



**Office of the  
Legislative Assembly**

# **Annual report 2023-2024**

**PEACE, ORDER & GOOD GOVERNMENT**



The Office of the Legislative Assembly acknowledges and pays respect to the past and present Traditional Custodians and Elders of this nation and the continuation of cultural, spiritual, and educational practices of Aboriginal and Torres Strait Islander peoples.



The Office values their contribution to the life of our city and to the Canberra region.

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# Transmittal certificate

Joy Burch MLA  
Speaker  
Legislative Assembly for the Australian Capital Territory  
London Circuit  
Canberra ACT 2601

Dear Madam Speaker

I am pleased to submit, for your information and presentation to the Legislative Assembly for the ACT, this annual report of the Office of the Legislative Assembly (the Office) for the year ended 30 June 2024.

Pursuant to section 7B of the *Annual Reports (Government Agencies) Act 2004*, this report is an account of the Office's management during the reporting year.

I commend the report to you.

Yours sincerely



Tom Duncan  
Clerk of the Legislative Assembly

October 2024

# Contents

Transmittal certificate.....	ii	<b>Performance reporting</b>	
<b>The Clerk’s overview.....</b>	<b>1</b>	<b>Organisational overview.....</b>	<b>7</b>
<b>2023-2024 at a glance.....</b>	<b>2</b>	The Office’s priorities .....	8
Legislation .....	2	Values .....	8
Questioning the executive.....	2	Structure of the Office.....	9
Committees .....	2	Executive management committee.....	9
Enterprise agreement .....	2	<b>Assembly proceedings.....</b>	<b>10</b>
Nine-day fortnight .....	2	Chamber proceedings .....	10
Survey of members .....	2	Assembly committees .....	10
Open Day.....	3	The Office’s performance and activity.....	20
Assembly building upgrades.....	3	Interparliamentary activities .....	27
Security governance and policy development.....	3	The Register of Lobbyists.....	29
Hansard .....	3		
Digital transformation .....	3	<b>Scrutiny reporting</b>	
Assembly library .....	4	<b>Internal and external scrutiny.....</b>	<b>33</b>
Public sector seminars.....	4	Committee recommendations .....	33
<b>The year ahead.....</b>	<b>4</b>		
Transition to the 11th Assembly.....	4		
Our people .....	4		
Public entrance upgrade .....	4		
Electrification of gas assets .....	5		
Hansard .....	5		
Members’ staff initiatives.....	5		
Assembly library .....	5		

## **Legislative and policy-based reporting**

<b>Recommended appropriation for the Office</b> .....	<b>37</b>
<b>Risk management and internal audit</b> .....	<b>37</b>
Audit and Risk Committee.....	38
<b>Fraud and corruption prevention</b> .....	<b>38</b>
<b>Public interest disclosure</b> .....	<b>39</b>
Who can make a public interest disclosure? .....	39
What happens to public interest disclosures relating to the Assembly? .....	39
Protections for disclosers .....	40
Making a public interest disclosure.....	41
More information .....	41
Public interest disclosures during the period .....	41
<b>Freedom of information</b> .....	<b>42</b>
Organisation .....	42
Powers.....	42
Arrangements for public participation .....	42
Freedom of information (FOI) procedures and contact points.....	42
Reporting under the <i>Freedom of Information Act 2016</i> (FOI Act) .....	42
<b>Internal accountability</b> .....	<b>43</b>
<b>Human Rights Act</b> .....	<b>44</b>
<b>Human resource performance</b> .....	<b>45</b>
Staffing profile .....	45
Staff selection processes .....	47
Learning and development .....	49
Workplace health and safety.....	50
Asset management.....	51
Capital works.....	52
Sustainability reporting .....	55

## **Appendices**

**58**

<b>Appendix 1: Sitting days</b> .....	59
<b>Appendix 2: Proceedings</b> .....	60
<b>Appendix 3: Minutes of proceedings</b> .....	61
<b>Appendix 4: Bills and amendments</b> .....	62
<b>Appendix 5: Bills presented</b> .....	63
<b>Appendix 6: Questions with and without notice</b> .....	64
<b>Appendix 7: Committee statistics</b> .....	65
<b>Appendix 8: Broadcasting and web management</b> .....	69
<b>Appendix 9: Library and reference services</b> ....	70
<b>Appendix 10: Members of the Assembly</b> .....	71
<b>Appendix 11: Office holders</b> .....	72
<b>Appendix 12: Ministers as of 30 June 2024</b> ....	73
<b>Appendix 13: Remuneration of MLAs</b> .....	74
<b>Appendix 14: Non-executive members' staff</b> .....	75
<b>Appendix 15: Parliamentary visitors and delegations</b> .....	77
<b>Appendix 16: Assembly branch of the Commonwealth Parliamentary Association</b> ....	78
<b>Appendix 17: Education programs</b> .....	79
<b>Appendix 18: Financial statements and management discussion and analysis</b> .....	80

# The Clerk's overview

## Yumalundi\* and welcome to the Office of the Legislative Assembly's annual report for the 2023-2024 financial year

\* 'Welcome' in Ngunnawal language

Its importance for accountability notwithstanding, annual reporting can seem to some like a mundane exercise – but I disagree.

Annual reports capture both the ordinary and extraordinary of an organisation. Over years, they together paint a story of institutional development, growth, and maturity. In preparing this overview, I reflected on the 20 annual reports I have signed as Clerk of the Legislative Assembly since 2004-05. I am confident that this, my 21st, is another entry that chronicles the Office continued journey into maturity as a parliamentary support agency.

The 2023-24 financial year was one of marked consistency for the Office, compared with the events documented in reports since 2020. Alongside our business-as-usual, we progressed a number of projects that to support our parliamentary system.

With an election in October, the coming financial year will be dedicated to the smooth transition between the Tenth and Eleventh Assemblies. I am confident our people and processes will ensure a seamless transition.



**Tom Duncan**

Clerk of the Legislative Assembly

## 2023-2024 at a glance

### Legislation

During the reporting period, the Office facilitated the presentation in the chamber of 60 executive bills, seven private members bills and one Assembly bill. It also arranged for the notification of 61 bills that had been passed and processed 386 items of subordinate legislation.

### Questioning the executive

The Office supported members in their scrutiny of the executive, processing 770 questions on notice. During the reporting period, members also asked 1,499 questions without notice (including supplementary questions without notice).

### Committees

The Office supported eight standing committees and three select committees in 2023-2024. They presented a total of 52 reports.

During the reporting period, 307 committee meetings were held, 515 submissions were received, and 935 witnesses gave evidence. Two select committees tabled their final reports and were dissolved during the reporting period.

The Assembly transferred the authority for committees to conduct bill inquiries from committees' resolution of establishment to the standing orders through Standing Order 174. The default period for committees to conduct bill inquiries was increased from two to three months.

### Enterprise agreement

During the reporting period, the Fair Work Commission approved the *ACT Public Sector: Office of the Legislative Assembly Enterprise Agreement 2023–2026* and the *ACT Legislative Assembly Members' Staff Enterprise Agreement 2023–2026*. As a result, work was undertaken to process multiply pay rises, back payments, a cost-of-living bonus, and new entitlements, as well as to implement changes to the classification structure for members' staff.

### Nine-day fortnight

The Office recognises the significant advantages that flexible working (including hybrid work) arrangements offer to individuals, teams, and the organisation as a whole. In alignment with flexible work strategies, the Office initially trialled a nine-day fortnight for six months. Following the successful trial, this has been permanently integrated into our flexible work policies.

### Survey of members

Every two years, the Office surveys members to gauge their feedback on the Office's performance of its support and advisory functions. Survey results for 2023-2024 are included in the performance reporting section below.

## Open Day

On 11 May 2024, the Office and members hosted Assembly open day, attracting over 300 residents. The day saw a range of activities including guided explorations of the chamber, a scavenger hunt, performances by local community groups, special exhibitions, and free lunch provided by the Canberra Valley Lions.

The feedback from participants on the day was overwhelmingly positive, which was largely due to the staff and MLAs who volunteered their time to make the event such a huge success.

## Assembly building upgrades

During the reporting period, the Office invested \$160,000 in various capital works projects. Upgrades to the Assembly building included the delivery of new secure active transport storage, a new art storeroom, replacement of ground floor heating, ventilation, and air conditioning systems (HVAC) that had reached the end of their serviceable life, automation of the chamber doors (funded by the Commonwealth Parliamentary Association), and an extension of the chamber's central table.

## Security governance and policy development

The Office implemented a host of protective security policy and governance improvements over the financial year. Key amongst these was the delivery of the Office's first Protective Security Framework. From this has grown a suite of other material that has strengthened our security governance, culture, and reporting. The Office is now well positioned to satisfy whole-of-public sector reporting arrangements.

## Hansard

Hansard transcribed, edited, and published 205.55 hours of chamber proceedings and 205.53 hours of committee hearings. It also provided transcription and editing services for hearings of the ACT Aboriginal and Torres Strait Islander Elected Body.

The Office consulted with the Tasmanian and federal Hansard units about automated transcription options. Their insights and experiences will help the Office continue to refine the automatic transcription service used with the Assembly's livestream.

## Digital transformation

During 2023-2024, the Office continued to develop digital workflows on the Parliamentary Portal, enhancing the automation and digitalisation of chamber and committee questions processes. The portal also required a major upgrade to its live web stream and broadcasting functionality. The Office also conducted a robust procurement exercise and sought additional funding to ensure the ongoing availability of the Parliamentary Portal.

## Assembly library

In 2023-24, the Library updated its governance documents and made them available on its website, completed its review of loanable materials, and established a harvest stream from the Library catalogue to Trove (the National Library of Australia research portal). It also launched a new database of Public Sector media releases.

## Public sector seminars

The Office continued to receive high levels of interest and positive feedback on its public sector seminar program. Commencing in 2024, the Office began to offer both regular in-person and digital seminars to meet demand. The digital seminars have been incredibly popular due to the large number of remote staff. The Office will continue to evaluate and review these programs based on participant feedback over 2024-2025.

# The year ahead

## Transition to the 11th Assembly

The Office will spend much of first part of 2024-2025 preparing for the commencement of a new Assembly, including briefing an incoming Speaker, delivering seminars for new members, bringing new MLAs and their staff on to the Office's payroll system, and establishing suitable administrative support arrangements for the committee system agreed by the 11th Assembly.

## Our people

The Office is committed to supporting and investing in our staff. In the year ahead, we will:

- continue to refine our HR systems and processes, ensuring a smooth transition for new and existing employees into the 11th Assembly,
- explore cultural and wellbeing initiatives in conjunction with the work health and safety committee to ensure that we maintain a safe and healthy workplace, and
- support staff in all business areas in their ability to access learning and development opportunities to increase organisational capability and enable the delivery of the Office's Strategic Plan.

## Public entrance upgrade

The Office will continue to engage with key stakeholders across government to resubmit a business case for funding a much-needed upgrade to the Assembly building's public entrance in the 2025-26 budget.

## Electrification of gas assets

The single gas-powered system that heats the Assembly building is scheduled to be replaced with a 100% electric, renewable, and sustainable option. To deliver this, the Office will partner with key government and industry stakeholders to support the detailed design and consultation phase of the whole-of-government electrification of government gas assets project.

## Hansard

Hansard will continue to explore the cost-effectiveness of insourcing additional elements of production through the Novaworks Hansard Production Module. It continues to revise and update key documents on indexing, the schedule of amendments, and the production of committee transcripts to reflect best practice.

## Members' staff initiatives

The new enterprise agreement reaffirmed the Assembly's commitment to supporting staff professional development and introduced additional obligations for members, requiring them to conduct a formal review of their employee's performance and total remuneration on the anniversary of their appointment each year. To support both members and staff with their obligations, the Office developed performance management guidelines and will continue work on strengthening HR systems and processes, including developing a study assistance framework, throughout 2024-2025.

## Assembly library

In 2024-25, the Library will work towards implementing a new library management system that allows library users to search across the library catalogue, subscription databases, and e-journal subscriptions all at the same time. The Library will also begin to review the physical content of its historical, non-lending collection.

# Performance reporting



# Organisational overview

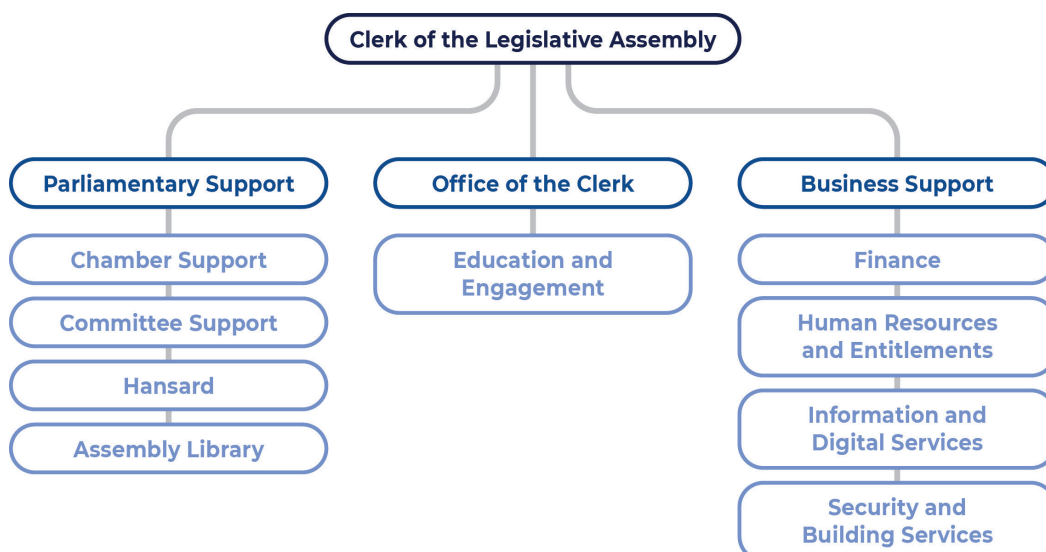
The Office of the Legislative Assembly, headed by the Clerk, supports the Assembly as the democratic body responsible for considering and passing laws, holding the executive to account, and representing the people of the ACT. It is established as an independent statutory agency under the *Legislative Assembly (Office of the Legislative Assembly) Act 2012* (the Act). Section 6 of the Act provides that the function of the Office is to give impartial advice and support to the Legislative Assembly, its committees, and members of the Assembly, including by:

- providing advice on parliamentary practice and procedure and the functions of the Assembly and committees
- reporting proceedings of the Assembly and meetings of committees
- maintaining an official record of proceedings of the Assembly
- providing library and information facilities and services for members
- providing staff to enable the Assembly and committees to operate efficiently
- providing business support functions, including administering the entitlements of members who are not part of the executive
- maintaining the Assembly precincts (including, through the *Legislative Assembly Precincts Act 2001*, providing security services), and
- providing public education about the function of the Assembly and its committees.

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

All staff within the Office are accountable to the Clerk. The Office is accountable for its performance to the Assembly as a whole through the Speaker. Neither the Clerk, nor staff of the Office, are subject to direction from a minister or the ACT Executive.

Figure 1: Organisational structure of the Office of the Legislative Assembly as at 30 June 2024



## The Office's priorities

The Office's strategic plan for 2022-2025 sets out the following priorities:

- **Our people and culture**—ensuring that we have a happy, healthy, safe workplace in which our staff are valued and where respect, collegiality and teamwork give us a sense of common purpose in contributing to the important work that we undertake on behalf of or in support of the legislative arm of government in the ACT.
- **Enhanced communication, processes, and systems**—ensuring we challenge the status quo and think innovatively about how we communicate and the processes and systems we use to perform our work, with a focus on integration, process improvement, and efficiency across the organisation.
- **Institutional and organisational strengthening/resilience**—ensuring the independence of the Assembly, its committees, the Office, and the democratic functions that they perform.

## Values

The Office operates within a values framework.

### Independence and impartiality

- We value the principles and guidelines embodied by the Latimer House principles as a clear statement of the best practice operation of, and relationship between, the three branches of government, including the principle that Parliament should be serviced by a professional staff independent of the regular public service.
- We value the checks and balances embodied in the ACT's form of government and the separation of powers between the Legislative, Executive and Judicial branches. This helps us provide advice and support to the Assembly and all its members without fear, favour, or bias.

### Professionalism

- We value our professional relationships with MLAs, their staff, members of the ACT community, the public sector, and the wider community of parliaments.
- We are conscientious, knowledgeable, and prudent in our work.

### Respect

- We show respect in all of our professional relationships.

### Honesty and Integrity

- We are honest and stand up for our values in all of our dealings.

### Transparency

- We are open about how we perform our roles and the decisions we make.

## Structure of the Office

The Office is organised into three branches.

### The Office of the Clerk

The Office of the Clerk is responsible for certain governance and procedural matters as well as for parliamentary education and engagement.

### Parliamentary Support Branch

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

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

### Business Support Branch

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

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

## Executive management committee

The Office's executive management committee (EMC) advises the Clerk in relation to governance and decision-making across the Office. It is comprised of:

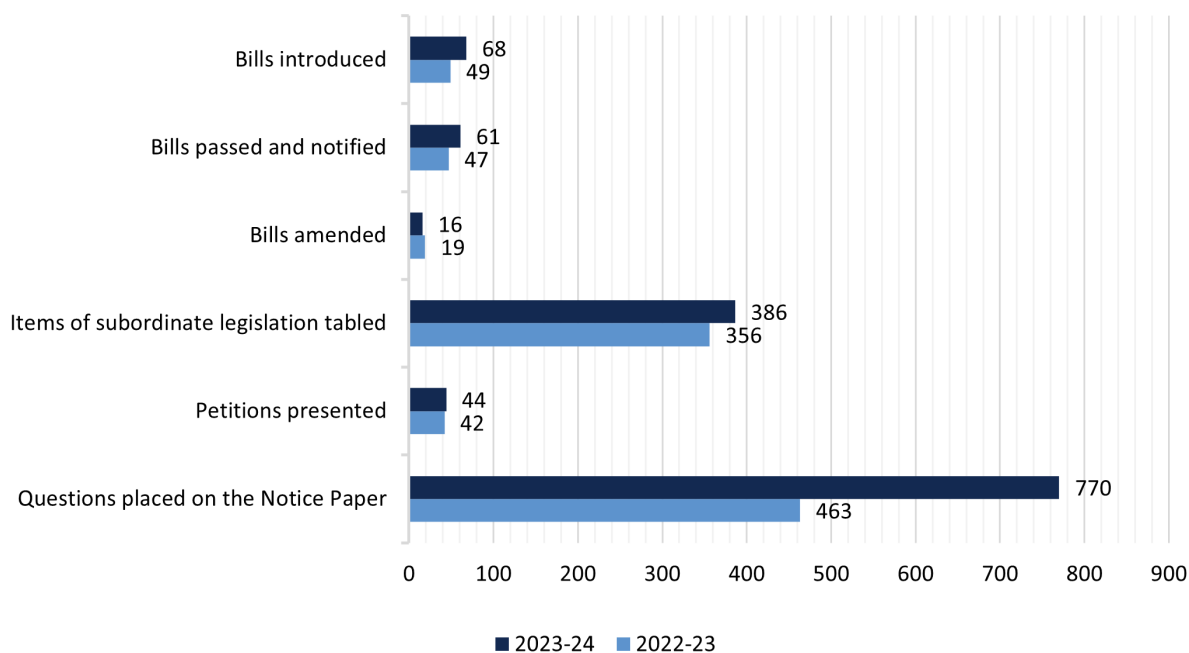
- Clerk (chair)
- Deputy Clerk and Serjeant-at-Arms
- Executive Manager, Business Support
- Senior Director, Office of the Clerk
- Senior Director, Committee Support
- Chief Finance Officer, and
- Clerk's Executive Officer.

# Assembly proceedings

## Chamber proceedings

In 2023-2024, 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 chart compares the chamber activity in 2023-2024 with the previous reporting period.

Figure 2: Chamber activity in 2023-24 compared with 2022-2023 reporting period



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

## Assembly committees

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

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

The Office currently supports the following seven general purpose standing committees, which were established on 2 December 2020:

- Standing Committee on Administration and Procedure
- Standing Committee on Economy and Gender and Economic Equality
- Standing Committee on Education and Community Inclusion

- Standing Committee on Environment, Climate Change and Biodiversity
- Standing Committee on Health and Community Wellbeing
- Standing Committee on Justice and Community Safety
- Standing Committee on Planning, Transport and City Services, and
- Standing Committee on Public Accounts.

The Office supported three select committees:

- Select Committee on Estimates 2023–2024, which was established on 15 May 2023 and reported on 18 August 2023,
- Select Committee on the Voluntary Assisted Dying Bill 2023, which was established on 31 October 2023 and reported on 29 February 2024, and
- Select Committee on Estimates 2024–2025, which was established on 6 May 2023, and is ongoing on 30 June 2024.

### Committee membership

Committee composition reflects the party configuration of the Assembly, as required by standing order 221.

Standing committees established at the start of the Tenth Assembly have three members, except the Standing Committee on Administration and Procedure, which has four members. The three select committees operating during the year each had three members except for the Select Committee on the Voluntary Assisted Dying Bill 2023, which had five members.

### Statutory responsibilities of committees

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

- **Section 38(1) of the Territory's Human Rights Act 2004:** The relevant standing committee must report to the Legislative Assembly about human rights issues raised by bills presented to the Assembly. The Standing Committee on Justice and Community Safety, in its legislative scrutiny role, performs this function by examining all bills and subordinate legislation to ensure that legislation does not unduly trespass on individual rights and liberties and complies with the Act.
- **Section 70 of the Planning Act 2023:** The minister must refer draft major plan amendment documents to an appropriate committee of the Legislative Assembly within five working days after the day the draft amendment is published on the website of the Territory Planning Authority. The committee has 15 working days in which to advise the Minister whether it will prepare a report on the draft amendment. Consideration of draft major plan amendments is the responsibility of the Standing Committee on Planning, Transport, and City Services.
- Under its resolution of appointment, the Standing Committee on Public Accounts examines all reports of the Auditor-General that have been presented to the Assembly. However, the **Auditor-General Act 1996** empowers the committee to undertake additional duties, including those relating to the strategic review of the Auditor-General, as set out in part 5 of the Act.

- The ***Integrity Commission Act 2018*** requires that the relevant committee be consulted on the appointment or suspension of the commissioner or the inspector and receive confidential reports from the commission. Under the Tenth Assembly's resolution of establishment for committees, these functions were given to the Standing Committee on Justice and Community Safety.

## Other statutory responsibilities

Various pieces of legislation give Assembly committees other functions in government and the Assembly. These roles include:

- receiving information reports, covering areas such as board members' interests, government contracts, and land acquisitions, and
- being consulted on matters such as the content of annual reports, draft reserve management plans, statutory appointments, and the Assembly's annual appropriation.

The *Legislation (Legislative Assembly Committees) Act 2022* commenced in April 2022 amended a large number of other ACT statutes, giving the Speaker the responsibility of allocating certain statutory functions to the Assembly's standing committees. The Speaker makes these allocations through written schedules that are published on the Assembly website. There is one schedule setting out which committees perform particular statutory functions generally and a second schedule setting out which committees are required to consider certain statutory appointments.

Ministers regularly consult with Assembly committees on proposed appointments to statutory positions for boards and advisory bodies. This is a requirement under section 228 of the *Legislation Act 2001*. Appointments cannot be made until the committee has responded or until 30 days have passed, whichever is earlier.

In the reporting period, committees considered 104 statutory appointments. Under continuing resolution 5A, committees are to table a schedule listing the appointments that a committee has considered during the applicable period. For each proposed appointment, the schedule must include the date the request for consideration was received from the responsible minister and the date the committee's response and comment, if any, was provided.

## Referral of bills to committees

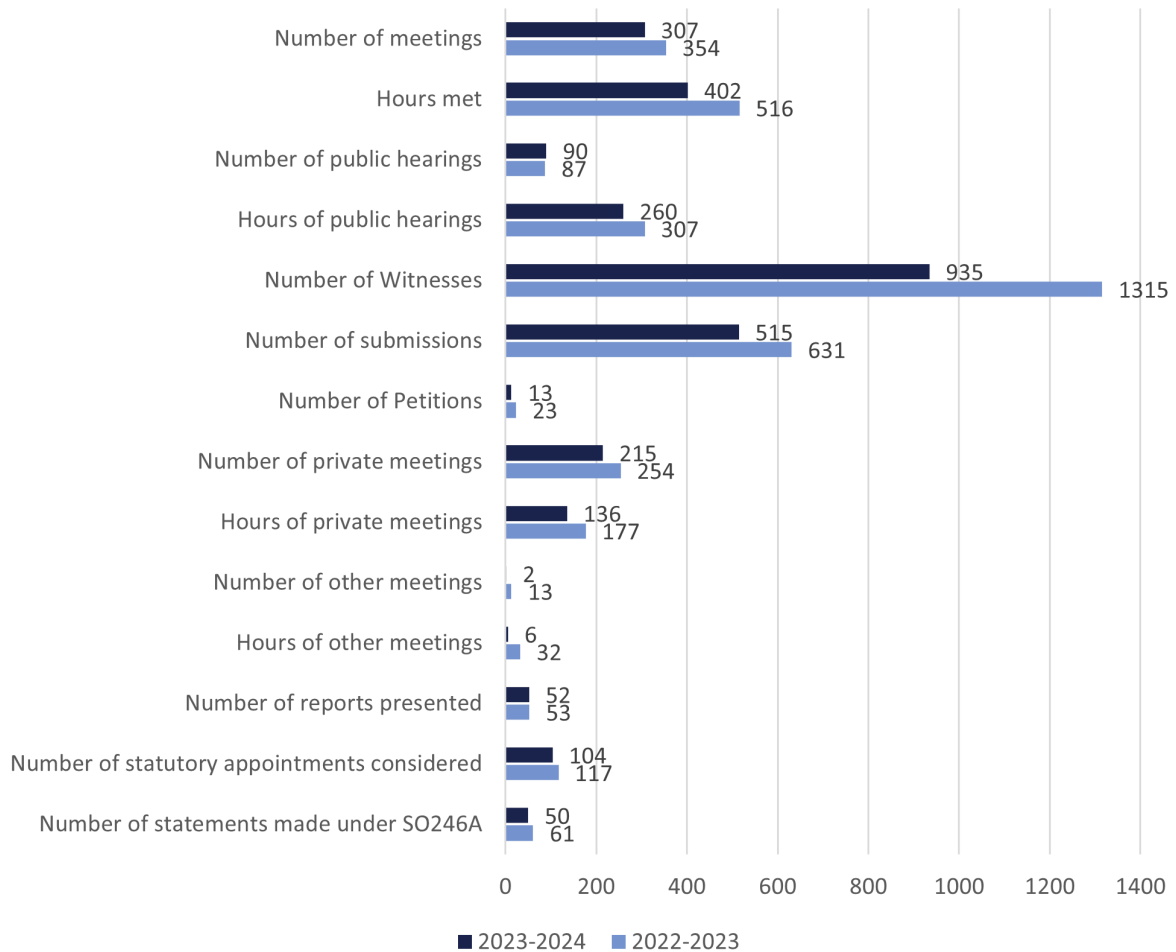
All bills presented to the Tenth Assembly are referred to a relevant standing committee for inquiry. This requirement arose from a report by the Ninth Assembly's Standing Committee on Administration and Procedure on the implementation of the Latimer House principles in the governance of the Territory.

Under standing order 174, a standing committee has three months to inquire into and report on a referred bill, should it choose to do so. A committee has three weeks to decide to undertake an inquiry, or one week after the relevant scrutiny report is tabled, whichever is later. The Speaker must notify all members of a committee's decision. If, due to the subject matter of the bill, it is unclear which committee a given bill should be referred to, the Speaker determines the appropriate committee.

## Committee activity

In the period 1 July 2023 to 30 June 2024, standing and select committees met on 307 occasions. Committees held 90 public hearings and tabled 52 reports in the Legislative Assembly. The figure below gives a snapshot of overall committee activity and indicates a marginal decrease in activity compared with 2022-2023. This may reflect committees commencing fewer inquiries as the Tenth Assembly nears the end of its term.

Figure 3: Committee activity in 2023-2024 compared with previous reporting period 2022-2023



## Government responses to committee reports

The Office monitors the receipt of government responses to committee reports. During the reporting period, 34 responses were received.

Standing order 254B requires a government response to be tabled in the Assembly within four months of presentation of the report.

Of the reports that received responses, 82 percent (28 reports) of responses were received within four months. Six responses were received after four months.

## Committee highlights

### Reporting highlights

Among the 52 reports tabled by committees during the reporting period, selected highlights include reports for the following inquiries:

- the Voluntary Assisted Dying Bill 2023
- the Territory Plan
- the Parentage (Surrogacy) Amendment Bill 2023
- skateboarding and skate parks in the ACT
- penalties for minor offences and vulnerable people
- the Property Developers Bill 2023
- the ACT's heritage arrangements, and
- responses to Auditor-General recommendations for reports 5/2017, 7/2019, and 6/2020.

### Standing order changes relevant to committees

From 19 September 2022 to 29 August 2023, the Standing Committee on Administration and Procedure conducted a review into the Assembly's standing orders and continuing resolutions. The Assembly adopted all the committee's recommendations in relation to the standing orders and continuing resolutions on 31 August 2023.

The main changes relevant to committees were:

- motions relating to a privileges committee, and reports of privileges committees, shall be circulated 90 minutes prior to their debate and publication respectively (s.o. 81A)
- the procedure for bill inquiries has been transferred from committees' resolution of appointment to the standing orders, the inquiry period has been extended from two to three months, and the relevant standing committee does not need to decide on conducting an inquiry until at least one week after the tabling of the relevant scrutiny report (s.o. 174), and
- the procedure for non-sitting circulation of committee reports has been clarified and updated to cater for electronic communication (s.o. 254C).

The Standing Committee on Administration and Procedure has two new functions. It must advise the Speaker on the management of the Assembly precincts including Work Health and Safety obligations. It must also develop a guidance note for all members describing who is responsible for the Assembly's various operations, noting its unique working environment.

### Select Committee on the Voluntary Assisted Dying Bill 2023

The committee operated between October 2023 and February 2024. It received 83 submissions and held four days of public hearings. As a result of this extensive inquiry, the committee made 27 recommendations, 25 of which were agreed, agreed in part, or agreed in principle by the ACT Government. The ACT Government introduced 122 amendments to the Bill, many of which were a direct result of the committee's recommendations.

Committee staff used the Office’s vulnerable witness protocol to ensure that participants gave informed consent to the publication of their submissions and were supported at hearings. Committee staff set up a separate room for witness recovery after giving evidence, liaised with Victims Support ACT, advised of counselling services, and scheduled witnesses to reduce interaction between participants with opposing views.

### Reporting the gender of witnesses at committee hearings

During the previous reporting period, the Assembly participated in a gender sensitivity audit conducted by the Commonwealth Parliamentary Association. From April 2023, the Office has collected self-reported data on the gender of witnesses and included it (where available) in committee reports. The aim is to determine whether committee inquiries are meeting the needs, and allowing the participation of, a range of genders in the community. Participation is voluntary and there are no set responses.

In 2023-2024, the results for completed inquiries were 387 witnesses reported as female and 409 as male. Forty-one witnesses reported differently or did not provide data.

### Standing Committee on Administration and Procedure

The Standing Committee on Administration and Procedure met on 19 occasions. The committee’s main tasks were to set the program for private members’ and Assembly business, and to undertake self-referred inquiries or inquiries referred by the Assembly. In addition, the committee completed its quadrennial review of the standing orders and continuing resolutions of the Assembly in August 2023. The report (2 volumes) was tabled on 31 August 2023 and recommended changes that came into effect on 9 October 2023. On the recommendation of the committee, the Assembly made 74 amendments to the standing orders and 10 amendments to continuing resolutions.

The Ethics and Integrity Advisor, at the request of the committee, undertook a review of the Code of Conduct for Members, in response to recent events in other jurisdictions. The Assembly adopted proposals from the review, including the adoption of standards relating to workplace safety and wellbeing, bullying, sexual and other harassment, sexual assault, and discrimination in the Code.

The committee presented three reports concerning investigations conducted by the Commissioner for Standards about alleged breaches of the code of conduct. Two of the reports related to the misuse of Assembly resources. In one case a member was found by the Commissioner and the committee to have breached the Code of Conduct and an apology to the Assembly was recommended. Two other matters that were considered by the Commissioner and the committee related to the actions of members staff and as such were outside the remit of the Commissioner. The committee, however, was of the view that, as the employer, members should hold some accountability for the actions of their staff. The committee recommended to the Assembly amendments to the Code of Conduct that reinforced that members should ensure that their staff were not undertaking activities that would breach the Code of Conduct for Members.

The third report of the committee was in response to an investigation by the Commissioner about the conduct of Mr Rattenbury MLA and Ms Davidson MLA in handling certain allegations made against another member. The Commissioner’s view that there had been no breach of the Code of Conduct was supported by the committee, which noted that actions of staff were not covered by the Code of Conduct.

The Code of Conduct had subsequently been amended by the Assembly to provide that:

Members should take all reasonable steps to ensure that, as far as practicable, their personal staff are mindful of the Member's commitment to this Code of Conduct and, in the course of their duties, take no action for or on behalf of the Member or the Member's Office which, if taken by the Member personally, would be contrary to the Code of Conduct.

Other matters discussed by the committee concerned possible budget bid requests, e-tabling, review of the broadcasting guidelines, CCTV and workplace surveillance policies, overseas travel guidelines, discontinuation of Covid-19 measures, and the appropriate use of Assembly resources.

### **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. The committee issued one statement under standing order 246A and issued 12 reports. It considered:

- 60 bills
- 372 items of subordinate legislation
- 41 government responses
- three responses from private members
- 6 regulatory impact statements
- 21 amendments to bills, and
- two national regulations.

## **Procedural digest**

### **Reports of the Commissioner for Standards and Ethics and Integrity Adviser**

On 29 August 2023, the Speaker, pursuant to continuing resolution 5AA, presented the 2022-2023 report of the Legislative Assembly Commissioner for Standards advising that the Commissioner had dealt with five complaints against members during the year, four of which had not been further investigated, and one where the Commissioner was not satisfied that a breach of the code of conduct had occurred.

The Speaker also tabled, pursuant to continuing resolution 6A, the 2022-23 report of the Assembly's Ethics and Integrity Adviser. The report indicated that 13 members had sought the advice of the Adviser on 27 occasions and a range of different matters.

## Dissent from Speaker's ruling on Payroll Tax Amendment Bill 2023

On 31 August 2023, the Speaker ruled that the Payroll Tax Amendment Bill 2023 (introduced the day before by the Leader of the Opposition) contravened the standing orders in relation to the financial initiative of the crown and was therefore out of order. The Leader of the Opposition, by leave, moved that the ruling of the Speaker be dissented from. Following debate, the motion was negatived.

## Review of standing orders and continuing resolutions

On 31 August, the Speaker, as Chair of the Standing Committee on Administration and Procedure and pursuant to standing order 16, presented the quadrennial review of the Assembly's standing orders and continuing resolutions.

The report recommended 74 changes to the standing orders, 10 changes to continuing resolutions and eight other recommendations.

Major changes to the standing orders (all of which were adopted by the Assembly) included:

- Altering the Standing Committee on Administration and Procedure terms of reference to enable the committee to advise the Speaker on the management of the Assembly precincts, including work health and safety obligations; and to develop a guidance note for all members within six months of a new term outlining who is responsible for various undertakings and activities of the Legislative Assembly, recognising the unique working environment of the Assembly (standing order 16)
- Expanding the power of the Speaker to grant leave of absence to members, with primary or secondary caregiver or adoption leave in line with the leave provisions that exist for ACT public servants (standing order 22)
- Providing a 10-minute period each sitting day for members to make 90 second statements (standing order 33A)
- Inserting a new standing order that allows the Speaker to fix an alternate hour or day of sitting to those set by the Assembly, following receipt of a request in writing from an absolute majority of members (standing order 36A)
- Replacing all references to the Queen with references to the Sovereign
- Inserting a new standing order which codifies the practice that a member may move, without notice, a dissent from Chair's ruling as soon as practical after the ruling has been made (standing order 73A)
- Inserting a requirement that, if the establishment of a privileges committee is proposed, a copy of the relevant motion must be circulated by the Speaker 90 minutes prior to the time at which the motion is proposed to be moved (standing order 81A)
- Inserting a new standing order to provide that where a petition with more than 500 signatures has been referred to a standing committee, the committee must inform the Speaker of its intention to inquire or not, within 28 days of the minister's response being tabled in the Assembly (standing order 99B)
- Inserting a 500-word limit on notices of motion being given by members (with specified exceptions) (standing order 106A)

- Inserting a standing order that a member may inform the Clerk that they do not want a condolence motion moved in the event of their death (standing order 126A)
- Expanding the length of time that a committee can inquire into a referred bill from two months to three months (standing order 174)
- Introducing a period in the routine of business (immediately following private members' business) for a 30-minute debate to note papers that have been tabled that day (standing order 211A)
- Inserting a standing order that requires overall membership of committees to comprise members of all genders as nearly as practicable proportional to their representation in the Assembly (standing order 220), and
- Amending the code of conduct for members in relation to workplace safety and wellbeing and bullying, sexual, and other harassment and discrimination (continuing resolution 5).

### Building business continuity into the sitting pattern

On 24 October 2023, the Assembly, in accordance with long standing practice, passed a resolution setting the sitting pattern for 2024. To support the Assembly's business continuity, and noting members may not be available in the event of an emergency, the resolution provided that the Assembly would meet according to the sitting pattern as specified:

...unless an absolute majority of Members request, in writing, that the Speaker, or in the absence of the Speaker, the Deputy Speaker, or in the absence of both the Speaker and the Deputy Speaker, the Clerk, fix an alternative day or hour of meeting or the Assembly otherwise orders.

### Re-affirmation of amended code of conduct

On 29 November 2023, on the motion of the Speaker, the Assembly passed a resolution that all members of the 10th Assembly, having adopted a revised code of conduct for members, reaffirm their commitment to the principles, obligations, and aspirations of the code.

### The Briggs Report

On 6 February 2024, the Speaker presented the report on a review conducted by Lynelle Briggs AO concerning the handling of allegations against a member. The report made five recommendations.

On 27 June 2024, the Speaker made a statement to the Assembly on behalf of the Standing Committee on Administration and Procedure advising it about steps that had been taken to clarify and improve policy guidance, reporting information and general awareness of the issues raised in the Briggs report. It followed consultation with the Assembly's Commissioner for Standards and the Ethics and Integrity Adviser.

The Speaker advised that the Assembly's *Child Safety Code of Conduct and Policy* and the *Respect in the Workplace Policy* had been updated and signed by the Speaker, Chief Minister, Leader of the Opposition, Leader of the ACT Greens, and the Clerk and was circulated to all MLAs and staff. The Speaker presented both documents to the Assembly. A comprehensive reporting and complaints referral framework was also developed and circulated to all those working in the Assembly building.

## Secondary care leave granted for the first time

On 19 February 2024, the Speaker informed the Assembly that, pursuant to standing order 22, secondary care giver leave had been granted to a member. This was the first time that such leave had been granted since provision was made in the standing orders last year.

## MOU between the Speaker and the Work Safety Commissioner tabled

On 19 March 2024, the Speaker presented a memorandum of understanding between the Speaker and the ACT Work Health and Safety Commissioner. The MOU was drafted in response to a recommendation of a Privileges Committee which found the Work Safety Commissioner had breached the privileges of the Assembly in purporting to prohibit meetings of an Assembly estimates committee in the Assembly precincts.

## Speaker presents Bill

On 20 March 2024, the Speaker presented the Remuneration Tribunal Amendment Bill 2024. The Bill made provision for additional remuneration to be payable to a Member of the Legislative Assembly who acts for a period of 60 days or more in an office (i.e. the offices of Chief Minister, Minister, Speaker, Leader and Deputy Leader of the Opposition, whips, and committee chairs).

The Bill was passed by the Assembly on 15 May 2024.

## Record number of divisions

On 20 March 2024, the Assembly debated the Births, Deaths and Marriages Registration Amendment Bill 2023. A Greens member proposed nine amendments to the Bill and thereafter the Assembly divided a record seventeen times.

## Statement of reasons as to why there were departures from recommended appropriations.

On 25 June 2024, the Treasurer presented the Appropriation (Office of the Legislative Assembly) Bill 2024-25, containing an appropriation for the Office that was less than the appropriation that had been recommended by the Speaker. As required under the *Financial Management Act 1996*, the Treasurer presented a statement of reasons for departing from the recommended appropriation.

## The Office's performance and activity

### Parliamentary advice and support

#### Questions

There were 770 questions placed on the Questions on Notice Paper in 2023-2024.

#### Petitions

During the reporting period, 44 petitions were presented to the Assembly (including 28 e-petitions).

A total of 16 petitions were referred to committees for consideration. Of these, 14 met the terms of standing order 99A, which automatically refer petitions and e-petitions with more than 500 signatures to the relevant standing committee for consideration. The remaining two petitions were referred to committees by the Assembly in accordance with standing order 99.

Seven e-petitions were open for signatures at the end of the reporting period.

#### Survey of members

The Office surveys members twice every parliamentary term to track their satisfaction with the functions we perform. The survey is conducted using a third-party online platform and members are provided links to complete it anonymously. 17 non-executive MLAs and staff and three ministers completed the survey.

Table 1: Survey results of non-Executive MLAs

Function	Satisfied or very satisfied (%)	Neither satisfied not dissatisfied (%)	Dissatisfied or very dissatisfied (%)
Overall satisfaction with the Office	88.2	5.8	5.8
Supporting the chamber	87.5	-	12.5
Supporting committees	94.1	-	5.8
HR, Entitlements, and payroll	94.1	-	5.8
Building and Security	88.2	5.8	5.8
Information and communications technology	88.2	5.8	5.8
Live streaming and replay of Assembly and committee proceedings	75	18.7	6.2
Hansard transcripts of Assembly and committee proceedings	94.1	5.8	-
Assembly Library	88.2	11.7	-
Education and Engagement	81.2	12.5	6.2

Table 2: Survey results of Ministers

Function	Satisfied or very satisfied (%)	Neither satisfied not dissatisfied (%)	Dissatisfied or very dissatisfied (%)
Overall satisfaction with the Office	100	-	-
Supporting the chamber	100	-	-
Building and Security	66.7	33.3	-
Live streaming and replay of Assembly and committee proceedings	66.7		33.3
Hansard transcripts of Assembly and committee proceedings	100	-	-
Assembly Library	100	-	-
Education and Engagement	100	-	-

## Hansard

During the reporting period, Hansard transcribed, edited, and published 205.55 hours of Assembly proceedings, a decrease of 8 percent on the previous reporting period. Hansard also transcribed, edited, and published 205.53 hours of committee hearings, an increase of 13 percent on the previous period. With the successful rollout of the Office's questions on notice portal, Hansard no longer publishes questions on notice.

Newly implemented workload-smoothing measures that have decreased the time taken to publish chamber proofs. Hansard has also halved the incidence of late delivery of uncorrected proof transcripts.

Hansard continues to meet targets in the preparation, distribution, and publication of transcripts.

Table 3: Net hours of Hansard transcription in 2023-2024 compared with two previous reporting periods

Proceeding type	2021-2022	2022-2023	2023-2024
Assembly	182.52	223.15	205.55
Committees	218.05	181.88	205.53

## Assembly library

During the reporting period, the Library finalised several governance documents, including an Access & Use Policy and a Guide to Services. These were then made them available on the Library's website.

A harvest stream from the Library catalogue to Trove was established; this allows researchers across Australia and the world to view items in the Assembly Library's collection and request them via their own libraries if desired.

The Library completed its review of the circulating collection, removing over 1,800 out-of-date and point-in-time physical items.

Work commenced to improve the accessibility of the physical collection by putting thin and unbound reports into clearly labelled pamphlet boxes, replacing degraded pamphlet boxes, and adding new barcodes and spine labels to individual books and reports.

In addition to working on its physical collections, the Library launched a new digital collection comprised of directorate media releases sourced from the ACT Open Government website and ACT Budget media releases sourced from the Treasury website. With directorate media releases dating back to 2016 and Budget media releases back to 2000, the Public Sector Media Release collection complements the MLA Media Release collection that dates from self-government. Both media release collections are added to as new media releases appear and provide a searchable historical record of the activities of the Assembly and the Government.

## Business administration and support

The Office's provides a range of business and support services across several functions to Assembly members and their staff, and to the staff of the Office. These include:

- information technology and information management
- protective security
- building services
- human resources and entitlements administration, and
- financial management.

## Online training programs

In November 2023, the Assembly's 'Anti-Bullying and Anti-Harassment' and 'Respect @ Work: Sexual Harassment' online training modules won three Platinum Awards from LearnX:

- Best Compliance Training
- Best Health and Safety Training
- Best Bespoke Training

The LearnX awards recognise innovation and best practice in learning design around the world. Each entry is assessed by a panel of independent judges, with Platinum recognition the highest accolade possible. This recognition reinforces the commitment of the Assembly to fostering a well-trained and compliant workforce.

## Performance system enhancements

During the reporting period, the Office took significant steps to enhance its cloud-based HRPerformance system. This included the automation of flexible work (and hybrid work) arrangement applications, as well as streamlined probation reporting. These updates not only simplify processes but also offer greater efficiency and flexibility for both staff and management.

## Security

The development and delivery of protective security framework, policy, and guideline material has significantly improved the Office's security function. A key outcome was the completion of a comprehensive protective security risk assessment and treatment plan that articulates protective security risks, and related treatments, across the four core policy streams.

The Security and Building Services team coordinated four FLAG (fixated lone-actor and grievance fuelled violence) sessions in partnership with ACT Police and Canberra Health Services during the reporting period. The FLAG reporting tool continues to be an embedded security practice that is used regularly by members' offices as a conduit for reporting problematic or concerning constituent behaviour, significantly improving the Office's protective security posture.

## Building services

The Office continued to use data within the Assembly's Capital Asset Lifecycle Plan to identify and inform funding for improvements to specific capital items within the building. Some of these improvements addressed problems with the ground floor's obsolete HVAC system, fixtures and fittings within the building, and water damage to the chamber ceiling.

## Emergency management

In line with Australian Standards AS 3745–2010 – *Planning for emergencies in facilities* and the Assembly's *Emergency Master Plan*, the Office developed and delivered a digital evacuation video for Assembly personnel. This video is an important emergency management engagement tool for increasing awareness of evacuation arrangements across the Assembly.

## Administration of official travel

During the reporting period, the Office provided travel management support for members to undertake official travel for six events, including conferences and committee travel. The associated costs are reported on the Assembly website and updated every six months.

## Community and parliamentary engagement

### Social media and website

The aim of the Office's external communications activities is to promote the roles and functions of the Assembly and to encourage public participation.

The Office continues to use its X (formerly Twitter) and Facebook accounts to share content on proceedings, opportunities to engage, and general news. The Instagram account focuses primarily on image-based posts and offers a behind-the-scenes look at the Assembly.

During the reporting period, the Office:

- published 176 tweets,
- published 152 Facebook posts and gained 247 new followers (a total of 1,523 followers as at 30 June 2023), and

- published 17 Instagram posts and gained 774 new followers (totalling 3,191 followers as at 30 June 2023).

The Assembly's primary website (parliament.act.gov.au) had 197,423 user sessions during the reporting period. All usage figures relating to the Assembly's three websites are provided in Appendix 8 of this report.

## Parliamentary education

As part of its education and engagement program, the Office continued developing and delivering programs to various audiences including:

- public sector staff
- school students and teachers
- the general public
- official delegations, and
- work experience students and interns.

This financial year the Office added live video seminars to its engagement program. Due to the hybrid working arrangements for staff across the public sector, these online seminars have been exceptionally popular for public sector staff as well as groups such as ACT Council of Social Service (ACTCOSS).

Throughout the reporting period, 2671 people participated in the Office's engagement and education programs with 44 occasions of member involvement. The Office continued to evaluate programs using surveys and attained an average satisfaction rating of 2.8 out of 3 across all programs. Detailed statistics on education programs are included in Appendix 17.

## School and college visits and outreach activities

The Office delivered many school programs including:

- role-plays
- tours of the Assembly
- ACT Constitutional Convention, and
- Committee Challenge.

While digital delivery has been on offer for schools, the take-up has not been as high as expected. Promoting this as an option for schools will be a focus for the following financial year.

The feedback on the role-play program has been exceptionally positive from both students and teachers. This is further reinforced by the number of repeat visits from schools which participated during the previous reporting period.

*I learnt that the way the  
Legislative Assembly makes laws  
is different to the federal system*  
- School visit student

## Work experience and internships

Work experience and internship placements in members' offices were undertaken by 13 students from high schools, colleges, the University of Canberra, and the Australian National University during the reporting period

### Public sector seminars

Based on the popularity of these programs during the last financial year, more digital sessions have been included. These programs are regularly booked out well in advance and the Office continues to see many participants attend due to recommendations from colleagues who have attended previously.

Multiple presenters were engaged to help deliver the in-person sessions, including various staff from the Office of the Clerk, Parliamentary Counsel's Office, and the Assembly and Government Business Coordination team in CMTEDD. The feedback from both the in-person and digital sessions has been overwhelmingly positive.

*The most useful aspect of this program was providing enough content without overwhelming with information, providing resources to refer to when required. Making content enjoyable and engaging*

**- Seminar participant**

### Open Day

Once every four years, the Assembly holds an Open Day, opening the building on a weekend and inviting Canberrans to come and explore their local parliament. This term's Open Day was held on Saturday 11 May, which coincided with the 35th anniversary of the first sitting in 1989. The event was widely promoted in the ACT community.

The 2024 Open Day drew 318 participants, a new record for the Assembly. The day included many events and activities including food, art and craft activities, live performances, and giveaways.

OLA staff and MLAs volunteered their time to assist with these events throughout the day. The feedback from participants across the day was quite positive and Office is looking forward to running this program again in 2028.

### Committee Challenge

The Committee Challenge program continued for the second year running following its success in 2023. This program received the highest individual satisfaction rating out of any student program (2.8/3) and will continue to run during the second half of 2024.

*The best part was the ability to stage a mock committee meeting and to interact with other schools*

**- Challenge participant**

## ACT Schools' Constitutional Convention

The first ACT Constitutional Convention since COVID was held on 3 August 2023. This program hosted students from Merici College, Canberra Grammar School, Canberra Girls Grammar School, Canberra College, and Gungahlin College. The Office partnered with the Australian National University, Museum of Australian Democracy, Australian Electoral Commission, and the National Archives of Australia to deliver this program.

The 2023 program was reduced to one day and was held at the National Archives of Australia (NAA). Hosting the event at the NAA proved to be an excellent choice as the team at the NAA were able to make many relevant constitutional records available for students. The program received great feedback and will be run again in its new format in August 2024.

## Bespoke programs and requests

The Office delivered various programs and tours to a range of groups including ACTCOSS, Dementia Australia, the ACT Education Directorate, and delegations from the parliaments of Bhutan and Malaysia.

## Legislative Assembly Art Advisory Committee

During the reporting period, the Office provided administrative support to the Legislative Assembly Art Advisory Committee.

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

The committee met twice in 2023-2024 and purchased 18 works:

- David Jenz – *Cushion* (2023)
- Julie Bradley – *Whispers on the way* and *Finding my way* (both 2021)
- Rowan Conroy – *Untitled #2* (2016) and *Untitled #6* (2023), both from the series *Weereewa / bad water*
- Glen Ryan – *Rain no.1* (2013), *Blue Range* (2013), *Breaking* (2013), *Bullen Range* (2013), and *Edge of Light* (2016)
- Duncan Smith – *Journey Through Country* and *Kangaroo Hunt* (both 2023)
- Nathan Nhan – *Trophy #12 blue rose*, *Trophy #21 Jaunt*, and *Trophy #37 broken jester* (all 2022)
- Allison Barnes – *The former ANZ bank building*, *Hobart Place* and *View of Hobart Place* (both 2023), and
- Ray Monde – *Beneath the Casuarinas* (2023)

The following artwork was gifted and accepted into the official collection:

- Waratah Lahy – *Essential workers* (2021)

## ANU Emerging Arts Support Scheme (EASS) recipients

The Assembly continued its support for emerging artists, and two prizes of \$500 each were awarded to two final year graduating students from the ANU School of Art.

The recipients of the 2023 prizes were Sophia Childs (*Tomorrow is yesterday (1)* 2023, acrylic on canvas) and Neve Foxcroft (*Kioloa Collection 2023*, glass/ceramic pieces). Neve's works are on display in cabinets in the Exhibition Room and Sophia's work is displayed in the Assembly building on the ground floor corridor along London Circuit. Both these locations are accessible to the general public.

## Interparliamentary activities

### Commonwealth Parliamentary Association

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

With a number of online CPA programs now available, Members of the Branch have access to a large range of programs, publications, and training modules. Members' participation in these online activities are not monitored. The Office of the Legislative Assembly participated in a Gender Sensitive Parliament Self-Assessment (audit) in December 2022 and received the final report from the CPA in May 2024. The Speaker, the Office of the Legislative Assembly and the Branch will now investigate ways to respond to the recommendations of the Audit.

During the year the Office facilitated arrangements for:

- ACT branch annual general meeting in September 2023
- Activities of the Commonwealth Women Parliamentarians (CWP) network within the branch
- Commonwealth Parliamentary Conference, Accra, Ghana, September 2023
- Parliamentary Academy Residency Programme, Edinburgh, United Kingdom, October 2023
- CPA Australia and Pacific Regional Conference, Brisbane, November 2023
- CPA Executive Committee meeting, May 2024 (virtual), and
- Benchmarking exercises in Tonga and Kiribati, November 2023 and February 2024.

The Office continued to support the Speaker and Branch President, Joy Burch MLA, in her roles as Small Branches Chair and member of the CPA Executive Committee.

Further information on CPA activities can be found in Appendix 16.

### Kiribati twinning arrangement

The ACT Legislative Assembly is partnered with the Maneaba ni Maungatabu Kiribati under a twinning arrangement developed between Australian jurisdictions and Pacific jurisdictions in 2007.

In October 2023, the Assembly hosted the ACT and Kiribati's Auditors-General on the signing of a twinning agreement between the two offices.

An Assembly delegation visited Kiribati in November 2023 as part of its regular parliamentary exchanges. Its members included:

- Mr Mark Parton MLA, Deputy Speaker
- Dr Marisa Paterson MLA
- Mr Tom Duncan, Clerk of the Legislative Assembly, and
- Mr Jayden Evett, the Assembly's senior educator.

The visit included time at the Maneaba, observing question time and other procedures. The delegation also visited organisations focussed on education and food and water security, and participated in official commemorations of the 80th anniversary of the Battle of Tarawa. The report on this visit is [available online](#).

The Assembly hosted three delegations from the Maneaba ni Maungatabu in 2024. From 5 to 9 February 2024, the Assembly hosted a delegation from the Business Committee of the Parliament of Kiribati. From 13 to 19 March 2024, the Assembly hosted a delegation from the Public Accounts Committee of the Parliament of Kiribati. Both delegations' programs included:

- briefings on the operations of the Assembly and its committees
- viewing Assembly proceedings
- a day at the Federal Parliament, and
- a briefing from the Audit Office.

A third delegation visited the Assembly on 27 February 2024 as part of its consideration of proposals for a national ID card.

### Presiding Officers and Clerks Conference

From 3-7 July 2023, the Speaker and Clerk attended the 52nd Presiding Officers and Clerks Conference in Honiara, Solomon Islands. They presented a paper entitled *The imposition of a WHS prohibition notice on the ACT Legislative Assembly*.

### Australia and New Zealand Association of Clerks-at-the-Table

The Australia and New Zealand Association of Clerks-at-the-Table (ANZACATT) comprises members from each house of parliament in Australia and New Zealand.

ANZACATT compiles two regular publications: a half-yearly bulletin called Parliament Matters, and the Table Talk newsletter. Each parliamentary jurisdiction contributes to these publications.

A highlight of each year is the annual ANZACATT professional development seminar, which is rotated between parliaments. The 2024 seminar was hosted by the Parliament of the Northern Territory in January in an in-person format. Two members of staff attended along with the Clerk. The theme of the seminar was *What are we here for? - The role of parliamentary departments and Clerks*.

The Association also delivers an annual parliamentary law, practice, and procedure course, which comprises a five-day face-to-face program conducted by the University of South Australia. Two members of staff of the Office commenced the 2023 course in May 2023 with the residential component taking

place in July 2023. One member of staff commenced the 2024 course in May 2024, with a residential component to occur in July 2024.

ANZACATT has an information sharing system to allow parliaments to compare procedure and policies and the Office contributed to this throughout the year.

### **Australasian Study of Parliament Group (ASPG)**

During the financial year, the ASPG ACT Chapter held two events which attracted significant in-person and online participation:

- 22 November 2023: ‘Using Artificial Intelligence in parliaments’ presented by Dr Fotis Fitsilis of the Hellenic Parliament
- 27 June 2024: ‘Reforming parliamentary workplaces—Australia, Canada, New Zealand and the UK’ presented by Drs Marion Sawyer and Maria Maley of the Australian National University.

### **Association of Parliamentary Libraries of Australasia**

The Assembly Librarian attended the Association of Parliamentary Libraries of Australasia (APLA) AGM and conference in Sydney, 31 January - 2 February 2024, as well as the smaller parliamentary libraries seminar on 30 January. Other library staff attended conference sessions remotely.

APLA has established Data Visualisation and Collections Communities of Practice, and Library staff are participating in regular online meetings.

### **Pacific Floating Budget Office**

From 29 April 2024 to 10 May 2024, a Committee Support officer participated in the Pacific Floating Budget Office, run this year in Tonga. This is an initiative managed by the United Nations Development Program to assist small pacific parliaments in preparing briefing materials for their members based on Budget documents. The materials assist members in understanding key initiatives and explain budget variations between current and previous years.

### **Australasian Council of Public Accounts Committees**

The Council held its 17th biennial conference in Perth on 21 to 23 April 2024. Mr Michael Petterson MLA, Deputy Chair of the Public Accounts Committee, the Committee Secretary, and Mr Michael Harris, ACT Auditor-General, attended. The unofficial theme of the conference was accounting for and scrutiny of non-financial outcomes, such as wellbeing or sustainability. This is a topical subject as governments the world over are increasingly reporting on environmental, social, and governance activities.

### **The Register of Lobbyists**

The Register of Lobbyists has been in place since 1 January 2015. As of 30 June 2024, the register had 61 registrations: 54 companies, six natural persons, and one partnership.

Four registrations were removed from the register during the reporting period.



Presiding Officers and Clerks Conference, Honiara, Solomon Islands, July 2023



Commonwealth Parliamentary Conference, Accra, Ghana, October 2023



Audit office twinning agreement signing ceremony, Canberra, Australian Capital Territory, October 2023



Legislative Assembly exchange to the Maneaba ni Maungatabu, Tarawa, Kiribati, November 2023



Council of Australasian Public Accounts Committee, Perth, Western Australia, April 2024



Pacific Floating Budget Office, Nuku'alofa, Kingdom of Tonga, April-May 2024



# Scrutiny reporting



# Internal and external scrutiny

## Committee recommendations

This table outlines the status of committee recommendations directed towards the Office and the Speaker's response to them.

Table 4: Committee recommendations

Recommendations	Speaker's response	Status as at 30 June 2024
<b>Select Committee on Estimates 2023-2024</b>		
<b>Recommendation 17</b>		
The Committee recommends that the ACT Legislative Assembly should undertake an audit of fossil fuel powered assets and prepare a zero-emissions transition plan which sees the Assembly achieve zero-emissions before 2045 in line with ACT Government commitments.	Agreed.	The Office's sole gas-powered item of plant machinery is captured in a scope of electrification upgrades and gas-power replacements being delivered as part of a Major Project Canberra Whole of Government initiative.
<b>Standing Committee on Public Accounts – Inquiry into Annual and Financial Reports 2022-23</b>		
<b>Recommendation 2</b>		
The Committee recommends that the Workplace Health and Safety Commissioner and the Office of the Legislative Assembly provide the Assembly with an update on progress towards their Memorandum of Understanding, and an expected resolution date, by 30 June 2024	In February 2024, the Speaker and the Acting Work Safety Commissioner entered into an MOU to provide a mutual basis of understanding about: <ul style="list-style-type: none"> <li>the power, privileges and immunities of the Legislative Assembly, its committees, and its members; and</li> <li>the important WHS functions performed by the Office of the Work Health and Safety Commissioner (WorkSafe ACT) and its inspectors.</li> </ul> <p>The Speaker will table the MOU in the March sittings.</p>	MOU was tabled in the Assembly by the Speaker on 19 March 2024.

Recommendations	Speaker's response	Status as at 30 June 2024
<p data-bbox="193 271 422 302"><b>Recommendation 3</b></p> <p data-bbox="193 331 550 846">The Committee recommends that, halfway through each Assembly, the Office of the Legislative Assembly offer refresher procedural seminars for all committee members and Chairs, covering issues such as timeliness of government responses, vulnerable witness protocols, handling claims of confidentiality, and conduct of visiting members.</p>	<p data-bbox="550 331 1061 481">The Office is committed to provided ongoing procedural training to members, as demonstrated by the program of 10 procedural seminars provided in 2023.</p> <p data-bbox="550 488 1061 638">The Office will provide refresher seminars halfway through the Eleventh Assembly, noting that the effectiveness of this training depends on the attendance of members.</p>	<p data-bbox="1061 331 1396 436">The Office is planning seminars for the first half of 2025.</p>



# Legislative and policy-based reporting



## Recommended appropriation for the Office

Before the beginning of a financial year, the Speaker, after consulting with the Standing Committee on Administration and Procedure, is required to advise the Treasurer of the appropriation that the Speaker considers should be made for the Office. This is referred to as the 'recommended appropriation' for the Office (see section 20 of the *Financial Management Act 1996*).

In the event that the appropriation bill presented by the Treasurer contains less than the recommended appropriation, the Treasurer is required under section 20AA of the *Financial Management Act*, to present to the Legislative Assembly a statement of reasons for the departure.

On 27 June 2023, the Treasurer provided the following statement:

As the amount proposed in the Bill to be appropriated to the Office of the Legislative Assembly is a departure from the amount requested by the Speaker, I provide the following statement of reasons regarding this departure, as required under section 20AA of the *Financial Management Act 1996*...

In relation to the Office of the Legislative Assembly, the Government has agreed to provide funding for the detailed design and costing of an upgrade to the Legislative Assembly's entrance. While construction funding was also requested by the Speaker, the Government asks that this be sought after the detailed design is completed, so that costs can be accurately assessed.

The Speaker had also requested funding for the construction of end of trip facilities at the Assembly building. However, the Government considers that with staff access provided to the facilities in 220 London Circuit, demand in the Assembly building has been reduced.

## Risk management and internal audit

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 31000:2018, 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 Office staff.

The Office maintains a register of strategic, or enterprise-level risks, owned by the Office's executive management committee. It encompasses risk assessments and treatments directed towards risks associated with the performance of its statutory functions and key business objectives.

The Office also maintains:

- a protective security risk register, owned by the Office's protective security committee
- a workplace health and safety risk register, owned by the Assembly's health and safety committee, and

- a fraud and corruption risk register, owned by the Office of the Clerk and the Chief Finance Officer.

Specialised risk assessments are also developed at the section head or branch head level to address risks associated with particular projects or where there are significant changes in the Office’s operating environment.

## Audit and Risk Committee

The Office’s Audit and Risk Committee reports directly to the Clerk of the Assembly.

Under the charter, the objective of the committee is to provide independent advice to the Clerk on the appropriateness of the Office’s risk management, internal control, and compliance frameworks to ensure that the Office is able to fulfill its statutory functions and responsibilities.

Table 5: Internal audit committee members and meetings

Name	Position	Service	No of meetings
Will Laurie	Independent chair	From 1 January 2016	3
David Skinner	Member	From 29 August 2016	3
Sophie Milne	Member	From 27 July 2023	3

### In-flight audit of Parliamentary Portal

During the period, an ‘in-flight’ audit of the Office’s e-Parliament portal procurement and contract was conducted, and a report was received by the committee.

The report included a roadmap setting out a range of governance and risk management activities which were actioned by the Business Support and Parliamentary Support branches of the Office.

## Fraud and corruption prevention

The Office has a fraud and corruption prevention framework which aims to raise awareness of fraud and corruption matters within the organisation and provide guidance to staff and contractors about the prevention, detection and reporting of suspected fraud and corruption.

The Office reviewed and updated the framework and its fraud and corruption risk register during the period.

# Public interest disclosure

Public interest disclosure is a process that aims to encourage people who become aware of certain misconduct in the public sector to come forward, by protecting them from retribution, reprisal, or retaliation. It also ensures that their information is investigated appropriately.

In the ACT, public interest disclosures are governed by the [Public Interest Disclosure Act 2012](#) (PID Act), which provides a formal framework for determining which matters qualify as public interest disclosures, how public sector entities are to investigate and address such disclosures, and the protections given to people who make disclosures.

The types of actions, policies, practices, and procedures that are considered to be disclosable conduct, as defined in the PID Act, include:

- maladministration, or
- conduct that results in substantial and specific danger to public health or safety, or the environment.

Disclosable conduct is not:

- conduct that relates to a personal work-related grievance of the person disclosing the conduct, or
- conduct that gives effect to a Territory policy about amounts, purposes, or priorities of public expenditure.

In the ACT, public interest disclosures may relate to the disclosable conduct of a broad range of public sector entities and officials, including MLAs, their staff, or the Office of the Legislative Assembly and its staff.

## Who can make a public interest disclosure?

Anyone can make a public interest disclosure about ‘disclosable conduct’ (see s 14 of the PID Act).

## What happens to public interest disclosures relating to the Assembly?

If a public interest disclosure relates to the Clerk of the Legislative Assembly, a staff member of the Office of the Legislative Assembly, an MLA (Member of the Legislative Assembly) or a staff member of an MLA, it must be referred to the Integrity Commission. The Integrity Commission must assess the disclosure and decide if, on reasonable grounds, it is:

- about disclosable conduct, and
- disclosed in the public interest, and
- not frivolous or vexatious (see s 17A of the PID Act).

Where the commission is satisfied that these criteria apply, the report is taken to be a public interest disclosure and the Integrity Commissioner must investigate (see s 19(3) of the PID Act). There are requirements for the discloser to be kept informed about the investigation (see s 23 of the PID Act) and protected against reprisals for making the report.

The [Public Interest Disclosure \(Integrity Commission – Managing Disclosures and Conducting Investigations\) Guidelines 2021](#) govern how disclosures are investigated.

## Action must be taken

If a head of a public sector entity believes on reasonable grounds that disclosable conduct has occurred, is likely to have occurred, or is likely to occur, necessary and reasonable action must be taken to prevent the disclosable conduct continuing or occurring in the future. Further, if an investigation into the disclosable conduct has been completed, the entity must discipline any person responsible for the conduct (see s 24 of the PID Act).

## Protections for disclosers

There are legal protections for anyone who makes a public interest disclosure. If a person makes a public interest disclosure pursuant to relevant provisions of the Act, it is not:

- a breach of confidence, or
- a breach of professional etiquette or ethics, or
- a breach of a rule of professional conduct, or
- a contempt of the Assembly (if the disclosure relates to a Member of the Legislative Assembly).

Making a public interest disclosure does not make someone liable to the risk of civil or criminal liability and, if the discloser is a public official, it does not create liability for administrative action (including disciplinary action of dismissal).

If a proceeding for defamation is brought because of a public interest disclosure, the discloser has a defence of absolute privilege for publishing the information.

It is also an offence to take detrimental action against someone who has made a public interest disclosure (the penalty is 100 penalty units or imprisonment for one year or both). Detrimental action means:

- discriminating against a person by treating, or proposing to treat, the person unfavourably in relation to the person's reputation, career, profession, employment, or trade, or
- harassing or intimidating a person, or
- injuring a person, or
- damaging a person's property.

For more information about protections for disclosers, see ss 35-42 of the PID Act.

## Making a public interest disclosure

A report of disclosable conduct may be made:

- orally or in writing, or
- using any form of electronic communication.

Disclosures may be made anonymously and do not need to refer to the PID Act.

Disclosures relating to staff of the Office of the Legislative Assembly, an MLA, or a staff member of an MLA can be reported to the Clerk of the Legislative Assembly, the Auditor-General, the Ombudsman, the Integrity Commissioner, or the Assembly's disclosure officers:

### Clerk of the Legislative Assembly

GPO Box 1020  
Canberra ACT 2601  
Email: [clerk@parliament.act.gov.au](mailto:clerk@parliament.act.gov.au)  
Phone: (02) 6205 0191

### ACT Integrity Commissioner

GPO Box 1949  
Canberra ACT 2601  
Email: [info@integrity.act.gov.au](mailto:info@integrity.act.gov.au)  
Phone: (02) 6205 9899

### Auditor-General

PO Box 275  
Civic Square ACT 2608  
Email: [actauditorgeneral@act.gov.au](mailto:actauditorgeneral@act.gov.au)  
Phone: (02) 6207 0833

### Ombudsman

GPO Box 442  
Canberra ACT 2601  
Phone: (02) 6276 3773

## More information

### The ACT Legislation Register

The [Public Interest Disclosure Act 2012](#) ('PID Act') provides the legal framework for determining what disclosures qualify as public interest disclosures ('PID') and the protections given to disclosers.

The [Public Interest Disclosure \(Integrity Commission – Managing Disclosures and Conducting Investigations\) Guidelines 2021](#) is a guide for public sector entities to assist them to administer their obligations under the Public Interest Disclosure Act.

### The Assembly's disclosure officers

#### Hamish Finlay

Deputy Clerk and Serjeant-at-Arms  
Email: [hamish.finlay@parliament.act.gov.au](mailto:hamish.finlay@parliament.act.gov.au)  
Phone: (02) 6205 0171

#### David Skinner

Senior Director, Office of the Clerk  
Email: [david.skinner@parliament.act.gov.au](mailto:david.skinner@parliament.act.gov.au)  
Phone: (02) 6205 0018

## Public interest disclosures during the period

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

# Freedom of information

## 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 the management powers of a director-general and head of service but is not subject to the direction of the executive. Office staff assisting the Clerk in the exercise of their powers and functions are employed pursuant to the *Public Sector Management Act 1994*.

## Powers

Certain Office staff can exercise powers delegated by the Speaker pursuant to section 9(5) of the *Legislative Assembly Precincts Act 2001*.

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

## Arrangements for public participation

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

## Freedom of information (FOI) procedures and contact points

All freedom of information (FOI) requests relating to the Office of the Legislative Assembly should be directed to:

**Freedom of Information Officer**  
Office of the Legislative Assembly  
GPO Box 1020  
Canberra ACT 2601

Requests can also be delivered to the public entrance of the Legislative Assembly building, located at Civic Square, London Circuit, Canberra City, or emailed to [ola@parliament.act.gov.au](mailto:ola@parliament.act.gov.au).

A [factsheet](#) with further information on submitting an FOI request, and what you can expect throughout the process, can be found on the Assembly website.

## Reporting under the *Freedom of Information Act 2016 (FOI Act)*

The Office received three FOI requests that were assumed to relate to the Assembly or Office. Two were refused because the requested information was not held by the Office, and one had only partial information released as part of the information was not held by the Office.

There were no requests for amendment of personal information under section 59 of the FOI Act during the period 1 July 2023 to 30 June 2024.

Table 6: Operations undertaken during 2023-2024 under the *Freedom of Information Act 2016*

Activities	Quantity
Decisions to publish open access information under section 24(1)	3,128
Decisions not to publish open access information under section 24(1)	0
Decisions under section 24(2)(a) not to publish a description of open access information not made available	0
Access applications received	3
Access applications decided within the time to decide under section 40	3
Access applications not decided within the time to decide under section 40	0
Access applications where access to all information requested was given	0
Access applications where access to only some of the information requested was given	1
Requests made to amend personal information under section 59	
Number of applications made to the Ombudsman under section 74 and particulars of the results of the applications	0
Number of applications made to the ACAT under section 84 and particulars of the results of the applications	0
For each access application that was not decided within the time to decide under section 40—the number of days taken to decide the application over the time to decide under section 40	0
For each request to amend personal information under section 59—the decision made under section 61	0
The total charges and application fees collected from access applications	\$0.00

## Documents available

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

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

## Internal accountability

The Office is headed by the Clerk (pursuant to section 10 of the *Legislative Assembly (Office of the Legislative Assembly) Act 2012*). During the reporting period, the Clerk was supported by an executive management committee made up of the:

- Clerk
- Executive Manager, Business Support
- Senior Director, Office of the Clerk

- Senior Director, Committee Support
- Chief Finance Officer, and
- Clerk’s Executive Officer.

The Office’s strategic plan informs the development of annual action plans and shapes decisions about how the Office provides advice and delivers its services. The executive management committee meets monthly to make decisions relating to:

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

Members of the executive management committee are subject to performance agreements, apart from the Clerk. The agreements set out key responsibilities and work objectives. Agreements are reviewed twice each year. The key management committees within the Assembly are:

- a health and safety committee (recognising the separate employer responsibilities, the committee is composed of representatives from the Office, members’ offices, the executive, and the union)
- a protective security committee
- an audit and risk committee, and
- a staff consultative committee (comprising management, union, and staff representatives).

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

## ***Human Rights Act***

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

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

# Human resource performance

An organisation chart, current as of 30 June 2024, is shown in Figure 1.

## Staffing profile

Table 7: Full-time equivalent (FTE) and headcount by section

Section	FTE	Headcount
Statutory office holder and senior executives	3	3
Office of the Clerk	4.22	5
Parliamentary Support	25.18	31
Business Support	21.25	27
<b>Total</b>	<b>53.65</b>	<b>66</b>

Table 8: Full-time equivalent (FTE) and headcount by gender

Section	Female	Male	Total
FTE by gender	33.59	20.06	53.65
Headcount by gender	42	24	66
<b>% of headcount</b>	<b>64%</b>	<b>36%</b>	

Table 9: Headcount by classification and gender

Classification	Female	Male	Total
Administrative Services Officer Class 2	4	6	10
Administrative Services Officer Class 3	-	-	-
Administrative Services Officer Class 4	5	4	9
Administrative Services Officer Class 5	2	1	3
Administrative Services Officer Class 6	17	4	21
Senior Officer Grade C	9	2	11
Senior Officer Grade B	-	1	1
Senior Officer Grade A	-	2	2
Information Technology Officer Class 2	1	-	1
Technical Officer Level 2	-	1	1
Technical Officer Level 4	-	1	1
Professional Officer Class 1	1	-	1
Professional Officer Class 2	1	-	1
Senior Professional Officer Grade C	1	-	1
Senior Executive Officer Level 1	1	1	2
Statutory Office Holder	-	1	1
<b>Total</b>	<b>42</b>	<b>24</b>	<b>66</b>

Table 10: Headcount by employment category and gender

Classification	Female	Male	Total
Casual	10	5	15
Permanent full-time	21	16	37
Permanent part-time	6	1	7
Temporary full-time	4	2	6
Temporary part-time	1	-	1
<b>Total</b>	<b>42</b>	<b>24</b>	<b>66</b>

Table 11: Headcount by age group and gender

Classification	Female	Male	Total
Under 20	-	1	1
20-24	3	-	3
25-29	-	2	2
30-34	4	2	6
35-39	5	2	7
40-44	4	3	7
45-49	4	2	6
50-54	9	2	11
55-59	6	2	8
60-64	5	7	12
65-69	1	1	2
70+	1	-	1
<b>Total</b>	<b>42</b>	<b>24</b>	<b>66</b>

Table 12: Average length of service by gender

Length of service	Female	Male	Total
Average years of service	6	6.83	6.3

## Staff selection processes

The Office undertook 18 staff selection processes during the reporting period (including temporary and casual vacancies). Of those 18 processes, 10 had candidates placed within the Office and on average, the number of days between advertising and the appointment of the successful candidate was 46 days, which is a decrease from 50 days in 2022-2023.

Table 13: Recruitment and separation rates by classification group

Classification group	Female	Male
Administrative Services Officer Class 3	-	1.5
Administrative Services Officer Class 4	1.5	3
Administrative Services Officer Class 5	1.5	1.5
Administrative Services Officer Class 6	3	1.5
Information Technology Officer Class 2	-	1.5
Senior Officer Grade C	4.5	1.5
<b>Total</b>	<b>10.5</b>	<b>10.5</b>

Separation rate is determined by dividing the total number of permanent separations by the average permanent headcount over the financial year for the ACTPS. It excludes transfers between directorates/agencies.

## Members' staff employment

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

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

A total of 105 employment agreements were administered by the Office over the reporting period. This compares with 100 for the 2022-2023 year.

Members may also engage external contractors throughout the financial year, provided they use funds from their staff salary allocation. In the 2023-2024 financial year, four members engaged a total of eight external contractors to perform various pieces of work.

Another element of the Office's administration of staff salary allocations for non-executive members relates to the pledging of allocations from one member to another. Under the staff salary allocation arrangements for non-executive members, a member may pledge part of their staff salary allocation to another member. The following tables summarise the staff salary allocation of each non-executive member and the total amounts pledged or received by, or from, other members.

[Table included overleaf]

Table 14: Use of staff salary allocation by non-executive members, including pledges made or received in the Tenth Assembly

Member	Allocation*	Pledges received	Pledges made	Staff expenses	Contractor expenses	No. of contractors	Future rollover	Unused allocation	Total unspent
Braddock	242,460	55,538	23,321	262,583	-	-	12,094	-	12,094
Burch	330,509	-	-	257,419	-	-	30,239	42,852	73,091
Cain	229,742	-	-	216,989	-	-	12,753	-	12,753
Castley	249,782	-	-	221,612	5,000	1	22,923	247	23,170
Clay	230,549	23,321	28,653	206,889	-	-	18,328	-	18,328
Cocks	229,742	-	-	196,805	-	-	21,015	11,921	32,936
Davis	96,886	-	10,024	68,562	-	-	-	18,195	18,195
Hanson	242,242	-	-	233,816	-	-	8,426	-	8,426
Kikkert	229,742	-	-	210,007	-	-	19,735	-	19,735
Lawder	242,459	-	-	203,580	22,000	1	16,879	-	16,879
Lee	1,010,370	-	-	824,984	114,800	4	70,676	-	70,676
Milligan	229,742	-	-	204,839	-	-	21,015	3,887	24,902
Nuttall	123,668	-	16,861	86,105	-	-	12,367	8,335	20,702
Orr	242,460	-	-	210,717	-	-	22,147	9,596	31,743
Parton	229,742	-	-	171,020	38,000	2	20,722	-	20,722
Paterson	229,742	-	-	159,640	-	-	21,015	49,087	70,102
Pettersson	229,742	-	-	203,301	-	-	21,015	5,426	26,441
<b>Total</b>	<b>3,966,582</b>	<b>120,338</b>	<b>120,338</b>	<b>3,665,355</b>	<b>128,582</b>	<b>12</b>	<b>388,062</b>	<b>121,754</b>	<b>509,816</b>

\*Allocation is a combination of the Allocation for 2023-24, rollover carried forward from the previous financial year, and additional funds required for new automatic increments

## Learning and development

In recognition of the need to develop and maintain a skilled and flexible workforce, the Office's Executive Management Committee endorsed the annual learning and development program for the 2023-2024 year. The program, shaped by feedback from performance discussions, included essential writing skills for managers, project management and effective performance development discussions for both staff and managers.

The Office actively encourages all staff to participate in development activities, both internal and external, through agreed learning and development plans. Opportunities include interparliamentary conferences and seminars, other specific training activities, and lateral and temporary transfers within and outside the Office.

During the reporting period, 32 OLA staff participated in learning and development activities, which involved expenditure of approximately \$59,000 (including associated travel costs). This provided learning and development activities in a broad range of areas, including:

- interparliamentary conferences and seminars
- job-specific training
- security operations training
- time management, and
- one-on-one coaching sessions.

### Members' staff learning and development

During the reporting period, 10 members' staff participated in learning and development activities, which involved expenditure of approximately \$6,570 (including associated travel costs). This provided learning and development activities in:

- communications training
- speech writing, and
- portfolio-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. Each MLA and the Clerk are Persons Conducting a Business or Undertaking (PCBU) under the *Work Health and Safety Act 2011* (WHS Act). The PCBUs are supported in ensuring as far as reasonably practical, the best possible standard of work health and safety for everyone at the Assembly precinct by the Health and Safety Committee

In 2024, a Memorandum of Understanding was entered into with WorkSafe ACT to provide a mutual understanding of the power, privileges and immunities of the Legislative Assembly, its committees, and its members; and the functions performed by WorkSafe ACT and its inspectors.

### During the reporting period:

- There were **2 minor incidents reported** with no time lost.
- There were **no psychological and physical health injury** reported.
- There were **no workers compensation claims** accepted.
- There were **no formal bullying and harassment allegations** made to the Office's HR and Entitlements unit.
- The reporting of a 'Notifiable Incident' to WorkSafe ACT is a mandatory requirement under the WHS Act. The Assembly had **no notifiable incidents or dangerous occurrences** that arose during the reporting period.
- **No notices of non-compliance** given to the Clerk in accordance with part 10 of the *Work Health and Safety Act 2011*.

## Activities and training

During the reporting period there was approximately \$10,000 spent on WHS activities and training (excluding online training costs). These activities are designed to support the physical and psychological health and safety of Assembly workers and included:

- **Health and safety training** – including Lifeline Accidental Counsellor training, FLAG and Dealing with Trauma workshops, Health and Safety Representative training, First Aid training and Fire Warden training.
- **Winter health and wellbeing events** – over a three-month period all Assembly workers were invited to participate in a collection of health and wellbeing activities that were designed to support the physical and psychological health and safety of Assembly workers.
- **Health and Wellbeing Initiative (HWI)** – the HWI provides financial support to employees who undertake health and wellbeing activities in their own time, in accordance with enterprise agreements. A total of 112 staff across the Assembly workplace participated in the program.
- **Flu vaccinations** – the influenza vaccine continued to be made available to all building occupants free of charge.
- **Employee Assistance Program (EAP)** – the Assembly continued to provide EAP services to staff to support their emotional and psychological well-being both in the workplace and in their personal lives.
- **Workstation assessments** – the Assembly continued to provide workplace assessments to staff in order to help workers prevent injury. This includes the ordering of any specialised equipment recommended as part of the assessment.
- **Early Intervention Assistance Program (EIAP)** – Non-executive members' staff and the Office of the Legislative Assembly staff who sustain a minor work-related injury/illness continued to seek reimbursement of the cost of medical treatment to cover incapacity for work for low value claims and additional paid leave.
- **Workplace inspections** – Assembly Health and Safety Representatives play a crucial role in ensuring workplace safety through annual workplace inspections. These inspections aim to identify potential hazards and risks, ensure that appropriate safety measures are in place, and reporting findings to the Assembly's Health and Safety Committee.

## Asset management

The asset management strategy is largely based on a set of life cycle data for the various building elements and components, which is updated approximately every three years. To align with the life cycle costings, the Office also receives capital funding each year to perform upgrades of building elements that have reached the end of their useful or economic life.

Table 15: Value and quantity of assets as at 30 June 2024

Asset	Value	Quantity
Assembly building (territorial budget)	\$28.419m	1
Land (territorial budget)	\$5.000m	1
Assembly art and collectables collection (controlled budget)	\$0.977m	various
Assembly library collection (controlled budget)	\$0.251m	various
Plant and equipment (controlled budget)	\$0.672m	various
Leasehold improvements (controlled budget)	\$0.201m	1

Table 16: Assets that were added or removed from the assets register during 2023-2024

Asset	Value of additions	Value of disposals
Assembly building (territorial budget)	\$0.225m	Nil
Assembly art collection (controlled budget)	\$0.030m	Nil
Assembly library collection (controlled budget)	\$0.005m	Nil
Plant and equipment (controlled budget)	\$0.080m	Nil

## Capital works

Table 17 shows the summary of capital works. In addition to the capital funding for building works, the Office's controlled entity receives ongoing capital funding for acquisitions to the Assembly's artwork and library collections. The annual budgets are \$30,000 and \$5,000 respectively. During 2023-2024, \$30,000 for artwork and \$5,000 for library collections were fully expended.

Table 17: Summary of capital works

Project	Works type	Financing received	Amount spent	Estimated completion	Actual completion	Status
Art Storeroom upgrade	New	\$0.024m	\$0.024m	Dec-23	Dec-23	Complete
End of trip facilities upgrade	New	\$0.025m	\$0.025m	Dec-23	Jun-24	Complete
Other capital upgrades to facilities	New	\$0.176m	\$0.176m	Jun-24	Jun-24	Complete
Public entrance upgrade	New	\$0.094m	\$0.094m	Ongoing	Ongoing	Ongoing

## Office accommodation

The Office, members, and their staff occupy premises at the Assembly building and the North Building.

It is difficult to provide a precise figure for the average area occupied by each employee, as 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 members or staff. These areas include the Assembly chamber, committee rooms and several function rooms. Some fluctuation in the number of people who occupy the space also occurs, due to the sitting patterns of the Assembly.

An estimate for the Assembly building of the total office area occupied as of 30 June 2024 is 5,112 m<sup>2</sup>, with the average area occupied by members and staff, based on the Assembly building's 199 workstations, being 25.6 m<sup>2</sup>. The Office's North Building tenancy, which is managed by ACT Property Group under an MOU, has a total usable floor space of 624 m<sup>2</sup>, with the average area occupied by OLA staff, based on the office's 35 workstations, being 17.8 m<sup>2</sup>.

## Contracting and procurement

During the year, the Office engaged 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 adheres to the relevant provisions of the *Government Procurement Act 2001* and the *Government Procurement Regulation 2007*.

Table 18 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 included overleaf]

Table 18: Contracts summary

Name of vendor/contractor or consultant	Comments	Amount incl GST
American Express Australia Ltd	Travel expenses	\$122,222
Argument, Stephen	Legal advice to the scrutiny committee	\$63,435
Briggs, Lynelle	Undertake a review and produce a report pursuant to Assembly resolution	\$44,000
Canberra Air Conditioning Services	Air conditioning services and upgrades	\$54,970
Complete Office Supplies	Stationary expenses	\$25,911
Design Craft Furniture Pty Ltd	Supply of furniture and upgrades	\$26,040
DIMEO Cleaning Services	Cleaning services	\$308,869
EPIQ Australia Pty Ltd	Recording and transcription services	\$213,904
Fiber Digital Pty Ltd	Consultancy services for a member	\$26,400
Flick Anticimex	Washroom services	\$36,270
Fredon Security (ACT) Pty Ltd	Security services	\$44,000
Grosvenor Engineering Group	Building services	\$25,542
Guida Moseley Brown Pty Ltd	Assembly building upgrade services	\$137,423
Hays Specialist Recruitment Pty Ltd	Recruitment services	\$135,804
Level Plumbing Canberra	Plumbing maintenance	\$39,111
Macroeconomics Advisory <sup>1</sup>	Consultancy services for members	\$115,500
Network Electrical Solutions Pty Ltd	Electrical services	\$33,786
NovaWorks Group Pty Ltd	Parliamentary portal software solutions	\$222,255
PA & KS Contractors Pty Ltd	Refurbishment and Assembly building upgrades	\$75,862
Pegasus Economics	ACT budget analysis services	\$31,800
RSM Australia Pty Ltd	Internal audit services	\$27,489
Safetrac Pty Limited	Online training modules	\$30,124
SG Fleet Australia Pty Limited	Executive vehicles	\$35,292
Skehill, Stephen	Ethics and Integrity Adviser	\$31,006
SNP Security	Security services	\$34,492
Stewart, Daniel	Legal advice to the scrutiny committee	\$96,113
The Learning Hook Pty Ltd	Security awareness e-learning modules	\$40,876
University of Canberra	Research and analysis services for a member	\$39,600
Wilde and Woollard Consultants Pty Ltd	Assembly building upgrade services	\$35,651

<sup>1</sup> Multiple members employed this consultant

## Territory records

### Records management program

In compliance with the *Territory Records Act 2002*, the Office's records management program was approved by the Clerk of the Legislative Assembly in May 2020. All staff are aware of the program and their responsibilities to keep accurate records. The program is due for review in 2024-2025.

The public can inspect the Office's records and information management program via the Policies page on the Legislative Assembly website.

The Office has procedures in place to ensure that records containing information that will allow people to establish links with their Aboriginal or Torres Strait Islander heritage are identified and preserved. However, the Office does not anticipate that its records are likely to contain such information.

The Office continued to move towards a more fulsome digital environment and is committed to improving its records management capabilities. During the reporting period, the Office continued to process the permanent retention records as they are created or received to ensure their ongoing protection and to prolong the life of these records, delaying the need for digitisation.

The Office progressed work to identify and destroy records retained past their legal requirement or no longer needed for business purposes. File management plans continue to assist business units to identify significant and permanent records for retention.

During the reporting period, the Office consolidated the offsite storage of records to one location to better oversee their management.

The Office was not required to complete a recordkeeping maturity assessment in this reporting period.

### Sustainability reporting

The Office remains committed to the principles of ecologically sustainable development as set out in the *Environment Protection Act 1997* and as required by the *Climate Change and Greenhouse Gas Reduction Act 2010*.

The Office reduced its ecological footprint through practices that reduce energy consumption, limit paper use, divert waste from landfill and educate and inform staff. For example, a key initiative in the past year was the implementation of strategic building management software upgrades that ensures heating and cooling of the Assembly building remains efficient and switches off when certain areas are not in use.

As predicted in 2022-2023, natural gas usage has stabilised and remains consistent over the reporting period.

Table 19 indicates a change across various sustainability measures, most notably from an increase in electricity usage and waste, both due to greater building occupancy and use throughout the reporting period. In particular, the Assembly experienced a 39% increase in water usage, due to three separate instances of burst water pipes overnight and on a weekend, thus this number is expected to fall for the 2024-2025 reporting period.

The Office expects electricity usage to continue to stabilise for the 2024-2025 reporting period.

Table 19: Sustainable development performance: current and previous financial year

Indicator as at 30 June	Unit	Current FY	Previous FY	% change
<b>Stationary energy use</b>				
Electricity use	Kilowatt hours	666,493	571,660	17% ▲
Natural gas use (non-transport)	Megajoules	2,098.64	2,053.93	2% ▲
Diesel use (non-transport)	Kilolitres	-	-	-
<b>Transport fuel usage</b>				
Electric vehicles	Number	1	1	N/C
Hybrid vehicles	Number	1	0	1 ▲
Hydrogen vehicles	Number	0	0	-
Total number of vehicles	Number	2	2	N/C
Fuel use – petrol	Kilolitres	1.13	2.104	-46% ▼
Fuel use – diesel	Kilolitres	0	0	-
Fuel use – liquid petroleum gas (LPG)	Kilolitres	0	0	-
Fuel use – compressed natural gas (CNG)	Gigajoules	0	0	-
<b>Water usage</b>				
Water use	Kilolitres	1962	1413	39% ▲
<b>Resource efficiency and waste</b>				
Reams of paper purchased	Reams	628	682	-8% ▼
Recycled content of paper purchased	Percentage	98%	96%	2% ▲
Waste to landfill	Cubic metres	158.00	151.80	4% ▲
Co-mingled material recycled	Cubic metres	110.5	93.3	18% ▲
Paper and cardboard recycled (including secure paper)	Cubic metres	17.31	15.20	14% ▲
<b>Greenhouse gas emissions</b>				
Emissions from electricity use	Tonnes CO2-e	0	0	-
Emissions from natural gas use (non transport)	Tonnes CO2-e	110.78	107.81	3% ▲
Emissions from diesel use (non-transport)	Tonnes CO2-e	-	-	-
Emissions from transport fuel use	Tonnes CO2-e	1.13	2.104	-46% ▼
<b>Total emissions</b>	<b>Tonnes CO2-e</b>	<b>112.78</b>	<b>112.61</b>	<b>0.15% ▲</b>



# Appendices



# Appendix 1: Sitting days

Table 20: Sitting days

Year <sup>1</sup>	Total sitting days	Total sitting hours*	Average sitting hours per day	Sittings after 10pm	Average time of rising
2003-2004	43	414	10	16	8:08 pm
2004-2005	36	290	8	5	6:38 pm
2005-2006	41	312	8	2	6:04 pm
2006-2007	38	292	8	1	6:11 pm
2007-2008	40	347	9	7	7:10 pm
2008-2009	38	323	9	5	6:40 pm
2009-2010	41	350	9	2	6:32 pm
2010-2011	44	397	9	6	7:01 pm
2011-2012	42	359	9	1	6:38 pm
2012-2013	29	222	8	2	5:40 pm
2013-2014	36	288	8	-	5:59 pm
2014-2015	44	335	8	-	5:37 pm
2015-2016	36	292	8	-	6:07 pm
2016-2017	25	201	8	2	6:02 pm
2017-2018	42	329	8	-	5:48 pm
2018-2019	40	308	8	-	5:43 pm
2019-2020	32	242	8	-	5:34 pm
2020-2021	26	193	7	-	5:23 pm
2021-2022	33	247	7	-	5:29 pm
2022-2023	38	282	7	-	5:23 pm
2023-2024	36	277	8	-	5:41 pm

\* Includes time expended in suspensions and meal breaks.

## Appendix 2: Proceedings

Table 21: Proceedings

Year	Sittings with an adjournment debate	Sittings without an adjournment debate	Petitions referred to ministers	Votes	Closure of questions agreed to	Matters of public importance discussed <sup>1</sup>
2003-2004	39	4	34	132	-	25
2004-2005	32	4	6	86	6	20
2005-2006	39	2	13	95	7	24
2006-2007	35	3	40	77	11	22
2007-2008	33	7	25	92	10	21
2008-2009	32	6	15	98	4	26
2009-2010	38	3	10	107	-	23
2010-2011	42	2	16	149	1	23
2011-2012	41	1	12	154	3	25
2012-2013	24	5	4	74	1	14
2013-2014	33	3	8	81	-	20
2014-2015	42	2	18	87	-	24
2015-2016	34	2	8	90	-	20
2016-2017	22	3	18	40	-	10
2017-2018	41	1	28	60	1	18
2018-2019	37	3	34	82	-	17
2019-2020	28	4	24	45	-	13
2020-2021	25	1	32	42	-	-
2021-2022	32	1	46	58	-	-
2022-2023	36	2	24	85	-	-
2023-2024	33	3	44	94	1	-

<sup>1</sup> As a result of an amended daily sitting program due to Covid-19 restrictions, matters of public importance were not discussed during the 2020 sitting period. On 30 March 2021, the Assembly adopted a recommendation of the Standing Committee on Administration and Procedure that the procedure be dispensed with.

## Appendix 3: Minutes of proceedings

Table 22: Minutes of proceedings

Year	# of pages	# of sittings	Average # of pages per sitting
2003-2004	704	43	16
2004-2005	463	36	13
2005-2006	471	41	12
2006-2007	301	38	8
2007-2008	484	40	12
2008-2009	491	38	13
2009-2010	473	41	12
2010-2011	610	44	14
2011-2012	593	42	14
2012-2013	342	29	12
2013-2014	390	36	11
2014-2015	524	44	12
2015-2016	410	36	11
2016-2017	376	25	15
2017-2018	572	42	14
2018-2019	642	40	16
2019-2020	472	32	15
2020-2021	383	26	15
2021-2022	479	33	15
2022-2023	591	38	16
2023-2024	626	36	17

## Appendix 4: Bills and amendments

Table 23: Bills for the 2023-2024 financial year

Bills	Executive	Private members'	Assembly	Total
Introduced	60	7	1	68
Discharged	-	2	-	2
Withdrawn	-	-	-	-
Not agreed in principle	-	3	-	3
Negatived	-	-	-	-
Passed	57	3	1	61
Amended	14	2	-	16
Still before the Assembly	14	7	-	21

Table 24: Amendments circulated

Financial year	# of amendments to motions	# of amendments to bills	Total
2003-2004	47	487	534
2004-2005	46	389	435
2005-2006	47	425	472
2006-2007	44	82	126
2007-2008	39	497	536
2008-2009	90	314	404
2009-2010	94	245	339
2010-2011	149	348	497
2011-2012	176	340	516
2012-2013	60	148	208
2013-2014	78	139	217
2014-2015	77	313	390
2015-2016	63	75	138
2016-2017	62	201	263
2017-2018	80	110	190
2018-2019	78	455	533
2019-2020	75	198	273
2020-2021	53	149	202
2021-2022	80	122	202
2022-2023	77	308	385
2023-2024	64	408	472

## Appendix 5: Bills presented

Table 25: Bills presented

Year	Executive	Crossbench executive <sup>1</sup>	Private members'	Assembly	Total
2003-2004	79	-	27	-	106
2004-2005	64	-	11	-	75
2005-2006	47	-	11	-	58
2006-2007	52	-	8	-	60
2007-2008	47	-	19	-	66
2008-2009	44	-	19	-	63
2009-2010	55	-	17	-	72
2010-2011	63	-	11	-	74
2011-2012	61	-	22	1	84
2012-2013	41	4	3	-	48
2013-2014	56	2	-	-	58
2014-2015	54	1	1	-	56
2015-2016	71	2	5	-	78
2016-2017	27	-	2	-	29
2017-2018	54	-	9	1	64
2018-2019	49	-	6	-	55
2019-2020	52	-	7	-	59
2020-2021	31	-	4	-	35
2021-2022	30	-	6	3	39
2022-2023	44	-	5	-	49
2023-2024	60	-	7	1	68

<sup>1</sup> 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 November 2018, the standing orders were amended to reflect a change in nomenclature from executive members' business to crossbench executive members' business. In March 2021, the standing orders were amended to remove crossbench executive members' business.

## Appendix 6: Questions with and without notice

Table 26: Questions with and without notice

Year	Questions on notice	Questions without notice	Supplementary questions <sup>1</sup>	Average questions per sitting day <sup>2</sup>
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	1,008	34.7
2010-2011	697	445	1,257	38.7
2011-2012 <sup>3</sup>	725	457	1,329	42.5
2012-2013	154	258	764	35
2013-2014	172	381	1,117	42
2014-2015	140	388	1,148	35
2015-2016	326	326	971	36
2016-2017	377	321	693	40.6
2017-2018	1,207	616	1,210	43.5
2018-2019	1,009	579	1,142	43
2019-2020	588	452	884	42
2020-2021	492	353	696	40
2002-2003	575	425	330	18.8
2022-2023	463	489	965	38
2023-2024	770	505	994	42

1 Since 2009-2010, this includes further supplementary questions as per standing order 113B.

2 Includes supplementary questions.

3 Rostered ministers' questions—in addition, 69 questions and 67 supplementary questions were asked of rostered ministers from September 2011 to February 2012.

# Appendix 7: Committee statistics

## Summary of committee activity

Table 27: Summary of committee statistics

Year	Meetings	Meetings supported by Chamber Support	Total # of meetings	Public hearings	Reports	Reports produced by Chamber Support	Total reports
2003-2004	222	41	263	62	40	20	60
2004-2005	152	35	187	38	27	20	47
2005-2006	231	34	265	61	18	15	33
2006-2007	232	36	268	69	21	16	37
2007-2008	206	36	242	59	15	17	32
2008-2009	221	31	252	61	23	13	36
2009-2010	264	47	311	74	21	20	41
2010-2011	230	37	267	57	25	16	41
2011-2012	287	46	333	95	23	16	39
2012-2013	182	28	210	54	21	11	32
2013-2014	191	32	223	57	13	14	27
2014-2015	178	34	212	60	17	19	36
2015-2016	159	29	188	47	26	14	40
2016-2017	161	26	187	32	16	17	36
2017-2018	289	34	323	84	22	14	36
2018-2019	323	39	362	93	25	19	44
2019-2020	254	34	288	65	31	18	49
2020-2021	226	31	257	40	21	18	39
2021-2022	339	32	371	101	40	13	53
2022-2023	317	22	354	87	38	1 <sup>1</sup>	53
2023-2024	276	31	307	90	36	16	52

1 Secretariat support of the Standing Committee on Justice and Community Safety (Scrutiny) transferred for a year from Chamber Support to Committee Support in 2022-23. It returned to Committee Support in 2023-24 .

## Consolidated committee statistics

Table 28: Types of committee meetings

Type of meeting	Total
Private meetings	215
– with full attendance by committee members	173
Public hearings	90
– with full attendance by committee members	54
Site visits and study tours	2
Other types of meetings (e.g., briefings, roundtables, workshops)	0

Table 29: Hours of committee meetings

Hours of meetings held	Total
Hours of private meetings	135:47
Hours of public hearings	260:17
Hours of site visits or study tours	6:05
Hours of other kinds of meetings	0:00
<b>Total hours of committee meetings</b>	<b>402.09</b>

Table 30: Inquiry outcomes

Type of meeting	Total
Number of witnesses	935
Number of submissions	515
Number of petitions	13
Number of bills referred (from Tenth Assembly)	68
Number of inquiries	28
– self-referred inquiries	12
Number of reports presented	52
Number of statements made under SO 246A	50
Number of statutory appointments considered	104
Numbers of bills considered (scrutiny)	60
Items of subordinate legislation considered (scrutiny)	372

## Activity by standing committee

Table 31: Activity and outputs by standing committees

Key to committee names									
<b>A&amp;P</b>	Administration and Procedure	<b>JCS</b>	Justice and Community Safety						
<b>EGEE</b>	Economy and Gender and Economic Equality	<b>Scrut</b>	Justice and Community Safety (legislative scrutiny role)						
<b>ECI</b>	Education and Community Inclusion	<b>PTCS</b>	Planning, Transport, and City Services						
<b>ECCB</b>	Environment, Climate Change, and Biodiversity	<b>PA</b>	Public Accounts Committee						
<b>HCW</b>	Health and Community Wellbeing								
Activity or output	A&P	EGEE	ECI	ECCB	HCW	JCS	Scrut	PTCS	PA
Number of private meetings	19	15	24	22	20	31	12	26	27
Number of public hearings	0	9	16	9	8	12	0	10	11
Number of site visits and study tours	0	0	2	0	0	0	0	0	0
Number of other kinds of meetings	0	0	0	0	0	0	0	0	0
<b>Total number of meetings</b>	<b>19</b>	<b>24</b>	<b>42</b>	<b>31</b>	<b>28</b>	<b>43</b>	<b>12</b>	<b>36</b>	<b>38</b>
Hours of private meetings	9:27	4:25	8:26	13:13	6:47	24:39	9:16	14:21	14:41
Hours of public hearings	0:00	10:21	28:27	25:54	15:35	35:05	0:00	25:52	16:23
Hours of site visits and study tours	0:00	0:00	6:05	0:00	0:00	0:00	0:00	0:00	0:00
<b>Total hours of meetings</b>	<b>9:27</b>	<b>14:46</b>	<b>42:58</b>	<b>39:07</b>	<b>22:22</b>	<b>59:44</b>	<b>9:16</b>	<b>40:13</b>	<b>31:04</b>
Number of witnesses	0	57	132	61	60	123	0	114	65
Number of submissions	6	32	54	98	82	89	0	65	4
Number of petitions referred	0	0	0	2	0	3	0	7	1
Number of bills referred	0	6	7	8	7	26	0	7	4
– bills inquired into	-	0	1	1	0	6	-	1	2
Number of referrals	0	1	3	5	0	10	0	3	4
– self-referrals	4	2	4	4	2	13	12	4	5
Number of reports presented	3	5	5	5	5	8	1	14	4
Number of statements made under SO 246A	0	8	24	15	24	18	0	15	0
Number of statutory appointments considered	0	7	12	9	9	52	0	22	6
Number of bills considered	-	-	-	-	-	-	60	-	-
Items of subordinate legislation considered	-	-	-	-	-	-	372	-	-

## Activity by standing committee

Table 32: Activity and outputs by select committees

<b>Key to committee names</b>			
<b>VAD</b>	Voluntary Assisted Dying		
<b>23-24</b>	Estimates 2023-2024		
<b>24-25</b>	Estimates 2024-2025		

<b>Activity or output</b>	<b>VAD</b>	<b>23-24</b>	<b>24-25</b>
Number of private meetings	9	7	3
Number of public hearings	4	11	0
Number of site visits/study tours	0	0	0
Number of other kinds of meetings	0	0	0
<b>Total number of meetings</b>	<b>13</b>	<b>18</b>	<b>3</b>
Hours of private meetings	23:38	5:06	1:48
Hours of public hearings	21:00	81:40	0:00
Hours of site visits/study tours	0:00	0:00	0:00
Hours of other kinds of meetings	0:00	0:00	0:00
<b>Total hours of meetings</b>	<b>44:38</b>	<b>86:46</b>	<b>1:48</b>
Number of witnesses	54	269	0
Number of submissions	83	2	0
Number of petitions referred	0	0	0
Number of referrals	1	0	2
– bills inquired into	1	0	2
Number of reports presented	1	1	0
Number of statements made under SO 246A	0	0	0
Number of statutory appointments considered	0	0	0

# Appendix 8: Broadcasting and web management

## Internet-related activity

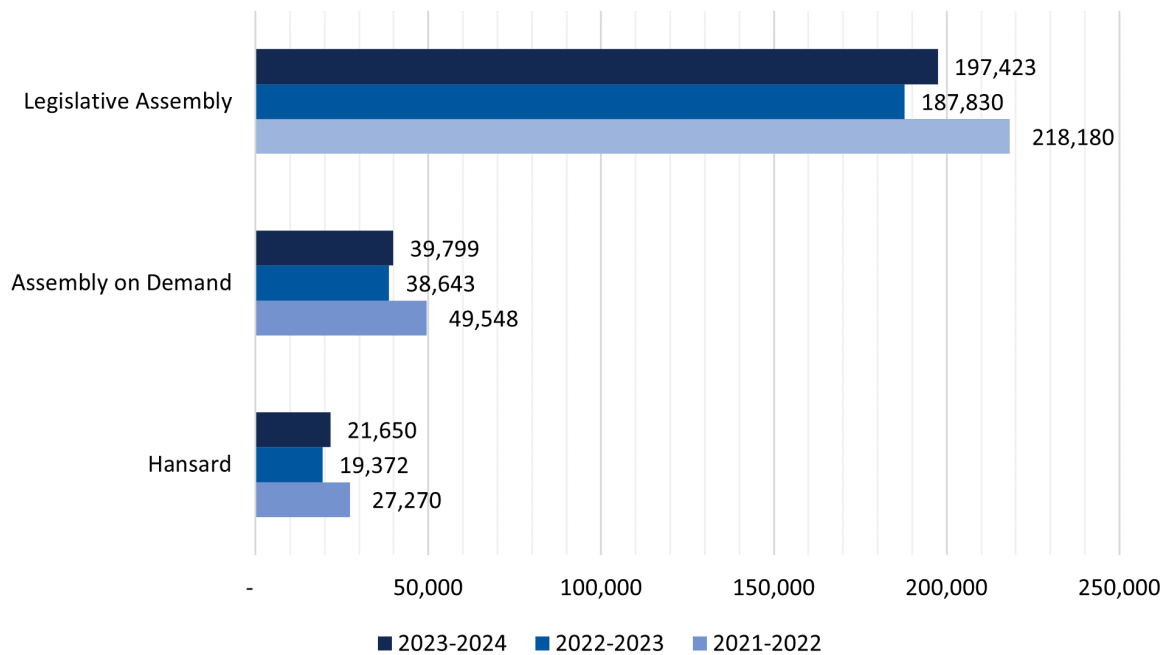
This graph compares visitor statistics for the three Assembly websites:

- The general Legislative Assembly website ([parliament.act.gov.au](http://parliament.act.gov.au))
- The Assembly on Demand website ([broadcast.parliament.act.gov.au](http://broadcast.parliament.act.gov.au)), and
- The Hansard website ([hansard.act.gov.au](http://hansard.act.gov.au)).

The Assembly on Demand site provides a single portal for viewing all Assembly and committee proceedings either live via web-streaming or later via a video on demand service.

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

Figure 4: Website user sessions for Assembly websites



## Appendix 9: Library and reference services

Table 33: Collection services

Service	2021-2022	2022-2023	2023-2024
<b>Library collection</b>			
New records created	604	1,198	1274
New holdings added	436	1,308	1053
<b>Total</b>	<b>1,040</b>	<b>2,506</b>	<b>2,327</b>
<b>Digital collections</b>			
New items uploaded to MLA media release collection	742	875	810
New items uploaded to the Public Sector media release collection <sup>1</sup>	-	-	2,241
New items uploaded to ACT press clipping collection	9,722	8,765	8,688

<sup>1</sup> The Public Sector media release collection was established in 2023-2024.

Table 34: Reference and information services

Service	2021-2022	2022-2023	2023-2024
Number of reference requests for information—Assembly clients	185	184	98
Number of reference requests for information—ACT government clients	46	47	37
Number of reference requests for information—other clients	30	40	28
Number of interlibrary loan requests	40	48	43

Table 35: Other services

Service	2021-2022	2022-2023	2023-2024
Visits to library intranet	2,843	3,703	3,950

## Appendix 10: Members of the Assembly

- BARR, Mr Andrew
- BERRY, Ms Yvette
- BRADDOCK, Mr Andrew
- BURCH, Ms Joy
- CAIN, Mr Peter
- CASTLEY, Ms Leanne
- CHEYNE, Ms Tara
- CLAY, Ms Jo
- COCKS, Mr Ed (declared elected on 22 June 2022, to fill a casual vacancy)
- COE, Mr Alistair (resigned 12 March 2021)
- DAVIDSON, Ms Emma
- DAVIS, Mr Johnathan (resigned 12 November 2023)
- GENTLEMAN, Mr Mick
- HANSON, Mr Jeremy CSC
- JONES, Mrs Giulia (resigned 2 June 2022)
- KIKKERT, Mrs Elizabeth
- LAWDER, Ms Nicole
- LEE, Ms Elizabeth
- MILLIGAN, Mr James (declared elected on 26 March 2021, to fill a casual vacancy)
- NUTTALL, Miss Laura (declared elected on 28 November 2023, to fill a casual vacancy)
- ORR, Ms Suzanne
- PARTON, Mr Mark
- PATERSON, Dr Marisa
- PETERSSON, Mr Michael
- RATTENBURY, Mr Shane
- STEEL, Mr Chris
- STEPHEN-SMITH, Ms Rachel
- VASSAROTTI, Ms Rebecca

# Appendix 11: Office holders

## Office holders of the Tenth Assembly

Table 36: Office holders of the Tenth Assembly

Office	Office holder	Nomination date	Revocation date
Speaker	Ms Joy Burch	3 November 2020	-
Deputy Speaker	Mr Mark Parton <sup>1</sup>	3 November 2020	-
Assistant Speaker	Mr Michael Pettersson	9 November 2020	-
Assistant Speaker	Mr Peter Cain	17 November 2020	-
Assistant Speaker	Mr Johnathan Davis	17 November 2020	Resigned 12 November 2023
Assistant Speaker	Ms Suzanne Orr	4 April 2022	-

<sup>1</sup> Acting Speaker 1-7 July 2023, 6-8 September 2023, 24 September-10 October 2023, 13-22 December 2023, 9-15 January 2024, 4-10 May 2024, 8-12 June 2024, and the morning of 26 June 2024.

# Appendix 12: Ministers as of 30 June 2024

Table 37: Fifteenth Barr Ministry

Minister	Portfolios
Andrew Barr	Chief Minister Treasurer Minister for Climate Action Minister for Trade, Investment and Economic Development Minister for Tourism
Yvette Berry	Deputy Chief Minister Minister for Early Childhood Development Minister for Education and Youth Affairs Minister for Housing and Suburban Development Minister for Women Minister for the Prevention of Domestic and Family Violence Minister for Sport and Recreation
Mick Gentleman	Manager of Government Business Minister for Business Minister for Fire and Emergency Services Minister for Industrial Relations and Workplace Safety Minister for Multicultural Affairs Minister for Police and Crime Prevention
Shane Rattenbury	Attorney-General Minister for Consumer Affairs Minister for Water, Energy, and Emissions Reduction Minister for Gaming
Rachel Stephen-Smith	Minister for Health Minister for Children, Youth and Family Services Minister for Disability Minister for Aboriginal and Torres Strait Islander Affairs
Chris Steel	Minister for Planning Minister for Skills and Training Minister for Transport Special Minister of State
Tara Cheyne	Minister for Arts, Culture, and the Creative Economy Minister for City Services Minister for Government Services and Regulatory Reform Minister for Human Rights
Rebecca Vassarotti	Minister for the Environment, Parks, and Land Management Minister for Heritage Minister for Homelessness and Housing Services Minister for Sustainable Building and Construction
Emma Davidson	Minister for Community Services, Senior, and Veterans Minister for Corrections and Justice Health Minister for Mental Health Minister for Population Health

## Appendix 13: Remuneration of MLAs

ACT Remuneration Tribunal determination No 7 of 2023, which commenced on 1 July 2023, provided that the base rate salary for all members of the Legislative Assembly shall be \$183,299 per annum.

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

Table 38: Remuneration of Members of the Legislative Assembly by position held

Position	Remuneration
Chief Minister	\$201,629
Deputy Chief Minister	\$146,639
Minister	\$128,309
Leader of the Opposition	\$128,309
Presiding Officer	\$100,815
Deputy Leader of the Opposition	\$36,660
Deputy Presiding Officer	\$27,495
Government Whip	\$18,330
Opposition Whip	\$18,330
Whip in the Legislative Assembly of a registered party (other than the party to which the Chief Minister or Leader of the Opposition belongs) if at least 4 members of the Legislative Assembly are members of the party	\$18,330
Presiding member of a committee which is concerned with public affairs rather than domestic affairs of the Legislative Assembly	\$18,330

## Appendix 14: Non-executive members' staff

Table 39: Legislative Assembly members' staff (LAMS) employment agreements

Year	# of LAMS contracts	# of non-executive members	Average contracts per member
2003-2004	144	12	12.00
<i>(prior to new staff structure)</i>	61	12	5.08
<i>(translation to new structure)</i>	33	12	2.75
<i>(following new staff structure)</i>	50	12	4.17
2005-2006	87	12	7.25
2006-2007	120	12	10.00
2007-2008	102	12	8.50
2008-2009	114	12	9.50
<i>(pre election)</i>	16	12	1.33
<i>(post election)</i>	98	12	8.17
2009-2010	71	12	5.91
2010-2011	79	13 <sup>1</sup>	6.08
2011-2012	59	12 <sup>1</sup>	4.92
2012-2013	103	12	8.58
<i>(pre election)</i>	12	12	1.00
<i>(post election)</i>	91	12	7.58
2013-2014	66	12	5.50
2014-2015	77	11	7.00
2015-2016	62	10 <sup>2</sup>	5.17
2016-2017 total	118	<sup>4</sup>	<sup>4</sup>
<i>(pre election)</i>	17	11	1.55
<i>(post election)</i>	101	18	5.61
2017-2018	109	173	6.06
2018-2019	125	17	7.35
2019-2020	120	17	7.10
2020-2021 total	151	16.5	9.15
<i>(pre election)</i>	13	17	0.76
<i>(post election)</i>	138	16	8.63
2021-2022	62	16	3.88
2022-2023	100	16	6.25
2023-2024	105	16	6.56

<sup>1</sup> 13<sup>th</sup> non-executive member from 2 June 2011 to 23 November 2011.

<sup>2</sup> 11<sup>th</sup> non-executive member from 1 July 2015 to January 2016.

<sup>3</sup> 18<sup>th</sup> non-executive member from October 2016 to 23 August 2018.

<sup>4</sup> Figures not provided due to increase in Assembly from 17 to 25 members.

Table 40: Number of non-executive members' staff employed at each classification as at 30 June 2024

Classification	# of staff	Full-time equivalent (FTE)
Senior Adviser Level 2	2	2
Senior Adviser Level 1	7	5.66
Adviser Level 2	12	10.21
Adviser Level 1	36	26.71
<b>Total</b>	<b>57.00</b>	<b>44.58</b>

# Appendix 15: Parliamentary visitors and delegations

Table 41: Visitors from other jurisdictions

Date	Name	Place of origin
20 November 2023	12-member Federal Parliament delegation	Nepal
5-9 February 2024	Business Committee of the Maneaba ni Maungatabu Kiribati: <ul style="list-style-type: none"> <li>• Hon Taoaba Kaiea, chair</li> <li>• Hon Iakoba Karutake</li> <li>• Hon Batoromaio Kiritan</li> <li>• Hon Pinto Katia, and</li> <li>• Naumata Tiika, secretary</li> </ul>	Kiribati
27 February 2024	Delegation of the Maneaba ni Maungatabu Kiribati investigating a national ID card: <ul style="list-style-type: none"> <li>• Hon Harry Tekaiti, delegation head</li> <li>• Hon Tebuai Uaai</li> <li>• Hon Tebao Awerika</li> <li>• Hon Chris Betero Atanibora</li> <li>• Kaotitaake Kororia, delegation secretary, and</li> <li>• David Yeeting</li> </ul>	Kiribati
13-19 March 2024	Public Accounts Committee of the Maneaba ni Maungatabu Kiribati: <ul style="list-style-type: none"> <li>• Hon Tauanei Marea, chair</li> <li>• Hon Teima Onorio, and</li> <li>• Kauae Been, secretary</li> </ul>	Kiribati

## Appendix 16: Assembly branch of the Commonwealth Parliamentary Association

The Australian Capital Territory Legislative Assembly branch of the Commonwealth Parliamentary Association (CPA) held its annual general meeting on 1 September 2023.

Correspondence from the CPA headquarters and the Australian region was regularly circulated to members. The CPA has significantly increased its online activity resulting in members of the branch having access to a large range of programs, publications, and training modules. Members' participation in these online activities are not monitored. The Office of the Legislative Assembly participated in a gender sensitive parliament audit in December 2022 with a final report provided to the Speaker and the Branch in May 2024.

The Speaker and Branch President, Joy Burch MLA, was elected Chair of the Small Branches Committee in August 2022, having acted in the position since February 2021, and is a member of the CPA Executive Committee. The Office provided support to her in those roles.

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

- Commonwealth Parliamentary Conference, Accra, Ghana
- Parliamentary Academy Residency Program, Edinburgh, Scotland
- CPA Australia and Pacific Regional Conference, Brisbane, Australia
- CPA Executive Committee Meeting, London, United Kingdom, and
- Activities of the Commonwealth Women Parliamentarians network (CWP)

In addition to the participation of Branch Members in CPA events, the Clerk, at the request of the CPA Headquarters, undertook a benchmarking activity for the Parliament of Tonga in November 2023 and Kiribati in February 2024.

On the resolution of the ACT branch of the association, it was agreed that the actual expenditure incurred from the Assembly's budget for each CPA conference and seminar be included in the Assembly's annual report.

- Commonwealth Parliamentary Conference, Accra, Ghana – Ms Burch and Mrs Kikkert (\$18,585)
- Parliamentary Academy Residency Programme, Edinburgh, Scotland – Mr Cain (\$13,199)
- CPA Australia and Pacific Regional Conference, Brisbane – Mr Davis and Mr Pettersson (\$4,410)

The association membership subscription for the branch for the year was \$ 15,086.55.

## Appendix 17: Education programs

Table 42: Visitors to the Assembly in 2023-24, compared with the last reporting period

Visitors by group	Number of visitors during 2022-23	Average participant satisfaction (/3 stars)	Number of visitors during 2023-24	Average participant satisfaction (/3 stars)
Committee Challenge	25	2.8	115	2.8
Community outreach	109	2.4*	123	3**
ACT Constitutional Convention	-	-	36	2.7
Official delegations	5	-	12	-
Open Day†	-	-	318	-
Public Sector Seminars	339	2.9	514	2.8
School outreach	44	-	207	-
School visits	658	2.7	990	2.6
Speakers Citizenship Evening	-	-	248	-
Teacher professional learning	25	3	5	3
Tours	78	-	90	-
Westminster Workshop†	35	2.9	-	-
Work Experience and Internships	18	-	13	-
<b>Total visitors</b>	<b>1336</b>	<b>2.8</b>	<b>2671</b>	<b>2.8</b>

\* This rating is based on 12 visitors which attended the Assembly 101 community seminar. The remaining 97 were visitors to the Assembly stall at the 2023 Multicultural Festival.

\*\* Feedback is from ACTCOSS digital seminar and Assembly 101 programs. Visitors to the Assembly stall at the 2024 Multicultural Festival (85) not included in this rating.

† Program does not occur every year.

# Appendix 18: Financial statements and management discussion and analysis

## Legislative overview

The Office of the Legislative Assembly (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.

Section 6 of the Act states that the functions of the Office are to provide impartial advice and support to the Legislative Assembly, its committees, and Members of the Assembly.

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

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

## Risk management

The Office maintains an ongoing program of risk assessment, treatment, and review in accordance with the principles embodied in AS ISO 31000:2018. The Office's Audit and Risk Committee continues to play a role in regularly reviewing the risk management framework of the organisation, providing advice to the Clerk of the Assembly in relation to governance functions and contributing to the maintenance of an effective internal control framework across the Office.

## Reporting entities

The 2023-24 financial statements relate to the Controlled and Territorial entities administered by the Office. The financial information is based on the audited financial statements for 2022-23 and 2023-24, and the 2023-24 Budget and forward estimates contained in the budget papers.

# Controlled Financial Performance

## 1. 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 on the following page.

### Comparison to budget

	Actual 2022-23 \$m	Original Budget 2023-24 \$m	Actual 2023-24 \$m	Forward Estimate <sup>1</sup> 2024-25 \$m	Forward Estimate <sup>1</sup> 2025-26 \$m	Forward Estimate <sup>1</sup> 2026-27 \$m	Forward Estimate <sup>1</sup> 2027-28 \$m
Expenditure	11.896	12.523	12.538	13.337	13.876	14.092	14.294
Own Source Revenue	0.731	1.353 <sup>2</sup>	1.645 <sup>2</sup>	1.381 <sup>2</sup>	1.404 <sup>2</sup>	1.429 <sup>2</sup>	1.432 <sup>2</sup>
<b>Net Cost of Services</b>	<b>11.165</b>	<b>11.170</b>	<b>10.893</b>	<b>11.956</b>	<b>12.472</b>	<b>12.663</b>	<b>12.862</b>

<sup>1</sup> Forward estimates are based on the 2024-25 Budget tabled on 25 June 2024.

<sup>2</sup> The increase in Total Own Source Revenue from 2023-24 and forward years is due to the ACT Government's 2023-24 budget policy decision to provide direct appropriation to Shared Services, Digital, Data and Technology Solutions (DDTS) based on the *Investing in our digital future – ICT costs and services* initiative for some of the services provided. This component is now treated as a resource received free of charge.

The Office's Net Cost of Services of \$10.893m was lower than the budget of \$11.170m (2.5 percent variance).

### Comparison to prior year

The Net Cost of Services of \$10.893m was marginally lower than the prior year result of \$11.165m (2.4 percent variance). This is due to increased resources provided free of charge revenue from DDTS under the direct appropriation model.

Increases were reported in employee expenses (\$0.364m, 5.1 percent) due to salary increases and filling of vacant positions in the restructured Committee Support function. Supplies and services increased over the prior year (\$0.208m, 4.8%) due to:

- an increase in consultants and professional services due to use of employment agencies to source staff for specialised roles and the engagement of consultants for various reviews; and
- an increase in legal services received.

### Future trends

The Office's future budget estimates (see above) include funding to continue its legislative functions outlined earlier in this document.

## 2. Total expenditure

Employee expenses including superannuation (\$7.520m: 60.0 percent) and supplies and services (\$4.564m: 36.4 percent) represent 96.4 percent of the Office's total expenditure.

The largest components of supplies and services were:

- information technology running costs (\$1.216m: 26.6 percent);
- building management (\$1.01m: 22.1 percent);
- accommodation rental (\$0.56m: 12.3 percent);
- consultants, contractors and professional services (\$0.534m: 11.7 percent); and
- legal services and legislative drafting (\$0.407m: 8.9 percent).

### Comparison to budget

Total expenditure of \$12.538m was in line with the budget of \$12.523m (0.1 percent variance) as outlined previously in 'Net Cost of Services – Comparison to Budget'.

### Comparison to prior year

Total expenditure of \$12.538m was higher than the prior year of \$11.896m as discussed above in 'Net Cost of Services – Comparison to Prior Year'.

### Future trends

The Office has committed to completing the development of cloud based digital solutions for the Parliamentary and Business Support branches. In addition, it is also committed to funding projects and staffing positions it considers vital to business continuity associated with core operations.

## 3. Own source revenue

The most significant component of 'Own Source Revenue' is Grants and Contributions from other ACT Government entities (\$1.421m: 86.4 percent). The major categories were:

- IT services provided by DDTs (\$0.741m: 52.2 percent); and
- legislative drafting services provided by the Parliamentary Counsel's Office to
- non-Executive MLAs and the Office of the Legislative Assembly (\$0.306m: 21.5 percent); and
- the value of accommodation rental (\$0.273m: 19.2 percent) relating to the proportion of space within the Legislative Assembly building occupied by Office staff.

### Comparison to Budget and Prior Year

The Office's 'Own Source Revenue' was higher than the budget (\$0.292m: 21.6 percent) mainly due to additional interest income and legal services provided free of charge by the ACT Government Solicitor's Office. The value of the legal services is demand driven and is difficult to predict.

The Office's 'Own Source Revenue' of \$1.645m was higher than the prior year (\$0.731m) due to additional resources provided free of charge by the DDTs.

## Controlled Financial Position

### 1. Total assets

Total assets of \$5.375m consist mainly of cash (\$3.183m: 59.2 percent) and plant and equipment (\$2.101m: 39.1 percent).

#### Comparison to budget and prior year

Total assets of \$5.375m were higher than the budget (\$5.210m) and the prior year (\$5.208m) as a result of Office's improved cash balance primarily due to net cash inflow from operating activities.

#### Future trends

The Office will continue to monitor its current assets to ensure it has sufficient coverage of its employee benefit liabilities.

### 2. Total liabilities

The Office's total liabilities of \$2.234m consist mostly of current and non-current employee benefit liabilities (\$1.960m: 87.7 percent) and payables (\$0.215m: 9.6 percent).

#### Comparison to budget and prior year

Total liabilities of \$2.234m were lower than the budget (\$2.853m) but higher than prior year (\$2.108m) as employee benefit liabilities in 2022-23 were impacted by the departure of several staff with significant leave balances. In addition, the last payment cycle fell on 28 June 2024 which meant most of outstanding invoices for financial year 2023-24 have been paid.

#### Future trends

The Office will continue to closely monitor and manage its employee benefits liabilities.

## Territorial Statement of Income and Expenses

### 1. Income

Territorial income is largely Payment for Expenses on Behalf of the Territory to meet the cost of salaries and related employee entitlements for non-Executive members and their staff.

Payment for Expenses on Behalf of the Territory of \$9.611m was \$0.429m (4.3 percent) less than originally budgeted mainly due to non-Executive members not utilising their full staff salary allocations.

### 2. Expenditure

Territorial expenditure is largely employee expenses and superannuation (\$9.725m: 90.0 percent).

## Comparison to budget

Total expenditure was \$1.220m (10.1 percent) less than budgeted. Employee and superannuation expenses were lower than budget by \$0.493m (4.8 percent) mainly due to non-Executive members not spending their full staff salary allocations.

## Comparison to prior year

Total expenditure of \$10.804m was higher than the prior year (\$10.341m) largely due to increases in employee expenses (\$0.325m).

## Future trends

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

# Territorial Financial Position

## 1. Total assets

### Comparison to budget and prior year

Total assets of \$33.572m were lower than budget (\$34.383m) and the prior year (\$34.070m) based on the revaluation decrement of \$1.785m in the land & building asset according to the asset revaluation conducted as at 30 June 2023, finalised after the 2023-24 budget was published.

### Future trends

The value of Territorial assets is expected to increase in the next few financial years due to proposed building improvements including a capital upgrade to the public entrance of the Assembly building.

## 2. Total liabilities

### Comparison to budget and prior year

Total liabilities of \$1.626m were higher than the budget (\$1.414m) and the prior year (\$1.441m) primarily due to the increase in provision for annual leave and termination payment liabilities for members and their staff leading up to October 2024 ACT Election.

### Future trends

Employee leave liabilities can be expected to reduce in the next financial year based on the election outcomes and then rise over the next few years in line with the wage price indexation.

## INDEPENDENT AUDITOR'S REPORT

### To the Members of the ACT Legislative Assembly

#### Opinion

I have audited the financial statements of the Office of the Legislative Assembly for the year ended 30 June 2024 which comprise the:

- Controlled financial statements – operating statement, balance sheet, statement of changes in equity, statement of cash flows and controlled statement of appropriation;
- Territorial financial statements – statement of income and expenses on behalf of the Territory, statement of assets and liabilities on behalf of the Territory, statement of changes in equity on behalf of the Territory, statement of cash flows on behalf of the Territory, and Territorial statement of appropriation; and
- Notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements:

- (i) present fairly, in all material respects, the Office of the Legislative Assembly's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- (ii) are presented in accordance with the *Financial Management Act 1996* and comply with Australian Accounting Standards.

#### Basis for opinion

I conducted the audit in accordance with the Australian Auditing Standards. My responsibilities under the standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of this report.

I am independent of the Office of the Legislative Assembly in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (Code). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the Office of the Legislative Assembly for the financial statements

The Clerk of the Legislative Assembly is responsible for:

- preparing and fairly presenting the financial statements in accordance with the *Financial Management Act 1996* and relevant Australian Accounting Standards;
- determining the internal controls necessary for the preparation and fair presentation of the financial statements so that they are free from material misstatements, whether due to error or fraud; and
- assessing the ability of the Office of the Legislative Assembly to continue as a going concern and disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting in preparing the financial statements.

### **Auditor's responsibilities for the audit of the financial statements**

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

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for expressing an opinion on the effectiveness of the Office of the Legislative Assembly's internal controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Office of the Legislative Assembly;
- conclude on the appropriateness of the Office of the Legislative Assembly's use of the going concern basis of accounting and, based on audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office of the Legislative Assembly's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in this report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of this report. However, future events or conditions may cause the Office of the Legislative Assembly to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether they represent the underlying transactions and events in a manner that achieves fair presentation.

I communicated with the Clerk of the Office of the Legislative Assembly regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.



Ajay Sharma PSM  
Assistant Auditor-General, Financial Audit  
27 August 2024

# **OFFICE OF THE LEGISLATIVE ASSEMBLY**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

**Office of the Legislative Assembly  
Financial Statements  
For the Year Ended 30 June 2024**

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**Statement of Responsibility**

In my opinion, the Office of the Legislative Assembly's financial statements fairly reflect the financial operations for the year ended 30 June 2024 and its financial position on that date.



Tom Duncan  
Clerk of the Legislative Assembly  
26 August 2024

**Office of the Legislative Assembly  
Financial Statements  
For the Year Ended 30 June 2024**

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**Statement by the Chief Finance Officer**

In my opinion, the Office of the Legislative Assembly's financial statements have been prepared in accordance with the Australian Accounting Standards, are in agreement with its accounts and records and fairly reflect its financial operations for the year ended 30 June 2024 and the financial position on that date.



Don Shashika  
Chief Finance Officer  
Office of the Legislative Assembly  
26 August 2024

**Office of the Legislative Assembly**

**Controlled Financial Statements**

**For the Year Ended 30 June 2024**

# Office of the Legislative Assembly

## Content of Controlled Financial Statements

### Financial Statements

Operating Statement  
Balance Sheet  
Statement of Changes in Equity  
Statement of Cash Flows  
Statement of Appropriation

### Overview Notes

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

### Income Notes

Note 3 Grants and Contributions Revenue

### Expenses Notes

Note 4 Employee Expenses  
Note 5 Supplies and Services

### Assets Notes

Note 6 Cash  
Note 7 Property, Plant and Equipment  
Note 8 Intangible Assets

### Liabilities Notes

Note 9 Payables  
Note 10 Employee Benefits

### Other Notes

Note 11 Financial Instruments  
Note 12 Commitments  
Note 13 Related Party Disclosures  
Note 14 Budgetary Reporting

**Office of the Legislative Assembly  
Operating Statement  
For the Year Ended 30 June 2024**

	Note No.	Actual 2024 \$'000	Original Budget 2024 \$'000	Actual 2023 \$'000
<b>Income</b>				
Controlled Recurrent Payments	#	10,708	10,708	10,993
Grants and Contributions Revenue	3	1,421	1,261	622
Investment Revenue		143	44	99
Other Income		81	48	300
<b>Total Income</b>		<b>12,353</b>	<b>12,061</b>	<b>12,014</b>
<b>Expenses</b>				
Employee Expenses	4	7,520	8,157	7,156
Supplies and Services	5	4,564	4,067	4,356
Depreciation and Amortisation	7, 8	451	294	382
Borrowing Costs		3	2	2
Other Expenses		-	3	-
<b>Total Expenses</b>		<b>12,538</b>	<b>12,523</b>	<b>11,896</b>
<b>Operating Result</b>		<b>(185)</b>	<b>(462)</b>	<b>118</b>
<b>Other Comprehensive Income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
(Decrease) in the Asset Revaluation Surplus		-	-	(85)
Other Comprehensive Income		-	75	-
<b>Total Other Comprehensive Result</b>		<b>-</b>	<b>75</b>	<b>(85)</b>
<b>Total Comprehensive Result</b>		<b>(185)</b>	<b>(387)</b>	<b>33</b>

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

# Refer to the Statement of Appropriation

**Office of the Legislative Assembly  
Balance Sheet  
As at 30 June 2024**

	Note No.	Actual 2024 \$'000	Original Budget 2024 \$'000	Actual 2023 \$'000
<b>Current Assets</b>				
Cash	6	3,183	2,474	2,689
Receivables		20	19	34
Other Assets		71	52	75
<b>Total Current Assets</b>		<b>3,274</b>	<b>2,545</b>	<b>2,798</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	7	2,101	2,526	2,341
Intangible Assets	8	-	139	69
<b>Total Non-Current Assets</b>		<b>2,101</b>	<b>2,665</b>	<b>2,410</b>
<b>Total Assets</b>		<b>5,375</b>	<b>5,210</b>	<b>5,208</b>
<b>Current Liabilities</b>				
Payables	9	215	186	253
Lease Liabilities		59	26	51
Employee Benefits	10	1,899	2,555	1,674
<b>Total Current Liabilities</b>		<b>2,173</b>	<b>2,767</b>	<b>1,978</b>
<b>Non-Current Liabilities</b>				
Employee Benefits	10	61	86	130
<b>Total Non-Current Liabilities</b>		<b>61</b>	<b>86</b>	<b>130</b>
<b>Total Liabilities</b>		<b>2,234</b>	<b>2,853</b>	<b>2,108</b>
<b>Net Assets</b>		<b>3,141</b>	<b>2,357</b>	<b>3,100</b>
<b>Equity</b>				
Accumulated Funds		2,250	1,381	2,209
Asset Revaluation Surplus		891	976	891
<b>Total Equity</b>		<b>3,141</b>	<b>2,357</b>	<b>3,100</b>

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

**Office of the Legislative Assembly  
Statement of Changes in Equity  
For the Year Ended 30 June 2024**

	Accumulated Funds Actual 2024 \$'000	Asset Revaluation Surplus Actual 2024 \$'000	Total Equity Actual 2024 \$'000	Total Equity Original Budget 2024 \$'000
<b>Balance at 1 July 2023</b>	<b>2,209</b>	<b>891</b>	<b>3,100</b>	<b>2,518</b>
<b>Comprehensive Income</b>				
Operating Result	(185)	-	(185)	(462)
Other Comprehensive Result	-	-	-	75
<b>Total Comprehensive Result</b>	<b>(185)</b>	<b>-</b>	<b>(185)</b>	<b>(387)</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>				
Capital Injections	226	-	226	226
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>226</b>	<b>-</b>	<b>226</b>	<b>226</b>
<b>Balance at 30 June 2024</b>	<b>2,250</b>	<b>891</b>	<b>3,141</b>	<b>2,357</b>

	Accumulated Funds Actual 2023 \$'000	Asset Revaluation Surplus Actual 2023 \$'000	Total Equity Actual 2023 \$'000
<b>Balance at 1 July 2022</b>	<b>2,056</b>	<b>976</b>	<b>3,032</b>
<b>Comprehensive Result</b>			
Operating Result	118	-	118
(Decrease) in Asset Revaluation Surplus	-	(85)	(85)
<b>Total Comprehensive Result</b>	<b>118</b>	<b>(85)</b>	<b>33</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>			
Capital Injections	35	-	35
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>35</b>	<b>-</b>	<b>35</b>
<b>Balance at 30 June 2023</b>	<b>2,209</b>	<b>891</b>	<b>3,100</b>

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

**Office of the Legislative Assembly  
Statement of Cash Flows  
For the Year Ended 30 June 2024**

	Note No.	Actual 2024 \$'000	Original Budget 2024 \$'000	Actual 2023 \$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Controlled Recurrent Payments		10,708	10,708	10,993
Interest Received		143	44	99
Goods and Services Tax Credits from the Australian Taxation Office		186	254	158
Other		56	156	333
<b>Total Receipts from Operating Activities</b>		<b>11,093</b>	<b>11,162</b>	<b>11,583</b>
<b>Payments</b>				
Employee Payments		7,223	7,790	7,321
Supplies and Services		3,275	3,321	3,802
Borrowing Costs		3	2	-
Goods and Services Tax Paid to Suppliers		219	223	189
Other		-	3	36
<b>Total Payments from Operating Activities</b>		<b>10,720</b>	<b>11,339</b>	<b>11,348</b>
<b>Net Cash Inflows/(Outflows) from Operating Activities</b>	6	<b>373</b>	<b>(177)</b>	<b>235</b>
<b>Cash Flows from Investing Activities</b>				
<b>Payments</b>				
Purchase of Property, Plant and Equipment		75	35	75
<b>Total Payments from Investing Activities</b>		<b>75</b>	<b>35</b>	<b>75</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>(75)</b>	<b>(35)</b>	<b>(75)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Capital Injections		226	226	35
<b>Total Receipts from Financing Activities</b>		<b>226</b>	<b>226</b>	<b>35</b>
<b>Payments</b>				
Repayment of Finance Lease Liabilities		30	29	30
<b>Total Payments from Financing Activities</b>		<b>30</b>	<b>29</b>	<b>30</b>
<b>Net Cash Inflows from Financing Activities</b>		<b>196</b>	<b>197</b>	<b>5</b>
<b>Net Increase/(Decrease) in Cash</b>		<b>494</b>	<b>(15)</b>	<b>165</b>
Cash at the Beginning of the Reporting Period		2,689	2,489	2,524
<b>Cash at the End of the Reporting Period</b>	6	<b>3,183</b>	<b>2,474</b>	<b>2,689</b>

The above Statement of Cash Flows is to be read in conjunction with the accompanying notes.

## Office of the Legislative Assembly Controlled Statement of Appropriation For the Year Ended 30 June 2024

### Description and Material Accounting Policies Relating to Appropriations

Controlled Recurrent Payments are revenue received from the ACT Government to fund the costs of the operations and principal activities outlined in Note 1 *Objectives of the Office of the Legislative Assembly*. They are recorded as revenue on receipt.

Capital injections are revenue received from the ACT Government to expand the Office's artwork and library collections. Capital injections are recorded as equity contributions from owners.

### Column Heading Explanations

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

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 Statement of Cash Flows.

	Original Budget 2024 \$'000	Total Appropriated 2024 \$'000	Appropriation Drawn 2024 \$'000	Appropriation Drawn 2023 \$'000
Controlled Recurrent Payments	10,708	10,708	10,708	10,993
Capital Injections	226	226	226	35
<b>Total Controlled Appropriation</b>	<b>10,934</b>	<b>10,934</b>	<b>10,934</b>	<b>11,028</b>

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

### Variations between '2024 Controlled Recurrent Payments Appropriation Drawn' and '2023 Controlled Recurrent Payments Appropriation Drawn'

The decrease in Controlled Recurrent Payments Appropriation Drawn in 2024 was due to transfer of \$741,000 appropriation to Digital, Data and Technology Solutions (DDTS) as a result of the direct appropriation arrangement started in 2024. This reduction was partially offset by the additional appropriation received for salary increases.

### Variations between '2024 Capital Injection Appropriation Drawn' and '2023 Capital Injection Appropriation Drawn'

The increase in Capital Injection Appropriation Drawn in 2024 was due to amounts allocated relating to salary increases under the Enterprise Bargaining Agreement (EBA).

# Office of the Legislative Assembly

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2024

#### NOTE 1. OBJECTIVES OF THE OFFICE OF THE LEGISLATIVE ASSEMBLY

##### Operations and Principal Activities

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

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

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

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

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

# Office of the Legislative Assembly

## Notes to and Forming Part of the Financial Statements

### For the Year Ended 30 June 2024

#### NOTE 2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

##### LEGISLATIVE REQUIREMENTS

The *Financial Management Act 1996* (FMA) requires the preparation of annual financial statements for ACT Government agencies. The FMA and the *Financial Management Guidelines* issued under the Act require the Office's financial statements to include:

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

These general-purpose financial statements have been prepared in accordance with:

- (i) Australian Accounting Standards (as required by the FMA); and
- (ii) ACT Accounting and Disclosure Policies.

##### ACCRUAL ACCOUNTING

The financial statements have been prepared using the accrual basis of accounting. The financial statements are prepared according to the historical cost convention, except for property, plant and equipment which are valued at fair value in accordance with (re)valuation policies applicable to the Office during the reporting period.

##### CURRENCY

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

##### INDIVIDUAL NOT-FOR-PROFIT REPORTING ENTITY

The Office is an individual not-for-profit reporting entity.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

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

**CONTROLLED AND TERRITORIAL ITEMS**

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

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

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

**REPORTING PERIOD**

These financial statements state the financial performance, changes in equity and cash flows of the Office for the year ended 30 June 2024 together with the financial position of the Office as at 30 June 2024.

**COMPARATIVE FIGURES**

*Budget Figures*

To facilitate a comparison with the Budget Papers, as required by the FMA, budget information for 2023-24 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.

*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.

**GOING CONCERN**

The 2023-24 financial statements have been prepared on a going concern basis as the Office has been funded in the ACT Government 2024-25 Budget and the Budget Papers include forward estimates for the Office.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

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

**IMPACT OF ACCOUNTING STANDARDS ISSUED BUT YET TO BE APPLIED**

The information below applies to both the Controlled and Territorial financial statements.

All Australian Accounting Standards and Interpretations issued but yet to be applied are applicable to future reporting periods and will be adopted from their application date.

Standards and Interpretations issued but yet to be applied have been assessed as not being relevant to the Office or will have an immaterial financial impact on the Office. However, AASB 18 *Presentation and Disclosure in Financial Statements* (applicable 1 January 2027 for for-profit public sector entities or applicable 1 January 2028 for not-for-profit public sector entities) does contain some major presentation/disclosure changes that will impact on the Office including:

- that operating, investing and financing categories as well as additional subtotals have to be included in the Office's operating statement;
- the disclosure of management-defined performance measures and reconciliations of these measures with the subtotals required by AASB Standards; and
- enhanced requirements for the grouping (aggregation and disaggregation) of information in the financial statements and in the notes.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**INCOME NOTES**

**Material Accounting Policies – Income**

**Income Recognition**

The following material accounting policies relate to each income note unless stated otherwise in the individual note. Revenue is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* where the contract is enforceable and contains sufficiently specific performance obligations, otherwise revenue is in the scope of AASB 1058 *Income of Not-for-Profit Entities*.

**AASB 15**

The Office does not have revenues recognised and measured under AASB 15 *Revenue from Contracts with Customers*.

**AASB 1058**

Where revenue streams are in the scope of AASB 1058 *Income of Not-for-Profit Entities*, the Office recognises the asset received (generally cash or other financial asset) at fair value, recognises any related amount (e.g., liability or equity) in accordance with an accounting standard and recognises revenue as the residual between the fair value of the asset and the related amount on receipt of the asset.

**NOTE 3. GRANTS AND CONTRIBUTIONS REVENUE**

**Description and Material Accounting Policies Relating to Grants and Contributions Revenue**

Goods and services received free of charge from ACT Government agencies are recorded as revenue and an expense in the Operating Statement at fair value. The revenue is separately disclosed under grants and contributions, with the expense being recorded in the line item to which it relates. 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.

*Material Accounting Judgements and Estimates – Grants and Contributions*

The Office has made a significant judgement in estimating the value of grants and contributions. The Legislative Assembly building is part of the Office’s Territorial operation. A section of this building is mainly used by the Office’s committee and chamber support services. The office space is provided by the Office’s Territorial operation to its controlled operation free of charge.

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

	<b>2024</b>	<b>2023</b>
	<b>\$’000</b>	<b>\$’000</b>
<b>Resources Received Free of Charge</b>		
Legislative Drafting Services	306	302
Legal Services <sup>a</sup>	101	47
Data and Technology Solutions <sup>b</sup>	741	-
Accommodation Rental	273	273
<b>Total Grants and Contributions</b>	<b>1,421</b>	<b>622</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 3. GRANTS AND CONTRIBUTIONS REVENUE - CONTINUED**

- a) Legal services are demand driven and depend on the number of requests for legal advice to the ACT Government Solicitor's Office.
- b) Services provided free of charge by the Digital, Data and Technology Solutions (DDTS) resulting from the direct appropriation arrangement started in 2023-24.

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Recipient</b>		
Mr Braddock	29	17
Mr Cain	24	14
Ms Castley	12	4
Ms Clay	25	27
Mr Cocks	8	-
Mr Davis	2	23
Mr Hanson	-	4
Ms Lawder	7	2
Ms Lee	10	27
Ms Nuttal	14	-
Ms Orr	15	41
Dr Paterson	42	39
Mr Parton	2	-
Mr Pettersson	-	2
Madam Speaker	10	14
Office of the Legislative Assembly	106	88
<b>Total</b>	<b>306</b>	<b>302</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**EXPENSES NOTES**

**NOTE 4. EMPLOYEE EXPENSES**

**Description and Material Accounting Policies Relating to Employee Expenses**

Employee benefits include:

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

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

(See Note 10: Employee Benefits for accrued salaries, and annual and long service leave).

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

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

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

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

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 4. EMPLOYEE EXPENSES - CONTINUED**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Wages and Salaries <sup>a</sup>	5,570	5,249
Annual Leave Expense	565	422
Long Service Leave Expense <sup>b</sup>	278	76
Workers' Compensation Insurance Premium	61	47
Superannuation Contributions to the Territory Banking Account	343	347
Productivity Benefit	32	34
Superannuation to External Providers	571	523
Termination Payments <sup>c</sup>	59	337
Other Employee Benefits and On-Costs	41	121
<b>Total Employee Expenses</b>	<b>7,520</b>	<b>7,156</b>

- a) The increase is largely attributable to the Office filling its vacant positions and salary increases under the new EBA.
- b) The increase is due to higher utilisation of Long Service Leave by staff and salary rate increases under the new EBA.
- c) Higher expense in 2022-23 was mainly due to severance payments made under the Committee Support restructure.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 5. SUPPLIES AND SERVICES**

**Description and Material Accounting Policies Relating to Supplies and Services**

*General - Supplies and Services*

Purchases of Supplies and Services generally represent the day-to-day running costs incurred in normal operations, recognised in the reporting period in which these expenses are incurred.

*Insurance*

Major risks are insured through the ACT Insurance Authority and reported below as Insurance Premium. The excess payable, under these arrangements, varies depending on each class of insurance held.

*Repairs and Maintenance*

Maintenance expenses which do not increase the service potential of an asset are expensed and included in the Building Management line item below.

*Accommodation Rental Expenses*

Accommodation rental expenses consist of grants and contributions from the Territorial entity for Office staff being accommodated in the Assembly building and a rental agreement with ACT Property Group.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Information Technology Running Costs <sup>a</sup>	475	1,182
Building Management	1,010	993
Accommodation Rental	560	553
Consultants, Contractors and Professional Services <sup>b</sup>	534	425
Printing and Stationery <sup>c</sup>	68	112
Legal Services and Legislative Drafting	407	349
DDTS Services <sup>d</sup>	741	-
Staff Training and Services	87	105
Recording and Transcription	155	127
Library Materials	108	104
Insurance Premium	59	62
Travel	111	106
Telephone	38	55
Hospitality and Functions	25	14
Internal and External Auditor Fees <sup>e</sup>	93	67
Advertising	21	27
Assembly Broadcasting	-	15
Other	72	60
<b>Total Supplies and Services</b>	<b>4,564</b>	<b>4,356</b>

a) Represents ICT services purchased from DDTs that are not covered under the direct appropriation model such as ICT device rental, software and business system hosting charges. It also includes payments made to external vendors mainly for cloud-based software systems.

b) Increase is largely due to the engagement of consultants and use of employment agencies to fill some vacant positions.

c) Printing expenses decreased mainly due to reduced Hansard printing in 2023-24.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 5. SUPPLIES AND SERVICES – CONTINUED**

- d) From 2023-24, DDTS receives direct appropriation for most of standard services and these services are provided free of charge.
- e) External audit fees paid to the ACT Audit Office for the financial statements were \$64,273 (\$61,950 in 2022-23). No other services were provided by the ACT Audit Office.

**ASSETS NOTES**

**Material Accounting Policies – Assets**

**Assets – Current and Non-Current**

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

**NOTE 6. CASH**

**Description and Material Accounting Policies Relating to Cash**

Cash

The Office holds two bank accounts with Westpac Banking Corporation as part of the whole-of-government banking arrangements. As part of these arrangements, the Office receives interest on one of these accounts. The weighted average interest rate for cash at bank for 2023-24 and 2022-23 was 4.72% and 3.70% respectively.

Cash includes cash at bank and cash on hand as petty cash.

**a) Cash**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash at Bank <sup>a</sup>	3,183	2,689
Cash on Hand	-	-
<b>Total Cash</b>	<b>3,183</b>	<b>2,689</b>

- a) The increase in Cash at Bank of \$0.494 million was mainly due to a surplus in operating cash flows.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 6. CASH - CONTINUED**

**b) Reconciliation of Cash at the End of the Reporting Period in the Statement of Cash Flows to the Equivalent Items in the Balance Sheet.**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Total Cash Recorded in the Balance Sheet	3,183	2,689
<b>Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flows</b>	<b>3,183</b>	<b>2,689</b>

**c) Reconciliation of Operating Result to Net Cash Inflows from Operating Activities**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Operating Result	(185)	118
<b>Add/(Less) Non-Cash Items</b>		
Depreciation of Plant and Equipment	381	312
Amortisation of Intangible Assets	69	70
Donated Assets - Artworks	(27)	-
<b>Add/(Less) Items Classified as Investing or Financing</b>		
Net (Gain) on Derecognition of Non-Current Assets	(1)	(3)
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>237</b>	<b>497</b>

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Changes in Operating Assets and Liabilities</b>		
Decrease /(Increase) in Receivables	14	(9)
Decrease /(Increase) in Other Assets	4	(18)
(Decrease)/Increase in Payables	(38)	32
Increase/(Decrease) in Employee Benefits	156	(267)
<b>Net Changes in Operating Assets and Liabilities</b>	<b>136</b>	<b>(262)</b>
<b>Net Cash Inflows from Operating Activities</b>	<b>373</b>	<b>235</b>

**d) Non-Cash Financing and Investing Activities**

Acquisition of motor vehicles by means of lease	8	26
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**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT**

**Description and Material Accounting Policies Relating to Property, Plant and Equipment**

The following classes of Property, Plant and Equipment are held by the Office:

- *Plant and equipment* are tangible assets like machinery, apparatus, appliances, containers, implements or tools that are used by the Office to produce goods or assist in providing services to the community. Plant and equipment are assets that are used directly by the Office rather than directly by the general community. Plant and equipment tend to be smaller and more mobile in nature than other types of property, plant and equipment like buildings, roads and land. Plant and Equipment includes office equipment, furniture and fittings. Right-of-use plant and equipment are not included in the plant and equipment asset class.
- *Right-Of-Use Plant and Equipment* has the same definition as plant and equipment, with the exception that they are held under a lease. Right-of-use Plant and Equipment held by the Office includes motor vehicle.
- *Leasehold improvements* are capital expenditure items incurred in relation to leased assets. Leasehold improvements include the fit-out of the tenancy in the North Building and the associated assets included at this site.
- *Heritage assets* refer to assets that have unique cultural, historical, geographical, scientific, and/or environmental attributes and that the Territory intends to preserve indefinitely because of those 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 artwork and library collection.

*Acquisition and Recognition of Plant and Equipment*

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

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

*Measurement of Plant and Equipment After Initial Recognition*

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

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

Right-of-use assets are initially measured at cost. After the commencement date, right-of-use assets are measured at cost less accumulated depreciation and accumulated losses and adjusted for any re-measurement of the lease liability.

*Material Accounting Judgements and Estimates – Fair Value of Assets*

Furniture, plant and equipment (excluding audio visual and broadcasting equipment), artworks and other collectables were valued using the market approach that reflects recent transaction prices for similar assets and comparable sales in an active market.

The library collection was valued using the market approach that reflects recent transaction prices for library assets in active and thinly traded markets.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

Leasehold improvements and plant equipment (audio visual and broadcasting equipment only) were valued using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence. The fair value of these items of plant and equipment is affected by the obsolescence of the assets and the consumption of their economic benefits over time.

*Valuation of Non-Current Assets*

Jones Lang LaSalle Advisory Services Pty Ltd performed revaluations of the Office's Non-Current Assets. All members of the valuation team are Certified Practising Valuers of the Australian Property Institute. The latest valuation was performed as at 30 June 2023.

*Description and Useful Life*

Depreciation is the systematic allocation of the cost of an asset less its residual value over its useful life.

Depreciation is applied to physical assets such as buildings, infrastructure assets, and plant and equipment.

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

Right-of-use buildings, plant and equipment, and infrastructure assets as well as leasehold improvements are depreciated over the estimated useful life of each asset, or the unexpired period of the relevant lease, whichever is shorter.

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

Depreciation for non-current assets is determined as follows:

<b>Class of Asset</b>	<b>Depreciation Method</b>	<b>Useful Life (Years)</b>
Plant and Equipment	Straight-line	2-20
Right-of-Use Plant and Equipment	Straight-line	2-4
Leasehold Improvements	Straight-line	10
Intangibles - Computer Software	Straight-line	5

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

	2024 \$'000	2023 \$'000
<b>Plant and Equipment</b>		
Plant and Equipment at Fair Value	762	722
Less: Accumulated Depreciation	(148)	-
	<b>614</b>	<b>722</b>
Right-of-Use Plant and Equipment at Cost	147	107
Less: Accumulated Depreciation	(89)	(56)
	<b>58</b>	<b>51</b>
<b>Total Plant and Equipment</b>	<b>672</b>	<b>773</b>
<b>Leasehold Improvements</b>		
Leasehold improvements at Fair Value	401	401
Less: Accumulated Depreciation	(200)	-
<b>Total Leasehold Improvements</b>	<b>201</b>	<b>401</b>
<b>Heritage Assets</b>		
Artwork and Other Collectables at Fair Value	977	921
Library Collection at Fair Value	251	246
<b>Total Heritage Assets</b>	<b>1,228</b>	<b>1,167</b>
<b>Total Property, Plant and Equipment</b>	<b>2,101</b>	<b>2,341</b>

**Reconciliation of Property, Plant and Equipment – 2023-24**

	Plant and Equipment \$'000	Right-of- Use Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	722	51	401	1,167	2,341
Additions	40	40	-	61	141
Depreciation	(148)	(33)	(200)	-	(381)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>614</b>	<b>58</b>	<b>201</b>	<b>1,228</b>	<b>2,101</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Reconciliation of Property, Plant and Equipment – 2022-23**

	Plant and Equipment \$'000	Right-of- Use Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
Carrying Amount at the Beginning of the Reporting Period	748	26	497	1,333	2,604
Additions	41	58	-	35	134
Depreciation	(114)	(33)	(165)	-	(312)
Revaluation (Decrement)	47	-	69	(201)	(85)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>722</b>	<b>51</b>	<b>401</b>	<b>1,167</b>	<b>2,341</b>

**Fair Value Hierarchy**

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

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

Details of the Office's property, plant and equipment at fair value and information about the Fair Value Hierarchy as at 30 June 2024 are shown in the following table.

	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>2024</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Plant and Equipment	417	197	614
Leasehold Improvements	-	201	201
Heritage Assets	977	251	1,228
	<b>1,394</b>	<b>649</b>	<b>2,043</b>
<b>2023</b>			
<b>Property, Plant and Equipment at Fair Value</b>			
Plant and Equipment	468	254	722
Leasehold Improvements	-	401	401
Heritage Assets	921	246	1,167
	<b>1,389</b>	<b>901</b>	<b>2,290</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

***Level 2 Valuation Techniques and Inputs***

*Material Accounting Judgements and Estimates – Fair Value of Assets*

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

Valuation Technique: Plant and Equipment – (furniture and certain plant and equipment) and Heritage Assets – (artworks and other collectables) – the valuation technique used is the market approach that reflects recent transaction prices for similar assets and comparable sales in an active market.

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

***Level 3 Valuation Techniques and Significant Unobservable Inputs***

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

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

Valuation Technique: Other Property, Plant and Equipment – (plant and equipment and leasehold improvements) were measured using the cost approach that reflects the cost to a market participant to construct assets of comparable utility adjusted for obsolescence.

Significant Unobservable Inputs: Other Property, Plant and Equipment – (plant and equipment and leasehold improvements) in determining the value of plant and equipment, regard was given to the age and condition of the assets, their estimated replacement cost and current use. This required the use of data internal to the Office. The fair value of plant and equipment is affected by the obsolescence of the assets and the consumption of their economic benefits over time.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 7. PROPERTY, PLANT AND EQUIPMENT – CONTINUED**

**Fair Value Measurements using Significant Unobservable Inputs (Level 3)**

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
<b>2024</b>				
Fair Value at the Beginning of the Reporting Period	254	401	246	901
Additions	-	-	5	5
Depreciation	(57)	(200)	-	(257)
Revaluation Increment/(Decrement)	-	-	-	-
Other Movements	-	-	-	-
<b>Fair Value at the End of the Reporting Period</b>	<b>197</b>	<b>201</b>	<b>251</b>	<b>649</b>

	Plant and Equipment \$'000	Leasehold Improvements \$'000	Heritage Assets \$'000	Total \$'000
<b>2023</b>				
Fair Value at the Beginning of the Reporting Period	-	497	453	950
Additions	-	-	5	5
Depreciation	-	(166)	-	(166)
Revaluation Increment/(Decrement)	-	70	(212)	(142)
Other Movements	254	-	-	254
<b>Fair Value at the End of the Reporting Period</b>	<b>254</b>	<b>401</b>	<b>246</b>	<b>901</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 8. INTANGIBLE ASSETS**

**Description and Material Accounting Policies Relating to 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 for a period not exceeding 5 years. Intangible Assets are measured at cost which comprises its purchase price and any directly attributable costs of preparing the asset for its intended use.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Computer Software</b>		
<i>Externally Purchased Software</i>		
Computer Software at Cost	684	684
Less: Accumulated Amortisation	(684)	(615)
<i>Total Externally Purchased Software</i>	-	69
<b>Total Computer Software</b>	-	69
<b>Total Intangible Assets</b>	-	69

**Reconciliation of Intangible Assets**

The following table shows the movement of the Intangible Assets.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying Amount at the Beginning of the Reporting Period</b>	69	139
Amortisation	(69)	(70)
<b>Carrying Amount at the End of the Reporting Period</b>	-	69

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**LIABILITIES NOTES**

**Material Accounting Policies – Liability**

**Liabilities – Current and Non-Current**

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

**NOTE 9. PAYABLES**

**Description and Material Accounting Policies Relating to Payables**

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Payables</b>		
Trade Payables	55	155
Accrued Expenses	160	98
<b>Total Current Payables</b>	<b>215</b>	<b>253</b>
<b>Total Payables</b>	<b>215</b>	<b>253</b>

**NOTE 10. EMPLOYEE BENEFITS**

**Description and Material Accounting Policies Relating to Employee Benefits**

*Accrued Wages and Salaries*

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

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 10. EMPLOYEE BENEFITS – CONTINUED**

*Accrued Flex Time*

Accrued flex time is measured as the value of flex time hours capped at a maximum of one week, including applicable on-costs that remain unpaid at the end of the reporting period in accordance with the Office of the Legislative Assembly Enterprise Agreement 2023-26. Flex time credits up to an employee's normal weekly hours will be paid out upon the cessation of their employment.

*Annual and Long Service Leave – Office of the Legislative Assembly staff*

Annual and long service leave, including applicable on-costs that are not expected to be wholly settled before twelve months after the end of the reporting period when the employees render the related service, are measured at the present value of estimated future payments to be made in respect of services provided by employees up to the end of the reporting period.

Consideration is given to the future wage and salary levels, experience of employee departures and periods of service. At the end of each reporting period, the present value of future annual leave and long service leave payments is estimated using market yields on Commonwealth Government bonds with terms to maturity that match, as closely as possible, the estimated future cash flows.

Annual leave liabilities have been estimated on the assumption they will be wholly settled within three years. This financial year the rate used to estimate the present value of future:

- Payments for annual leave is 98.2% (98.2% in 2022-23); and
- Payments for long service leave is 91.2% (93.0% in 2022-23).

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 seven years of qualifying service, the probability that employees will reach the required minimum period has been considered in estimating the provision for long service leave and applicable on-costs.

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 considered 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 twelve 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.

*Material Accounting Judgements and Estimates – Employee Benefits*

Significant judgements have been applied in estimating the liability for employee benefits. The estimated liability for annual and long service leave requires a consideration of the future wage and salary levels, experience of employee departures, probability that leave will be taken in service and periods of service. The estimate also includes an assessment of the probability that employees will meet the minimum service period required to qualify for long service leave and that on-costs will become payable.

The significant judgements and assumptions included in the estimation of annual and long service leave liabilities include an assessment by an actuary. The Australian Government Actuary performed this assessment in December 2021. The assessment by an actuary is performed every three years. However, it may be performed more frequently if there is a significant contextual change in the parameters underlying the 2021 report. The next actuarial review is expected to be undertaken by late 2024.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 10. EMPLOYEE BENEFITS – CONTINUED**

	2024 \$'000	2023 \$'000
<b>Current Employee Benefits</b>		
Annual Leave	541	462
Long Service Leave <sup>a</sup>	1,128	910
Accrued Salaries <sup>b</sup>	173	229
Other Employee Benefits <sup>b</sup>	-	73
Flex-time Accrual	57	-
<b>Total Current Employee Benefits</b>	<b>1,899</b>	<b>1,674</b>
<b>Non-Current Employee Benefits</b>		
Long Service Leave	61	130
<b>Total Non-Current Employee Benefits</b>	<b>61</b>	<b>130</b>
<b>Total Employee Benefits</b>	<b>1,960</b>	<b>1,804</b>
	2024 \$'000	2023 \$'000
<b>Estimate of when Leave is Payable</b>		
<b>Estimated Amount Payable within 12 Months</b>		
Annual Leave	479	346
Long Service Leave	296	183
Accrued Salaries	173	229
Other Employee Benefits	-	73
Flex-time Accrual	57	-
<b>Total Employee Benefits Payable within 12 Months</b>	<b>1,005</b>	<b>831</b>
<b>Estimated Amount Payable after 12 Months</b>		
Annual Leave	62	116
Long Service Leave	893	857
<b>Total Employee Benefits Payable after 12 Months</b>	<b>955</b>	<b>973</b>
<b>Total Employee Benefits</b>	<b>1,960</b>	<b>1,804</b>

- a) The increase in Long Service Leave liability was due to the lower utilisation and pay out of Long Service Leave during current financial year.
- b) The higher amounts of 2022-23 Accrued Salaries and Other Employee Benefits were due to accrual of pay increases (backpay) and cost of living payments relating to the Enterprise Bargaining Agreement for 2023-2026.

At 30 June 2024, the Office employed 53.6 full time equivalent (FTE) staff (55.0 FTE staff at 30 June 2023).

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 11. FINANCIAL INSTRUMENTS**

**Material Accounting Policies Relating to Financial Instruments**

Details of the material accounting 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 the note to which they relate. In addition to these policies, the following are also accounting policies relating to financial assets and liabilities.

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

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

*Sensitivity Analysis*

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

**Credit Risk**

Cash is held with high credit quality financial institution (the Westpac Bank). The Office has assessed its credit risk for receivables and determined that high proportions are ACT Government agencies with strong credit worthiness. Remaining debtors are assessed as immaterial.

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

**Liquidity Risk**

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

The Office's main financial obligations relate to the purchase of supplies and services. These financial obligations are usually met within 30 days of receipt of a tax invoice or receipt of the goods and services.

The main source of cash to pay these obligations is appropriation (Controlled Recurrent Payments), which is paid on a fortnightly basis during the year. The Office manages its liquidity risk through forecasting appropriation drawdown requirements to enable payment of anticipated obligations.

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

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 12. COMMITMENTS**

**Description and Material Accounting Policies Relating to Commitments**

Commitments are a firm intention, but not a present obligation, at the end of the reporting period to incur future expenditure. As such, commitments do not constitute a liability. Commitments usually arise from contracts, but can arise from other things like placing an order.

Commitments are measured at their nominal value and are inclusive of GST.

**Other Commitments**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	809	852
Later than one year but not later than five years	29	308
<b>Total Other Commitments</b>	<b>838</b>	<b>1,160</b>

These commitments include contracts relating to various advisors, software systems and transcription services, and building management services. Other commitments contracted at reporting date that have not been recognised.

**NOTE 13. RELATED PARTY DISCLOSURES**

**Description and Material Accounting Policies Relating to Related Party Disclosures**

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

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

**(a) Key Management Personnel**

**(i) Compensation of Key Management Personnel**

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

This note does not include typical citizen transactions between the KMP and the Office that occur on terms and conditions no different to those applying to the general public.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 13. RELATED PARTY DISCLOSURES - CONTINUED**

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Short-term employee benefits	1,137	1,222
Post-employment benefits	205	223
Other long-term benefits	57	(99)
Termination benefits	-	61
<b>Total Compensation to KMP</b>	<b>1,399</b>	<b>1,407</b>

(ii) Transactions with key management personnel

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

(iii) Transactions with parties related to Key Management Personnel

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

**(b) Transactions with ACT Government Controlled Entities**

The Office has entered into transactions with other ACT Government Entities in 2024 and 2023 consistent with day-to-day business operations provided under varying terms and conditions. The notes to the Financial Statements provide the details of transactions with other ACT Government Entities. Below is a summary of the material transactions with other ACT Government Entities.

*Revenue*

- Resources Received Free of Charge (Note 3) – The Office received \$0.407 million in 2023-24 (\$0.349 million in 2022-23) for legal services free of charge from the Government Solicitor's Office, and legislative drafting services free of charge from the ACT Parliamentary Counsel's Office. Information communication technology services provided by the DDTS under the new direct appropriation model was \$0.741 million.

*Expenses*

- Supplies and Services (Note 5) – The Office paid \$0.154 million (in addition to \$0.741 million ICT services provided free of charge expense) in 2023-24 (\$0.858 million in 2022-23) to Shared Services for ICT services, \$0.473 million in 2023-24 (\$0.427 million in 2022-23) to ACT Property Group for rent, utilities, and maintenance services, and paid \$0.06 million in 2023-24 (\$0.06 million in 2022-23) to the ACT Audit Office for audit services.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 14. BUDGETARY REPORTING**

**Significant Accounting Judgements and Estimates – Budgetary Reporting**

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

- The line item is a significant line item: where either the line item actual amount accounts for more than 10% of the relevant associated category (Income, Expenses and Equity totals) or more than 10% of the sub-element (e.g. Current Liabilities and Receipts from Operating Activities totals) of the financial statements; and
- The variances (original budget to actual) are greater than plus (+) or minus (-) 10% and \$500,000 of the budget for the financial statement line item.

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

	Variance Explanation	Actual 2024 \$'000	Original Budget 2024 \$'000	Variance \$'000	Variance %
<b>Operating Statement Line Items</b>					
Employee Expenses	1	7,520	8,157	(637)	(8%)

**Variance Explanations**

1. The underspend is due to delays in filling vacant positions of the Office because of tight job market making it difficult to source suitable talent.

**Balance Sheet Line Items**

Cash	2	3,183	2,474	709	29%
Current Employee Benefits	3	1,899	2,555	(656)	(26%)

**Variance Explanations**

2. Higher actual cash balance is due to lower cash outflows relating to employee payments.
3. The decrease in current employee benefits compared to the budget reflects leave entitlements paid out to departing staff.

**Office of the Legislative Assembly**

**Territorial Financial Statements**

**For the Year Ended 30 June 2024**

# Office of the Legislative Assembly

## Content of Territorial Financial Statements

### 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

Statement of Cash Flows on Behalf of the Territory

Territorial Statement of Appropriation

### Overview Notes

Note 15 Basis of Preparation of the Financial Statements - Territorial

### Expenses Notes

Note 16 Employee Expenses - Territorial

Note 17 Supplies and Services - Territorial

### Assets Notes

Note 18 Cash - Territorial

Note 19 Property, Plant and Equipment - Territorial

### Liabilities Notes

Note 20 Employee Benefits - Territorial

### Other Notes

Note 21 Financial Instruments - Territorial

Note 22 Commitments - Territorial

Note 23 Budgetary Reporting - Territorial

**Office of the Legislative Assembly**  
**Statement of Income and Expenses on Behalf of the Territory**  
**For the Year Ended 30 June 2024**

	Note No.	Actual 2024 \$'000	Original Budget 2024 \$'000	Actual 2023 \$'000
<b>Income</b>				
Payment for Expenses on Behalf of the Territory	##	9,611	10,040	9,116
Grants and Contributions Revenue		21	445	-
<b>Total Income</b>		<b>9,632</b>	<b>10,485</b>	<b>9,116</b>
<b>Expenses</b>				
Employee Expenses	16	9,725	10,218	9,400
Supplies and Services	17	273	546	187
Depreciation		806	1,260	754
<b>Total Expenses</b>		<b>10,804</b>	<b>12,024</b>	<b>10,341</b>
<b>Operating Result</b>		<b>(1,172)</b>	<b>(1,539)</b>	<b>(1,225)</b>
<b>Other Comprehensive Income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
(Decrease) in the Asset Revaluation Surplus		-	-	(1,785)
<b>Total Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>(1,785)</b>
<b>Total Comprehensive Result</b>		<b>(1,172)</b>	<b>(1,539)</b>	<b>(3,010)</b>

The above Statement of Income and Expenses on Behalf of the Territory is to be read in conjunction with the accompanying notes.

## Refer to the Territorial Statement of Appropriation

**Office of the Legislative Assembly**  
**Statement of Assets and Liabilities on Behalf of the Territory**  
**As at 30 June 2024**

	Note No.	Actual 2024 \$'000	Original Budget 2024 \$'000	Actual 2023 \$'000
<b>Current Assets</b>				
Cash	18	51	135	59
Receivables		8	8	11
<b>Total Current Assets</b>		<b>59</b>	<b>143</b>	<b>70</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	19	33,419	34,146	34,000
Capital Works in Progress		94	94	-
<b>Total Non-Current Assets</b>		<b>33,513</b>	<b>34,240</b>	<b>34,000</b>
<b>Total Assets</b>		<b>33,572</b>	<b>34,383</b>	<b>34,070</b>
<b>Current Liabilities</b>				
Payables		-	15	45
Employee Benefits	20	1,581	1,397	1,371
<b>Total Current Liabilities</b>		<b>1,581</b>	<b>1,412</b>	<b>1,416</b>
<b>Non-Current Liabilities</b>				
Employee Benefits	20	45	2	25
<b>Total Non-Current Liabilities</b>		<b>45</b>	<b>2</b>	<b>25</b>
<b>Total Liabilities</b>		<b>1,626</b>	<b>1,414</b>	<b>1,441</b>
<b>Net Assets</b>		<b>31,946</b>	<b>32,969</b>	<b>32,629</b>
<b>Equity</b>				
Accumulated Funds		14,623	13,861	15,306
Asset Revaluation Surplus		17,323	19,108	17,323
<b>Total Equity</b>		<b>31,946</b>	<b>32,969</b>	<b>32,629</b>

The above Statement of Assets and Liabilities on Behalf of the Territory is to 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 2024**

	Accumulated Funds Actual 2024 \$'000	Asset Revaluation Surplus Actual 2024 \$'000	Total Equity Actual 2024 \$'000	Original Budget 2024 \$'000
<b>Balance at 1 July 2023</b>	<b>15,306</b>	<b>17,323</b>	<b>32,629</b>	<b>33,937</b>
<b>Comprehensive Income</b>				
Operating Result	(1,172)	-	(1,172)	(1,539)
<b>Total Comprehensive Result</b>	<b>(1,172)</b>	<b>-</b>	<b>(1,172)</b>	<b>(1,539)</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>				
Capital Injections	489	-	489	571
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>489</b>	<b>-</b>	<b>489</b>	<b>571</b>
<b>Balance at 30 June 2024</b>	<b>14,623</b>	<b>17,323</b>	<b>31,946</b>	<b>32,969</b>

	Accumulated Funds Actual 2023 \$'000	Asset Revaluation Surplus Actual 2023 \$'000	Total Equity Actual 2023 \$'000
<b>Balance at 1 July 2022</b>	<b>16,232</b>	<b>19,108</b>	<b>35,340</b>
<b>Comprehensive Income</b>			
Operating Result	(1,225)	-	(1,225)
(Decrease) in Asset Revaluation Surplus	-	(1,785)	(1,785)
<b>Total Comprehensive Result</b>	<b>15,007</b>	<b>17,323</b>	<b>32,330</b>
<b>Transactions Involving Owners Affecting Accumulated Funds</b>			
Capital Injections	299	-	299
<b>Total Transactions Involving Owners Affecting Accumulated Funds</b>	<b>299</b>	<b>-</b>	<b>299</b>
<b>Balance at 30 June 2023</b>	<b>15,306</b>	<b>17,323</b>	<b>32,629</b>

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

**Office of the Legislative Assembly**  
**Statement of Cash Flows on Behalf of the Territory**  
**For the Year Ended 30 June 2024**

	Note No.	Actual 2024 \$'000	Original Budget 2024 \$'000	Actual 2023 \$'000
<b>Cash Flows from Operating Activities</b>				
<b>Receipts</b>				
Cash from Government for Expenses on Behalf of the Territory		9,611	10,040	9,116
Goods and Services Tax Input Tax Credits from the Australian Taxation Office		34	24	9
Goods and Services Tax Collected from Customers		-	6	-
<b>Total Receipts from Operating Activities</b>		<b>9,645</b>	<b>10,070</b>	<b>9,125</b>
<b>Payments</b>				
Employees		9,436	10,092	8,912
Supplies and Services		338	121	197
Goods and Services Tax Paid to Suppliers		54	5	39
<b>Total Payments from Operating Activities</b>		<b>9,828</b>	<b>10,218</b>	<b>9,148</b>
<b>Net Cash (Outflows) from Operating Activities</b>	18	<b>(183)</b>	<b>(148)</b>	<b>(23)</b>
<b>Cash Flows from Investing Activities</b>				
<b>Payments</b>				
Purchase of Property, Plant and Equipment		315	137	300
Purchase of Capital Works		-	260	-
<b>Total Payments from Investing Activities</b>		<b>315</b>	<b>397</b>	<b>300</b>
<b>Net Cash (Outflows) from Investing Activities</b>		<b>(315)</b>	<b>(397)</b>	<b>(300)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts</b>				
Capital Injections		489	571	299
<b>Total Receipts from Financing Activities</b>		<b>489</b>	<b>571</b>	<b>299</b>
<b>Net Cash Inflows from Financing Activities</b>		<b>489</b>	<b>571</b>	<b>299</b>
<b>Net (Decrease)/Increase in Cash</b>		<b>(9)</b>	<b>26</b>	<b>(24)</b>
Cash at the Beginning of the Reporting Period		59	109	83
<b>Cash at the End of the Reporting Period</b>	18	<b>51</b>	<b>135</b>	<b>59</b>

The above Statement of Cash Flows on Behalf of the Territory is to be read in conjunction with the accompanying notes.

## Office of the Legislative Assembly Territorial Statement of Appropriation For the Year Ended 30 June 2024

### Description and Material Accounting Policies Relating to Payment for Expenses on Behalf of the Territory

Expenses on Behalf of the Territory are received by the Office to fund expenses incurred on behalf of the Territory with the main expenses being the employee and superannuation costs of non-Executive members and their staff. It is recognised as revenue on receipt.

Capital injections are received from the Territory for capital works associated with the Assembly building. Capital injections are recorded as equity contributions.

### Column Heading Explanations

The *Original Budget* column shows the amounts that appear in the Statement of Cash Flows in the Budget Papers. This amount also appears in the Statement of Cash Flows on Behalf of the Territory.

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 Statement of Cash Flows on Behalf of the Territory.

	<b>Original Budget 2024 \$'000</b>	<b>Total Appropriated 2024 \$'000</b>	<b>Appropriation Drawn 2024 \$'000</b>	<b>Appropriation Drawn 2023 \$'000</b>
<b>Territorial</b>				
Expenses on Behalf of the Territory	10,040	10,134 <sup>a</sup>	9,611 <sup>b</sup>	9,116
Capital Injections	571	571	489 <sup>c</sup>	299
<b>Total Territorial Appropriation</b>	<b>10,611</b>	<b>10,705</b>	<b>10,100</b>	<b>9,415</b>

The above Territorial Statement of Appropriation is to be read in conjunction with the accompanying notes below.

### Variiances between 'Original Budget', 'Total Appropriated' and 'Appropriation Drawn'.

- a) The difference between Total Appropriated and Original Budget was due to Supplementary Appropriation of \$94,000 provided relating to members' staff salary increases under the new Enterprise Agreement (EA).
- b) The Appropriation Drawn for Expenses on Behalf of the Territory was \$429,000 less than the Original Budget and \$523,000 less than Total Appropriated due mainly to non-Executive members not fully utilising their salary allocation.
- c) Capital injections Appropriation Drawn was \$82,000 less than the Original Budget and Total Appropriated due to delays in the completion of Asset Renewal Program projects.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 15. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS – TERRITORIAL**

The basis of preparation of the financial statements is contained in Note 2 *Basis of Preparation of the Financial Statements* and applies to both the Controlled and Territorial financial statements. The accounting policies outlined from Note 3 *Grants and Contributions Revenue* to Note 14 *Budgetary Reporting* apply equally to the Controlled and Territorial financial statements.

**EXPENSES NOTES**

**NOTE 16. EMPLOYEE EXPENSES – TERRITORIAL**

**Description and Material Accounting Policies Relating to Employee Expenses**

Employee benefits include:

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

(See Note 20: Employee Benefits for disclosure on termination benefit payments for members and their staff).

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

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Wages and Salaries <sup>a</sup>	7,889	7,609
Annual Leave Expense	436	328
Long Service Leave Expense	106	98
Workers' Compensation Insurance	39	33
Termination Expense	204	250
Other Employee Benefits and On-Costs	23	81
Superannuation Contributions to the Territory Banking Account	85	97
Productivity Benefit	7	8
Superannuation Contributions paid to External Providers	936	896
<b>Total Employee Expenses</b>	<b>9,725</b>	<b>9,400</b>
<b>Split of Employee and Superannuation Expenses</b>		
Total Employee Expenses	8,697	8,399
Total Superannuation Expenses	1,028	1,001
<b>Total Employee and Superannuation Expenses</b>	<b>9,725</b>	<b>9,400</b>

a) The increase in wages and salaries was mainly due to higher utilisation of the staffing allocation by members compared to 2022-23.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 17. SUPPLIES AND SERVICES – TERRITORIAL**

Description and Material Accounting Policies Relating to Supplies and Services in Note 5 applies equally to Territorial entity.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Consultants, Contractors and Professional Services <sup>a</sup>	181	120
Resources Received Free of Charge from Major Projects Canberra (MPC)	17	-
Other Expenses	75	67
<b>Total Supplies and Services</b>	<b>273</b>	<b>187</b>

a) The increase is mainly due to members electing to engage more consultants within their staffing allocation compared to 2022-23.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**ASSETS NOTES**

**NOTE 18. CASH – TERRITORIAL**

	2024	2023
	\$'000	\$'000
Cash at Bank	51	59
<b>Total Cash</b>	<b>51</b>	<b>59</b>

**(a) Reconciliation of Cash at the End of the Reporting Period in the Statement of Cash Flows on Behalf of the Territory to the Related Items in the Statement of Assets and Liabilities on Behalf of the Territory**

	2024	2023
	\$'000	\$'000
Total Cash Disclosed on the Statement of Assets and Liabilities on Behalf of the Territory	51	59
<b>Cash at the End of the Reporting Period as Recorded in the Statement of Cash Flows on Behalf of the Territory</b>	<b>51</b>	<b>59</b>

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

	2024	2023
	\$'000	\$'000
Operating Result	(1,172)	(1,225)
<b>Add/(Less) Non-Cash Items</b>		
Depreciation of Property, Plant and Equipment	806	754
MPC services free of charge for capital works	(4)	-
<b>Cash Before Changes in Operating Assets and Liabilities</b>	<b>(370)</b>	<b>(471)</b>
<b>Changes in Operating Assets and Liabilities</b>		
Decrease/(Increase) in Receivables	3	(4)
(Decrease)/Increase in Payables	(45)	30
Increase in Employee Benefits	229	422
<b>Net Changes in Operating Assets and Liabilities</b>	<b>187</b>	<b>448</b>
<b>Net Cash Outflows from Operating Activities</b>	<b>(183)</b>	<b>(23)</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 19. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL**

**Description and Material Accounting Policies Relating to Property, Plant and Equipment – Territorial**

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

*Major Cyclical Maintenance – Assembly Building*

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

*Material Accounting Judgements and Estimates – Fair Value of Assets*

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

*Valuation of Non-Current Assets*

Jones Lang LaSalle Advisory Services Pty Ltd performed revaluations of the Office’s land and building. All members of the valuation team are Certified Practising Valuers of the Australian Property Institute. The latest tri-annual valuation was performed as at 30 June 2023.

*Depreciation*

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

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

<b>Class of Asset</b>	<b>Depreciation Method</b>	<b>Useful Life (Years)</b>
Buildings	Straight-line	36

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 19. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL – CONTINUED**

	2024 \$'000	2023 \$'000
Land at Fair Value	5,000	5,000
<b>Total Land Assets</b>	<b>5,000</b>	<b>5,000</b>
Building at Fair Value	29,000	29,000
Less: Accumulated Depreciation	(806)	-
	28,194	29,000
Building Improvements at Cost	225	-
Less: Accumulated Depreciation	-	-
	225	-
<b>Total Building and Improvements</b>	<b>28,419</b>	<b>29,000</b>
<b>Total Land and Building</b>	<b>33,419</b>	<b>34,000</b>
<b>Total Property, Plant and Equipment</b>	<b>33,419</b>	<b>34,000</b>

**2023-24 Reconciliation of Property, Plant and Equipment**

The following table shows the movement of Property, Plant and Equipment.

	Land \$'000	Building and Improvements \$'000	Total \$'000
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>5,000</b>	<b>29,000</b>	<b>34,000</b>
Additions	-	225	225
Depreciation	-	(806)	(806)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>5,000</b>	<b>28,419</b>	<b>33,419</b>

**2022-23 Reconciliation of Property, Plant and Equipment**

The following table shows the movement of Property, Plant and Equipment.

	Land \$'000	Building and Improvements \$'000	Total \$'000
<b>Carrying Amount at the Beginning of the Reporting Period</b>	<b>6,000</b>	<b>30,240</b>	<b>36,240</b>
Revaluation Decrement	(1,000)	(785)	(1,785)
Additions	-	299	299
Depreciation	-	(754)	(754)
<b>Carrying Amount at the End of the Reporting Period</b>	<b>5,000</b>	<b>29,000</b>	<b>34,000</b>

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 19. PROPERTY, PLANT AND EQUIPMENT – TERRITORIAL – CONTINUED**

**Fair Value Hierarchy**

Fair value hierarchy is consistent with the disclosures in Note 7.

**Transfers Between Categories**

All the Office's Territorial property, plant and equipment is valued using Level 2 valuation techniques and inputs. There have been no transfers between Levels 2 and 3 during the reporting period.

***Level 2 Valuation Techniques and Inputs***

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

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

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

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**LIABILITIES NOTES**

**NOTE 20. EMPLOYEE BENEFITS – TERRITORIAL**

**Description and Material Accounting Policies Relating to Employee Benefits - Territorial**

*Annual and Long Service Leave – Legislative Assembly members’ staff (LAMS)*

Legislative Assembly members’ staff are employed under the *ACT Legislative Assembly Members’ Staff Enterprise Agreement 2023-2026*. Entitlements under this Agreement are the same as those for Office staff, therefore the accounting policy in Note 10 *Employee Benefits* applies equally to members’ staff, except as stated below.

Under the *ACT Legislative Assembly Members’ Staff Enterprise Agreement 2023-2026* employees may elect to receive an annual allowance instead of accruing long service leave. Most employees have chosen to receive this allowance. Employees who elect to accrue long service leave, whose employment is terminated other than because of death, will receive payment for any pro-rata entitlement following the completion of one year of service.

*Resettlement Allowance for Members of the Legislative Assembly (MLAs)*

MLAs are entitled to the equivalent of two weeks’ salary for every year of continuous service, or part thereof, capped to a maximum of 12 weeks’ salary, if they retire, resign or stand for re-election and are unsuccessful. This entitlement is calculated using the base rate of pay, without any extra loadings for office holders.

There is a higher expectation that a proportion of the Resettlement Allowance liabilities could be settled before 12 months after the reporting period, as there is an ACT Election held in October 2024. A reassessment of the Resettlement Allowance liabilities may be performed after the election.

At the end of each reporting period, the present value of future resettlement allowance payments is estimated using market yields on Commonwealth Government bonds, adjusted for wage inflation.

*Termination Payments for LAMS*

LAMS are eligible to a termination payment if their employment was terminated under the conditions set out in the *ACT Legislative Assembly Members’ Staff Enterprise Agreement 2023-2026*. They accrue 4 weeks pay after completing 1 year of service, plus 2 weeks pay (or part thereof) for every subsequent completed year, up to a maximum of 48 weeks.

There is a higher expectation that a proportion of the Termination Payment liabilities could be settled before 12 months after the reporting period, as there is an ACT Election held in October 2024. A reassessment of the Termination Payment liabilities may be performed after the election.

The Termination Payment is estimated by taking the proportion of the projected payouts based on the ratio of the number of benefit weeks already accrued at the valuation date to the total number of benefit weeks at each possible projected date of exit (weighted by payout probability).

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 20. EMPLOYEE BENEFITS – TERRITORIAL - CONTINUED**

*Material Accounting Judgements and Estimates – Termination Benefits*

Significant judgements have been applied in estimating the liability for members' and LAMS termination benefits.

The estimated liability for termination benefits requires a consideration of the future wage and salary levels, application of appropriate bond rate and experience of employee departures.

Significant judgements have been applied in estimating resettlement allowance and termination payments. An actuarial review was undertaken in 2022-23 by the Australian Government Actuary to provide a model for estimating these liabilities, with reviews to be undertaken every three years consistent with the process for reviewing annual and long service leave liabilities.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Employee Benefits</b>		
Annual Leave <sup>a</sup>	564	403
Long Service Leave	44	43
Accrued Salaries <sup>b</sup>	263	301
Other Employee Benefits <sup>b</sup>	-	56
Termination Benefits <sup>c</sup>	710	568
<b>Total Current Employee Benefits</b>	<b>1,581</b>	<b>1,371</b>
<b>Non-Current Employee Benefits</b>		
Termination Benefits <sup>c</sup>	45	25
<b>Total Non-Current Employee Benefits</b>	<b>45</b>	<b>25</b>
<b>Total Employee Benefits</b>	<b>1,626</b>	<b>1,396</b>

a) The increase in Annual Leave reflects lower leave utilisation. The present value discount factor for annual leave remained at 98.2% for 2023-24.

b) The higher Accrued Salaries and Other Employee Benefits in 2022-23 was due to accrual of pay increases (backpay) and cost of living payment liabilities under the LAMS Enterprise Agreement for 2023-2026.

c) The increase reflects the higher amounts of termination benefits for LAMS and the increase in the provision for resettlement allowance liabilities for members leading up to the October 2024 ACT Election.

At 30 June 2024, the Office's Territorial entity employed 44.6 full time equivalent (FTE) staff (42.3 FTE at 30 June 2023).

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 21. FINANCIAL INSTRUMENTS – TERRITORIAL**

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

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

**Liquidity Risk**

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

The Office can request additional appropriation (Payment for Expenses on Behalf of the Territory) to meet its Territorial payables. This ensures the Office has enough liquidity to meet its emerging financial liabilities.

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

**NOTE 22. COMMITMENTS - TERRITORIAL**

Description and Material Accounting Policies Relating to Capital and Other Expenditure Commitments are consistent with the disclosures in Note 12.

**Other Commitments**

Other commitments contracted at reporting date that have not been recognised as liabilities are payable as shown below. All amounts shown in the commitments note are inclusive of Goods and Services Tax.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	-	20
Later than one year but not later than five years	-	-
<b>Total Other Commitments</b>	<b>-</b>	<b>20</b>

**Capital Commitments – Property, Plant and Equipment**

Capital commitments contracted at reporting date that have not been recognised as liabilities are as follows:

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	102	-
Later than one year but not later than five years	-	-
<b>Total Capital Commitments</b>	<b>102</b>	<b>-</b>

Capital commitments above relate to the Assembly building upgrades contracts under the Asset Renewal Program.

**Office of the Legislative Assembly**  
**Notes to and Forming Part of the Financial Statements**  
**For the Year Ended 30 June 2024**

**NOTE 23. BUDGETARY REPORTING – TERRITORIAL**

**Significant Accounting Judgements and Estimates – Budgetary Reporting – Territorial**

These same judgements and estimates disclosed in Note 14 *Budgetary Reporting* applies to this note.

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

Note: # in the Line Item Variance % column represents a variance that is greater than 999 per cent or less than -999 per cent.

	<b>Variance Explanation</b>	<b>Actual 2024 \$'000</b>	<b>Original Budget 2024 \$'000</b>	<b>Variance \$'000</b>	<b>Variance %</b>
<b>Statement of Cash Flows on Behalf of the Territory Line Items</b>					
Employee payments	1	9,435	10,092	(657)	(7%)

**Variance Explanations**

1. The employee payments were lower than the budget mainly due to members not fully utilising their staffing allocation.