the increase in property, plant and equipment ($1.373m), investments ($0.472m) and capital works in progress ($0.227m).

Property plant and equipment increased due mainly to the completion and transfer of the capital works associated with the fit-out of the North Building tenancy.

The Office has been investing any cash not required for immediate operational requirements with the Territory Banking Account. The increase in investments is in accordance with the Office's long-term goal of fully funding its employee entitlement liabilities without the need for supplementary appropriations.

Capital works in progress increased in 2015-16 due to the commencement of the procedural document production system and expansion of the audio-visual system projects.

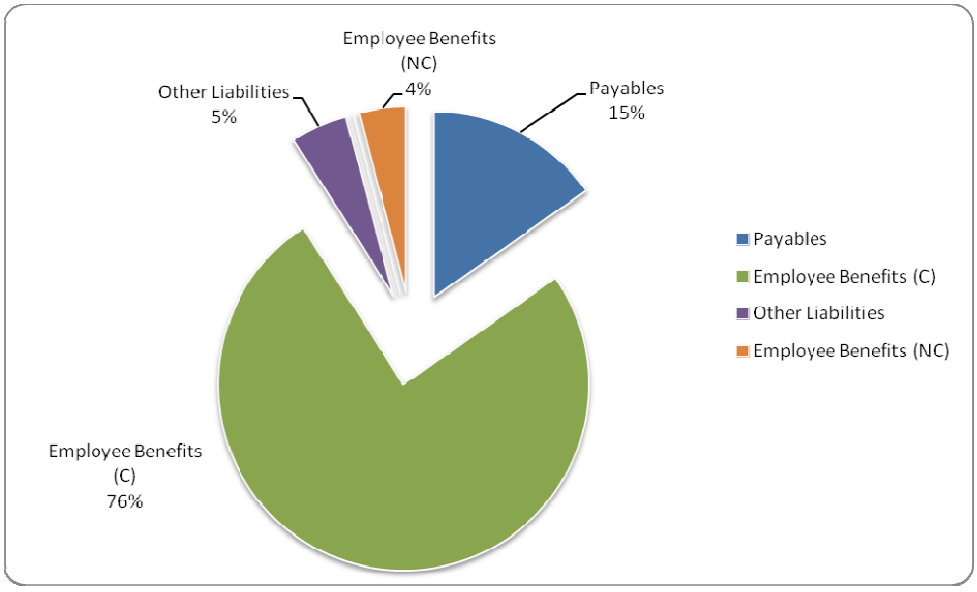
Future Trends

The Office will continue to adopt a strategy of increasing its investment to offset its employee benefit liabilities into the future along with completing the current capital works in progress projects.

Total Liabilities

The following chart shows the composition of total liabilities at 30 June 2016.

Chart 3. Composition of total liabilities at 30 June 2016



Total current and non-current employee benefit liabilities at 30 June 2016 were $2.032m and accounted for 80 per cent of total liabilities. The probability that each staff member's leave entitlements will be paid out in a given year is low. However, the Office will continue to make provision for current employee benefits liabilities in the out-years by increasing the Office's investment balance.

Comparison to Budget and 30 June 2015

Total liabilities at 30 June 2016 were higher than budget and the prior year by $0.232m and $0.530m respectively, largely due to higher than expected employee benefit liabilities for the reasons discussed previously in 'Comparison to 2014-15 Net Cost of Services'.

Future Trends

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

TERRITORIAL STATEMENT OF INCOME AND EXPENSES

Total Income

Total income for the Territorial entity was $6.894m, which was $0.464m less than originally budgeted.

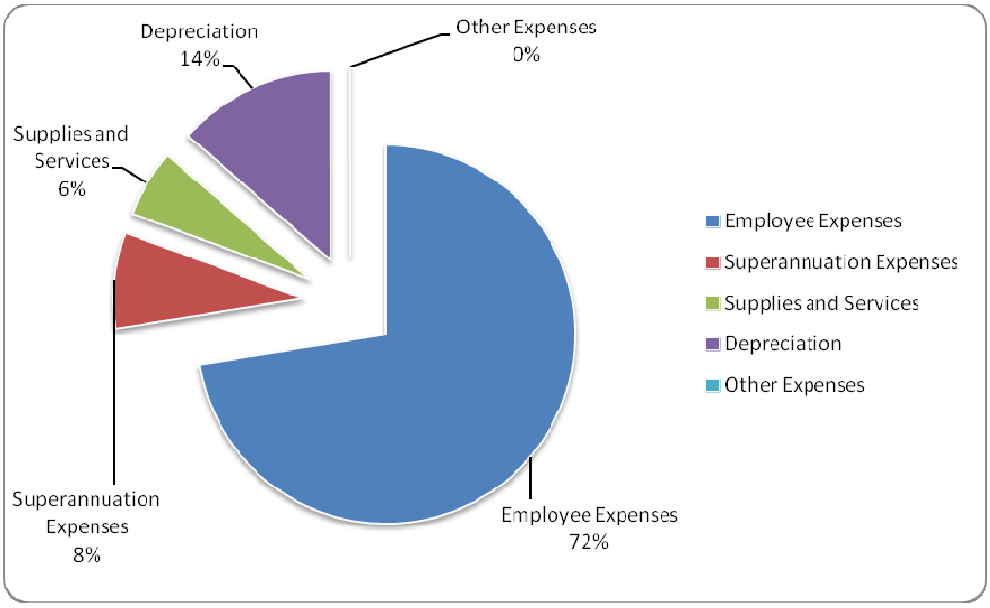
Territorial income is almost entirely in the form of a Payment for Expenses on Behalf of the Territory to meet the cost of salaries and related employment entitlements for non-Executive Members and their staff.

The Payment for Expenses on Behalf of the Territory in 2015-16 of $6.458m was $0.459m (7 per cent) less than originally budgeted. The decrease was mainly due to a reduction in employee expenses in connection with the appointment during the year of a 7th Minister and the subsequent transfer of both the Member and the Member's staff from the Office to the ACT Executive (i.e. a non-Executive Member became an Executive Member).

Total Expenditure

Total Territorial expenditure for 2015-16 was $8.006m as shown in the chart below.

Chart 4. Total Territorial expenditure 2015-16



Comparison to 2015-16 Budget

Total expenditure was $0.434m (5 per cent) less than budgeted. This lower than budgeted expenditure is largely due to the appointment during the year of a 7th minister and the subsequent transfer of both the Member and the Member's staff from the Office to the ACT Executive.

Comparison to 2014-15 Expenditure

Total expenditure of $8.006m was $0.714m higher (10 per cent) than the previous financial year ($7.292m).

The major factors causing this increase are summarised below.

- higher employee and superannuation expenses of $0.698m mainly due to an increase in the base rate of Members' salaries set by the Remuneration Tribunal, an increase in the annual leave expense due to less leave being taken in the lead up to the October 2016 election and an increase in long service leave expense as more staff have elected to accumulate this leave rather than being paid the allowance in lieu; and
- an increase of $0.156m in depreciation as some of the older fit-out in the Assembly building which was replaced as part of the refurbishment had its depreciation accelerated to reduce its remaining value to zero.

This was partially offset:

- by a decrease in other expenses of $0.115m as the de-recognition of motor vehicles under a finance lease did not recur in 2015-16.

Future Trends

Future appropriations are budgeted to increase significantly to cater for the expanded Assembly following the October 2016 election. The Office will continue to monitor these appropriations to ensure that they are sufficient to maintain the effective operations of the non-Executive members and their staff.

TERRITORIAL FINANCIAL POSITION

Total Assets

Comparison to Budget

Total assets of $34.183m at 30 June 2016 were consistent with the budgeted amount of $33.980m.

Comparison to 30 June 2015

Total assets increased by $3.773m from 30 June 2015 mainly due to the capital works in progress project to refurbish the Assembly building for the expanded Assembly.

Future trends

Property, plant and equipment is due to be re-valued in 2016-17. Following this revaluation and the completion of the capital works in progress project to refurbish the Assembly building, there is not expected to be any significant movement in the value of Territorial assets.

TOTAL LIABILITIES

Comparison to Budget and 30 June 2015

Total liabilities at 30 June 2016 were lower than Budget and the prior year by $0.126m and $0.169 respectively mainly due to less payables owing at year-end and accrued salaries only being for one day in 2015-16.

Future Trends

It is likely that there will be a significant increase in Territorial employee benefit liabilities as a result of the enlargement of the Assembly following the October 2016 election.

ACT Audit Office

AUDITOR-GENERAL AN OFFICER OF THE ACT LEGISLATIVE ASSEMBLY

INDEPENDENT AUDIT REPORT

OFFICE OF THE LEGISLATIVE ASSEMBLY

To the Members of the ACT Legislative Assembly

Report on the financial statements

The financial statements of the Office of the Legislative Assembly for the year ended 30 June 2016 have been audited. These comprise the following financial statements and accompanying notes:

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

Responsibility for the financial statements

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

The auditor's responsibility

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

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

I formed the audit opinion following the use of audit procedures to obtain evidence about the amounts and disclosures in the financial statements. As these procedures are influenced by the use of professional judgment, selective testing of evidence supporting the amounts and other disclosures in the financial statements, inherent limitations of

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internal control and the availability of persuasive rather than conclusive evidence, an audit cannot guarantee that all material misstatements have been detected.

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

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

Electronic presentation of the audited financial statements

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

Independence

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

Audit opinion

In my opinion, the financial statements of the Office of the Legislative Assembly for the year ended 30 June 2016:

(i) are presented in accordance with the *Financial Management Act 1996*, Accounting Standards and other mandatory financial reporting requirements in Australia; and

(ii) present fairly the financial position of the Office of the Legislative Assembly at 30 June 2016 and the results of its operations and cash flows for the year then ended.

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

Dr Maxine Cooper
Auditor-General
10 August 2016

OFFICE OF THE LEGISLATIVE ASSEMBLY

CONTROLLED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2016

Office of the Legislative Assembly
Financial Statements
For the Year Ended 30 June 2016

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 2016 and the financial position on that date.

Tom Duncan
Clerk of the Legislative Assembly
9 August 2016

Office of the Legislative Assembly
Financial Statements
For the Year Ended 30 June 2016

Statement by the Chief Finance Officer

In my opinion, the financial statements have been prepared in accordance with generally accepted accounting principles, and are in agreement with the Office of the Legislative Assembly's accounts and records and fairly reflect the financial operations of the Office of the Legislative Assembly for the year ended 30 June 2016 and the financial position on that date.

Malcolm Prentice
Chief Finance Officer
Office of the Legislative Assembly
9 August 2016

Office of the Legislative Assembly
Operating Statement
For the Year Ended 30 June 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Income				
Revenue				
Government Payment for Outputs	3	8,221	8,235	7,641
Interest		4	2	3
Distribution from Investments with the Territory Banking Account		33	38	26
Resources Received Free of Charge	4	620	704	622
Other Revenue	5	18	44	32
Total Revenue		**8,896**	**9,023**	**8,324**
Gains				
Gains on Investments		-	-	8
Other Gains	6	-	-	40
Total Gains		-	-	**48**
Total Income		**8,896**	**9,023**	**8,372**
Expenses				
Employee Expenses	7	4,979	4,673	4,429
Superannuation Expenses	8	657	702	650
Supplies and Services	9	3,263	3,711	3,180
Depreciation and Amortisation	10	170	184	104
Borrowing Costs		-	2	1
Other Expenses	11	12	-	34
Total Expenses		**9,081**	**9,272**	**8,398**
Operating (Deficit)		**(185)**	**(249)**	**(26)**
Other Comprehensive Income/(Deficit)				
Items that will not be reclassified subsequently to profit or loss				
Decrease in the Asset Revaluation Surplus		(109)	-	-
Total Other Comprehensive (Deficit)		**(109)**	**-**	**-**
Total Comprehensive (Deficit)		**(294)**	**(249)**	**(26)**

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

Office of the Legislative Assembly
Balance Sheet
As at 30 June 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Current Assets				
Cash and Cash Equivalents	15	232	21	253
Receivables	16	79	42	75
Investments	17	1,308	1,191	836
Other Assets		71	5	33
Total Current Assets		**1,690**	**1,259**	**1,197**
Non-Current Assets				
Property, Plant and Equipment	18	2,938	2,209	1,565
Intangible Assets	19	14	345	42
Capital Works in Progress	20	474	1,546	247
Total Non-Current Assets		**3,426**	**4,100**	**1,854**
Total Assets		**5,116**	**5,359**	**3,051**
Current Liabilities				
Payables	21	389	524	238
Finance Leases		-	25	-
Employee Benefits	22	1,926	1,406	1,616
Other Liabilities		125	100	85
Total Current Liabilities		**2,440**	**2,055**	**1,939**
Non-Current Liabilities				
Finance Leases		-	7	-
Employee Benefits	22	106	252	77
Total Non-Current Liabilities		**106**	**259**	**77**
Total Liabilities		**2,546**	**2,314**	**2,016**
Net Assets		**2,570**	**3,045**	**1,035**
Equity				
Accumulated Funds/(Deficits)		1,638	2,004	(6)
Asset Revaluation Surplus		932	1,041	1,041
Total Equity		**2,570**	**3,045**	**1,035**

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 2016

	Accumulated Funds/(Deficits) Actual 2016 $'000	Asset Revaluation Surplus Actual 2016 $'000	Total Equity Actual 2016 $'000	Original Budget 2016 $'000
Balance at 1 July 2015	**(6)**	**1,041**	**1,035**	**1,043**
Comprehensive Income				
Operating (Deficit)	(185)	-	(185)	(249)
Write down in Asset Revaluation Surplus relating to Heritage Assets	-	(93)	(93)	-
Write down in Asset Revaluation Surplus relating to Intangible Assets	-	(16)	(16)	-
Total Comprehensive (Deficit)	**(185)**	**(109)**	**(294)**	**(249)**
Transactions Involving Owners Affecting Accumulated Funds				
Capital Injections	1,829	-	1,829	2,251
Total Transactions Involving Owners Affecting Accumulated Funds	**1,829**	**-**	**1,829**	**2,251**
Balance at 30 June 2016	**1,638**	**932**	**2,570**	**3,045**

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

Office of the Legislative Assembly
Statement of Changes in Equity - Continued
For the Year Ended 30 June 2016

	Accumulated (Deficits) Actual 2015 $'000	Asset Revaluation Surplus Actual 2015 $'000	Total Equity Actual 2015 $'000
Balance at 1 July 2014	**(403)**	**1,041**	**638**
Comprehensive Income			
Operating (Deficit)	(26)	-	(26)
Total Comprehensive (Deficit)	**(26)**	**-**	**(26)**
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections	423	-	423
Total Transactions Involving Owners Affecting Accumulated Funds	**423**	**-**	**423**
Balance at 30 June 2015	**(6)**	**1,041**	**1,035**

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 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Cash Flows from Operating Activities				
Receipts				
Government Payment for Outputs		8,221	8,235	7,641
Interest Received		4	2	3
Distribution from Investments with the Territory Banking Account		19	38	30
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		429	-	289
Goods and Services Tax Collected from Customers		3	-	3
Other		28	288	31
Total Receipts from Operating Activities		**8,704**	**8,563**	**7,997**
Payments				
Employees		4,565	4,390	4,418
Superannuation		679	733	647
Supplies and Services		2,651	3,504	3,186
Borrowing Costs		-	2	2
Goods and Services Tax Paid to Suppliers		426	-	27
Other		-	223	-
Total Payments from Operating Activities		**8,321**	**8,852**	**8,280**
Net Cash Inflows/(Outflows) from Operating Activities	25	**383**	**(289)**	**(283)**
Cash Flows from Investing Activities				
Receipts				
Proceeds from the Sale of Property, Plant and Equipment		-	-	27
Sale of Investments		1,222	190	2,071
Total Receipts from Investing Activities		**1,222**	**190**	**2,098**
Payments				
Payments for Property, Plant and Equipment		1,754	2,321	281
Payments for Investments		1,701	-	1,705
Total Payments from Investing Activities		**3,455**	**2,321**	**1,986**
Net Cash (Outflows)/Inflows from Investing Activities		**(2,233)**	**(2,131)**	**112**

Office of the Legislative Assembly
Cash Flow Statement - Continued
For the Year Ended 30 June 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Cash Flows from Financing Activities				
Receipts				
Capital Injections		1,829	2,251	423
Total Receipts from Financing Activities		**1,829**	**2,251**	**423**
Payments				
Repayment of Finance Lease Liabilities		-	8	30
Total Payments from Financing Activities		**-**	**8**	**30**
Net Cash Inflows from Financing Activities		**1,829**	**2,243**	**393**
Net (Decrease)/Increase in Cash and Cash Equivalents		**(21)**	**(177)**	**222**
Cash and Cash Equivalents at the Beginning of the Reporting Period		253	198	31
Cash and Cash Equivalents at the End of the Reporting Period	25	**232**	**21**	**253**

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 2016

	Original Budget 2016 $'000	Total Appropriated 2016 $'000	Appropriation Drawn 2016 $'000	Appropriation Drawn 2015 $'000
Controlled				
Government Payment for Outputs	8,235	8,225	8,221	7,641
Capital Injections	2,251	2,235	1,829	423
Total Controlled Appropriation	**10,486**	**10,460**	**10,050**	**8,064**

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

Column Heading Explanations

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

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

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

Variance between 'Original Budget' and 'Total Appropriated'

Government Payment for Outputs

The total appropriated was $10,000 less than the original budget due to the transfer of funds to the ACT Executive following the appointment of the seventh Minister on 22 January 2016.

Capital Injections

The total appropriated was $16,000 less than the original budget due to the transfer of funding to the Territorial Accommodation – Expansion of the Assembly project of $218,000 in 2015-16. This was largely offset by the carryover of funding from 2013-14 of $202,000 relating to the Broadcasting Infrastructure and Audio-Visual Systems and Accommodation – Staff Relocation projects.

Variances between 'Total Appropriated' and 'Appropriation Drawn'

Government Payment for Outputs

The appropriation drawn was $4,000 less than the total appropriated due to a change in the profile of the Office's staff as more new staff were members of lower cost superannuation schemes than originally budgeted in 2015-16.

Capital Injections

The appropriation drawn was $406,000 less than the total appropriated mainly due to the later than expected start to the Procedural Document Production System and the Upgrade and Expansion of the Audio System projects because of protracted contract negotiations with preferred suppliers.

Office of the Legislative Assembly
Controlled Note Index of the Financial Statements
For the Year Ended 30 June 2016

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Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2016

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

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

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

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

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2016

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

(i) an Operating Statement for the year;

(ii) a Balance Sheet as at the end of the year;

(iii) a Statement of Changes in Equity for the year;

(iv) a Cash Flow Statement for the year;

(v) a Statement of Appropriation for the year;

(vi) the significant accounting policies adopted for the year; and

(vii) such other statements as are necessary to fairly reflect the financial operations of the Office during the year and its financial position at the end of the year.

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

(i) Australian Accounting Standards; and

(ii) ACT Accounting and Disclosure Policies.

At 30 June 2016, the Office's current liabilities ($2,440,000) exceeded its current assets ($1,690,000) by $750,000 (Controlled) and current liabilities ($502,000) exceeded its current assets ($283,000) by $219,000 (Territorial). This is not considered a liquidity risk as most of these 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 exceeded the value of current assets available, the Office would seek further appropriation under the relevant provisions of the FMA.

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

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

The Office is an individual reporting entity.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES – CONTINUED

(b) Controlled and Territorial Items

The Office produces Controlled and Territorial financial statements.

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

The 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 largest expense of the Territorial entity is the remuneration and related entitlements of non-Executive Members and their staff. The Territorial entity reports the value of the Assembly building and the land it sits on.

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

(c) The Reporting Period

These financial statements state the financial performance, changes in equity and cash flows of the Office for the year ending 30 June 2016 together with the financial position of the Office at 30 June 2016.

(d) Comparative Figures

Budget Figures

To facilitate a comparison with the Budget Papers, as required by the *Financial Management Act 1996*, budget information for 2015-16 has been presented in the financial statements. Budget numbers in the financial statements are the original budget numbers that appear in the Budget Papers.

Prior Year Comparatives

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

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

(e) Rounding

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(f) Revenue Recognition

Revenue is recognised at the fair value of the consideration received or receivable in the Operating Statement. In addition, the following specific recognition criteria must also be met before revenue is recognised:

Government Payment for Outputs

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

Payment for Expenses on Behalf of the Territory

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

Rendering of Services

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

Interest

Interest revenue is recognised using the effective interest method.

Distribution

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

(g) Resources Received and Provided Free of Charge

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

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

(h) Repairs and Maintenance

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

(i) Borrowing Costs

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(j) Waivers of Debt

Debts that are waived under section 131 of the FMA are expensed during the year in which the right to payment was waived. Further details of waivers are disclosed at Note 12 *Waivers, Impairment Losses and Write-offs* and Note 36 *Waivers, Impairment Losses and Write-offs - Territorial.*

(k) Current and Non-Current Items

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

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

(l) Impairment of Assets

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

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

(m) 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.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(n) Receivables

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

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

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

(i) becoming aware of financial difficulties of debtors;

(ii) default payments; or

(iii) debts more than 90 days overdue.

The amount of the allowance is recognised in the Operating Statement. The allowance for impairment losses are written off against the allowance account when the Office ceases action to collect the debt as it considers that it will cost more to recover the debt than the debt is worth.

(o) Investments

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

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

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

Property, plant and equipment is initially recorded at cost.

Where property, plant and equipment is 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.

All artwork and other collectables are capitalised due to their unique historical, cultural and environmental attributes. The library collection is capitalised as one asset rather than its individual components and all acquisitions during the year are capitalised.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

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

Fair value for specialised buildings, plant and equipment and some heritage assets is measured by reference to the cost of replacing the remaining future economic benefits embodied in the asset (i.e. depreciated replacement cost). This is the cost approach valuation technique. For other heritage assets, fair value is measured using the market approach valuation technique.

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

(r) Intangible Assets

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

Externally acquired computer software is recognised and capitalised when:

(i) it is probable that the expected future economic benefits that are attributable to the software will flow to the Office;

(ii) the cost of the software can be measured reliably; and

(iii) the acquisition cost is equal to or exceeds $50,000.

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

Intangible Assets are measured at cost.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(s) Depreciation and Amortisation of Non-Current Assets

Amortisation is used in relation to intangible assets and depreciation is applied to physical assets such as buildings, and plant and equipment and leasehold improvements.

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

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

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

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

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

Class of Asset	Depreciation/Amortisation Method	Useful Life (Years)
Buildings	Straight Line	50
Plant and Equipment	Straight Line	2-20
Leasehold Improvements	Straight Line	10
Intangibles - Computer Software	Straight Line	5

(t) 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, Accrued Expenses and Other Payables.

(u) Leases

The Office has entered into operating leases.

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

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

Due to a change in the whole of government car leasing arrangements with SG Fleet on 23 April 2015, all such leases for the Office are classified as operating leases rather than finance leases from that date.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(v) Employee Benefits

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.

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 each reporting period end, 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 2015-16, the rate used to estimate the present value of future payments for annual leave is 101.4% (2014-15 100.9%).

In 2015-16 the rate used to estimate the present value of future long service leave is 114.7% (103.5% in 2014-15).

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.

Annual and Long Service Leave – Legislative Assembly Members' staff

Legislative Assembly Member's staff are employed under the *ACT Legislative Assembly Members' Staff Enterprise Agreement 2013-2017*.

Annual leave entitlements under this Agreement are the same as those for Office staff, therefore the accounting policy outlined above equally applies to Members' staff.

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(v) Employee Benefits - Continued

Under the *ACT Legislative Assembly Members' Staff Enterprise Agreement 2013-2017* 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.

(w) Superannuation

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

The Office also makes payments from its Territorial entity on a fortnightly basis to the Territory Banking Account to cover the employer liability for those Assembly members who are members of the Legislative Assembly Members' Defined Benefit Superannuation Scheme.

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

The total Territory superannuation liability for the CSS, PSS and the Legislative Assembly Members' Defined Benefit Superannuation Scheme is recognised in the Chief Minister, Treasury and Economic Development Directorate's Superannuation Provision Account and the external schemes recognise the superannuation liability for the PSSAP and other schemes respectively. This superannuation liability is not recognised at individual agency level.

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

(x) Equity Contributed by the ACT Government

Contributions made by the ACT Government, through its role as owner, are treated as contributions of equity.

(y) Insurance

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(z) Budgetary Reporting – Explanations of Major variances between Actual and Original Budget Amounts

Explanations of major variances between the 2015-16 original budget and the 30 June 2016 actual results are discussed in Note 26 (Controlled) and Note 45 (Territorial) *Budgetary Reporting*.

The definition of 'major variances' is provided in Note 2(aa)(e) *Significant Accounting Judgements and Estimates*.

(aa) Significant Accounting Judgements and Estimates

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

(b) *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.

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

Disclosure concerning an assets useful life can be found at Note 2(s) *Depreciation and Amortisation of Non-Current Assets*.

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

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

NOTE 2. SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(aa) Significant Accounting Judgements and Estimates - Continued

(e) *Budgetary Reporting - Explanations of Major variances between Actual and Original Budget Amounts:* Significant judgements have been applied in determining what variances are considered as 'major variances' requiring explanations in Note 26 (Controlled) and Note 45 (Territorial) *Budgetary Reporting*. Variances are considered to be major variances if both of the following criteria are met:

- The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or 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.

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

The following new and revised accounting standards and interpretations have been issued by the Australian Accounting Standards Board but do not apply to the current reporting period. These standards and interpretations are applicable to future reporting periods. The Office does not intend to adopt these standards and interpretations early. These Australian Accounting Standards will be adopted from their application date.

- AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 &1049](application date 1 July 2016)

This standard extends the scope of AASB 124 Related Party Transactions to the not-for-profit sector and updates AASB 124 to include implementation guidance (including illustrative examples) to assist not-for-profit entities to apply the new requirements. While there is no material financial impact in implementing this standard, there will be increased disclosure required by the Office.

- 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. At this stage the Office is not able to estimate the impact of this new standard on its financial statements. The Office will make a more detailed assessment of the impact over the next 12 months.

NOTE 3. GOVERNMENT PAYMENT FOR OUTPUTS

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

	2016 $'000	2015 $'000
Revenue from the ACT Government		
Government Payment for Outputs	8,221	7,641
Total Government Payment for Outputs [a]	**8,221**	**7,641**

a) The increase in Government Payment for Outputs of $580,000 is largely due to the receipt of $304,000 to pay rent on the North Building tenancy following the relocation of Office staff as part of the expansion of the Assembly. A further $238,000 was also received reflecting the increase in the consumer price index.

NOTE 4. RESOURCES RECEIVED FREE OF CHARGE

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

	2016 $'000	2015 $'000
Revenue from ACT Government Entities		
Legislative Drafting Services [a]	173	104
Legal Services	38	14
Accommodation Rental [b]	409	504
Total Resources Received Free of Charge	**620**	**622**

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

Recipient		
Mr Coe	26	9
Mrs Dunne	1	1
Mr Hanson	62	-
Mrs Jones	1	-
Ms Lawder	-	9
Mr Rattenbury	65	78
Mr Smyth	1	3
Mr Wall	7	4
Office	10	-
Total	**173**	**104**

b) The majority of Office staff were relocated to rental accommodation in the North Building from December 2015 as part of the expansion of the Assembly. As a result, the annual resources received free of charge from the Territorial entity in 2015-16 reduced.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2016

NOTE 5. OTHER REVENUE

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

	2016 $'000	2015 $'000
Revenue from ACT Government Entities		
Venue Hire	5	9
Seminars	5	11
Other Revenue	1	1
Total Other Revenue from ACT Government Entities	**11**	**21**
Revenue from Non-ACT Government Entities		
Venue Hire	7	10
Other Revenue	-	1
Total Other Revenue from Non-ACT Government Entities	**7**	**11**
Total Other Revenue	**18**	**32**

NOTE 6. OTHER GAINS

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

	2016 $'000	2015 $'000
Gains from the Sale of Assets	-	6
De-recognition of Finance Lease Liability [a]	-	34
Total Other Gains	**-**	**40**

a) Finance leased motor vehicles were de-recognised in 2014-15 under a whole-of-government policy change which required all passenger motor vehicles to be accounted for as operating leases.

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NOTE 7. EMPLOYEE EXPENSES

	2016 $'000	2015 $'000
Wages and Salaries	4,039	3,946
Annual Leave Expense [a]	421	319
Long Service Leave Expense [b]	434	90
Workers' Compensation Insurance Premium	30	27
Other Employee Benefits and On-Costs	55	47
Total Employee Expenses	**4,979**	**4,429**

a) The increase in annual leave expense is largely due to an overall increase in leave balances for staff.
b) Long service leave expense rose largely due to the recruitment of new staff to the Office with large pre-existing entitlements ($130,000) and a significant increase in the rate used to estimate the present value of future long service leave payments from 103.5% to 114.7% ($158,000).

NOTE 8. SUPERANNUATION EXPENSES

	2016 $'000	2015 $'000
Superannuation Contributions to the Territory Banking Account	338	348
Productivity Benefit	28	48
Superannuation Payments for the PSSAP	40	33
Superannuation to External Providers	251	221
Total Superannuation Expenses	**657**	**650**

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NOTE 9. SUPPLIES AND SERVICES

	2016 $'000	2015 $'000
Information Technology Running Costs [a]	732	697
Building Management [b]	742	704
Accommodation Rental [c]	549	504
Consultants, Contractors and Professional Services [d]	220	315
Printing and Stationery [e]	81	107
Legal Services and Legislative Drafting [f]	211	118
Staff Training and Services [g]	114	99
Recording and Transcription	115	131
Library Materials	88	109
Insurance Premium	86	84
Travel [g]	47	88
Telephone	46	53
Hospitality and Functions	25	21
Internal and External Audit Fees	63	65
Advertising	27	22
Assembly Broadcasting	37	16
Other [h]	80	47
Total Supplies and Services	**3,263**	**3,180**

a) Information technology running costs have increased for device rental and support charges, electronic storage charges and remote access charges. These were partially offset by decreased costs in IT support agreements and purchases of IT software.

b) Building management expenses relating to scheduled maintenance of security systems and unscheduled maintenance of electrical and lighting systems increased in 2015-16.

c) Accommodation rental was higher due to the rent paid for the new tenancy in the North Building. This was partially offset by a decrease in the resources received free of charge for rental in the Assembly building.

d) Consultants' fees in 2015-16 were lower as the prior year included costs for a major security risk assessment and a review of the structure of the Office.

e) The Office incurred lower stationery and printing costs as the level of general printing undertaken in 2015-16 fell.

f) Legislative drafting services are received free of charge from the Justice and Community Safety Directorate. The services received in 2015-16 increased significantly. This service is demand driven by members of the Assembly and fluctuates from year to year.

g) Travel associated with staff development activities is now recorded against this line item. A similar decrease is reported against the travel line item.

h) Other expenses increased mainly due to additional equipment being purchased for staff following occupational health and safety assessments and the new requirement to have staff licensed to use x-ray equipment at the entrance to the Assembly building.

NOTE 10. DEPRECIATION AND AMORTISATION

	2016 $'000	2015 $'000
Depreciation		
Plant and Equipment [a]	68	94
Leasehold Improvements [b]	91	-
Total Depreciation	**159**	**94**
Amortisation		
Intangible Assets	11	10
Total Amortisation	**11**	**10**
Total Depreciation and Amortisation	**170**	**104**

a) Depreciation on plant and equipment assets fell as many older assets had been fully depreciated by 2015-16.
b) Depreciation on leasehold improvements relates to the fit-out of the new North Building tenancy which was depreciated from December 2015 when staff relocated from the Assembly building.

NOTE 11. OTHER EXPENSES

	2016 $'000	2015 $'000
Unrealised Loss on Investment [a]	7	-
Write-offs (see Note 12 *Waivers, Impairment Losses and Write-offs*)	5	-
Loss on de-recognition of a Motor Vehicle under a Finance Lease [b]	-	34
Total Other Expenses	**12**	**34**

a) The Office incurred an overall unrealised loss on its investment with the Territory Banking Account. In 2014-15 the Office received an unrealised gain of $8,000.
b) A motor vehicle under a finance lease was de-recognised in 2014-15 under a whole-of-government policy change which required all passenger motor vehicles to be accounted for as operating leases.

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NOTE 12. WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS

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

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

There were no waivers or impairment losses during the reporting period (2015: Nil).

The write-offs listed below occurred during the reporting period.

	2016 $'000	2015 $'000
Write-offs		
Plant and Equipment [a]	5	
Total Write-offs	**5**	-

a) Plant and equipment assets below the asset threshold of $2,000 (see Note 2(p) Acquisition and Recognition of Property, Plant and Equipment) were incorrectly capitalised in 2014-15. These assets were written-off in the reporting period (2015: Nil).

NOTE 13. ACT OF GRACE PAYMENTS

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

There were no Act of Grace Payments made during the reporting period pursuant to section 130 of the *Financial Management Act 1996* (2015: Nil).

NOTE 14. AUDITOR'S REMUNERATION

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

	2016 $'000	2015 $'000
Audit Services		
Audit Fees paid or payable to the ACT Audit Office	40	39
Total Audit Fees	**40**	**39**

No other services were provided by the ACT Audit Office.

NOTE 15. CASH AND CASH EQUIVALENTS

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

	2016 $'000	2015 $'000
Cash at Bank	231	252
Cash on Hand	1	1
Total Cash and Cash Equivalents	**232**	**253**
Weighted Average Interest rate	*2.81%*	*3.10%*

NOTE 16. RECEIVABLES

	2016 $'000	2015 $'000
Current Receivables		
Trade Receivables [a]	26	42
Accrued Revenue [b]	23	9
Goods and Services Tax Receivable [c]	30	24
Total Current Receivables	**79**	**75**
Total Receivables	**79**	**75**

a) Trade receivables were lower than the prior year as fewer amounts were outstanding for venue hire. This was due to the Reception Room being unavailable for use during the refurbishment of the Assembly building.
b) Accrued revenue is higher than the prior year as a larger distribution is receivable from the Territory Banking Account for the final quarter of 2015-16.
c) The Goods and Services Tax refund due to the Office is higher than the prior year due to large capital works payments made in the final month of 2015-16.

Classification of ACT Government/Non-ACT Government Receivables

Receivables with ACT Government Entities		
Net Trade Receivables	1	8
Accrued Revenue	23	9
Total Receivables with ACT Government Entities	**24**	**17**
Receivables with Non-ACT Government Entities		
Net Trade Receivables	25	34
Goods and Services Tax Receivable	30	24
Total Receivables with Non-ACT Government Entities	**55**	**58**
Total Receivables	**79**	**75**

NOTE 16. RECEIVABLES – CONTINUED

Ageing of Receivables

	Not Overdue	Overdue			Total
		Less than 30 Days	30 to 60 Days	Greater than 60 Days	
	$'000	$'000	$'000	$'000	$'000
2016					
Not Impaired					
Receivables	54	5	-	20	79
Impaired					
Receivables	-	-	-	-	-
2015					
Not Impaired					
Receivables	75	-	-	-	75
Impaired					
Receivables	-	-	-	-	-

NOTE 17. INVESTMENTS

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

	2016 $'000	2015 $'000
Current Investments		
Investments with the Territory Banking Account - Cash Enhanced Portfolio [a]	1,308	836
Total Current Investments	**1,308**	**836**
Total Investments	**1,308**	**836**

a) The Office invests cash not required for immediate operational requirements with the Territory Banking Account. The Office is aiming to fully fund its employee entitlement liabilities by increasing the balance in the investment account.

NOTE 18. 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.
- *Heritage assets* are defined as those non-current assets that the Territory intends to preserve indefinitely because of their unique historical, cultural or environmental attributes. A common feature of heritage assets is that they cannot be replaced and they are not usually available for sale or for redeployment. Heritage assets held by the Office include an art and library collection. The library collection includes an extensive press clipping collection made up of photocopies of newspaper articles dating back several decades.
- *Leasehold improvements* include the fit-out of the tenancy in the North Building and the associated assets included at this site.

	2016 $'000	2015 $'000
Plant and Equipment		
Plant and Equipment at Fair Value	464	464
Less: Accumulated Depreciation	(65)	(86)
Total Written Down Value of Plant and Equipment	**399**	**378**
Heritage Assets		
Artwork at Fair Value	626	600
Library Collection at Fair Value	466	553
Other Collectables	34	34
Total Written Down Value of Heritage Assets	**1,126**	**1,187**
Leasehold Improvements		
Leasehold improvements at Cost [a]	1,504	-
Less: Accumulated Depreciation	(91)	-
Total Written Down Value of Leasehold Improvements	**1,413**	**-**
Total Written Down Value of Property, Plant and Equipment	**2,938**	**1,565**

a) Leasehold improvements relate to the fit-out of the North Building tenancy.

Valuation of Non-Current Assets

Rodney Hyman Asset Services Pty Ltd (RHAS), independent Chartered Valuers, performed revaluations of the Office's assets. The latest valuation of plant and equipment and heritage assets was performed as at 30 June 2014.

NOTE 18. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2015-16.

	Plant and Equipment $'000	Heritage Assets $'000	Leasehold Improvements $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	378	1,187	-	1,565
Additions	96	32	1,504	1,632
Other Movements	(7)	-	-	(7)
Revaluation Decrement	-	(93)	-	(93)
Depreciation	(68)	-	(91)	(159)
Carrying Amount at the End of the Reporting Period	**399**	**1,126**	**1,413**	**2,938**

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2014-15.

	Plant and Equipment $'000	Heritage Assets $'000	Motor Vehicle under a Finance Lease $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	457	1,154	25	1,636
Additions	7	33	38	78
Disposals	-	-	(21)	(21)
Depreciation	(86)	-	(8)	(94)
De-recognition of a Finance Lease Motor Vehicle	-	-	(34)	(34)
Carrying Amount at the End of the Reporting Period	**378**	**1,187**	**-**	**1,565**

NOTE 18. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Fair Value Hierarchy

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

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

Details of the Office's property, plant and equipment at fair value and information about the Fair Value Hierarchy as at 30 June 2016 are shown below.

	Classification According to the Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
2016	$'000	$'000	$'000	$'000
Property Plant and Equipment at Fair Value				
Plant and Equipment	-	-	399	399
Heritage Assets	-	660	466	1,126
	-	**660**	**865**	**1,525**

	Classification According to the Fair Value Hierarchy			
	Level 1	Level 2	Level 3	Total
2015	$'000	$'000	$'000	$'000
Property Plant and Equipment at Fair Value				
Plant and Equipment	-	-	378	378
Heritage Assets	-	634	553	1,187
	-	**634**	**931**	**1,565**

Transfers Between Categories

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

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

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

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

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

NOTE 18. PROPERTY, PLANT AND EQUIPMENT - CONTINUED

Level 3 Valuation Techniques and Inputs

Valuation Technique: Heritage Assets - The library was considered to be a specialised asset by the valuers and measured using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence.

Plant and equipment were measured using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence.

Inputs: In determining the value of heritage assets and plant and equipment regard was given to the age and condition of the assets, their estimated replacement cost and current use. This required the use of data internal to the Office.

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

Level 3 Significant Unobservable Inputs

The fair value of heritage assets and plant and equipment is affected by the obsolescence of the assets and the consumption of their economic benefits over time.

Fair Value Measurements using Significant Unobservable Inputs (Level 3)

2016	Plant and Equipment $'000	Heritage Assets $'000	Total $'000
Fair Value at the Beginning of the Reporting Period	378	553	931
Additions	96	6	102
Other Movements	(7)	-	(7)
Revaluation Decrement	-	(93)	(93)
Depreciation	(68)	-	(68)
Fair Value at the End of the Reporting Period	**399**	**466**	**865**

2015	Plant and Equipment $'000	Heritage Assets $'000	Total $'000
Fair Value at the Beginning of the Reporting Period	457	549	1,006
Additions	7	4	11
Depreciation	(86)	-	(86)
Fair Value at the End of the Reporting Period	**378**	**553**	**931**

NOTE 19. INTANGIBLE ASSETS

The Office has externally purchased software which relates to the Records Information System (OLARIS).

	2016 $'000	2015 $'000
Computer Software		
Externally Purchased Software		
Computer Software at Cost	53	52
Less: Accumulated Amortisation	(39)	(10)
Total Externally Purchased Software	14	42
Total Computer Software [a]	**14**	**42**
Total Intangible Assets	**14**	**42**

a) Computer software was recorded at fair value in 2013-14 and 2014-15. In 2015-16 the value was changed back to cost with the previous revaluation increment being removed from the Asset Revaluation Surplus and the accumulated depreciation being reinstated. This is the reason for the decrease in the value in 2015-16.

Reconciliation of Intangible Assets

The following table shows the movement of the Intangible Assets during 2015-16.

	Externally Purchased Software $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	42	42
Additions	11	11
Amortisation	(39)	(39)
Carrying Amount at the End of the Reporting Period	**14**	**14**

Reconciliation of Intangible Assets

The following table shows the movement of the Intangible Assets during 2014-15.

	Externally Purchased Software $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	**52**	**52**
Amortisation	(10)	(10)
Carrying Amount at the End of the Reporting Period	**42**	**42**

NOTE 20. CAPITAL WORKS IN PROGRESS

Capital Works in Progress are assets being constructed over periods of time in excess of the present reporting period. These assets often require extensive installation work or integration with other assets, and contrast with simpler assets that are ready for use when acquired, such as office equipment. Capital Works in Progress are not depreciated as the Office is not currently deriving any economic benefits from them.

	2016 $'000	2015 $'000
Leasehold Improvements – Staff relocation [a]	-	38
Broadcasting Infrastructure and Audio-Visual Systems [b]	317	209
Procedural Document Production System	144	-
Upgrade and Expansion of Audio System	10	-
Artworks	3	-
Total Capital Works in Progress	**474**	**247**

a) The project to relocate Office staff to the North Building has been completed and transferred to Property, Plant and Equipment.
b) Whilst the Assembly-On-Demand system is operational, there are still some modifications required to the system and software to fully complete the project. This is anticipated in 2016-17.

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2015-16.

	Leasehold Improvements – Staff Relocation $'000	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	**38**	**209**	-	-	-	**247**
Additions	1,466	108	144	10	3	1,731
Transfers to Property, Plant and Equipment	(1,504)	-	-	-	-	(1,504)
Carrying Amount at the End of the Reporting Period	-	**317**	**144**	**10**	**3**	**474**

NOTE 20. CAPITAL WORKS IN PROGRESS - CONTINUED

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2014-15.

	Leasehold Improvements – Staff Relocation $'000	Broadcasting Infrastructure and Audio Visual Systems $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	-	-	-
Additions	38	209	247
Transfers to Property, Plant and Equipment	-	-	-
Carrying Amount at the End of the Reporting Period	**38**	**209**	**247**

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NOTE 21. PAYABLES

	2016 $'000	2015 $'000
Current Payables		
Trade Payables [a]	261	131
Accrued Expenses	128	105
Goods and Services Tax Payable	-	2
Total Current Payables	**389**	**238**
Total Payables	**389**	**238**
Payables are aged as follows:		
Not Overdue	389	238
Total Payables	**389**	**238**
Classification of ACT Government/Non-ACT Government Payables		
Payables with ACT Government Entities		
Trade Payables	36	28
Accrued Expenses	66	66
Total Payables with ACT Government Entities	**102**	**94**
Payables with Non-ACT Government Entities		
Trade Payables	225	103
Accrued Expenses	62	39
Goods and Services Tax Payable	-	2
Total Payables with Non-ACT Government Entities	**287**	**144**
Total Payables	**389**	**238**

a) Trade payables were higher than previous year due to the late receipt of invoices from suppliers for rent, utility costs, information technology and capital costs for furniture.

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NOTE 22. EMPLOYEE BENEFITS

	2016 $'000	2015 $'000
Current Employee Benefits		
Annual Leave	538	458
Long Service Leave [a]	1,371	1,007
Accrued Salaries [b]	17	151
Total Current Employee Benefits	**1,926**	**1,616**
Non-Current Employee Benefits		
Long Service Leave [a]	106	77
Total Non-Current Employee Benefits	**106**	**77**
Total Employee Benefits	**2,032**	**1,693**
Estimate of when Leave is Payable		
Estimated Amount Payable within 12 Months		
Annual Leave	323	324
Long Service Leave	194	88
Accrued Salaries	17	151
Total Employee Benefits Payable within 12 Months	**534**	**563**
Estimated Amount Payable after 12 Months		
Annual Leave	215	134
Long Service Leave	1,283	996
Total Employee Benefits Payable after 12 Months	**1,498**	**1,130**
Total Employee Benefits	**2,032**	**1,693**

At 30 June 2016, the Office employed 47.6 full time equivalent (FTE) staff. There were 47.5 FTE staff at 30 June 2015.

a) Long service leave expense rose largely due to the recruitment of new staff to the Office with large pre-existing entitlements ($130,000) and a significant increase in the rate used to estimate the present value of future long service leave payments from 103.5% to 114.7% ($158,000).

b) Accrued salaries fell in 2015-16 as only one day in the pay fortnight needed to be accrued compared to the previous year.

NOTE 23. FINANCIAL INSTRUMENTS

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in Note 2 *Significant Accounting Policies.*

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

A small portion of the Office's cash is held in floating interest rate arrangements and the Office has no financial liabilities subject to floating interest rates. Accordingly, the Office is exposed only to movements in interest receivable; it is not exposed to movements in interest payable.

There have been no changes in risk exposure or processes for managing risk since last financial reporting period.

Sensitivity Analysis

A sensitivity analysis has not been undertaken for the interest rate risk of the Office as it has been determined that the possible impact on income and expenses or total equity from fluctuations in interest rates is immaterial.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

Financial assets consist of cash, investments and receivables. The Office's credit risk is limited to the amount of the financial assets it holds net of any allowance for impairment. This is shown below in the *Maturity Analysis and Exposure to Interest Rates* tables. The Office expects to collect all financial assets that are not past due or impaired.

Cash and investments are held with high credit quality financial institutions. Cash at bank is held with the Westpac Bank and cash not immediately required for operations is invested with the Territory Banking Account. The Territory Banking Account coordinates the investment of this money with various fund managers. These fund managers have the discretion to invest this money in a variety of different investments, within certain parameters.

The Office has assessed its credit risk for receivables and determined that high proportions are ACT or Commonwealth Government agencies with strong credit worthiness. Remaining debtors are assessed as immaterial.

There have been no changes in credit risk exposure since the last reporting period.

NOTE 23. FINANCIAL INSTRUMENTS - CONTINUED

Liquidity Risk

Liquidity risk is the risk that the Office will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The Office's main financial obligations relate to the purchase of supplies and services. 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 from the ACT Government, which is paid on a fortnightly basis during the year. In addition to the receipt of fortnightly appropriation drawdown, the Office also maintains a short-term investment in the Cash Enhanced Portfolio of the Territory Banking Account and can call on these funds to meet any short-term obligations. The Office manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations.

The Office's exposure to liquidity risk and the management of this risk have not changed since the previous reporting period.

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market.

The only price risk which the Office is exposed to results from its investment in the Cash Enhanced Portfolio. The Office has units in the Cash Enhanced Portfolio that fluctuate in value. The price fluctuations in the units of the portfolio are caused by movements in the underlying investments of the portfolio. The underlying investments are managed by an external fund manager who invests in a variety of different bonds, including bonds issued by the Commonwealth Government, the State Government guaranteed treasury corporations and semi-government authorities, as well as investment-grade corporate issues. To limit price risk, all bonds that make up the underlying investments of the Cash Enhanced Portfolio must have a long term credit rating of BBB- or greater. Anything rated BBB- or greater is considered 'investment grade'.

The Office's exposure to price risk and the management of this risk has not changed since the last reporting period.

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.

NOTE 23. FINANCIAL INSTRUMENTS - CONTINUED

Fair Value of Financial Assets and Liabilities

The carrying amounts and fair values of financial assets and liabilities at the end of the reporting period are shown below.

	Carrying Amount 2016 $'000	Fair Value 2016 $'000	Carrying Amount 2015 $'000	Fair Value 2015 $'000
Financial Assets				
Cash and Cash Equivalents	232	232	253	253
Receivables	49	49	51	51
Investments with the Territory Banking Account	1,308	1,308	836	836
Total Financial Assets	**1,589**	**1,589**	**1,140**	**1,140**
Financial Liabilities				
Payables	389	389	236	236
Total Financial Liabilities	**389**	**389**	**236**	**236**

NOTE 23. 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.

2016

	Classification According to the Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Financial Assets				
Financial Assets at Fair Value through the Profit and Loss				
Investments with the Territory Banking Account - Cash Enhanced Portfolio	-	1,308	-	1,308
	-	**1,308**	-	**1,308**

2015

	Classification According to the Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Financial Assets				
Financial Assets at Fair Value through the Profit and Loss				
Investments with the Territory Banking Account - Cash Enhanced Portfolio	-	836	-	836
	-	**836**	-	**836**

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.

NOTE 23. 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 2016. 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.

				Fixed Interest Maturing In:				
2016	Note No.	Weighted Average Interest Rate	Floating Interest Rate	1 Year or Less	Over 1 Year to 5 Years	Over 5 Years	Non-Interest Bearing	Total
			$'000	$'000	$'000	$'000	$'000	$'000
Financial Instruments								
Financial Assets								
Cash and Cash Equivalents	15	2.81%	231	-	-	-	1	232
Receivables	16		-	-	-	-	49	49
Investments	17		-	-	-	-	1,308	1,308
Total Financial Assets			**231**	**-**	**-**	**-**	**1,358**	**1,589**
Financial Liabilities								
Payables	21		-	-	-	-	389	389
Total Financial Liabilities			**-**	**-**	**-**	**-**	**389**	**389**
Net Financial Assets			**231**	**-**	**-**	**-**	**969**	**1,200**

NOTE 23. 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 2015. 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.

				Fixed Interest Maturing In:				
2015	Note No.	Weighted Average Interest Rate	Floating Interest Rate	1 Year or Less	Over 1 Year to 5 Years	Over 5 Years	Non-Interest Bearing	Total
			$'000	$'000	$'000	$'000	$'000	$'000
Financial Instruments								
Financial Assets								
Cash and Cash Equivalents	15	3.10%	252	-	-	-	1	253
Receivables	16		-	-	-	-	51	51
Investments	17		-	-	-	-	836	836
Total Financial Assets			**252**	**-**	**-**	**-**	**888**	**1,140**
Financial Liabilities								
Payables	21		-	-	-	-	236	236
Total Financial Liabilities			**-**	**-**	**-**	**-**	**236**	**236**
Net Financial Assets			**252**	**-**	**-**	**-**	**652**	**904**

NOTE 23. FINANCIAL INSTRUMENTS - CONTINUED

Carrying Amount of Each Category of Financial Asset and Financial Liability

	2016 $'000	2015 $'000
Financial Assets		
Financial Assets at Fair Value through the Profit and Loss Designated upon Initial Recognition	1,308	836
Loans and Receivables Measured at Amortised Cost	49	51
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	389	236

The Office does not have any financial assets in the 'Available for Sale' category or the 'Held to Maturity' category and, as such, these categories are not included above. Also, the Office does not have any financial liabilities in the 'Financial Liabilities at Fair Value through Profit and Loss' category and, as such, this category is not included above.

(Losses)/Gains on Each Category of Financial Asset and Financial Liability

(Losses)/Gains on Financial Assets		
Financial Assets at Fair Value through the Profit and Loss Designated upon Initial Recognition	(7)	8

NOTE 24. COMMITMENTS

Capital Commitments

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

	2016 $'000	2015 $'000
Within one year	341	56
Later than one year but not later than five years	-	-
Total Capital Commitments [a]	**341**	**56**

Other Commitments

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

	2016 $'000	2015 $'000
Within one year	596	744
Later than one year but not later than five years	119	749
Total Other Commitments [b]	**715**	**1,493**

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 are shown below.

	2016 $'000	2015 $'000
Within one year	332	40
Later than one year but not later than five years	1,203	56
Later than five years	985	-
Total Operating Lease Commitments [c]	**2,520**	**96**

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

a) Capital commitments have increased due to contracted amounts for the Audio broadcasting system upgrade and expansion and the Procedural Document Production System.
b) Other commitments have fallen as some major contracts for cleaning and maintenance are due to be renegotiated in 2017.
c) Operating lease commitments have increased due to rental payments being now payable on the tenancy in the North Building.

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2016

NOTE 25. 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.

	2016 $'000	2015 $'000
Total Cash and Cash Equivalents Recorded in the Balance Sheet	232	253
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement	**232**	**253**

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

Operating (Deficit)	(185)	(26)
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	159	94
Amortisation of Intangible Assets	11	10
Add/(Less) Items Classified as Investing or Financing		
Net Loss/(Gain) on Disposal of Non-Current Assets	5	(5)
Unrealised Loss/(Gain) on Investments	7	(8)
De-recognition of Finance Leased Motor Vehicle	-	(38)
De-recognition of Finance Lease Liabilities	-	34
Cash Before Changes in Operating Assets and Liabilities	**(3)**	**61**
Changes in Operating Assets and Liabilities		
(Increase) in Receivables	(4)	(34)
(Increase) in Other Assets	(38)	(27)
Increase/(Decrease) in Payables	49	(282)
Increase in Employee Benefits	339	17
Increase/(Decrease) in Other Liabilities	40	(18)
Net Changes in Operating Assets and Liabilities	**386**	**(344)**
Net Cash Inflows/(Outflows) from Operating Activities	**383**	**(283)**

c) Non-Cash Financing and Investing Activities

Acquisition of Motor Vehicles by means of Finance Lease	-	38

Office of the Legislative Assembly
Notes to and Forming Part of the Financial Statements
For the Year Ended 30 June 2016

NOTE 26. BUDGETARY REPORTING

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if **both** of the following criteria are met:

(a) The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and

(b) The variances (original budget to actual) are greater than plus (+) or minus (-) 10% of the budget for the financial statement line item.

Operating Statement Line Item	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Supplies and Services	3,263	3,711	(448)	(12.1)	Supplies and services was less than budgeted due to savings in rent, repairs and maintenance and contractors and consultants. Rent payments were budgeted for the full 12 months, however only six months were paid as the North Building tenancy became available in December 2015. Repairs and maintenance expenses were less than budgeted as major refurbishments were carried out to the Assembly building as part of the capital works project resulting in fewer repairs and maintenance expenditure. Expenditure on consultants was less than budgeted as some major reviews anticipated in the budget were completed in 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 (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

NOTE 26. BUDGETARY REPORTING - CONTINUED

Balance Sheet Line Items	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Cash and Cash Equivalents	232	21	211	1004.8	Cash was higher than budgeted at year-end as payments to suppliers were required to be made early in July prior to receiving the initial drawdown from the 2016-17 appropriation.
Property, Plant and Equipment	2,938	2,209	729	33.0	Property, plant and equipment was higher than budget largely because $1.5m was transferred in from capital works in progress relating to the completion of the fit-out of the North Building tenancy. This was not anticipated when the budget was prepared.
Capital Works In Progress	474	1,546	(1,073)	(69.4)	Capital works in progress was lower than budget as two major projects due for completion in 2015-16 were delayed in starting due to protracted contract negotiations. One was for upgrading the audio systems and the other to replace the procedural document production system.
Payables	389	524	(135)	(25.8)	Payables were lower than budget because of delays with the capital works projects. Fewer invoices were outstanding at year-end for this work.
Employee Benefits (current and non-current combined)	2,032	1,658	374	22.5	Employee benefits were higher than budget because of annual leave and long service leave expenses. There was a general increase in annual leave balances across the Office. Long service leave expense increased due to the recruitment of new staff with large balances and a significant increase in the rate used to estimate the present value of future long service leave payments in 2015-16.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

NOTE 26. BUDGETARY REPORTING - CONTINUED

Balance Sheet Line Items	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Accumulated Funds	1,638	2,004	(366)	(18.3)	Accumulated funds were less than budgeted because fewer capital injections were received. Some capital injections were transferred to Territorial for cash management purposes for the Expansion of the Assembly capital works project.
Asset Revaluation Surplus	932	1,041	(109)	(10.5)	The asset revaluation surplus was less than budgeted due to downward movements in the value of library and intangible assets that were not anticipated in the budget.
Statement of Changes in Equity					These line items are covered in other financial statements.
Cash Flow Statement Line Items	**Actual 2015-16 $'000**	**Original Budget [1] 2015-16 $'000**	**Variance $'000**	**Variance %**	**Variance Explanation**
Supplies and Services	2,651	3,504	(853)	(24.3)	See variance explanation under Operating Statement for Supplies and Services.
Sale of Investments	1,222	190	1,032	548.2	The budget incorrectly only included the net movement in the investment balance rather than gross sales and purchases.
Purchase of Investments	1,701	0	1,701	100.0	The budget incorrectly only included the net movement in the investment balance rather than gross sales and purchases.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 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 2016

NOTE 26. BUDGETARY REPORTING - CONTINUED

Cash Flow Statement Line Items	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Purchase of Property, Plant and Equipment	1,754	2,231	(567)	(24.4)	Part of the Controlled capital injections were transferred to Territorial to assist with the cash management of the Expansion of the Assembly project. As a result less funds were available to purchase assets.
Capital Injections	1,829	2,251	(422)	(18.7)	Part of the Controlled capital injection was transferred to Territorial to assist with the cash management for the Expansion of the Assembly project.
Cash and Cash Equivalents and the Beginning of the year	253	198	55	27.8	More cash was held at the beginning of the reporting period than budgeted because payments were due to be made early in the new financial year.
Cash and Cash Equivalents and the End of the year	232	21	211	1000.8	The budget assumed a negative cash flow from operations. Due to the level of GST refunded on capital works, cash flow from operations was positive resulting in more cash held at the end of the reporting period.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

OFFICE OF THE LEGISLATIVE ASSEMBLY

TERRITORIAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2016

Office of the Legislative Assembly
Statement of Income and Expenses on Behalf of the Territory
For the Year Ended 30 June 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Income				
Revenue				
Payment for Expenses on Behalf of the Territory	28	6,458	6,917	5,659
Resources Received Free of Charge	29	415	441	381
Total Revenue		**6,873**	**7,358**	**6,040**
Gains				
Other Gains	30	21	-	141
Total Gains		**21**	**-**	**141**
Total Income		**6,894**	**7,358**	**6,181**
Expenses				
Employee Expenses	31	5,801	6,477	5,167
Superannuation Expenses	32	655	651	591
Supplies and Services	33	463	472	480
Depreciation	34	1,085	837	929
Borrowing Costs		-	3	8
Other Expenses	35	2	-	117
Total Expenses		**8,006**	**8,440**	**7,292**
Operating (Deficit)		**(1,112)**	**(1,082)**	**(1,111)**
Other Comprehensive Income				
Items that will not be reclassified subsequently to profit or loss				
Increase in the Asset Revaluation Surplus		-	-	-
Total Other Comprehensive Surplus		**-**	**-**	**-**
Total Comprehensive (Deficit)		**(1,112)**	**(1,082)**	**(1,111)**

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 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Current Assets				
Cash and Cash Equivalents	37	244	301	435
Receivables	38	39	15	68
Total Current Assets		**283**	**316**	**503**
Non-Current Assets				
Property, Plant and Equipment	39	29,383	29,377	29,760
Capital Works in Progress	40	4,517	4,287	147
Total Non-Current Assets		**33,900**	**33,664**	**29,907**
Total Assets		**34,183**	**33,980**	**30,410**
Current Liabilities				
Payables	41	38	219	137
Employee Benefits	42	464	415	541
Total Current Liabilities		**502**	**634**	**678**
Non-Current Liabilities				
Employee Benefits	42	8	2	1
Total Non-Current Liabilities		**8**	**2**	**1**
Total Liabilities		**510**	**636**	**679**
Net Assets		**33,673**	**33,344**	**29,731**
Equity				
Accumulated Funds		15,465	15,136	11,523
Asset Revaluation Surplus		18,208	18,208	18,208
Total Equity		**33,673**	**33,334**	**29,731**

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 2016

	Accumulated Funds Actual 2016 $'000	Asset Revaluation Surplus Actual 2016 $'000	Total Equity Actual 2016 $'000	Original Budget 2016 $'000
Balance at 1 July 2015	**11,523**	**18,208**	**29,731**	**29,669**
Comprehensive Income				
Operating (Deficit)	(1,112)	-	(1,112)	(1,082)
Total Comprehensive (Deficit)	**(1,112)**	**-**	**(1,112)**	**(1,082)**
Transactions Involving Owners Affecting Accumulated Funds				
Capital Injections	5,054	-	5,054	4,757
Total Transactions Involving Owners Affecting Accumulated Funds	**5,054**	**-**	**5,054**	**4,757**
Balance at 30 June 2016	**15,465**	**18,208**	**33,673**	**33,344**

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

Office of the Legislative Assembly
Statement of Changes in Equity on Behalf of the Territory - Continued
For the Year Ended 30 June 2016

	Accumulated Funds Actual 2015 $'000	Asset Revaluation Surplus Actual 2015 $'000	Total Equity Actual 2015 $'000
Balance at 1 July 2014	**12,131**	**18,208**	**30,339**
Comprehensive Income			
Operating (Deficit)	(1,111)	-	(1,111)
Total Comprehensive (Deficit)	**(1,111)**	**-**	**(1,111)**
Transactions Involving Owners Affecting Accumulated Funds			
Capital Injections	503	-	503
Total Transactions Involving Owners Affecting Accumulated Funds	**503**	**-**	**503**
Balance at 30 June 2015	**11,523**	**18,208**	**29,731**

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 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Cash Flows from Operating Activities				
Receipts				
Cash from Government for Expenses on Behalf of the Territory		6,458	6,917	5,659
Goods and Services Tax Input Credits from the Australian Taxation Office		488	-	51
Goods and Services Tax Collected from Customers		5	-	-
Other		20	30	14
Total Receipts from Operating Activities		**6,971**	**6,947**	**5,724**
Payments				
Employees		5,919	6,469	4,884
Superannuation		677	639	688
Supplies and Services		78	47	106
Goods and Services Tax Paid to Suppliers		511	-	41
Borrowing Costs		-	-	10
Other		-	5	-
Total Payments from Operating Activities		**7,185**	**7,160**	**5,729**
Net Cash (Outflows) from Operating Activities	43	**(214)**	**(213)**	**(5)**
Cash Flows from Investing Activities				
Receipts				
Proceeds from the Sale of Property, Plant and Equipment		29	100	60
Total Receipts from Investing Activities		**29**	**100**	**60**
Payments				
Payments for Property, Plant and Equipment		5,060	4,757	269
Total Payments from Investing Activities		**5,060**	**4,757**	**269**
Net Cash (Outflows) from Investing Activities		**(5,031)**	**(4,657)**	**(209)**

Office of the Legislative Assembly
Cash Flow Statement on Behalf of the Territory - Continued
For the Year Ended 30 June 2016

	Note No.	Actual 2016 $'000	Original Budget 2016 $'000	Actual 2015 $'000
Cash Flows from Financing Activities				
Receipts				
Capital Injections		5,054	4,757	503
Total Receipts from Financing Activities		**5,054**	**4,757**	**503**
Payments				
Repayment of Finance Lease Liabilities		-	108	108
Total Payments from Financing Activities		**-**	**108**	**108**
Net Cash Inflows from Financing Activities		**5,054**	**4,649**	**395**
Net (Decrease)/Increase in Cash and Cash Equivalents		**(191)**	**(221)**	**181**
Cash and Cash Equivalents at the Beginning of the Reporting Period		435	522	254
Cash and Cash Equivalents at the End of the Reporting Period	43	**244**	**301**	**435**

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 2016

	Original Budget 2016 $'000	Total Appropriated 2016 $'000	Appropriation Drawn 2016 $'000	Appropriation Drawn 2015 $'000
Territorial				
Expenses on Behalf of the Territory	6,917	6,705	6,458	5,659
Capital Injections	4,757	5,204	5,054	503
Total Territorial Appropriation	**11,674**	**11,909**	**11,512**	**6,162**

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.

Variances between 'Original Budget' and 'Total Appropriated'

Expenses on Behalf of the Territory

The total appropriated was $212,000 less than the original budget due to the transfer of funds to the ACT Executive following the appointment of the seventh Minister on 22 January 2016.

Capital Injections

The total appropriated was $447,000 greater than the original budget due to the carryover of funding from 2013-14 of $69,000, the receipt of a Treasurer's Advance of $160,000 and the transfer of funding from the Controlled capital injection relating to the Upgrade and Expansion of Audio System project of $218,000. This Treasurer's Advance and transfer from the Controlled capital injection were required to cash manage the earlier than budgeted completion of the Accommodation - Expansion of the Assembly project.

Variances between 'Total Appropriated' and 'Appropriation Drawn'

Expenses on Behalf of the Territory

The appropriation drawn was $247,000 less than the total appropriated due mainly to employee expenses not being as high as anticipated in 2015-16.

Capital Injections

The appropriation drawn was $150,000 less than the total appropriated due mainly to delays in receiving invoices from suppliers for the Accommodation - Expansion of the Assembly project at the end of the financial year.

Office of the Legislative Assembly
Territorial Note Index of the Financial Statements
For the Year Ended 30 June 2016

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NOTE 27. SIGNIFICANT ACCOUNTING POLICIES – TERRITORIAL

All the Office's accounting policies are contained in Note 2 *Significant Accounting Policies*. The policies outlined in Note 2 apply to both the Controlled and Territorial financial statements.

NOTE 28. PAYMENT FOR EXPENSES ON BEHALF OF THE TERRITORY - TERRITORIAL

Under the *Financial Management Act 1996*, funds can be appropriated for expenses incurred on behalf of the Territory. The Office receives this appropriation to fund a number of expenses incurred on behalf of the Territory, the main one being the payment of remuneration and related entitlements to non-Executive Members and their staff (See Note 31 *Employee Expenses - Territorial*).

	2016 $'000	2015 $'000
Payment for Expenses on Behalf of the Territory	6,458	5,659
Total Payment for Expenses on Behalf of the Territory [a]	**6,458**	**5,659**

a) The increase of $799,000 in Payment for Expenses on Behalf of the Territory is largely due to remuneration tribunal salary increases for non-Executive Members of $109,000 and increased Members' staffing costs of $177,000. A further $505,000 was also received reflecting the increase in the consumer price index.

NOTE 29. 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.

	2016 $'000	2015 $'000
Resources Received Free of Charge		
Building Management	415	381
Total Resources Received Free of Charge	**415**	**381**

NOTE 30. OTHER GAINS – TERRITORIAL

Other gains are one-off, unusual transactions that are not part of the Office's core activities.

	2016 $'000	2015 $'000
Gain from the Sale of Assets	-	18
Indigenous Employment Program	-	7
De-recognition of Finance Lease Liability [a]	-	116
Refunds of historical Fringe Benefits Tax and Salary Packaging Credits [b]	21	-
Total Other Gains	**21**	**141**

a) Finance leased motor vehicles were de-recognised in 2014-15 under a whole-of-government policy change to require all passenger motor vehicles to be operating leases.

b) During 2015-16 a long outstanding fringe benefit tax credit was received from the Australian Taxation Office. In addition, a liability for a salary packaging credit from 2012-13 was written off as the liability no longer existed.

NOTE 31. EMPLOYEE EXPENSES - TERRITORIAL

	2016 $'000	2015 $'000
Wages and Salaries [a]	5,286	4,754
Annual Leave Expense [b]	300	207
Long Service Leave Expense [c]	97	7
Workers' Compensation Insurance	21	17
Termination Expense	-	36
Other Employee Benefits and On-Costs [d]	97	145
Total Employee Expenses	**5,801**	**5,167**

a) Wages and salaries increased due mainly to a Remuneration Tribunal pay increase for non-Executive members combined with increased staffing costs as additional staff were recruited.

b) Annual leave expense increased as less leave is being taken by staff due to the forthcoming election in October 2016.

c) Long service leave expense has increased because more staff have elected to accumulate this leave rather than receiving an allowance in lieu and an increase in the rate used to estimate the present value of future long service leave payments from 103.5% to 114.7% in 2015-16.

d) The decrease in other employee benefits and on-costs is due to a reduction in Fringe Benefits Tax as fully maintained leased motor vehicles are no longer provided to non-executive Members.

NOTE 32. SUPERANNUATION EXPENSES – TERRITORIAL

	2016 $'000	2015 $'000
Superannuation Contributions to the Territory Banking Account	170	162
Productivity Benefit	8	5
Superannuation Contributions paid to External Providers [a]	477	424
Total Superannuation Expenses	**655**	**591**

a) Superannuation contributions paid to external providers increased in 2015-16 as the majority of new staff have the choice to select their own external superannuation providers.

NOTE 33. SUPPLIES AND SERVICES – TERRITORIAL

	2016 $'000	2015 $'000
Consultants, Contractors and Professional Services [a]	48	99
Building Management	415	381
Total Supplies and Services	**463**	**480**

a) The 2014-15 balance included the use of consultants by several non-Executive Members. In 2015-16 the use of consultants was lower as non-Executive Members can choose what resources to employ in their offices within their annual staffing allowance.

NOTE 34. DEPRECIATION - TERRITORIAL

	2016 $'000	2015 $'000
Buildings [a]	1,085	879
Plant and Equipment [b]	-	50
Total Depreciation	**1,085**	**929**

a) As part of the refurbishment of the Assembly building, some of the older fit-out was replaced. Depreciation on this older fit-out was accelerated in 2015-16 to reduce its remaining value to zero.

b) Following the de-recognition of finance leased motor vehicles in 2014-15, no depreciation on plant and equipment was recorded in 2015-16.

NOTE 35. OTHER EXPENSES - TERRITORIAL

	2016 $'000	2015 $'000
Write-offs (see Note 36 *Waivers, Impairment Losses and Write-offs*)	2	-
Loss on de-recognition of motor vehicles under a finance lease [a]	-	117
Total Other Expenses	**2**	**117**

a) Motor vehicles under a finance lease were de-recognised in 2014-15 under a whole-of-government policy change to require all passenger motor vehicles to be operating leases.

NOTE 36. WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS - TERRITORIAL

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

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

There were no waivers during the reporting period (2015: Nil).

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

	2016 $'000	2015 $'000
Impairment Losses		
Impairment Loss from Receivables		
Receivables [a]	1	-
Total Impairment Loss from Receivables	1	-
Total Impairment Losses	**1**	**-**
Write-offs		
Irrecoverable Debts [b]	1	-
Total Write-offs	**1**	**-**
Total Impairment Losses and Write-offs	**2**	**-**

NOTE 36. WAIVERS, IMPAIRMENT LOSSES AND WRITE-OFFS - TERRITORIAL - CONTINUED

a) Four debts totalling $1,112 were impaired at 30 June 2016 as attempts to recover the amounts owing had not been successful in 2015-16. Consideration will be given to writing these amounts off in future financial years if further recovery action is deemed uneconomic (2015: nil).

b) Twenty-four debts totalling $801 were written off during 2015-16 as further recovery action was not considered economic (2015: Nil).

NOTE 37. 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.

	2016 $'000	2015 $'000
Cash at Bank [a]	244	435
Total Cash and Cash Equivalents	**244**	**435**

a) The decrease in cash at bank was because additional cash was held at 30 June 2015 due to the 27th pay in that year.

NOTE 38. RECEIVABLES – TERRITORIAL

	2016 $'000	2015 $'000
Current Receivables		
Goods and Services Tax Receivable	21	7
Other Current Receivables [a]	19	61
Less: Allowance for Impairment Losses	(1)	-
Total Current Receivables	**39**	**68**
Total Receivables	**39**	**68**

a) Other current receivables at 30 June 2015 included the amounts relating to the sale of vehicles that occurred prior to the change in lease status. This type of receivables did not recur in 2015-16.

Ageing of Receivables

	Not Overdue	Overdue			Total
		Less than 30 Days	30 to 60 Days	Greater than 60 Days	
	$'000	$'000	$'000	$'000	$'000
2016					
Not Impaired					
Receivables	39	-	-	1	40
Impaired					
Receivables	-	-	-	1	1

NOTE 38. RECEIVABLES – TERRITORIAL - CONTINUED

Ageing of Receivables

	Not Overdue	Overdue			Total
		Less than 30 Days	30 to 60 Days	Greater than 60 Days	
	$'000	$'000	$'000	$'000	$'000
2015					
Not Impaired					
Receivables	68	-	-	-	68
Impaired					
Receivables	-	-	-	-	-

	2016 $'000	2015 $'000
Reconciliation of the Allowance for Impairment Losses		
Allowance for Impairment Losses at the Beginning of the Reporting Period	-	-
Allowance Recognised During the Reporting Period	1	-
Allowance for Impairment Losses at the End of the Reporting Period	**1**	**-**

Classification of ACT Government/Non-ACT Government Receivables

Receivables with ACT Government Entities

	2016 $'000	2015 $'000
Other Current Receivables	18	29
Total Receivables with Non-ACT Government Entities	**18**	**29**

Receivables with Non-ACT Government Entities

Goods and Services Tax Receivable	21	7
Other Current Receivables	1	32
Less: Allowance for Impairment Losses	(1)	-
Total Receivables with Non-ACT Government Entities	**21**	**39**
Total Receivables	**39**	**68**

NOTE 39. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL

Property, plant and equipment include leasehold land and the ACT Legislative Assembly building.

	2016 $'000	2015 $'000
Land and Building		
Land at Fair Value	4,560	4,560
Total Land Assets	**4,560**	**4,560**
Building at Fair Value	26,787	26,079
Less: Accumulated Depreciation [a]	(1,964)	(879)
Total Written Down Value of Building	**24,823**	**25,200**
Total Land and Written Down Value of Building	**29,383**	**29,760**
Total Written Down Value of Property, Plant and Equipment	**29,383**	**29,760**

a) As part of the refurbishment of the Assembly building, some of the older fit-out was replaced. Depreciation on this older fit-out was accelerated in 2015-16 to reduce its remaining value to zero therefore increasing the accumulated depreciation.

Valuation of Non-Current Assets

Rodney Hyman Asset Services Pty Ltd, independent Chartered Valuers, performed revaluations of the Office's assets. The latest valuation was performed as at 30 June 2014.

Reconciliation of Property, Plant and Equipment

The following table shows the movement of Property, Plant and Equipment during 2015-16.

	Land $'000	Building $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	**4,560**	**25,200**	**29,760**
Additions	-	708	708
Depreciation	-	(1,085)	(1,085)
Carrying Amount at the End of the Reporting Period	**4,560**	**24,823**	**29,383**

NOTE 39. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL - CONTINUED

Reconciliation of Property, Plant and Equipment – Continued

The following table shows the movement of Property, Plant and Equipment during 2014-15.

	Land $'000	Building $'000	Motor Vehicles $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	**4,560**	**25,995**	**235**	**30,790**
Additions	-	84	-	84
Depreciation	-	(879)	(50)	(929)
Disposals	-	-	(68)	(68)
Other Movements	-	-	(117)	(117)
Carrying Amount at the End of the Reporting Period	**4,560**	**25,200**	**-**	**29,760**

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

Details of the Office's property, plant and equipment at fair value and information about the Fair Value Hierarchy as at 30 June 2016 are shown below.

2016

	Classification According to the Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Property Plant and Equipment at Fair Value				
Land	-	4,560	-	4,560
Building	-	24,823	-	24,823
	-	**29,383**	**-**	**29,383**

NOTE 39. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL – CONTINUED

Details of the Office's property, plant and equipment at fair value and information about the Fair Value Hierarchy as at 30 June 2015 are shown below.

2015

	Classification According to the Fair Value Hierarchy			
	Level 1 $'000	Level 2 $'000	Level 3 $'000	Total $'000
Property Plant and Equipment at Fair Value				
Land	-	4,560	-	4,560
Building	-	25,200	-	25,200
	-	**29,760**	**-**	**29,760**

Transfers Between Categories

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

Valuation Techniques, Inputs and Processes

Level 2 Valuation Techniques and Inputs

Valuation Technique: The valuation technique used to value the land and building is the market approach that reflects recent transaction prices for similar properties and buildings (comparable in location and size).

Inputs: Prices and other relevant information generated by market transactions involving comparable land and buildings were considered. Regard was taken of the Crown Lease terms and tenure, the Australian Capital Territory Plan and the National Capital Plan, where applicable, as well as current zoning.

NOTE 40. CAPITAL WORKS IN PROGRESS – TERRITORIAL

Capital Works in Progress are assets being constructed over periods of time in excess of the present reporting period. These assets often require extensive installation work or integration with other assets, and contrast with simpler assets that are ready for use when acquired, such as motor vehicles and equipment. Capital Works in Progress are not depreciated as the Office is not currently deriving any economic benefits from them.

	2016 $'000	2015 $'000
Accommodation – Expansion of the Assembly [a]	4,517	147
Total Capital Works in Progress	**4,517**	**147**

a) The increase in capital works in progress represents the construction and refurbishment of the Assembly building to cater for the expanded Assembly following the October 2016 election.

NOTE 40. CAPITAL WORKS IN PROGRESS – TERRITORIAL – CONTINUED

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2015-16.

	Accommodation – Expansion of the Assembly $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	**147**	**147**
Additions	4,370	4,370
Carrying Amount at the End of the Reporting Period	**4,517**	**4,517**

Reconciliation Capital Works in Progress

The following table shows the movement of the Capital Works in Progress during 2014-15.

	Accommodation – Expansion of the Assembly $'000	Total $'000
Carrying Amount at the Beginning of the Reporting Period	-	-
Additions	147	147
Carrying Amount at the End of the Reporting Period	**147**	**147**

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NOTE 41. PAYABLES – TERRITORIAL

	2016 $'000	2015 $'000
Current Payables		
Trade Payables [a]	8	115
Accrued Expenses	30	22
Total Current Payables	**38**	**137**
Payables are aged as follows:		
Not Overdue	38	137
Total Payables	**38**	**137**
Payables with ACT Government Entities		
Trade Payables	1	37
Other Payables	-	2
Total Payables with Non-ACT Government Entities	**1**	**39**
Payables with Non-ACT Government Entities		
Trade Payables	7	78
Other Payables	30	20
Total Payables with Non-ACT Government Entities	**37**	**98**
Total Payables	**38**	**137**

a) Trade payables at 30 June 2015 included an amount payable to another ACT Government agency for a termination payment which did not recur in 2015-16.

NOTE 42. EMPLOYEE BENEFITS – TERRITORIAL

	2016 $'000	2015 $'000
Current Employee Benefits		
Annual Leave [a]	386	289
Long Service Leave [b]	54	34
Accrued Salaries [c]	24	217
Total Current Employee Benefits	**464**	**540**
Non-Current Employee Benefits		
Long Service Leave [b]	8	1
Total Non-Current Employee Benefits	**8**	**1**
Total Employee Benefits	**472**	**541**

a) Annual leave has increased as less leave is being taken by staff due to the forthcoming election in October 2016.

b) Long service leave increased because more staff have elected to accumulate this leave rather than receiving an allowance in lieu and the increase in the rate used to estimate the present value of future long service leave payments from 103.5% to 114.7% in 2015-16.

c) Accrued salaries decreased in 2015-16 as only one day in the pay fortnight need to be accrued.

Estimate of when Leave is Payable		
Estimated Amount Payable within 12 Months		
Annual Leave	386	289
Long Service Leave	62	-
Accrued Salaries	24	217
Total Employee Benefits Payable within 12 Months	**472**	**506**
Estimated Amount Payable after 12 Months		
Long Service Leave	-	35
Total Employee Benefits Payable after 12 Months	**-**	**35**
Total Employee Benefits	**472**	**541**

As at 30 June 2016, the Office's Territorial entity employed 45.9 full time equivalent (FTE) staff. There were 47.7 FTE staff as at 30 June 2015.

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NOTE 43. 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

	2016 $'000	2015 $'000
Total Cash and Cash Equivalents Disclosed on the Statement of Assets and Liabilities on Behalf of the Territory	244	435
Cash and Cash Equivalents at the End of the Reporting Period as Recorded in the Cash Flow Statement on behalf of the Territory	**244**	**435**

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

Operating (Deficit)	(1,112)	(1,111)
Add/(Less) Non-Cash Items		
Depreciation of Property, Plant and Equipment	1,085	929
Impairment Loss on Receivables	2	-
Add/(Less) Non-Cash Items		
Net (Gain)/Loss on Disposal of Non-Current Assets	-	(18)
De-recognition of Finance Leased Motor Vehicles	-	170
De-recognition of Finance Lease Liability	-	(115)
Cash Before Changes in Operating Assets and Liabilities	**(25)**	**(145)**
Changes in Operating Assets and Liabilities		
(Increase) in Receivables	(20)	(54)
(Decrease)/Increase in Payables	(99)	41
(Decrease)/Increase in Employee Benefits	(70)	153
Net Changes in Operating Assets and Liabilities	**(189)**	**140**
Net Cash (Outflows) from Operating Activities	**(214)**	**(5)**

NOTE 44. FINANCIAL INSTRUMENTS – TERRITORIAL

Details of the significant policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in Note 2 *Significant Accounting Policies*.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Office is not exposed to interest rate risk because cash and receivables are non-interest bearing arrangements.

There have been no changes in risk exposure or process for managing risk since last financial reporting period.

Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss.

The Office's credit risk is limited to the amount of the financial assets it holds which comprise cash at bank and receivables. The Office's Territorial cash at bank is held by the Westpac Bank, which is a high credit quality financial institution. The Office's Territorial receivables consist almost entirely of a Goods and Services Tax Receivable from the Australian Taxation Office, which means there is little risk of credit default. The Office expects to collect all financial assets that are not past due.

There have been no changes in credit risk exposure since the last reporting period.

Liquidity Risk

Liquidity risk is the risk that the Office will encounter difficulties in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The Office has the ability to request additional appropriation in order to meet its Territorial payables. This ensures the Office has enough liquidity to meet is emerging financial liabilities.

The Office's exposure to liquidity risk and the management of this risk have not changed since the previous reporting period.

Price Risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, whether these changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instruments traded in the market. The Office is not exposed to any price risk.

NOTE 44. FINANCIAL INSTRUMENTS - TERRITORIAL – CONTINUED

Fair Value of Financial Assets and Liabilities

The carrying amounts and fair values of financial assets and liabilities at balance date are:

	Carrying Amount 2016 $'000	Fair Value 2016 $'000	Carrying Amount 2015 $'000	Fair Value 2015 $'000
Financial Assets				
Cash and Cash Equivalents	244	244	435	435
Receivables	18	18	61	61
Total Financial Assets	**262**	**262**	**496**	**496**
Financial Liabilities				
Payables	38	38	137	137
Total Financial Liabilities	**38**	**38**	**137**	**137**

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 2016. All financial assets and liabilities which 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.

			Fixed Interest Maturing In:					
2016	Note No.	Weighted Average Interest Rate	Floating Interest Rate $'000	1 Year or Less $'000	Over 1 Year to 5 Years $'000	Over 5 Years $'000	Non-Interest Bearing $'000	Total $'000
Financial Assets								
Cash and Cash Equivalents	37		-	-	-	-	244	244
Receivables	38		-	-	-	-	18	18
Total Financial Assets			**-**	**-**	**-**	**-**	**262**	**262**
Financial Liabilities								
Payables	41		-	-	-	-	38	38
Total Financial Liabilities			**-**	**-**	**-**	**-**		
Net Financial Assets			**-**	**-**	**-**	**-**	**224**	**224**

NOTE 44. FINANCIAL INSTRUMENTS - TERRITORIAL – 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 2015. All financial assets and liabilities which 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.

			Fixed Interest Maturing In:					
2015	Note No.	Weighted Average Interest Rate	Floating Interest Rate	1 Year or Less	Over 1 Year to 5 Years	Over 5 Years	Non-Interest Bearing	Total
			$'000	$'000	$'000	$'000	$'000	$'000
Financial Assets								
Cash and Cash Equivalents	37		-	-	-	-	435	435
Receivables	38		-	-	-	-	61	61
Total Financial Assets			-	-	-	-	**496**	**496**
Financial Liabilities								
Payables	41		-	-	-	-	137	137
Total Financial Liabilities			-	-	-	-	**137**	**137**
Net Financial Assets			-	-	-	-	**359**	**359**

Carrying Amount of Each Class of Financial Asset and Financial Liability

	2016 $'000	2015 $'000
Financial Assets		
Loans and Receivables Measured at Amortised Cost	18	61
Financial Liabilities		
Financial Liabilities Measured at Amortised Cost	38	137

Fair Value Hierarchy

The Office's Territorial entity does not have any financial assets or financial liabilities on behalf of the Territory at fair value. As such no Fair Value Hierarchy disclosures have been made.

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NOTE 45. BUDGETARY REPORTING – TERRITORIAL

The following are brief explanations of major line item variances between budget estimates and actual outcomes. Variances are considered to be major variances if **both** of the following criteria are met:

(c) The line item is a significant line item: the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and

(d) The variances (original budget to actual) are greater than plus (+) or minus (-) 10% of the budget for the financial statement line item.

Statement of Income and Expenses on Behalf of The Territory Line Items	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Employee Expenses	5,801	6,477	(676)	(10.4)	Employee expenses were less than budgeted largely due to the transfer of the 7th Minister and staff to the ACT Executive.
Depreciation and Amortisation	1,085	837	248	29.6	Depreciation expense was higher than budgeted because depreciation on some older fit-out was accelerated to reduce the remaining value to zero. This fit-out was replaced as part of the refurbishment of the Assembly building. This was not anticipated 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 (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

NOTE 45. BUDGETARY REPORTING – TERRITORIAL – CONTINUED

Statement of Assets and Liabilities on Behalf of The Territory Line Items	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Cash and Cash Equivalents	244	301	(57)	(18.9)	Cash was less than budgeted as payables on hand at year-end were also less than budgeted. The Territorial entity can only drawdown cash where an amount needs to be paid.
Current Receivables	39	15	24	160	Receivables were higher than budgeted due to a higher than anticipated GST receivable at year-end. This receivable is largely due to GST on capital works payments made in the final quarter of 2015-16.
Employee Benefits (current and non-current)	472	417	55	13	Employee benefits were higher than budgeted as more staff elected to accumulate long service leave rather than be paid the allowance in lieu.
Statement of Changes in Equity on Behalf of the Territory					These line items are covered in other financial statements.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.

NOTE 45. BUDGETARY REPORTING – TERRITORIAL – CONTINUED

Cash Flow Statement on Behalf of the Territory Line Items	Actual 2015-16 $'000	Original Budget [1] 2015-16 $'000	Variance $'000	Variance %	Variance Explanation
Sale of Property, Plant and Equipment	29	100	(71)	(71.0)	Fewer assets were sold than anticipated when the budget was prepared.
Cash and Cash Equivalents at the Beginning of the Reporting Period	435	522	87	(16.7)	The budget number was prepared on the basis of positive cash flows from operations in 2015 which did not occur.
Cash and Cash Equivalents at the End of the Reporting Period	244	301	(57)	(18.9)	Less cash was on hand at year-end compared to budget due mainly to lower asset sales than budgeted.

[1] Original Budget refers to the amounts presented to the Legislative Assembly in the original budgeted financial statements in respect of the reporting period (2015-16 Budget Statements). These amounts have not been adjusted to reflect supplementary appropriation or appropriation instruments.