



Queensland Parliamentary Service

ANNUAL REPORT

2017 - 2018



Reporting year

This report covers activities that occurred during the 2017-18 financial year. Previous annual reports of the Queensland Parliamentary Service are available online at www.parliament.qld.gov.au

Interpreter service

The Queensland Parliamentary Service is committed to providing accessible services to Queenslanders from culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on either (07) 3553 6000 or free call 1800 197 809 and we will arrange an interpreter to effectively communicate the report to you.



Interpreter

Stock

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Communication objective

This annual report has been prepared to meet the information needs of Parliamentary Service clients and stakeholders. These include Members of Parliament, parliamentary committees, electorate offices and staff, government agencies, the media, the Commonwealth Parliamentary Association and other parliaments, schools and students, and the people of Queensland.

The report is designed to provide an account of the achievements and activities of the Parliamentary Service for 2017-18 in accordance with the goals specified in the *Queensland Parliamentary Service Management Plan 2016-2020*. In addition, the report fulfils our statutory reporting requirements. This report is available electronically from our website at www.parliament.qld.gov.au

Your thoughts

Readers are encouraged to comment on this report by completing the enclosed feedback form contained on page 90. Alternatively, readers can comment online via the Queensland Parliament website at www.parliament.qld.gov.au

Your comments will help us to continue to refine our corporate reporting to ensure that we meet the expectations of our stakeholders.

The following additional information is published online at www.parliament.qld.gov.au/explore/publications-and-reports/annual-reports

- consultancies
- overseas travel.

The cover image of this Annual Report is of the Queensland Parliament House Level A lobby 10, outside of office A38. Cover photography by Peter Taylor.

Photography on pages 4 and 5 by Stefan Daniljchenko, Photographer at Large

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Message from the Speaker



It gives me great pleasure to present the annual report for the Queensland Parliamentary Service for 2017-18.

The year's defining event was the dissolution of the 55th Parliament in October 2017 and the opening of the 56th Parliament in February 2018. A new Parliament refreshes the membership of the Legislative Assembly to ensure that it reflects the community Parliament is tasked to serve.

Not only was there an influx of 24 new MPs to the Parliament, the 56th Parliament commenced the increase of the number of electorates in the current Parliament from 89 to 93. The net increase of four MPs was the most significant change to the Parliament itself in over 30 years and necessitated a major reshuffle of electorate office locations and an increase in electorate officers.

However, beyond the institutional changes, the Parliament is facing a changing world around it. Our public institutions, including governments and parliaments not just here but around the world, face new and rapidly changing demands and expectations. The Parliamentary Service, like Members of Parliament, must be ready to meet these new challenges.

In the short period of time I have had the honour of serving as Speaker I have gained a new perspective on the importance of technology in supporting the work of Members not just here in Parliament House, but more importantly across the breadth of our State.

One of the first major decisions in my role as Speaker was to approve a new ICT Strategy to guide the future direction of the Parliamentary Service in using technology to improve services to Members, engage with public in a modern way, and improve traditional processes with smarter ways of doing business.

The Parliament Video on Demand Service, upgraded in 2016-17, was further improved in 2017-18 with accessibility for mobile devices and expanding access to staff in ministerial and opposition offices. The Parliamentary Intranet was also upgraded in June 2018, to provide a more modern presentation, improved site navigation and search functionality.

These changes to the landscape of the Parliament coincided with the looming 150th anniversary of the first sitting of Parliament in Parliament House, known as PH150. During the 2017-18 Financial Year, the program for PH 150 was put into place and meticulously prepared by a Parliamentary Service which is devoted to the preservation and display of our mutual heritage.

The effort put into this planning was rewarded by a successful program of PH150 events in August 2018 which attracted attendance far beyond expectations.

The preservation of our history also reached another milestone during 2017-18 with the completion of the 12th stage of the Stonework Restoration Program for Old Parliament House.

This stage of works consisted of finishing the centre tower of Old Parliament House and lasted for three years. It is the final stage of works on the Old Parliament House. The 13th and final stage of the program will be the restoration of the perimeter stone boundary fence.

The Stonework Restoration Program commenced in 1993-94, and has currently spanned 24 years, over a generation. It is a significant endeavour to ensure that the heritage of Queenslanders is preserved for many generations to come.

Parliament's heritage has also been on display to the public through the use of the Stranger's Dining Room for selected dining events. Parliament High Teas are well known as an institution, the Stranger's Dining Room has been the venue for 'Sometimes Strangers' lunches and a Melbourne Cup function for the first time in 2017-18.

Other Catering events which have been offered for the first time in 2017-18 include, Parliamentary Chef's Cooking School and Chef's Table.

The Parliament again fulfilled its role in promoting democracy in Queensland with outreach that permeated all levels of society. From hosting the Prime Minister of Vanuatu to holding Youth Parliaments in Cairns and Mackay, the Parliament has continued to promote democracy and Queensland at the House and across the State.

Finally, I wish to take this opportunity to acknowledge the members of the Committee of the Legislative Assembly of the 55th and 56th Parliaments for their assistance in the governance of the Parliament and its precinct.

On behalf of the members of the 55th and 56th Parliaments, I thank the Clerk of the Parliament Neil Laurie and all Parliamentary Service staff for their hard work and dedication during the 2017-18 Financial Year.

Yours sincerely

A handwritten signature in black ink, appearing to read 'C. Pitt'.

Hon. Curtis Pitt MP

Speaker of the Queensland Legislative Assembly

Clerk's report



Mr Speaker

I am pleased to present the Annual Report 2017-2018 and financial statements for the Queensland Parliamentary Service.

The calling of Queensland's state general election on 29 October 2017 for 25 November 2017 ushered in the formal commencement of new electoral boundaries and an increase in the membership of the Legislative Assembly from 89 to 93 members. These significant changes followed the passing of the Electoral (Improving Representation) and *Other Legislation Amendment Bill 2016* and the redistribution process that was finalised by the Queensland Redistribution Commission on 16 June 2017.

Although planning for the boundary changes had commenced after June 2017, the earlier than anticipated election meant that after the election the Parliamentary Service had to quickly set about establishing the required new electorate offices as well as providing accommodation for the extra members within the parliamentary precinct soon after the 2017 election. The redistribution, which was Queensland's biggest electoral boundary overhaul since 1992, not only created the need for new offices, it also impacted on numerous existing electorate offices. The boundary changes placed 10 existing office locations into a neighbouring electorate. To date, four of these affected electorates have had new offices opened within their electorates. It is an ongoing project to relocate the remaining impacted offices and I thank those Members involved for their understanding in this regard.

Newly elected Members participated in the Parliament's New Members' Induction Program which was held over five days during December 2017 and January 2018. This program was a great success with very positive feedback being received from participating Members. A follow up session was held in March 2018 which was very well received by those new members that attended.

A major milestone was reached during October 2017 with the completion of the Stonework Restoration Program on Parliament House. This project commenced in 1993-1994 with works having progressed around 12 stages of the Parliament House building over the 24 years of the project. The removal of scaffolding from the Parliament's centre-tower late last year revealed the incredible skills and craftsmanship of the team of stonemasons who have undertaken these works. It was a great privilege to then thank those stonemasons and the parliamentary staff who oversaw this project at a special function held for them soon afterwards.

The completion of the stone work on Parliament House was timely as it allowed the building to be proudly displayed in August 2018 - the 150th year since its opening. Planning for events to mark this significant anniversary commenced during 2017-18. Other restoration projects such as the painting of the Parliament's interior were also completed in recent years and the building is now looking in its best condition for perhaps its entire life. This is something for which Queenslanders can be very proud of as Parliament House is our most culturally significant building. I wish to thank all staff who are involved on a day-to-day basis in the preservation and conservation of Parliament House. It is often a difficult and challenging responsibility with the building effectively being a living and working museum, but the achievements over the last 25 years are now clear to see. The final stage of the Stonework Restoration Program is to ensure the Parliament's perimeter fence is restored and strengthened.

The results of the annual survey of Members of Parliament, which was conducted in 2018, were pleasing with Members providing a 97% response that they were satisfied with the performance of the Parliamentary Service as a whole in regards to the organisation's delivery of its four objectives. The survey results also guided management in where further improvements are required.

Queensland's system of parliamentary committees have continued their valuable contribution to the work of the House during 2017-18. Committee members and staff travel throughout the state in order to listen to the views of Queenslanders and better understand the impacts of proposed new laws. The large volume of work completed by parliamentary committees impacts a number of areas across the service. But the contribution played by these committees to enable public consultation and public input into bills, references and other inquiries to the work of the Legislative Assembly cannot be understated.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*; and
- the detailed requirements set out in the Annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements can be found on pages 86-87 of this annual report.

Yours sincerely

A handwritten signature in black ink, appearing to be 'NL' followed by a long horizontal stroke.

Neil Laurie
Clerk of the Parliament

Parliamentary Service

Our purpose

To serve, support, promote and strengthen the Legislative Assembly to enable it to fulfil its various functions which are fundamental to Queensland's democratic system of government.

Queensland Parliament

The Legislative Assembly, together with the State Governor, forms the Queensland Parliament. In the Westminster system of government, which Queensland has adopted, Parliament is not only a law making body but also determines which political party or parties form the Executive Government. To appoint a Premier and other ministers, the Governor must be satisfied that the party or parties they represent have the support and confidence of the Legislative Assembly.

As the Executive Government is ultimately responsible to Parliament, the Assembly has the additional ongoing role of scrutinising the operations of the Executive. Accordingly, Parliament is a public institution of great constitutional importance and is separate from the Executive Government.

Legislative Assembly

The Queensland Parliament contains only one House, the Legislative Assembly. The Assembly consists of 93 Members, who discharge a range of important legislative and constituency responsibilities. Legislative responsibilities involve participation in parliamentary matters, including the enactment of legislation, privileged debate, scrutiny of government policy and serving on parliamentary committees. Constituency responsibilities involve Members, as representatives of individual electoral districts, providing advice and assistance to constituents and acting as advocates for local and state-wide interests.

Queensland Parliamentary Service

The Queensland Parliamentary Service provides administrative and support services to the Legislative Assembly, its committees and Members. The Service comprises staff working within the parliamentary precinct in Brisbane and also in the 97 electorate offices across the state. To enhance and emphasise its independence from Executive Government, the Queensland Parliamentary Service was established under the *Parliamentary Service Act 1988*.

Further, as the Parliamentary Service is distinct from the Public Service, it is not subject to a wide range of legislative, administrative and other requirements which apply in the public sector, although, as a matter of practice, it often voluntarily adopts equivalent standards.

Our objectives

The administrative and support services provided within the parliamentary precinct are directed broadly:

1. To support the Legislative Assembly (and its committees and members) in fulfilling its functions within the institution of Parliament to:
 - make law (and supervise delegated law making)
 - approve and scrutinise the State's finances
 - scrutinise the actions of executive government (and oversight independent bodies), and
 - provide a forum for debate and grievance.
2. To support members of the Legislative Assembly in their communication with and representation of constituents.
3. To provide information, corporate and facility management services that better enables members of parliament and parliamentary service officers to achieve their objectives.
4. To safeguard, promote and strengthen the important institution of Parliament by improving awareness of the role of the Legislative Assembly, its committees and members in our democratic system of government and provide accessibility to information about parliamentary proceedings and activities.

Our vision

To be the innovative leader in the delivery of parliamentary services in the Westminster world.

Our values

Accountability: We are accountable to the institution, our clients, and to each other.

Innovation: We are innovative and strive to create a better future.

Learning: We shall continually learn and pass on our knowledge.

Integrity: We are honest, ethical, respectful, independent and professional.

Clients: We are focused on the needs of our clients.



Financial summary

The financial information below provides a high-level snapshot of the financial performance and position for the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2018 and the four previous financial years. The full Financial Statements commence on page 50.

Financial summary for the year ending 30 June 2018	2014 \$'000	2015 \$'000	2016 \$'000	2017 \$'000	2018 \$'000
Total Income	85,715	94,023	89,185	92,278	99,069
Total Expenses	84,359	89,255	90,357	94,297	96,532
Operating Surplus/Deficit	1,356	4,768	(1,172)	(2,019)	2,537
Total Assets	277,695	278,819	205,710	211,106	214,897
Total Liabilities	10,764	4,376	5,895	6,489	3,867
Net Assets	266,931	274,443	199,815	204,617	211,030

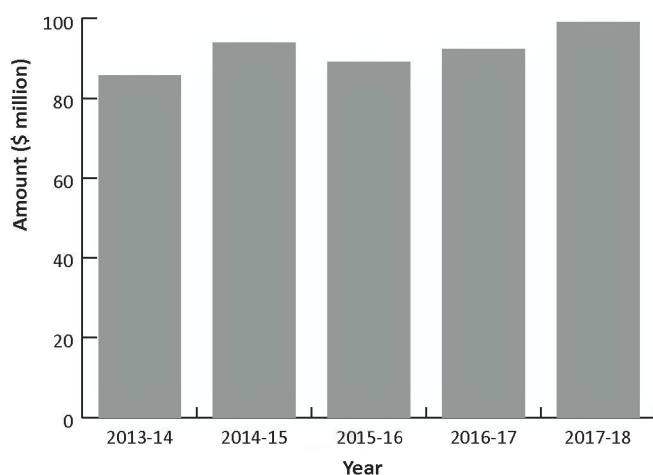
Financial summary for the year ending 30 June 2018	2014	2015	2016	2017	2018
Current Ratio ¹	1.77	1.72	1.49	1.41	3.02
Debt/Equity Ratio (%) ²	4.03	1.59	2.95	3.17	1.83
Liability/Asset Ratio(%) ³	3.88	1.57	2.87	3.07	1.80
Current Assets	9,225	5,350	7,511	8,537	11,669
Current Liabilities	5,204	3,106	5,033	6,043	3,867

1. Current Ratio measures the ability of the Parliamentary Service to meet short-term financial obligations.

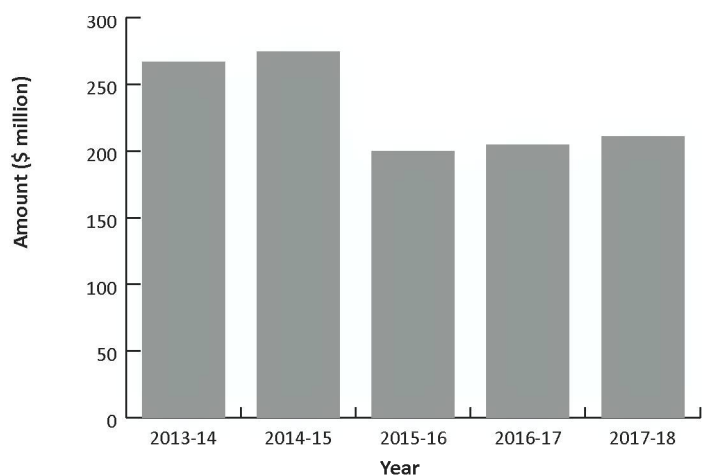
2. Debt/Equity Ratio represents the debt of the Parliamentary Service as a relative proportion of Equity (net worth).

3. Liability/Asset ratio measures the percentage of the Parliamentary Service's total assets that are provided via liabilities.

Total income



Net assets

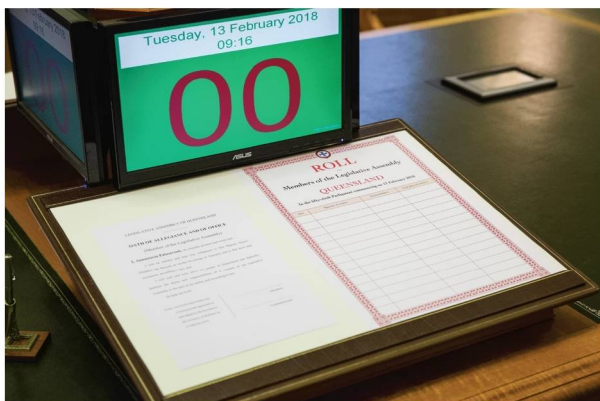


2017 - 18 Major highlights

Swearing in of new Members and election of the Speaker

Queensland's 55th Parliament was dissolved by Proclamation on 29 October 2017, with a general state election then held on 25 November 2017. Following the election, the return of the Writ to the Governor occurred on 2 January 2018. The Governor issued a Proclamation summoning the first sitting of the Legislative Assembly on Tuesday, 13 February 2018, when Queensland's 93 elected Members of Parliament were sworn in.

The first order of business was the election of a Speaker and Hon. Curtis Pitt MP was duly elected as Queensland's 37th Speaker of the Legislative Assembly.



Roll of the Members of the Legislative Assembly ready for each Member to sign



The Governor welcomes Members of Parliament to Government House



The official photo of Members of the 56th Parliament

Opening of the 56th Parliament

Queensland's 56th Parliament was formally opened by His Excellency the Honourable Paul de Jersey AC, Governor of Queensland on 14 February 2018. The Governor exercises the Crown's constitutional powers in this State and the Parliament's opening is therefore at the Governor's prerogative. Consequently, the Governor is a central figure in the opening ceremony and formally declares the Parliament open.

The official opening of the 56th Parliament was held in the Legislative Council Chamber with the Governor's opening speech outlining the government's agenda and legislative goals for the term ahead. The ceremony was followed by a garden party on the Speaker's Green.



The Governor inspects the Guard before delivering the Governor's speech in the in the Legislative Council Chamber



A packed public gallery of guests observe the Official Opening Ceremony in the Legislative Council Chamber



Indigenous Elder Uncle Joe Kirk performing a smoking ceremony and the Murri School Dancers entertain guests on the Speaker's Green at the garden party

Preservation and conservation of Parliament House

The Parliament's long-term Stonework Restoration Program achieved a significant milestone during the year with the final stage of work on the Parliament House building completed in late-2017. This stage of the works saw the Parliament's centre tower finished. This was the most difficult and time consuming stage of the works to date, taking three years to complete.

To commemorate this achievement, Speaker Hon. Peter Wellington MP hosted a morning tea on 15 November 2017 for the stonemasons who had worked on the Stonework Restoration Program to thank them for their incredible efforts over the past 24 years of this project.

The Stonework Restoration Program commenced in 1993-94 in order to ensure the long-term structural integrity of Parliament House. Queensland's Parliament House is of cultural heritage significance and is entered on the Queensland Heritage Register as a State Heritage Place. The Parliamentary Service has an ongoing responsibility to actively manage and conserve the building and its contents.

For this project, the Parliament House precinct was divided into 13 sections with each of these areas then worked on stage-by-stage. As at 30 June 2018, 12 of these stages have now been completed. The final stage of the project will be the restoration of the Parliament's stone boundary fence.

The Stonework Restoration Program has been jointly funded by the Parliament and the Department of Housing and Public Works with each agency working together in the planning and implementation of this long-term project. Importantly, the Stonework Restoration Program has provided training opportunities for apprentice stonemasons engaged via the Department of Housing and Public Works over the last two decades, with this project playing a significant part in keeping the art of stonemasonry active and alive in Queensland.



Stonemasons Dave Thurlow and Wayne Marteene cutting a cake to celebrate the completion of the Parliament House Stonework Restoration Project. They were joined by other fellow stonemasons as well as the Speaker Hon. Peter Wellington MP, Hon. Mick de Brenni MP and the Clerk, Neil Laurie.

Prime Minister of Vanuatu's visit

The Prime Minister of the Republic of Vanuatu, the Honourable Charlot Salwai Tabimasmas MP, visited Parliament House on 27 June 2018 as part of his visit to Australia. The Prime Minister was welcomed by the Deputy Speaker, Scott Stewart MP and the delegation from Vanuatu then met with Queensland MPs and senior office holders.



The Prime Minister of Vanuatu and his delegation at Parliament House

New Members' Induction

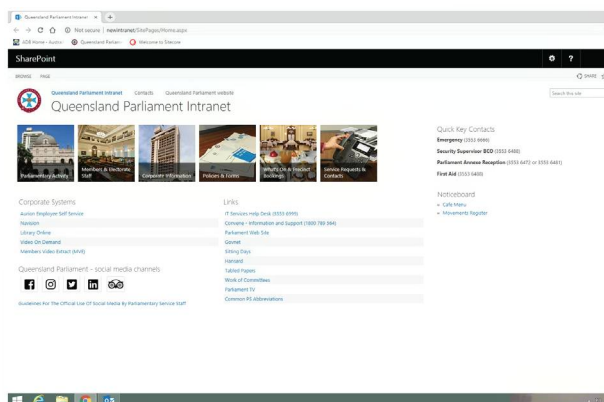
The Queensland Parliament has held a New Members' Induction Program after each election since 2004. Following the general state election on 25 November 2017, this program was held over five days during December 2017 and then early January 2018. Each of the 24 Members elected to the 56th Parliament who were not Members of the 55th Parliament participated in this program.



Members attending the New Members' Induction Program

New Intranet

The Parliamentary Service Intranet received a makeover this year, with the new site going live in June 2018. The project provided an improved look and feel for the Intranet, refreshed and updated content and improved both site navigation and search functionality. To assist with the ongoing governance of the site, an Intranet Guideline was developed to assist staff to publish, edit and maintain content.



Electorate Office induction training

Following the State Election in November 2017 there were a large number of new Electorate Office staff engaged in late-2017 and early-2018. Two induction courses were held by the Parliamentary Service in March and April 2018. A two day induction program was coordinated for new staff which included the following content:

- Code of Conduct and Workplace Harassment
- managing work in an Electorate Office
- Electorate Office security and safety
- Workplace Health and Safety
- Electorate Office IT systems
- Members Entitlements
- tour of the parliamentary complex
- manual handling and office ergonomics, and
- dealing with difficult constituents.

A number of experienced Electorate Officers participated in the delivery of the training which proved to be an invaluable resource for the newly appointed staff.

Regional Youth Parliaments

As part of the Parliament's regional education program, youth parliaments were held in Cairns and Mackay during the year. The Cairns Youth Parliament saw students from 14 schools in Cairns and the surrounding regions participate. The Mackay Youth Parliament saw students from 21 schools in Mackay and the surrounding regions participate.

The Speaker and Members of Parliament from these regions participated in these events by chairing proceedings.



The Speaker Hon. Curtis Pitt MP with Mackay Youth Parliament participants from Beaconsfield State School

Tennis on the green

The Parliament's Speaker's Green was transformed into a lawn tennis court on 7 September 2017 to launch the Parliamentary Friends of Tennis group.

The Parliamentary Friends of Tennis group is a bi-partisan initiative to grow the sport across the state, giving Members a platform from which to support and engage with tennis in their respective communities. The group aims to promote the significance of building and strengthening tennis facilities, events, and pathways for players in all communities across Queensland ensuring the next generation of players have the best possible chance of success. As part of the launch, Members played on the Speaker's Green court alongside current professional players James Duckworth and Blake Ellis.



Display of Monte Lupo artists' Nativity scene

The Queensland Parliament was proud to display a nativity scene at the entry to Parliament House throughout December 2017. The sculptures in the nativity scene were hand crafted by Monte Lupo artists from Multicap with the stable built by the Parliament's Property Services team using mostly recycled materials.

Multicap is a state wide non-profit organisation, established in 1962. It provides high needs disability, individual, respite and family support for people with disabilities, their families and carers in Queensland and Northern NSW.



Artists from Monte Lupo and their Nativity Scene at Parliament House

Innovations

“Our vision is to be the innovative leader in the delivery of parliamentary services in the Westminster world”

Video On Demand upgraded

The Parliament’s Video on Demand (VoD) service was upgraded in 2016-17 with improvements to the image quality of the broadcast of Parliament and committee hearings. In 2017-18 the service was made more accessible for mobile devices and to staff in opposition and ministerial offices.



Reduction of disposable coffee cups

Parliament House branded ‘keep cups’ were produced in 2018 to help reduce reliance on single-use disposable coffee cups on the parliamentary precinct. It is estimated that within the first year of their use by Members and staff, these keep cups will result in a reduction of approximately 143,000 disposable coffee cups being used. This equates to a saving of more than 429 kilograms of plastic lids from landfill and nearly 150 gigajoules of energy.



Member Video Extract system launched

The Members’ Video Extract (MVE) system was launched in 2017-18 to assist Members in accessing video footage of their speeches in the House. The Parliamentary Service developed the system to allow users to more easily clip sections of the parliamentary broadcast. It also assists Members to publish their speeches on social media channels and websites.

An upgrade to the MVE system during the year allowed users to also extract video clips from Committee archive recordings.

New Catering events

The Queensland Parliament High Tea events have become a Brisbane institution and provide Queenslanders and visitors an opportunity to experience dining inside the historic Strangers’ Dining Room. During 2017-18, several other Parliamentary Catering events were launched in order to further attract patrons to Parliament House.

These events included the: Parliamentary Chef’s Cooking School; Chef’s Table; ‘Sometimes Strangers’ lunches; and the Melbourne Cup lunch in the Strangers’ Dining Room.



The Melbourne Cup function in the Strangers’ Dining Room

Performance reports

Objective 1 - Assembly and Committee support

To support the Legislative Assembly (and its committees and members) in fulfilling its functions within the institution of Parliament to:

- make law (and supervise delegated law making)
- approve and scrutinise the State’s finances
- scrutinise the actions of executive government (and oversight independent bodies), and
- provide a forum for debate and grievance.

To achieve this objective, Parliamentary Service resources have been allocated to provide Members with a range of procedural, research, advisory and information services. These resources are primarily delivered through the following Parliamentary Service offices and Divisions:

- the Office of the Speaker
- the Office of the Clerk
- the Office of the Deputy Clerk, and
- the Assembly and Committee Services Division.

In 2017-18 the Assembly and Committee Services Division comprised the following three Service Areas:

- Chamber, Education and Communications Services
- Committee Office (including Office of the Parliamentary Crime and Corruption Commissioner), and
- Parliamentary Reporting and Broadcasting Service (Hansard).

The key performance indicators for Objective 1 relate to the extent to which the quantity, quality, timeliness and cost of specified services provided by each of the service areas meet the agreed standards and targets. The methods of measurement include client survey, benchmarking, internal assessment through information management systems and external assessment through audit reports.

Key performance indicators for Objective 1 are set out in the table on page 16.

Objective 1 is supported by the following offices and Service Areas:

Office of the Speaker

The Office of the Speaker provides executive, administrative and protocol support to the Speaker of the Legislative Assembly in relation to the Speaker’s various roles.

Office of the Clerk

The Office of the Clerk provides timely and accurate support to the Clerk of the Parliament to discharge his responsibilities as the Principal Officer of the Legislative Assembly, Chief Executive Officer of the Parliamentary Service, and Accountable Officer for the Parliamentary Service and the Legislative Assembly. The office also takes carriage of petitions and the Register of Interests.

Office of the Deputy Clerk

The Office of the Deputy Clerk provides timely and accurate support to the Deputy Clerk to discharge his responsibilities as head of the Assembly and Committee Services Division.

Chamber, Education and Communication Services

This area comprises two discrete offices - the Table Office and Parliamentary Education and Communications.

The Table Office provides impartial advice, parliamentary information and administrative support services to assist the effective operations of the Legislative Assembly.

The Table Office is responsible for:

- maintaining accurate information on all business before the Assembly
- processing of legislation through the Assembly (introduction, amendment and presentation for royal assent)
- monitoring bills, questions, motions and petitions to ensure compliance with the rules of the Assembly
- liaising with Members, ministerial offices and public sector entities on the tabling of documents
- providing safe custody and maintenance of and access to parliamentary records, and
- conducting research and providing advice on parliamentary procedural matters.

The services and responsibilities of the Parliamentary Education and Communications office are detailed under Objective 4.

Committee Office

The Legislative Assembly establishes parliamentary committees to assist the Queensland Parliament fulfil its functions. Committees consider legislation, investigate specific issues, oversee specified statutory bodies, and report back to the Parliament.

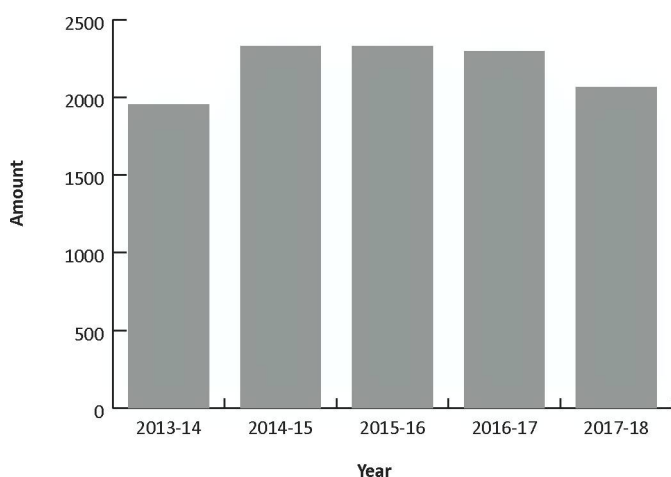
They provide a forum for investigation into matters of public importance and give Members the opportunity to enhance their knowledge of such issues. At the same time, they enhance the democratic process by taking the work of the Parliament to the people and giving them a direct way to input into its decisions.

A report on the operation of committees during 2017-18, is contained on page 14.

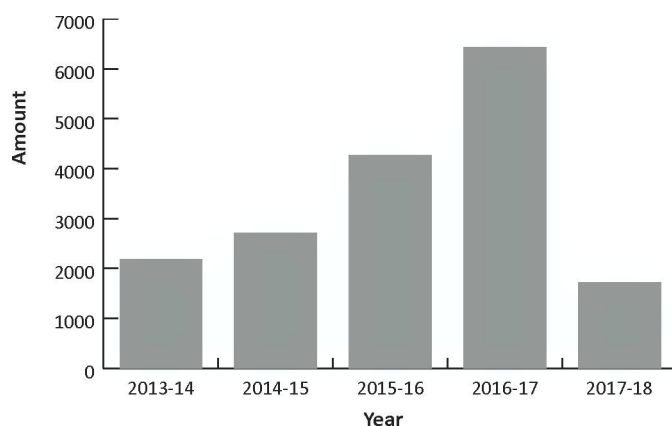
Staff in the Committee Office are responsible for:

- providing advice and support to each committee in the conduct of its inquiries, and fulfilment of its functions more generally
- maintaining each committee's records system
- providing planning and organisation for the collection, analysis and reporting of information and evidence, and
- activities aimed at increasing the awareness of the role of the Parliament and the committee system.

Chamber, Education and Communication Services - number of tabled papers



Parliamentary committees - number of submissions received



Office of the Parliamentary Crime and Corruption Commissioner

Under the *Crime and Corruption Act 2001*, the primary role of the Parliamentary Crime and Corruption Commissioner is to assist the Parliamentary Crime and Corruption Committee (PCCC) in enhancing the accountability of the Crime and Corruption Commission (CCC) by undertaking a range of important functions on behalf of, and reporting back to, the PCCC.

The functions of the Parliamentary Commissioner, as required by the PCCC, include:

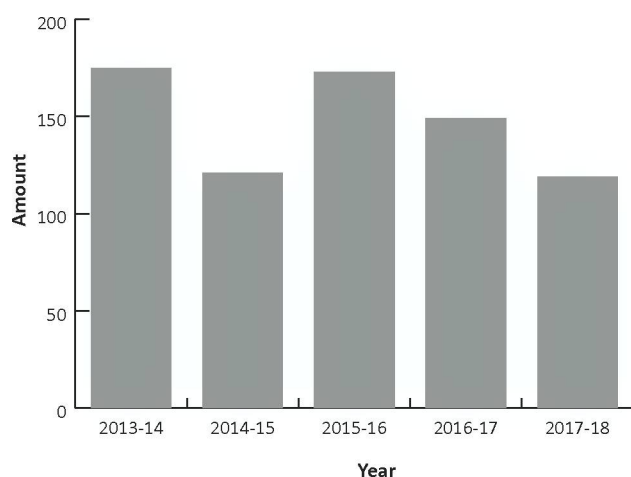
- conducting audits of the records, operational files and other material held by the CCC
- investigating complaints made against the CCC (including allegations of possible unauthorised disclosure of confidential information)
- inspecting the register of confidential information kept by the CCC, and
- previewing reports by the CCC to the PCCC.

In certain circumstances, the Parliamentary Commissioner also can investigate on their own initiative complaints about the CCC or a CCC officer, and similar matters.

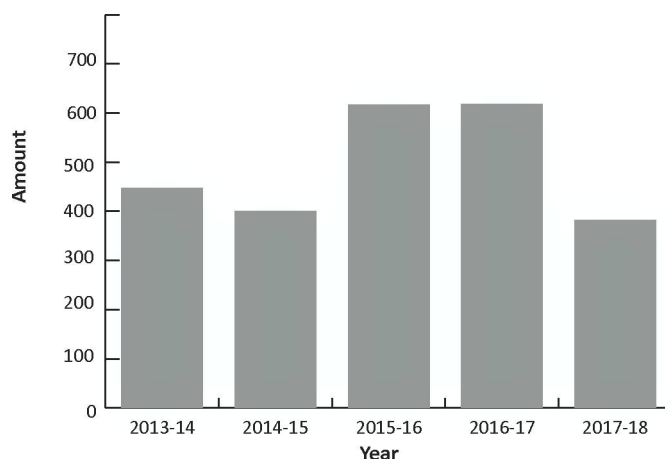
The Parliamentary Commissioner has further mandatory responsibilities under the *Crime and Corruption Act 2001* and the *Police Powers and Responsibilities Act 2000* including the conduct of an annual review of intelligence data in the possession of the CCC and the Queensland Police Service and regular audits and inspections of the records of the CCC to determine the extent of compliance with legislative requirements relating to surveillance device warrants, controlled operations and assumed identities.

With the CCC declared an eligible agency under Commonwealth telecommunications legislation, the Parliamentary Commissioner is the inspection entity under the *Telecommunications Interception Act 2009*. This involves six-monthly inspections of the CCC's telecommunications interception records and the preparation of an annual report to be provided to the Queensland Attorney-General.

Parliamentary committees - number of committee reports tabled



Parliamentary committees - number of public briefings, public hearings, meetings and private hearings

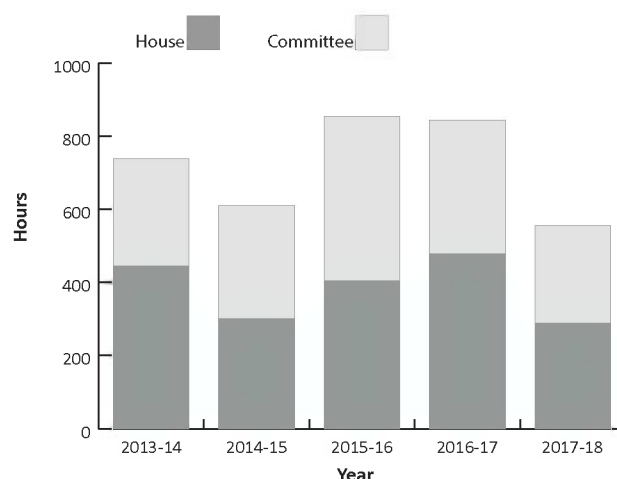


Parliamentary Reporting and Broadcasting Service (Hansard)

The primary role of the Parliamentary Reporting and Broadcasting Service is to produce an accurate, timely and accessible record of the proceedings of the Parliament and Parliamentary Committees and the Internet broadcast of proceedings of parliament and its committees. Other services provided include:

- production of an index to the debates of the Parliament
- production of Members' speeches, and
- transcription and editorial services to other parliamentary service areas.

Parliamentary Reporting Service - total audio hours transcribed



Service standards - Effectiveness measures

Members of Parliament are surveyed each year on the performance of the Parliamentary Service. Figures on the percentage of Members satisfied with services provided (satisfied / very satisfied) for the Parliamentary Service as a whole and for individual Service Areas and Offices are presented below.

Overall rating for the Parliamentary Service

In May 2018, the percentage of Members satisfied with the performance of the Parliamentary Service as a whole in regards to the organisation's delivery of its four objectives was 97%.

Overall rating by Service Area and Office

In 2018, the percentage of Members satisfied with the performance of individual Service Areas and Offices was as follows:

Committee Office 94%

Chamber (Table Office) = 100%

Financial and Administrative Services = 89%

Human Resource Services = 95%

Information Technology Services = 84%

Office of the Clerk = 100%

Parliamentary Catering Services = 82%

Parliamentary Education and Communications = 94%

Parliamentary Library = 98%

Parliamentary Reporting Service = 100%

Property Services = 93%

Security and Attendant Services = 100%

Report on parliamentary committee activities for 2017-18

Queensland's parliamentary committee system was significantly reformed in August 2011 in order to improve openness and accountability, better connect the work of Parliament with its committees, and increase the levels of public consultation within Queensland's legislative process. The reforms have seen a dramatic increase in the volume of committee work undertaken and the public having a significantly greater input into the bills that are debated by the Parliament. An overview of the committee work conducted during the year - noting that for the four months between Parliaments there was no portfolio committee activity - is detailed below.

In 2017-18, the Parliament's portfolio committees undertook 50 formal inquiries, which comprised:

- 44 inquiries into Bills introduced in the Parliament and referred to committees for examination
- four inquiries on matters of community importance referred by the Parliament
- one inquiry in fulfilment of statutory oversight, public accounts and public works responsibilities, and
- one inquiry initiated by a committee under self-referral powers.

A total of 382 portfolio committee hearings, briefings and meetings were held during the year. These comprised 147 hearings and briefings (mostly held in public) and 235 private meetings.

Public consultation and scrutiny of government are key features of committee inquiries. In 2017-18, committees received and considered 1,718 submissions, and heard evidence from 987 persons. These 987 persons comprised 426 representatives of organisations, 115 individuals and 446 public servants.

The Parliament debated 27 bills in 2017-18 on which committees had reported. A total of 49 recommendations were contained in these committee reports (other than a recommendation whether a bill be passed). The public consultation as outlined above greatly contributed to the formulation of these recommendations. In terms of the legislative outcomes of committee inquiries, an indicator of the influence of portfolio committees is the number of recommendations contained in bill inquiry reports that were agreed to by the Parliament and adopted as amendments to bills.

Analysis of the 2017-18 portfolio committee report recommendations shows that the 49 recommendations comprised 15 recommendations proposing legislative amendments and 34 other recommendations.

For all bill inquiries finalised in 2017-18:

- of the 15 proposed legislative amendments, 11 were accepted by the House (73%), and
- of the 34 other recommendations, 31 were accepted by the House (91%).

There were 10 inquiries reported on and not debated, and nine inquiries underway and not reported on, at the end of the 55th Parliament. These inquiries all lapsed, and so outcomes of recommendations are not reflected in the above figures.

Committees tabled a total of 116 reports in the Parliament during 2017-18.

The review of the estimates for the 2017-18 appropriations was conducted by the seven portfolio committees during the financial year. Each portfolio committee has the responsibility to examine the proposed expenditures of the Government departments for their respective areas of responsibility, and advise the Parliament accordingly. Seven estimates hearings were held from 18 to 27 July 2017 with each of the committees reporting back to Parliament in August 2017.

This significant volume of committee work completed and the outcomes achieved during 2017-18 continues to demonstrate that parliamentary committees are contributing to an open, consultative and modern parliamentary system.



State Development, Natural Resources and Agricultural Industry Development Committee receiving a departmental briefing in 2018.

Public consultation by parliamentary committees

A number of strategies have been implemented since 2011 to promote Queensland's committee inquiry process and raise awareness of how Queenslanders can get involved with committee inquiries and influence decision making.

Parliamentary committees actively promote awareness of their inquiries by undertaking the following activities:

- publishing details of all inquiries on the Parliament's Internet site
- identifying persons and groups who may be interested in each particular inquiry and directly contacting those persons with information about the inquiry and how they can participate
- sending information about committee activities to committee subscriber email alert lists, including when submissions are invited and public proceedings held
- where an inquiry may have a focus in a particular regional area, advertisements may be placed in relevant local community newspapers, and
- placing advertisements and articles in particular trade journals and publications relevant to a committee inquiry topic.

Committee hearings held at Parliament House are generally broadcast live on the Parliament's website and can then also be watched on replay for 12 months following the hearing. The live broadcast allows people across Queensland with an interest in particular inquiries to follow hearings and events as they occur. Transcripts of public proceedings are also published.

Where an inquiry topic is of particular relevance to Queensland Indigenous people or communities, committees and staff may ask the Parliament's Indigenous Liaison Officer to assist in raising awareness of inquiries, supporting consultation activities, and providing assistance to those who may wish to participate.

In addition, reports on recent committee activities, ongoing inquiry details and information about how Queenslanders can participate in committee inquiries are prepared by the Parliament each quarter for Members of Parliament to distribute to their constituents.

Major initiatives

Key projects	Overview	Status
Transition to 56th Parliament	Transition from the 55th to 56th Parliament including the New Members Induction and Opening of Parliament Projects.	Complete
Sesquicentenary of Parliament House	Planning for series of events to mark the 150th anniversary of the first sitting in Parliament House.	Ongoing

Key Performance Indicators

Measures	2017-18 Target	2017-18 Actual
Chamber, Education and Communication Services		
Number of Questions on Notice processed	1,000	1,642
Number of Tabled Papers and Reports registered/archived	2,200	2,068
Committee Office		
Number of Parliamentary Committee publications tabled	80	119
Parliamentary Reporting and Broadcasting Service (Hansard)		
Internet publication of the first two hours of proceedings (Hansard) each sitting day	2.30pm each Tuesday and Thursday sitting day and 6.30pm each sitting Wednesday	98%

Looking ahead

Initiatives in 2018-19 include:

- delivery of a series of events to mark the 150th anniversary of the first sitting in Parliament House
- development of a Parliamentary Service social media strategy and usage, and
- continue to develop approved technology projects to support efficiency and effectiveness within the Division.

Objective 2 - Member support

To support members of the Legislative Assembly in their communication with and representation of constituents.

To achieve this objective, Parliamentary Service resources have been allocated to support electorate offices and officers to deliver resources to Members, as determined by the Remuneration Tribunal and the Speaker.

These resources and services are primarily delivered through the Corporate and Electorate Services Division, the Property and Facility Services Division, and the Parliamentary Library.

The key performance indicators for Objective 2 relate to the extent to which the quantity, quality, timeliness and cost of specified services provided by each of the relevant service areas meet the agreed standards and targets. The methods of measurement include client surveys, benchmarking, and internal self-assessment through information management systems and external assessment through audit reports.

Key performance indicators for Objective 2 are set out in the table on page 20.

Objective 2 is supported by the following areas:

Office of the Director of Corporate Services and Electorate Office Liaison

This office is responsible for:

- leading the Corporate and Electorate Services Division including Financial and Administrative Services, Human Resource Management Services, and Members' Executive Support
- developing and monitoring corporate governance strategies within the Parliamentary Service (including management planning, systems and standards)
- managing the administration of the Member's Remuneration Handbook, and
- leading and promoting liaison activities to deliver business systems and support networks for electorate staff located throughout Queensland.

Electorate Accommodation and Member's Services

Electorate Accommodation and Member's Services is responsible for:

- providing and maintaining electorate offices for all Members of the Legislative Assembly
- development of relevant policies, and
- providing advice to members on their electorate office entitlements.

At the end of 2017-18 there were 97 electorate offices across Queensland - one in each of the 93 state electorates, with the four largest electorates (Cook, Gregory, Traeger and Warrego) having a second office.

All offices are leased, furnished and maintained in accordance with the Members' Remuneration Handbook.



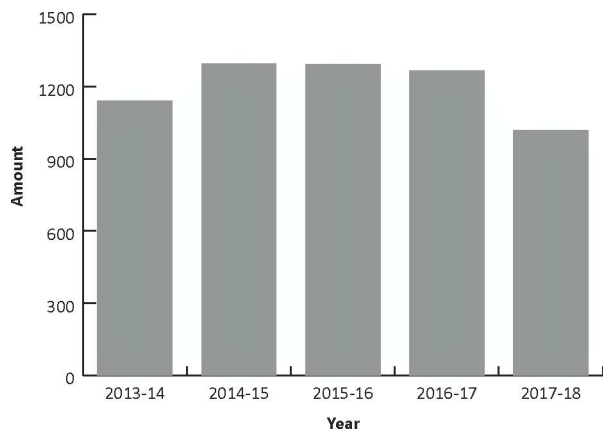
Noosa Electorate Officers,
Brett Winkler and Lisa Hopkins

Financial and Administrative Services

Financial and Administrative Services provides a range of services including:

- travel management
- asset management
- financial accounting and insurance
- procurement
- stores and goods receiving
- budget management, and
- the maintenance of financial information systems.

Financial and Administrative Services - total travel bookings



Human Resource Management Services

Human Resource Services provides human resource and industrial relations services to Members and the Parliamentary Service, including:

- payroll and personnel administration
- recruitment
- selection and induction
- an Employee Assistance Service, and
- rehabilitation coordination.

Parliamentary Library

The Parliamentary Library and Research Service (Parliamentary Library) provides an impartial and confidential research service for all members of parliament and their staff to assist them in performing their parliamentary and constituency roles.

The Parliamentary Library has an expert team of research and information specialists supported by resources specifically selected for the information needs of parliamentarians.

Personalised and timely research can be requested on any topic of interest to members to assist with their:

- parliamentary debates and speeches
- committee role
- public interest matters
- constituency issues, and
- policy development.

Members receive email alerts containing the latest newspaper, television and radio clips each week day morning and afternoon, and can request customised alerts on particular areas of interest. Information about and assistance with using Library services is available to all members and their staff.

The Parliamentary Library's Library Online is available for members and staff via the Parliament's website and intranet. Resources are selected for the specific needs of the Parliament and include:

- TV and radio news and current affairs programs
- full text newspaper and journal articles
- government documents
- current affairs, legal, and research databases/books/journals/maps, and
- economic and social statistical data.

Major initiatives

Key projects	Overview	Status
Intranet improved	Reviewed and updated the Parliamentary Services' intranet, to refresh the content, and improve site navigation and search functionality.	Completed
Improve accessibility of Library services	Revised the Library's Video on Demand (VoD) service which captures, stores and broadcasts news and current affairs television and radio clips and streams. The service is now accessible on mobile devices, and to staff in Opposition and Ministerial offices.	Completed
Library collections	Added over 101,000 items (in electronic and hard copy) to the Library's collections.	Completed
Library quality management framework	Continued to develop the quality management framework for Research and Information Services.	Ongoing
Electorate Office Accommodation	Establish new offices as a result of the 2017 Electoral Boundary Redistribution.	Completed
Single Touch Payroll implemented	HR Services successfully implemented a significant new initiative called Single Touch Payroll which involves real time reporting of payroll data to the Australian Taxation Office.	Completed
Staff on-boarding process	A new automated staff on-boarding process was developed in HR Services and has been successfully implemented. The on-boarding process has improved the capture of data from new staff and is a more efficient process than was previously used.	Ongoing

Key Performance Indicators

Measures	2017-18 Target	2017-18 Actual
Electorate Accommodation Services		
Number of Offices inspected for policy compliance (standards, WH&S etc)	30	21 ¹
Financial and Administrative Services		
Number of travel bookings including air, car, rail and accommodation	1,000	1,020
Percentage of suppliers paid within payment terms	90%	80%
Human Resource Management Services		
Percentage accuracy in payroll production	99%	99%
Parliamentary Library and Research Services		
Research and information requests from individual clients	5,500	6,664
Number of Client Information Briefs in response to individual client requests	900	1,566
No. of times web-based Library Online accessed by clients including research staff (includes Alert usage)	260,000	480,977
Percentage of individual research/information responses meeting agreed deadlines	>98%	100%

¹ Lesser number due to election and relocation program brought about by the 2017 Electoral Boundary Redistribution.

Looking ahead

Initiatives in 2018-19 will include:

- reviewing the administration of the Former Members' Register, to streamline updates
- relocating some of the Library's heritage collections to a new onsite storage facility at the parliamentary precinct
- enhancing the search functionality of the Library Online system
- reviewing the Library's collection management policy framework
- supporting significant events such as the 150th anniversary of Parliament House and the Parliament's commemoration of the centenary of the end of the First World War
- continuation of program to procure new offices as a result of the 2017 Electoral Boundary Redistribution and the Accommodation Improvement Program, and
- HR Services will focus on implementing a new enterprise bargaining agreement which will replace the existing agreement which is due to be replaced after August 2018.

Objective 3 - Service provision

To provide information, corporate and facility management services that better enables members of parliament and parliamentary service officers to achieve their objectives.

To achieve this objective, Parliamentary Service resources have been allocated to:

- provide quality administrative support services
- provide fit for purpose Parliamentary accommodation
- connect people, processes and technology, and
- maintain a professional and progressive Parliamentary Service.

These resources and services are primarily delivered through the following Parliamentary Service Divisions:

- Information Services Division
- Corporate and Electorate Services Division, and
- Property and Facility Services Division.

The key performance indicators for Objective 3 relate to the extent to which the quantity, quality, timeliness and cost of specified services provided by each of the relevant service areas meet the agreed standards and targets. The methods of measurement include client surveys, benchmarking, and internal self-assessment through information management systems and external assessment through audit reports.

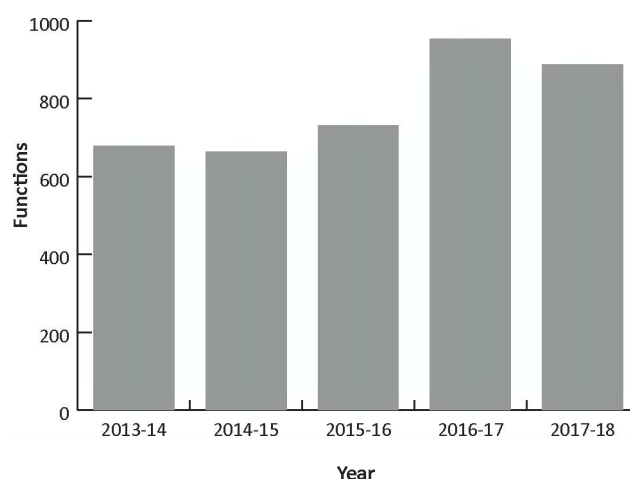
Key performance indicators for Objective 3 are set out in the table on page 28.

Objective 3 is supported by the following Service Areas:

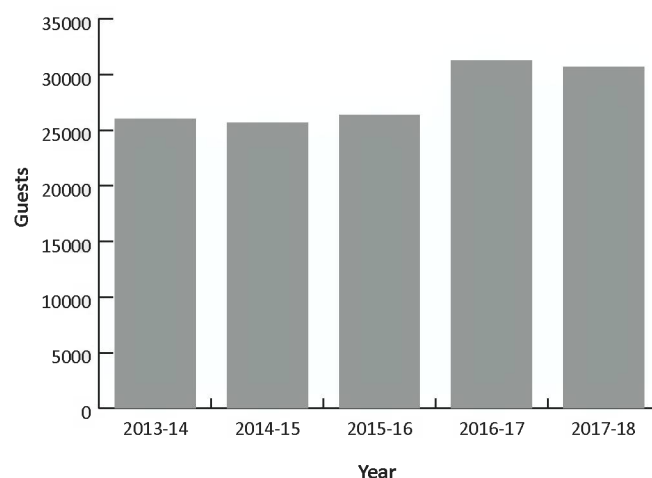
Catering Services

Catering Services provides a range of dining, meeting room and event management services throughout the Parliamentary Precinct for Members, their guests, and other approved clients. Catering Services also provides a range of gift and souvenir products available for purchase from the Gift Shop.

Catering Services - number of functions



Catering Services - number of guests attending functions



Information Technology Services

Information Technology Services is responsible for:

- the provision, management and maintenance of desktop, network, telephony services, including the associated technology infrastructure, to support the operation of the Parliamentary Service, electorate offices, and the Legislative Assembly
- investigating, assessing and, when appropriate, implementing new or emerging technologies to ensure information technology systems remain effective, and
- providing support and advice to Members of Parliament and Parliamentary Service staff on information technology systems and services.

Property and Facility Services Division

Property and Facility Services is responsible for the management of facilities, construction projects and maintenance of the Parliamentary precinct together with the coordination of electorate office accommodation for Members. Property Services engages a range of contractors to assist in meeting the accommodation needs of the Parliament within the parliamentary precinct and also in 97 electorate offices across the state.

Records Management

The Records Management area leads the implementation of best practice records management, ensuring the systematic identification, capture, management and retention of PS documents and records in an accessible and useable format for as long as they are required to meet operational, accountability, legislative and cultural requirements.

This area supports best practice records management by providing:

- advice on the application of recordkeeping best practice across the Queensland Parliamentary Service
- management and maintenance of recordkeeping control tools, policies, procedures and guidelines

- administration and support for the Electronic Document and Recordkeeping System (eDRMS), and
- training for recordkeeping and the eDRMS.

Security and Attendant Services

The Security and Attendant Services area maintains a safe and secure environment for members, guests, visitors and staff within the parliamentary precinct.

In addition, Parliamentary Attendants assist the Parliament, its committees and Members to fulfil their parliamentary responsibilities and to support their business needs.

Security Services staff are responsible for:

- precinct security (24 hour security over the parliamentary precinct)
- the photographic access card system
- X-ray scanning of all visitors and mail for the precinct
- alarm and access monitoring
- co-ordination of emergency response
- first aid services
- breakdown and maintenance reporting, and
- lost property.

Attendant Services staff are responsible for:

- precinct reception and inquiry services (including mail distribution and switchboard)
- tours for school, public and special interest groups
- gift shop sales
- Chamber support services, and
- security access ID card database.

Maintaining a professional and progressive Parliamentary Service

The Queensland Parliamentary Service is committed to developing and improving the services it delivers. It is also committed to upholding its corporate values, namely independence and integrity, innovation and diversity, and commitment and respect.

Objective 3 includes recognition of the importance of all Parliamentary Service staff and of engaging with, and investing in the development of those staff, both individually and collectively. Executive management has established a range of key strategies and initiatives designed to support the achievement of this goal through, for example:

- sound communication
- performance planning and review
- sound training and professional development
- provision of equal opportunity and support systems for staff, and
- job satisfaction.

Communication strategies

Consultative Committee

Meetings between management and unions are conducted via the Parliamentary Service Consultative Committee, established under the relevant enterprise bargaining agreement.

The Parliamentary Service is now covered by the *State Government Entities Certified Agreement 2015* (the Core Agreement) and has established a new consultative committee under that Agreement.

Intranet

The Parliamentary Service Intranet contains information relevant to Members of Parliament as well as all Parliamentary Service staff. All corporate policies and forms are provided, as well as information about and contact details for all service areas.

A 'Notice Board' gives advice of all events in which the Parliament is involved in the coming weeks.

'Parliamentary Events' advises of functions and activities currently taking place in the parliamentary precinct. A calendar advises of functions and activities booked to take place in the coming months.

Workforce management

The Parliamentary Service monitors its recruitment and selection activities and a variety of key indicators to ensure that the Service continues to attract quality applicants. The Parliamentary Service generally attracts significant numbers of applicants for positions that are advertised, and processes vacancies in a timely manner.

Performance management is undertaken for the majority of staff within the agency to ensure individual performance is regularly monitored. A new Annual Review policy was launched in 2017.

The Parliamentary Service's induction program is available for all staff including staff located in Members' electorate offices. For staff located within the parliamentary precinct, the induction program is a two stage process with individual inductions conducted within 24 hours of staff commencing work and a one day induction program held within four months of staff commencing. Induction processes for electorate office staff are primarily conducted electronically with the aim being to complete the induction process within two working days of the officer commencing employment.

The Parliamentary Service promotes work life balance for staff through a variety of initiatives including a system of variable working hours to assist staff to manage their working time, telecommuting arrangements, purchased leave arrangements, flexibility with rostered days off, part-time employment, job sharing arrangements, and casual employment where it is suitable.

Training and professional development

The Parliamentary Service considers training and professional development a high corporate priority and manages this centrally via the Executive Management Group in order to:

- ensure training is aligned to corporate goals and objectives, and
- maximise value for money spent on training and professional development across the organisation.

A Training and Development Plan for the Parliamentary Service is developed each year to address the training needs of all staff. Corporate training activities are also addressed through the plan each year. Some of the training undertaken in 2017-18 in accordance with the training and development plan included:

- client service training, and
- Excel training.

Conferences and seminars

Some of the conferences and seminars attended by staff during 2017-18 included:

- Association of Parliamentary Libraries of Australasia
- Australian Parliamentary Educators Conference
- Australasian Study of Parliament Group
- ANZACATT Professional Development Seminar, and
- Food Australia Conference.

Opportunity and Support Systems

Equal Employment Opportunity

The Parliamentary Service has a policy of equal employment opportunity, which ensures that recruitment and selection is based on fairness, equity, open competition and selection on merit. The Recruitment and Selection Guidelines of the Parliamentary Service ensure that:

- the best person is selected for the Job
- the principles of equity and merit are applied
- recruiting strategies are used to attract a wide applicant pool
- all applicants are provided with standardised information all applicants are assessed against the selection criteria
- selection techniques are used fairly and systematically
- all applicants are entitled to post selection feedback, and
- all information gathered is confidential.

An Equal Employment Opportunity survey of all Parliamentary staff was conducted in 2018. The survey is designed to collect data about the current workforce to form a picture of the current employee profile.

Employee Assistance Program

The Parliamentary Service maintains an Employee Assistance Service (EAS) for Parliamentary Service staff. The EAS has been established to promote the wellbeing of staff and to assist those who may be experiencing personal or work-related problems which are affecting their health, work performance or general wellbeing. It is a voluntary and confidential professional counselling service. The EAS may also act as a support service for staff who may be affected by organisational or technological changes.

Public Sector Ethics Act 1994

The Code of Conduct guides staff when dealing with situations that may arise during the course of their duties, particularly those situations that may have an ethical dimension. The Code is important given that the Parliamentary Service provides support to the Parliament, the body to which all other public entities in Queensland are ultimately accountable. The Code was developed in accordance with the *Public Sector Ethics Act 1994*.

Some minor amendments were made to the Code of Conduct during the year to make provision for enhanced employment screening processes.

Training in relation to the Code and the *Public Sector Ethics Act 1994* is undertaken periodically for all staff. Training in the Code and the *Public Sector Ethics Act 1994* is included in induction processes for all staff and is included in on-line induction for electorate office staff. The provisions of the *Public Sector Ethics Act 1994* and the Code are considered when reviewing and/ or developing any human resource policies and procedures. Any other policies developed within the Parliamentary Service are in accord with the provisions of the Code.

Ethics Advice Officers

The Parliamentary Service has an Ethics Advice Officer network. Ethics Advice Officers:

- are a frontline resource for staff to ask questions, raise concerns, report potential breaches of the Code of Conduct or misconduct and a Workplace Harassment Referral Officer, and
- promote ethical decision making in the organisation by helping their leaders and peers communicate with their teams about ethics and maintaining a harassment free workplace.

Staff recognition

In 2017-18, 22 staff were issued with badges in recognition of their length of service. These staff are listed below.

Service badges awarded

10-year service	15-year service	20-year service	30-year service
Annette Hitchman	Deborah Jeffrey	Renee Easten	David Blaik
Lisa Williams	Debra Wickerson	Melissa Oldfield	Megan Doolan
Verna Mitchell		Margaret Edmonds	
Loraine Valinot		Steven Hutchins	
Mario Auer		Leanne Clare	
Cliff Ku			
Erin Pasley			
Amanda Honeyman			
Kellie Moule			
Andrew Dawson			
Patrick Durrance			
Joshua Siczek			
Bob Swatton			

Meritorious service

In 2017-18, five staff were issued with badges in recognition of meritorious service beyond normal duty for initiative or noteworthy involvement in (a) special projects, (b) events, or (c) ongoing programs that contribute to the functions and services of the Parliamentary Service or the morale or welfare of staff.

These staff and their service award details are:

Name	Service Area	Reason for Badge
Gregory Connolly	Chamber Services	For a meritorious beyond normal duty for his continued excellent administrative support for the Table Office operations and the introduction of new, efficient processes into the office.
Kysira Fairbairn	Parliamentary Library	For meritorious service beyond normal duty for extraordinary initiative or noteworthy involvement in the redevelopment of the Video on Demand Service.
Lisa Rayner	Property and Facility Services	For meritorious service beyond normal duty in relation to the preservation of the Parliament's heritage and the health, safety and welfare of staff.
Nicola Ryan	Committee Office	For excellence in service to committees and for her organisation of and support for the Australasian Council of Public Accounts Committees (ACPAC) conference held in Brisbane in 2017.
Kylie Sareen	IT Services	For meritorious service beyond normal duty for extraordinary initiative or noteworthy involvement in the redevelopment of the Video on Demand Service.

The Speaker's Award and Clerk's Award

The Speaker's Award and Clerk's Award were introduced in 2008 to acknowledge staff excellence. In 2017, the recipients of these awards were-

Clerks Award

Leanne Clare – For excellence in leadership and extraordinary initiative and dedication to her role as First Clerk Assistant

Speakers Award

Brett Nutley – For excellence in the delivery of Indigenous liaison to internal and external clients

2017-18 Staffing by employment classification and gender

	Number of Staff	Male	Female	%Female
Managerial	32	16	16	50
Professional	16	3	13	81.2
Clerical	97	27	70	72.1
Operational	57	35	22	38.5
Technical	1	0	1	100
Electorate	200	57	143	71.5
Totals	403	138	265	65.7

2017-18 Staff information

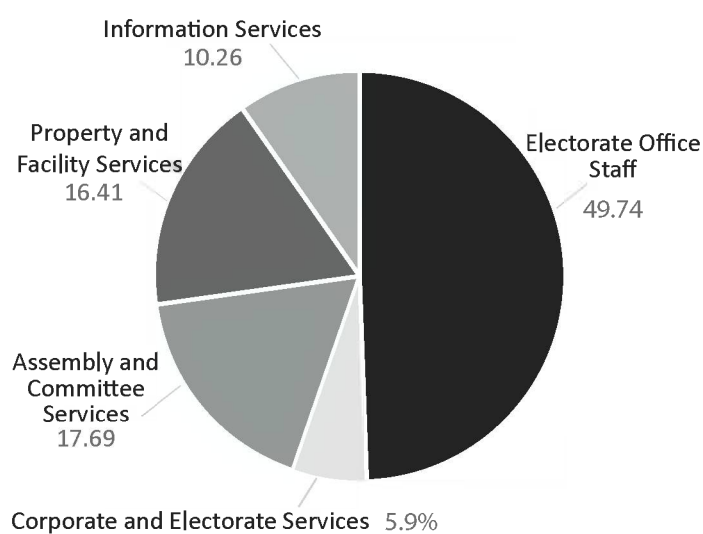
Study and Research Assistance Scheme (SARAS)	Total
Officers receiving assistance	26
Permanent retention rate ¹	%
Parliamentary precinct staff	90
Electorate office staff	51.3
Permanent separation rate ²	%
Parliamentary precinct staff	10
Electorate office staff	48.7
Sick leave – average number of days per officer	
Parliamentary precinct staff	10.8
Electorate office staff	6.1

¹ Permanent employees still employed for the period 1 July 2017 to 30 June 2018

² Permanent employees who separated during the period 1 July 2017 to 30 June 2018

Percentage of staff by area

The number of full-time equivalent staff as at 30 June 2018 was 403.



Key Performance Indicators

Measures	2017-18 Target	2017-18 Actual
Information Technology Services		
Percentage of time full network resources will be available for client usage	98.5%	98.2%
Percentage of service desk calls resolved within two hours of reporting	>70%	77%
Property Services		
Percentage of planned Capital Works projects completed	95%	90%
Catering Services		
Total number of functions	700	888
Total number of guests	30,000	30,676
Security and Attendant Services		
Number of precinct visitors processed through security scanning procedures	75,000	72,241

Looking ahead

Initiatives in 2018-19 will include:

- review and update of governance frameworks to deliver efficient and effective management of contracts and capital projects
- implementing a corporate service management information system to digitise some of the Parliamentary Service's internal operations, including the facilities management functions and the enhanced use of digital forms and workflows
- research current trends in the Food and Beverage/Conference and Events industry to ensure our offering is current and attractive
- implement a range of internally planned events, to offer high quality, cost effective entertainment options, for Members, staff and guests
- continue to train and develop our staff to ensure the service we provide our members and guests is of a high standard
- defining options for a future data centre strategy
- updating the IT policy framework
- improving wireless coverage at the parliamentary precinct
- continuing to develop a fit-for-purpose cyber security strategy for the Parliamentary Service
- refreshing the corporate recordkeeping system to support the business needs of a more mobile workforce and enable corporate information to be accessed anywhere on any device, and
- further developing the Information Management Policy Framework to include, for example, a Notifiable Data Breach Response Plan, a Digitisation Technical Standard and a Custody and Ownership policy.

Objective 4 - Improving awareness of the Parliament

To safeguard, promote and strengthen the important institution of Parliament by improving awareness of the role of the Legislative Assembly, its committees and members in our democratic system of government and provide accessibility to information about parliamentary proceedings and activities.

To achieve this objective, Parliamentary Service resources have been allocated to the following activities:

- delivering education and awareness programs about the Parliament
- raising youth awareness of the importance of the institution of parliament by linking parliamentary education programs with the national curriculum for civics education
- maintaining and improving the regional outreach awareness programs over the term of each parliament and continue to refine and improve their effectiveness, and
- improving the monitoring of the parliament's on-line presence and website content with a view to increased electronic access to parliamentary information.

These resources and services are primarily delivered through the following Service Areas:

- Chamber, Education and Communications Services
- Committee Office
- Parliamentary Reporting and Broadcasting Service (Hansard), and
- Information Technology Services.

The key performance indicators for Objective 4 relate to the extent to which the quantity, quality, timeliness and cost of specified services provided by each of the relevant service areas meet the agreed standards and targets. The methods of measurement include client surveys, benchmarking, internal self-assessment through information management systems and external assessment through audit reports.

Key performance indicators for Objective 4 are set out in the table on page 33.

The Parliamentary Education and Communications office is responsible for:

- conducting parliamentary education seminars, workshops, professional development and youth parliaments for educators, secondary school students, university students, public servants, Members and their staff, and other client groups
- conducting educational outreach programs for regional Queenslanders
- developing and maintaining educational and information resources for use in educational institutions and by the wider community
- managing the Queensland Parliamentary Internship Program, where university students undertake a nominated research project under the supervision of a Member of Parliament or senior officer of the Parliamentary Service
- ongoing evaluation of current educational programs (including school tours) to ensure that they are appropriate for the target audience, based on relevant school curricula, and consistent with current best practice in teaching
- providing advice and education on Indigenous protocols
- promoting parliamentary activities and events in order to improve community understanding and awareness of the role and activities of the Queensland Parliament
- developing and implementing communication strategies for service-wide projects or projects involving multi-services including engagement with the community via parliamentary committee processes
- drafting media releases, speeches and associated services for the Parliamentary Service
- supporting effective communications between the Parliament and its clients with an emphasis on the Parliament's Internet site and within the Parliamentary Service, and

- providing multimedia design and publication services for the Parliamentary Service and parliamentary committees.

Activities conducted in support of Objective 4 are detailed below.

Education activities

Throughout the year, the Parliament provides free educational training programs aimed at enhancing knowledge and understanding of the processes of Parliament and Government in Queensland.

Three separate programs are offered for the following groups:

- years 10 to 12 school students
- TAFE and English as a Second Language (ESL) students, and
- tertiary students.

In 2017-18 the following number of students attended these programs:

- 1154 Year 10 to 12 students and teachers as part of 46 school group activities
- 54 TAFE students and their teachers as part of two group activities, and
- 317 tertiary students and lecturers as part of 17 group activities.

Regional educational program

The parliament commenced a regional educational program in 2013-14 which sees parliamentary staff delivering a combination of the following activities in a regional Queensland location:

- a youth parliament
- a teachers' professional development session
- a public sector training conference for locally based public servants, and
- presentations delivered to local service and community groups, and Indigenous organisations about the Parliament and its committee system.

This program of activities was planned to be held in six regional Queensland centres between July 2015 and June

2018. In 2017-18, regional education activities were held in Cairns and Mackay.

Public Service training seminars

Training is offered to public sector employees on:

- how Parliament works
- the relationship between the Queensland Parliament and the Executive, and
- Queensland's parliamentary committee system and participation with committee inquiries.

There were sixteen of these training seminars held during 2017-18 with 557 public servants attending.

This included regional seminars held in Cairns and Mackay.

Teacher professional development training

Training is offered to teachers to enhance their knowledge of Queensland's democratic systems and the processes of the Queensland Parliament. These sessions also provide practical education resources and demonstrate how to conduct a parliamentary committee role play and voting activities in their classrooms. In 2017-18, 131 teachers participated in four teacher professional development training sessions. Among these were regional sessions held in Cairns and Mackay.

Youth parliaments

This year saw the continuation of the Parliament's youth parliament program. Four youth parliament events were facilitated during 2017-18, two at Parliament House and two in regional Queensland. A total of 540 students participated in these youth parliaments with each of these events and the dates that they occurred listed below:

- the Cairns Youth Parliament held on 14 September 2017
- the YMCA Youth Parliament held at Parliament House from 26 to 29 September 2017
- a Legal Studies Youth Parliament held at Parliament House on 4 May 2018 for year 11 and 12 Legal Studies students, and
- Mackay Youth Parliament was held on 6 June 2018.

Constitutional conventions

In addition to the youth parliaments, the Parliamentary Service partnered with the Department of Education to conduct school constitutional conventions in Townsville and Brisbane.

Queensland Parliament Research Internship

During 2017-18, 19 tertiary students participated in the Queensland Parliament Research Internship. This annual program has been in operation since 1995.

School tours

School groups have visited Parliament House over many decades, with these groups generally comprising year five students. The program of each visit includes:

- a standardised educational presentation aligned to the National Curriculum which provides an overview of the Queensland Parliament, its roles and processes
- a tour of Parliament House
- a parliamentary debate role-play activity while seated in either the Legislative Assembly Chamber or the Legislative Council Chamber (depending on sitting days), and
- an iPad activity aimed at reinforcing the learnings of the visit.

In total, 417 school tours were conducted during 2017-18, comprising 10,892 students and 993 accompanying teachers, parents and guardians.

Education resources

The Parliament has produced an extensive collection of educational resources that promote the institution of Parliament and raise community awareness and understanding of its important role and functions. These resources include factsheets, information books, classroom activities, brochures and an iBook. All of these resources are available to access for free on the Parliament's website, with the iBook also able to be downloaded for free from the Apple iTunes online store.

Accessibility to information about parliamentary proceedings

The Parliamentary Reporting and Broadcasting Service and Information Technology Services also contribute to Objective 4 by providing accessibility to information about parliamentary proceedings through the provision of the Internet broadcast of proceedings in Parliament, parliamentary committees and parliamentary special events.

Major initiatives

Key projects	Overview	Status
Regional educational program	The Parliament continued its three-year regional educational program.	Ongoing
Parliamentary committee training seminars	The Parliament continued its program of training seminars that are offered to assist Queenslanders who wish to participate in committee inquiries.	Ongoing

Key Performance Indicators

Measures	2017-18 Target	2017-18 Actual
Education and Communications Services		
Number of educational and liaison activities	90	114
Number of participants attending education and liaison activities conducted at Parliament House and in regional centres	3,000	3,636

Looking ahead

Initiatives in 2018-19 include:

- continue to implement the three-year regional education program with upcoming activities to be held in Emerald, Townsville and Cairns
- planning for the 150th anniversary of Parliament House, and
- refreshing the Queensland Parliament's public website, including making it mobile device friendly.

Reconciliation Action

The Parliamentary Service Strategic Plan identifies our purpose to *“to serve, support, promote and strengthen the Legislative Assembly to enable it to fulfil its various functions which are fundamental to Queensland’s democratic system of government”*.

In supporting the work of the Legislative Assembly, the Parliamentary Service aspires to uphold the principles of democracy and promote inclusion of all Queenslanders in the democratic process.

These aspirations include supporting and promoting reconciliation between Aboriginal and Torres Strait Islander peoples and other Queenslanders.

As custodians of the symbolic home of democracy in Queensland, the Legislative Assembly and the Parliamentary Service are uniquely placed to take both a symbolic and practical lead in reconciliation efforts.

The Parliamentary Service has been a leader among Australian parliamentary jurisdictions in promoting reconciliation over many years. The formal recognition of reconciliation action in our Strategic Plan further embeds our ongoing commitment across all aspects of the Parliamentary Service.

Our journey so far

The Queensland Parliament and the Parliamentary Service that supports it have been on the reconciliation journey for some time. On 26 May 1999 the Queensland Parliament acknowledged the past policies under which Aboriginal and Torres Strait Islander children were forcibly separated from their families, and expressed deep sorrow and regret at the hurt and distress this caused.

Since 1998, significant reconciliation milestones and activities include:

- An Indigenous Welcome has been part of the official proceedings at each Opening of Parliament since 1998
- Parliamentary Legal, Constitutional and Administrative Review Committee Hands on Parliament Report following an inquiry into Indigenous peoples’ participation in our system of democracy (2003)
- Renaming of function venues in the parliamentary complex in 2004 to recognise local indigenous language groups (Undumbi and Dandiir rooms)
- Establishment of Reconciliation Gallery in the parliamentary complex honouring our first Indigenous Member of Parliament, Uncle Eric Deeral
- Display of Aboriginal and Torres Strait Islander flags alongside the Australian and Queensland flags in the Parliamentary Chamber and outside Parliament House (2007)
- Commissioning of the Parliamentary Wind Yarn (Didgeridoo) for display in the precinct as a symbol of reconciliation between Indigenous and non-Indigenous Queenslanders
- Formal acknowledgment of traditional owners of the land prior to each parliamentary sitting week (2007)
- Appointment of Australia’s first (and currently only) Parliamentary Indigenous Liaison Officer role (2008)
- Hosting of the first Indigenous Youth Parliament (2009) (since renamed Eric Deeral Indigenous Youth Parliament in 2012)
- Cultural awareness training for Parliamentary Service staff (2009-2010)
- Promoting engagement and dialogue with indigenous communities through parliamentary committee public hearings in regional locations throughout Queensland
- Conducting regional education and training activities through Queensland including programs for indigenous students
- Hosting the annual Indigenous Schools Constitutional Convention onsite, and
- Providing complimentary use of facilities onsite to Reconciliation Queensland for regular meetings.

Moving ahead

Over the course of the current Strategic Plan, the Parliamentary Service aims to formalise its past reconciliation activities into a plan endorsed by Reconciliation Australia across four key themes:

1. Relationships
2. Respect
3. Opportunities
4. Tracking progress and reporting

	Action	Timeline	Measurement
RELATIONSHIPS	Engage with Indigenous Queenslanders regarding specific issues through inquiries undertaken by parliamentary committees	Ongoing	<p>Number of parliamentary committee hearings and inquiries assisted with Indigenous liaison activities.</p> <p>The Indigenous Liaison Officer assisted parliamentary committees during 2017-18, in particular, providing Indigenous liaison advice to five different inquiries.</p>
	Improve and assist relationship building and engagement between Members of Parliament and Indigenous communities	Ongoing	<p>Number of instances where Indigenous protocol advice provided to Members and parliamentary staff.</p> <p>Following requests from both Members and staff, the Indigenous Liaison Officer provided advice on Indigenous protocol 12 times during 2017-18.</p>
RESPECT	Provide opportunities for staff identifying with Indigenous heritage to engage with their culture and communities (e.g. by celebrating NAIDOC Week)	June 2018	<p>Review HR policies and procedures to ascertain any barriers to staff participation, and if barriers apply, identify strategies to address.</p> <p>There are provisions within the leave framework that are supportive of staff identifying with indigenous heritage to engage with their culture and communities. For example: Cultural leave is provided for in the <i>Industrial Relations Act</i>; Bereavement leave provisions allow for cultural reasons to be considered and; Special leave provisions are sufficiently flexible to support a variety of circumstances.</p>
	Appropriately acknowledge significant Indigenous Anniversaries	Ongoing	<p>Participation and representation in programs and events to appropriately acknowledge major indigenous anniversaries.</p> <p>The Indigenous Liaison Officer participated in NAIDOC events at Government House and Alexandra Hills State High School.</p>

	Action	Timeline	Measurement
RESPECT	Ensure that significant parliamentary occasions include an appropriate acknowledgment to Traditional Custodians and a Welcome to Country ceremony	Ongoing	<p>It is a standard practice that each Opening of Parliament ceremony include a Welcome to Country from an Indigenous Elder. For the 56th Parliament, the Speaker, Hon. Curtis Pitt MP, has extended the acknowledgment of the Traditional Custodians to each sitting day.</p> <p>All Parliamentary Service functions also include an Acknowledgement.</p>
	Provide opportunities for Indigenous and non-Indigenous students to engage together in parliamentary education activities with focus on democracy and participation	Ongoing	<p>Number of school educational activities conducted with Indigenous liaison focus.</p> <p>Parliamentary education activities were conducted at 12 schools and other events during 2017-18. A list of these schools and events is below:</p> <ul style="list-style-type: none"> • Tagai College • Mossman High School • Ingham State High School • Innisfail State High School • Indigenous Zone Constitutional Convention Brisbane • two Indigenous Zone Constitutional Conventions in Townsville • Ayr State High School • Burdekin Catholic School • Abergowrie College • St Patrick's College Townsville • Mackay State High School
OPPORTUNITIES	Investigate opportunities to improve employment outcomes within our workplace for Indigenous persons	June 2018	A survey was conducted of Parliamentary Service staff including electorate office staff, to identify a baseline assessment of staff identifying themselves as of Aboriginal and Torres Strait Islander descent, and to allow issues to be identified and strategies to be developed.

Corporate governance

Corporate governance is the manner in which an organisation is controlled and governed in order to achieve its goals. Generally, it incorporates a number of dimensions including management structure, management systems and management standards. Corporate governance is the foundation on which service delivery should be built.

Management structure

The *Parliamentary Service Act 1988* sets out the administrative functions of the Speaker.

The general role of the Speaker in relation to the Parliamentary Service is to:

- a) decide major policies to guide the operation and management of the Parliamentary Service
- b) prepare budgets
- c) decide the size and organization of the Parliamentary Service and the services to be supplied by the parliamentary service, and
- d) supervise the management and delivery of services by the Parliamentary Service.

Under Part 2 Section 5 of the *Parliamentary Service Act 1988*, the Speaker has control of:

- a) accommodation and services in the parliamentary precinct, and
- b) accommodation and services supplied elsewhere by the Legislative Assembly for its members.

Office of the Speaker

The Office of the Speaker provides executive, administrative and protocol support to the Speaker of the Legislative Assembly in relation to his various roles. Aside from the legislative obligations outlined earlier, these roles include public engagement, education and support of MPs and a range of other legislative responsibilities.

The Clerk of the Parliament

The Clerk of the Parliament has a number of roles which are outlined in section 20 of the *Parliamentary Service Act 1988*. The Clerk, as Chief Executive Officer of the Parliamentary Service, is:

- responsible to the Speaker for the efficient and cost effective management of the Parliamentary Service, and
- is the employing authority, for the Legislative Assembly, of parliamentary service officers and employees.

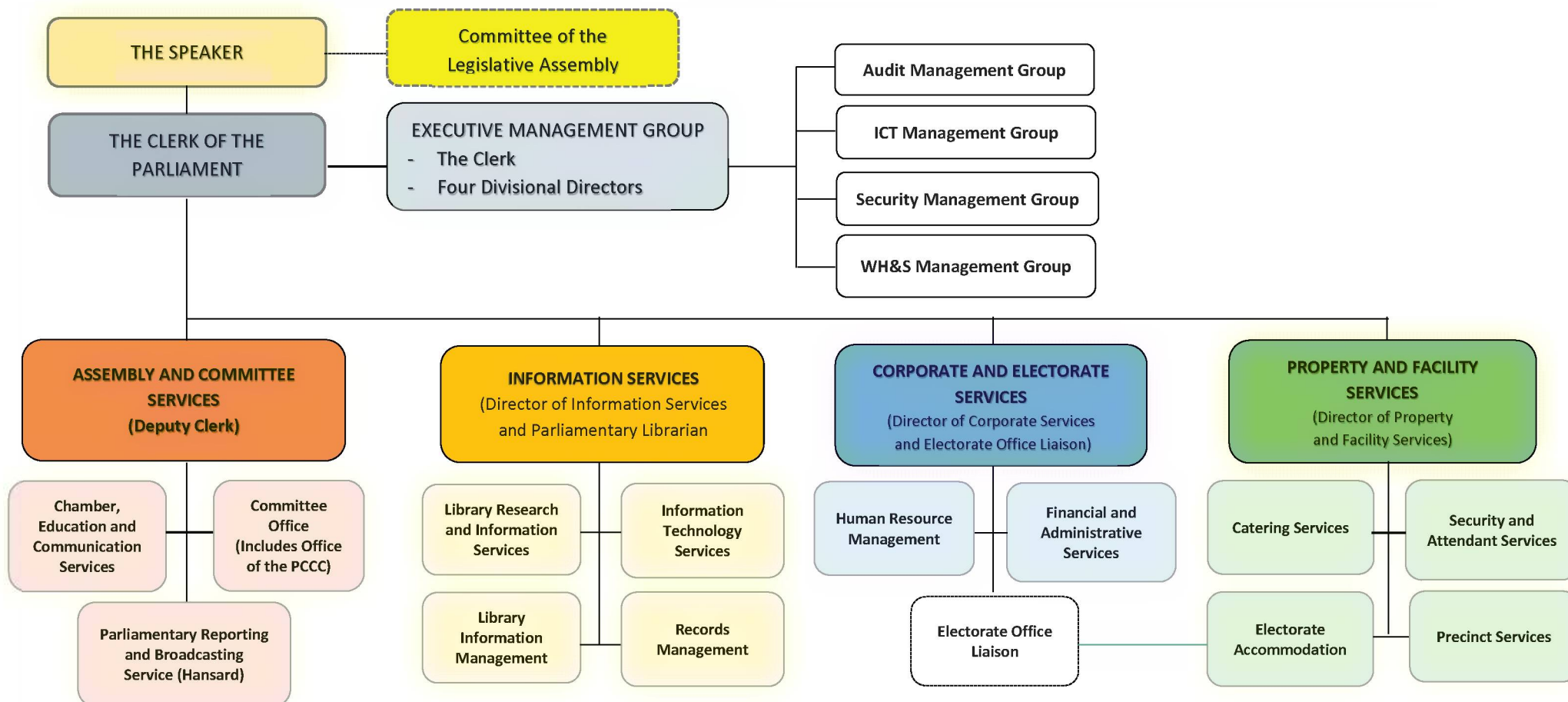
The Clerk is also the Accountable Officer, as defined under the *Financial Accountability Act 2009*, and as such has a range of financial management responsibilities and obligations in the management of the Parliamentary Service. Divisional leaders

The Parliamentary Service has four divisions:

- Assembly and Committee Services Division, led by the Deputy Clerk of the Parliament
- Information Services Division, led by the Director of Information Services and Parliamentary Librarian
- Corporate and Electorate Services Division, led by the Director of Corporate Services and Electorate Office Liaison, and
- Property and Facility Services Division, led by the Director of Property and Facility Services.

The divisional leaders report to the Clerk of the Parliament.

PARLIAMENTARY SERVICE ORGANISATIONAL CHART 2018-2019



Management Groups

The Clerk has established a number of management groups within the Parliamentary Service as part of the broader corporate governance framework outlined earlier.

Executive Management Group

The role of the Executive Management Group (EMG) is to:

- provide leadership and ensure the effective management, coordination and performance of the Parliamentary Service
- consider reports from all management groups
- oversee the development and implementation of the Parliamentary Service Management Plan, Parliamentary Service-wide policies and procedures, management information systems and control environments, and
- review and recommend to the Speaker the annual budget for the Parliament.

The members of the EMG are the Clerk of the Parliament (chair), and the four Divisional Directors.

During 2017-18, the EMG:

- endorsed a new corporate Information and Communication Technology Strategy to guide the Parliamentary Service over the coming three years including a new IT project management and governance framework
- developed a program of events to celebrate the 150th anniversary of Parliament House
- coordinated planning and preparation for the transition to the 56th Parliament following a general State election in November 2017
- co-ordinated the development of all management plans, including the Training and Development Plan and the Parliamentary Service budget
- developed and considered a range of option for a new electorate office technology model, and
- conducted a survey of all Members in 2018 to benchmark performance.

Audit Management Group

The role of the Audit Management Group (AMG) is to provide independent assurance and assistance to the Clerk on:

- (a) internal control and compliance frameworks
- (b) external audit liaison and communication with executive management
- (c) monitoring implementation of internal and external audit recommendations, and
- (d) the agency's external accountability responsibilities as prescribed in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*.

As at June 2018, the members of the AMG were the:

- Deputy Clerk of the Parliament (Chair)
- Chief Hansard Reporter, Parliamentary Reporting and Broadcasting Service
- Director, Research and Information Service, Parliamentary Library, and
- Marita Corbett (external representative, Partner BDO).

During 2017-18 the AMG:

- settled the Parliamentary Service Strategic Audit Plan 2017-20 and the Annual Internal Audit Work Plan for 2017-18,
- reviewed and considered a number of reports arising from the 2017-18 Internal Audit Work Plan
- reviewed the 2016-17 Financial Reports for the Legislative Assembly, and
- reviewed the Audit Management Group Charter.

Information and Communication Technology Management Group

The role of the Information and Communication Technology Management Group (ICTMG) is to develop responsive information communication technology (ICT) strategies that enable the achievement of the Parliamentary Service's organisational objectives.

Its specific charter is to:

- undertake ICT strategic planning, ensuring that such plans fit the current and ongoing needs of the Parliamentary Service
- evaluate proposed ICT initiatives
- manage staff understanding of and participation in ICT decision-making, and
- ensure ICT within the Parliamentary Service conforms with all applicable external regulations and complies with all internal policies and practices.

The membership of the ICTMG is:

- Director of Information Services and Parliamentary Librarian (Chair)
- Head of IT Services (Deputy Chair)
- First Clerk Assistant (Committees)
- Director, Library Information Management
- Chief Hansard Reporter
- Financial and Administrative Services Manager
- Records Coordinator
- an external IT representative, and
- two electorate office representatives.

During 2017-18, the ICTMG met on five occasions and considered a wide range of issues including:

- the enterprise architecture initiative and business capability modelling which informed the 2018-2021 ICT Strategy and its accompanying technology roadmap
- the new ICT Project Lifecycle framework and its gated approval process for IT-enabled projects and supporting governance artefacts
- the Parliamentary Service's revised intranet project
- progress towards the proposed new electorate office technology model, a data centre strategy and a cyber security strategy, and
- an IT risk management register.

Security Management Group

The Security Management Group (SMG) assists the EMG by monitoring, reviewing and improving security strategies adopted within the Parliamentary precinct and electorate offices across the State.

The SMG is responsible for:

- the implementation, management and maintenance of safety and security strategies designed to protect Members, staff and visitors to the precinct and electorate offices
- working with key stakeholders in managing physical security, electronic security and surveillance, and awareness and preparedness, and
- ensuring compliance with all relevant statutory and regulatory obligations relating to protective security.

As at June 2018, the members of the SMG were:

- Director, Property and Facility Services (Chair)
- Manager, Security and Attendant Services
- Senior Electorate Accommodation Officer
- Manager, Human Resource Services
- First Clerk Assistant (Procedure)
- Abbas Bigdeli (Protective Services), and
- Colin Briggs (Queensland Police Service).

During 2017-18 the SMG considered:

- the Electorate Office Security Review
- CCTV camera installations in the parliamentary precinct
- upgrade to perimeter fence
- review of access technologies, and
- criminal history checks for Parliamentary Service Officers.

Workplace Health and Safety Management Group

The role of the Workplace Health and Safety Management Group (WHSMG) is to support the Executive Management Group by ensuring that obligations under the *Work Health and Safety Act 2011* are met. The WHSMG is for all intents and purposes the committee required under section 76 of the abovementioned Act. Group membership includes a number of management and employee representatives.

As at June 2018, management representatives included:

- Director, Corporate Services and Electorate Office Liaison (chair)

- Manager, Human Resource Services
- Senior Advisor, Human Resource Services
- Manager, Precinct Services
- Manager, Catering Services
- Workplace Health and Safety Coordinator, and
- Senior Supervisor, Operational Procedures and Training.

Employee representatives (appointed every three years) as at June 2018 were:

- Megan Lomas, Catering Services
- Sanja Luscombe, Cleaning Services
- Brett Nutley, Education & Liaison
- Gerald Thompson, Security & Attendant Services
- Tara Manning, Gladstone Electorate Office, and
- Susan Lear, Barron River Electorate Office.

During 2017-18, the WHSMG met on four occasions and developed, participated in, and assisted with:

- safety inspections of the Parliamentary precinct
- workplace health and safety audit of electorate offices
- coordinating activities for the Parliamentary Happier Healthier workplace program including the 10,000 Steps Challenge, and hosted healthy cooking and nutrition demonstrations in the precinct
- promotion of Safe Work Australia Week in October
- the election of WHS representatives
- review and update of risk assessment procedures for external contractors working in the parliamentary precinct, and
- testing and provision of telephone headsets to electorate office staff to improve workplace productivity and injury prevention.

Shared Service Initiative

As part of the state public sector Shared Service Initiative, The Queensland Parliament provides a range of corporate services to the following independent agencies:

- Office of the Governor
- Office of the Information Commissioner

- Office of the Ombudsman, and
- Queensland Audit Office.

Existing management and operational structures within the Parliamentary Service are used to deliver these shared services, and all are delivered in accordance with annual operating level agreements between the agencies.

Management Systems

Planning

The Parliamentary Service undertakes planning at both strategic and operational levels to ensure that staff are focused on performance and achieving results. These plans form the basis of budgeting, performance management and reporting.

The following key plans were prepared for 2017-18:

- the Parliamentary Service Management Plan, incorporating a whole-of Service strategic plan and operational plans for each management group and Service Area within the organisation
- the Information and Communications Technology Resources Strategic Plan, and
- a Training and Development Plan for staff.

Performance Management

The Clerk of the Parliament employs a range of mechanisms to measure and monitor the performance of the Parliamentary Service, including:

- **Internal management reporting**
Divisional Directors are required to submit quarterly management reports to the Clerk. These reports document financial and operational performance against performance targets outlined in the Parliamentary Service Management Plan.
- **Auditing and review**
The Parliamentary Service engages an external contractor to provide internal audit services.

The external contractor consults with the Parliamentary Service Audit Management Group and takes into consideration Queensland Treasury's Audit Committee Guidelines. The Clerk of the Parliament, in his capacity as the accountable officer, considers and addresses internal audit reports and any recommendations contained therein. No significant issues were identified during the 2017-18 internal audit work program.

- **Employee performance planning and review**

Parliamentary Service staff are subject to annual performance planning and review processes to improve alignment between individual performance review outcomes and training and development opportunities.

- **External scrutiny**

The Parliamentary Service is subject to an annual external audit by officers of the Queensland Audit Office pursuant to the *Auditor-General Act 2009*. No significant issues were identified regarding the operations of the Parliamentary Service during 2017-18. All recommendations in audit reports have been responded to accordingly.

- **Resource management**

The Clerk of the Parliament establishes and publishes policies and procedures for the management of all human, financial and information resources. Systems have been established to manage revenue, expenditure, assets and liabilities, as well as to protect information resources.

- **Records management**

While the *Public Records Act 2002* does not apply to the Legislative Assembly or the Parliamentary Service, the Parliamentary Service is committed to following the principles contained in the legislation and also various public sector information standards, policies and guidelines concerning records management.

- **Management standards**

The Parliamentary Service maintains a strong commitment to the development and

maintenance of a culture of care, diligence, ethical behaviour, public defensibility, integrity, accountability and leadership. This commitment is reflected in management standards covering workplace health and safety delivered through the Workplace Health and Safety Management Group, and the Code of Conduct for Officers and Employees of the Parliamentary Service. The Code of Conduct guides staff when dealing with situations that may arise during the course of their duties, particularly those situations that may have an ethical dimension. The Code is important given that the Parliamentary Service provides support to the Parliament, the body to which all other public entities in Queensland are ultimately accountable. The Code was developed in accordance with the *Public Sector Ethics Act 1994*.

Management profiles

Hon. Curtis Pitt MP

BA

Speaker of the Legislative Assembly

The Honourable Curtis Pitt MP was elected as the Member for Mulgrave on 21 March 2009 and was elected Speaker of the Queensland Parliament on 13 February 2018.

The Speaker presides over the Legislative Assembly, heads the Parliamentary Service and chairs the Committee of the Legislative Assembly. The Speaker is also the ceremonial representative of the Queensland Parliament.

From February 2015 to December 2017, Curtis was the Treasurer of Queensland. During this time, he also had responsibility for portfolios including Trade and Investment, Employment and Industrial Relations, Energy and Water Supply, Aboriginal and Torres Strait Islander Partnerships, and Sport. He has also previously served as Minister for Disability Services and was Queensland's first standalone Minister for Mental Health in 2011.

Prior to his election to Parliament, Curtis worked in the Queensland Public Service where he led the Queensland Government's Indigenous Jobs and Enterprises Taskforce, established to improve economic participation for members of discrete Indigenous communities.

Curtis has also led the Queensland Government's business and skilled migration program, working closely with the Australian Government and private sector employers on a number of industrial relations and multicultural issues.

Executive Management Group

Neil Laurie

LLB LLM(Hons) MBA

Clerk of the Parliament

Neil has been the Principal Officer of the Legislative Assembly, the Chief Executive Officer of, and the Accountable Officer for, the Parliamentary Service since February 2003. Neil has over 25 years' experience with the Parliamentary Service, including six years as Deputy Clerk and Clerk of Committees and over 15 years as Clerk.

Craig Atkinson

BBus GradCertProfAcc MIPA

Director, Corporate Services and Electorate Office Liaison

Craig leads the Corporate and Electorate Services Division of the Parliamentary Service which includes Financial and Administrative Services, Human Resource Services, and Members' Executive Support. Craig also acts as Chief Finance Officer for the Parliamentary Service pursuant to the *Financial Accountability Act 2009*. Craig was appointed Director in 2017 and has over 20 years' experience in financial management and administration of members' entitlements.

Stewart Johnson

GradDipFM BTEC Dip-Built Environment (UK)

Director, Property and Facility Services

Stewart leads the Property (including state wide electoral offices), Catering and Security and Attendants Divisions

of the Parliamentary Service. Stewart was appointed in September 2016 and has over 25 years of building management, project management, hospitality and security operations experience.

Janet Prowse

BA MIMS ALIA

Director, Information Services and Parliamentary Librarian

Janet leads the Information Services Division and is responsible for the Parliamentary Library, IT Services and Records Management. She joined the Parliamentary Service in May 2017 and has extensive management experience in delivering information services and policy advice at a whole-of-Government level.

Michael Ries

BAdmin LLB GradDipBus

Deputy Clerk

Director, Assembly and Committee Services

Michael was appointed to the role of Deputy Clerk of Queensland's Parliament in June 2008. Michael is responsible for the Assembly and Committee Services Division and is also the Committee Secretary to the Ethics Committee. Previously he held senior roles in the Department of Premier and Cabinet including Clerk of the Executive Council.

Service Area Leaders

Lynne Armstrong

BA GradDipLibSc MPhil

Director, Information
Management Services

Lynne leads the Library Information Management Services team which is responsible for access to and maintenance of the Library's multiple collections and research databases, email alert and audio visual services. Lynne has extensive experience in the Parliamentary Service.

Paul Boreland

Senior Electorate Accommodation
Officer

Paul and the Electorate Accommodation team are responsible for managing the 97 electorate offices located throughout Queensland. Paul has been employed in various capacities within the Parliamentary Service for over 29 years.

Daniel Buchanan

BIT

Head of Information Technology
Services

Daniel leads the Information Technology Services team which provides technology services throughout the Parliamentary precinct and Members' Electorate Offices. Daniel has 18 years' experience in the information technology industry.

Amanda Honeyman

LLB (Hons) PGDip Law Bar (UK)

First Clerk Assistant (Procedure)
Manager, Chamber, Education and
Communication Services

Amanda leads the team that provides parliamentary procedural support to the Legislative Assembly Chamber and coordinates parliamentary education and community awareness of the institution of Parliament and its role and functions. Amanda joined the Parliamentary Service in 2007 and was appointed to her current position in 2017.

Jo Mathers

BBus LLB (Hons)

Chief Reporter

Jo manages the Parliamentary Reporting and Broadcasting Service, which is responsible for the accurate, timely and efficient reporting and broadcasting of the proceedings of parliament and its committees. Jo has over 23 years' experience with the Parliamentary Service, including roles in Committees and Chamber, Education and Communication Services.

Robyn Moore

*LLB MUrb&RegPlg ALIA Allied
Field*

Director, Research and
Information Services

Robyn leads the Research and Information Service dedicated to assisting members of parliament to perform their duties by ensuring they have access to timely, authoritative and impartial information. Robyn was appointed to the role after undertaking various parliamentary roles. Before joining the Parliament, Robyn was a solicitor in private practice.

Peter Morris

BBus

Manager, Human Resource
Services

Peter is responsible for ensuring the delivery of human resources and industrial relations services to Parliamentary Service staff and Members of Parliament. Peter has experience in both human resource management and industrial relations at an operational and managerial level. Peter has over 25 years' experience in human resource management.

Simon Neale*DipHosp(Mgt)*

Manager - Catering Services

Simon is responsible for managing Catering Services throughout the Parliamentary Precinct, including fine dining, events, casual dining and bar amenities. Simon has over 15 years' experience in food and beverage management.

Mark RichardsonPrecinct Services Senior
Supervisor

Mark was appointed to the role of Manager of Precinct Services in August 2017. Mark is responsible for the management and operation of buildings and capital projects within the parliamentary precinct. Mark has worked in the Construction and Facilities Management industry for over 25 years.

James Robertson*BBus(Accy) CPA*Manager, Financial and
Administrative Services

James' duties involve delivering systems and services relating to financial and procurement management. This includes preparing annual financial statements and ensuring compliance with relevant financial management legislation and standards as well as promoting best practice in financial management across the Parliamentary Service. James has over 20 years' experience.

Petá Sweeney*BA(LIS) BED MBA FRIM*

Records Coordinator

Petá manages the corporate information assets of the Parliamentary Service. She joined the Parliamentary Service in November 2016 and has extensive experience in recordkeeping and information management in public and private sectors. Petá maintains strong industry links through her work on the Queensland Branch Council and the Governance Advisory Body of the Records and Information Management Professionals Australia.

Michael Watkin*BA (Justice) JP Qualified*

Sergeant-at-Arms

Manager, Security and Attendant
Services

Michael was appointed to the role of Sergeant-at-Arms in June 2014, and is also responsible for the delivery of Security and Attendant Services throughout the parliamentary precinct. Michael has over 25 years' experience in the Parliamentary Service.

Bernice Watson*BA; Grad Dip Urban Research and
Policy*

First Clerk Assistant (Committees)

Bernice leads the team that provides professional advice and research, administrative and procedural support to the various committees of the Parliament in fulfilling their roles and engaging with the community. Bernice has over 25 years' experience working in public policy and management roles, and has worked with the Parliamentary Service since 2011. For the 56th Parliament, Bernice is the Committee Secretariat of the Ethics Committee.

Other information

Legal framework

The Parliamentary Service was created by the *Parliamentary Service Act 1988*. The *Parliament of Queensland Act 2001* came into effect on 6 June 2002 and consolidated laws relating to the Legislative Assembly, its powers, procedures. Members and committees. The Act was developed as a companion to the *Constitution of Queensland 2001*. All of the above Acts are administered by the Department of the Premier and Cabinet.

Privacy

The Queensland Parliamentary Service privacy policy conforms to the requirements of the *Information Privacy Act 2009* (IPA). The policy is published on the Parliamentary Service Intranet and Internet in accordance with the requirements of the IPA. Further information about the privacy policy can be obtained by emailing privacy@parliament.qld.gov.au or by phoning (07) 3553 6000.

Early retirement, redundancy and retrenchment

During the period one redundancy package was processed.

Financial statements - at a glance

This financial summary provides a high-level snapshot of the financial performance and position of the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2018.

Statement of Comprehensive Income

In summary, the operating activities of the Legislative Assembly and Parliamentary Service delivered an operating surplus of \$2.537M. The surplus primarily relates to the Parliament House stonework restoration contribution received at below fair value from Department of Housing and Public Works and the accounting treatment of an adjustment to the provision of post-employment benefits for Former Members of Parliament as determined by the Queensland Independent Remuneration Tribunal.

An increase in revenue in 2017-18 is largely due to additional appropriation revenue received in association with the 2017 State Election and Electoral Boundary Redistribution.

An increase in expenditure in 2017-18 is due to an additional four Members of Parliament and eight additional electorate office staff arising from the 2017 State Election and Electoral Boundary Redistribution.

Statement of Comprehensive Income

	2017-18 amount (\$,000)	2016-17 amount (\$,000)
Total Income	99,069	92,278
Total Expenses	96,532	94,297
Net Operating Surplus	2,537	-2,019

Statement of Financial Position

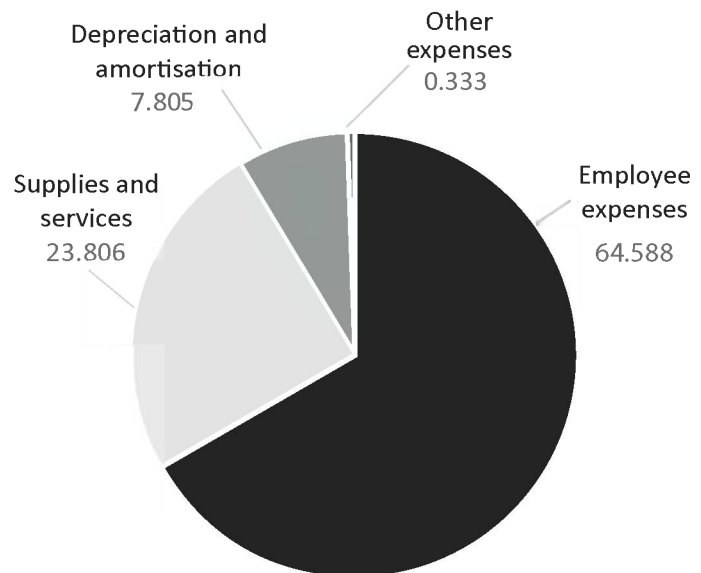
	2017-18 amount (\$,000)	2016-17 amount (\$,000)
Total Assets	214,897	211,106
Total Liabilities	3,867	6,489
Net Assets (Equity)	211,030	204,617
Increase/(Decrease) in Net Assets	6,413	4,802

Expenses from ordinary activities 2017-18 (\$ million)

The graph above depicts expenditure by major resource category for 2017-18.

Expenditure by the Legislative Assembly and Parliamentary Service is incurred on costs associated with:

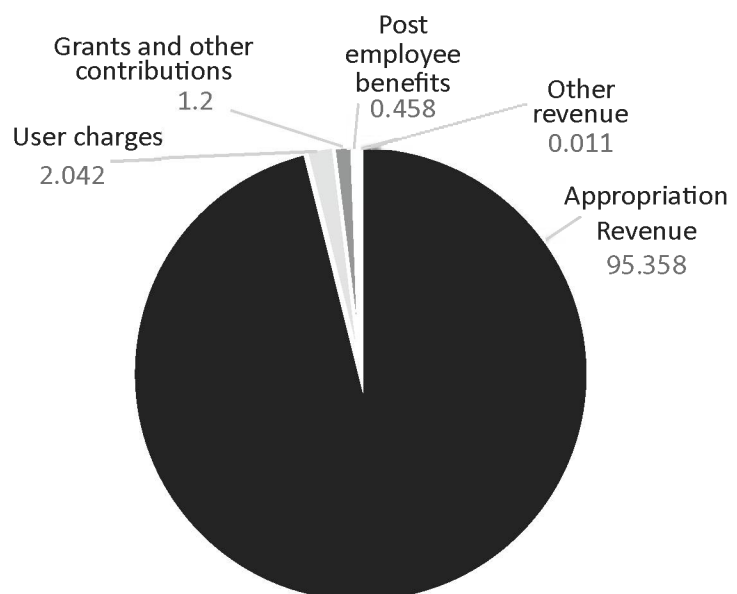
- payment of salaries and allowances to Members of Parliament, electorate office staff, Parliamentary Service officers and support staff,
- operational costs required to provide the functions and activities to achieve Parliamentary Service objectives, and
- depreciation expenses associated with Parliamentary Service's buildings, plant and equipment.



Revenues from ordinary activities 2017-18 (\$ million)

The main source of funding for the Legislative Assembly and Parliamentary Service is departmental service revenue (appropriation funding from the Queensland Government).

Additional revenue is generated through the sale of goods and services provided by the Parliamentary Service including catering services, reporting services, corporate services provided to client agencies, educational activities and publications. Grants and other contributions represent capital works performed by the Department of Housing and Public Works at no cost to the Legislative Assembly.



Financial statements - at a glance

Foreword

The Clerk of the Parliament is pleased to present the financial statements for the Legislative Assembly of Queensland and Parliamentary Service for the year ending 30 June 2018.

The financial statements have been prepared in accordance with section 62(1) of the *Financial Accountability Act 2009* and relevant sections of the *Financial and Performance Management Standard 2009* to provide detailed information about the financial operations of the Legislative Assembly and Parliamentary Service.

The Auditor General has certified the statements without qualification.

Chief Finance Officer Assurance Statement

The *Financial Accountability Act 2009* also requires that certain financial management responsibilities be delegated to the Chief Finance Officer. For the 2017-18 financial year, all minimum responsibilities of the Chief Finance Officer have been fulfilled. In accordance with section 57 of the *Financial and Performance Management Standard 2009*, the Chief Finance Officer has provided a statement to the Clerk of the Parliament regarding the efficiency, effectiveness and economy of financial controls in operation during 2017-18. This statement has also been presented to the Parliamentary Service Audit Management Group.

Guide to the Financial Statements

The set of financial statements included in this annual report reflect various aspects of the financial operations of the Legislative Assembly of Queensland and the Parliamentary Service.

Statement of Comprehensive Income

This statement reports the income and expenditure of the Legislative Assembly of Queensland and the Parliamentary Service for the 12 month period ending 30 June 2018.

Statement of Comprehensive Income by Service Areas

This statement reports income and expenditure (including changes in property, plant and equipment asset values) of the Legislative Assembly of Queensland under the two major service areas – Members' Salaries, Entitlements and Electorate Office Services and Parliamentary Precinct Support Services for the financial year ending 30 June 2018.

Statement of Financial Position

This statement reports the assets and liabilities, and equity of the Legislative Assembly of Queensland and the Parliamentary Service as at 30 June 2018. Assets and liabilities are classified as current where it is expected that the item will be converted to cash (received or paid) during the following 12 month period. Assets and liabilities are classified as non-current where they are expected to be converted to cash at a time later than 12 months from 30 June 2018.

Statement of Assets and Liabilities by Service Areas

Assets, liabilities and equity of the Legislative Assembly of Queensland is reported under the two major service areas – Members' Salaries, Entitlements and Electorate Office Services and Parliamentary Precinct Support Services for the financial year ending 30 June 2018.

Statement of Changes in Equity

Equity is the residual difference between assets and liabilities and reflects the net worth of the Legislative Assembly of Queensland and the Parliamentary Service. It also reflects the amount of equity contributed by Queensland Treasury. This statement reports changes in various categories of equity including Contributed Equity, Accumulated Surpluses, and Asset Revaluation Surpluses.

Statement of Cash Flows

This statement reports information regarding actual inflows and outflows of cash during the financial year.

LEGISLATIVE ASSEMBLY OF QUEENSLAND
FINANCIAL STATEMENTS

For the financial year ended 30 June 2018

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

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

Statement of Comprehensive Income

Year ended 30 June 2018

Operating Results	Notes	2018	2017	Original Budget 2018	Variance* 2018
		\$'000	\$'000	\$'000	\$'000
Income from Continuing Operations					
Appropriation revenue	B1-1	95,358	88,492	89,296	6,062
User charges and fees	B1-2	2,042	2,004	1,975	67
Grants and other contributions	B1-3	1,200	1,200	-	1,200
Post-employment benefits	B1-4	458	408	-	458
Other revenue		11	174	32	(21)
Total Revenue		99,069	92,278	91,303	7,766
Total Income from Continuing Operations		99,069	92,278	91,303	7,766
Expenses from Continuing Operations					
Employee expenses	B2-1	64,588	61,308	61,926	2,662
Supplies and services	B2-2	23,806	23,697	23,898	(92)
Depreciation and amortisation	B2-3	7,805	6,410	5,235	2,570
Other expenses	B2-4	333	2,882	244	89
Total Expenses from Continuing Operations		96,532	94,297	91,303	5,229
Operating Result from Continuing Operations		2,537	(2,019)	-	2,537
Other Comprehensive Income					
Increase (decrease) in asset revaluation surplus	C3-1	2,180	5,492	-	-
Total Other Comprehensive Income		2,180	5,492	-	-
Total Comprehensive Income		4,717	3,473	-	-

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these statements.

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

Statement of Comprehensive Income by Major Service Areas

For year ended 30 June 2018

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Income from Continuing Operations								
Appropriation revenue	61,675	57,799	33,683	30,693	-	-	95,358	88,492
User charges and fees	-	-	1,730	1,758	312	246	2,042	2,004
Grants and other contributions	-	-	1,200	1,200	-	-	1,200	1,200
Post-employment benefits	458	408	-	-	-	-	458	408
Other revenue	8	12	3	162	-	-	11	174
Total revenue	62,141	58,219	36,616	33,813	312	246	99,069	92,278
Total Income from Continuing Operations	62,141	58,219	36,616	33,813	312	246	99,069	92,278
Expenses from Continuing Operations								
Employee expenses	44,275	41,129	20,198	20,081	115	98	64,588	61,308
Supplies and services	15,953	15,443	7,656	8,107	197	148	23,806	23,697
Depreciation and amortisation	785	940	7,020	5,470	-	-	7,805	6,410
Other expenses	20	19	313	2,863	-	-	333	2,882
Total Expenses from Continuing Operations	61,033	57,531	35,187	36,521	312	246	96,532	94,297
Operating Result from Continuing Operations	1,108	688	1,429	(2,708)	-	-	2,537	(2,019)
Other Comprehensive Income								
Increase (decrease) in asset revaluation surplus	-	-	2,180	5,492	-	-	2,180	5,492
Total Other Comprehensive Income	-	-	2,180	5,492	-	-	2,180	5,492
Total Comprehensive Income	1,108	688	3,609	2,784	-	-	4,717	3,473

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

Statement of Financial Position

As at 30 June 2018

	Notes	2018 \$'000	2017 \$'000	Original Budget 2018 \$'000	Variance* 2018 \$'000
Current Assets					
Cash and cash equivalents	C1	9,695	6,669	5,225	4,470
Receivables	C2	1,360	1,221	1,483	(123)
Inventories		160	176	173	(13)
Other current assets		454	471	411	43
Total Current Assets		11,669	8,537	7,292	4,377
Non-Current Assets					
Property, plant & equipment	C3	202,430	201,894	214,990	(12,560)
Intangibles		798	675	841	(43)
Total Non-Current Assets		203,228	202,569	215,831	(12,603)
Total Assets		214,897	211,106	223,123	(8,226)
Current Liabilities					
Payables	C4	2,474	4,696	4,261	(1,787)
Accrued employee benefits	C5	1,393	1,333	493	900
Other current liabilities		-	14	6	(6)
Total Current Liabilities		3,867	6,043	4,760	(893)
Non-Current Liabilities					
Accrued employee benefits	C5	-	446	861	(861)
Total Non-Current Liabilities		-	446	861	(861)
Total Liabilities		3,867	6,489	5,621	(1,754)
Net Assets		211,030	204,617	217,502	(6,472)
Equity					
Contributed equity	C6	3,069	1,373	-	-
Accumulated surpluses		28,562	26,025	-	-
Asset revaluation surplus	C6-3	179,399	177,219	-	-
Total Equity		211,030	204,617	217,502	(6,472)

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these statements.

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

Statement of Assets and Liabilities by Major Service Areas

As at 30 June 2018

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Current Assets								
Cash and cash equivalents	-	-	9,695	6,669	-	-	9,695	6,669
Receivables	77	130	1,249	1,065	34	26	1,360	1,221
Inventories	-	-	160	176	-	-	160	176
Other current assets	1	-	453	471	-	-	454	471
Total Current Assets	78	130	11,557	8,381	34	26	11,669	8,537
Non-Current Assets								
Property, plant & equipment	1,729	1,986	200,701	199,908	-	-	202,430	201,894
Intangibles	-	-	798	675	-	-	798	675
Total Non-Current Assets	1,729	1,986	201,499	200,583	-	-	203,228	202,569
Total Assets	1,807	2,116	213,056	208,964	34	26	214,897	211,106
Current Liabilities								
Payables	715	651	1,759	4,045	-	-	2,474	4,696
Accrued employee benefits	846	830	547	503	-	-	1,393	1,333
Other current liabilities	-	-	-	-	-	14	-	14
Total Current Liabilities	1,561	1,481	2,306	4,548	-	14	3,867	6,043
Non-Current Liabilities								
Accrued employee benefits	-	446	-	-	-	-	-	446
Total Non-Current Liabilities	-	446	-	-	-	-	-	446
Total Liabilities	1,561	1,927	2,306	4,548	-	14	3,867	6,489
Net Assets	246	189	210,750	204,416	34	12	211,030	204,617

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

Statement of Changes in Equity

For the year ended 30 June 2018

	Notes	Accumulated Surpluses		Asset Revaluation Surplus		Contributed Equity		TOTAL	
		2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000	2018 \$'000	2017 \$'000
Opening Balance as at 1 July		26,025	25,869	177,219	173,902	1,373	44	204,617	199,815
Operating Result from Continuing Operations		2,537	(2,019)	-	-	-	-	2,537	(2,019)
<u>Total Other Comprehensive Income</u>									
- Increase (Decrease) in Asset Revaluation Surplus	C6-3	-	-	2,180	5,492	-	-	2,180	5,492
<u>Transactions with Owners as Owners:</u>									
- Appropriated equity withdrawals	C6-2	-	-	-	-	(939)	(2,189)	(939)	(2,189)
- Appropriated equity injections	C6-2	-	-	-	-	3,333	2,194	3,333	2,194
- Unforeseen expenditure	C6-2	-	-	-	-	-	1,324	-	1,324
- Treasurer's Transfers	C6-2	-	-	-	-	(698)	-	(698)	-
- Transfers between Accumulated Surplus and Contributed Equity	C6-1	-	-	-	-	-	-	-	-
<u>Other Transfers:</u>									
- Revaluation adjustment for land disposal	C6-3	-	2,175	-	(2,175)	-	-	-	-
Closing Balance as at 30 June		28,562	26,025	179,399	177,219	3,069	1,373	211,030	204,617

The accompanying notes form part of these statements.

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

Statement of Cash Flows

For the year ended 30 June 2018

	Notes	2018	2017	Original Budget 2018	Variance*
		\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Departmental services receipts		95,134	88,466	89,296	5,838
User charges		2,505	2,680	2,125	380
GST input tax credits from ATO		2,493	2,820	-	2,493
GST collected from customers		274	275	-	274
Other		-	-	1,409	(1,409)
<i>Outflows:</i>					
Employee expenses		(65,434)	(61,909)	(61,926)	(3,508)
Supplies and services		(23,979)	(23,450)	(25,275)	1,296
GST remitted to ATO		(269)	(282)	-	(269)
GST paid to suppliers		(2,838)	(2,662)	-	(2,838)
Other		-	-	(394)	394
Net Cash Provided by Operating Activities	CF-1	7,886	5,938	5,235	2,651
Cash Flows from Investing Activities					
<i>Inflows:</i>					
Sales of non-financial assets		-	-	33	(33)
<i>Outflows:</i>					
Payments for property, plant and equipment		(6,556)	(6,066)	(7,664)	1,108
Net Cash Used in Investing Activities		(6,556)	(6,066)	(7,631)	1,075
Cash Flow from Financing Activities					
<i>Inflows:</i>					
Equity injections	C6-2	2,635	3,518	3,333	(698)
<i>Outflows:</i>					
Equity withdrawals	C6-2	(939)	(2,189)	(939)	-
Net Cash Provided by Financing Activities		1,696	1,329	2,394	(698)
Net increase (decrease) in cash held		3,026	1,201	(2)	3,028
Cash at beginning of financial year		6,669	5,468	5,227	1,442
Cash at End of Financial Year	C1	9,695	6,669	5,225	4,470

*An explanation of major variances is included at Note E1.

The accompanying notes form part of these statements.

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

Notes to the Statement of Cash Flows

CF-1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities

	2018	2017
	\$'000	\$'000
Operating surplus	2,537	(2,019)
Depreciation and amortisation	7,805	6,410
Loss on sale of assets	15	2,660
Receipt adjustment for goods and services received below fair value	(1,200)	(1,200)
<u>Changes in Assets and Liabilities:</u>		
(Increase)/decrease in Receivables	(144)	175
(Increase)/decrease in Inventory	16	(4)
(Increase)/decrease in Other assets	16	9
Increase/(decrease) in Payables	(680)	229
Increase/(decrease) in Accrued employee benefits	(460)	(404)
Increase/(decrease) in Other liabilities	(19)	82
Net Cash provided by Operating Activities	<u>7,886</u>	<u>5,938</u>

CF-2 Non-Cash investing and Financing Activities

Goods and services received by (or donated to) the Legislative Assembly are recognised as a revenue (refer to Note B1-3).

CF-3 Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions (refer Note C1).

A1 BASIS OF FINANCIAL STATEMENT PREPARATION

A1-1 GENERAL INFORMATION

These financial statements cover the Legislative Assembly of Queensland and the Queensland Parliamentary Service.

The Legislative Assembly, together with the State Governor, forms the Queensland Parliament.

The Queensland Parliamentary Service is established under the *Parliamentary Service Act 1988* (Qld).

The head office and principal place of business of the Legislative Assembly of Queensland is:

*Parliament House
Corner George and Alice Streets
BRISBANE Q 4000*

A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Legislative Assembly has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2017.

The Legislative Assembly is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 PRESENTATION

Currency and Rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2016-17 financial statements. No material changes have been made to the comparative information.

Current and Non-Current Classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Legislative Assembly does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

The financial statements are authorised for issue by the Clerk of the Parliament and Chief Finance Officer at the date of signing the Management Certificate.

A1-5 BASIS OF MEASUREMENT

Historical cost is used as the measurement basis in this financial report except for the following:

- Land, buildings, heritage and cultural assets which are measured at fair value;
- Accrued employee benefits expected to be settled 12 or more months after reporting date which are measured at their present value; and
- Inventories which are measured at the lower of cost and net realisable value.

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

Historical Cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair Value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Where fair value is used, the fair value approach is disclosed (refer to Note C3-4).

Fair Value Inputs

In determining fair value the Legislative Assembly adopts methodologies that maximises the use of observable inputs and minimises the use of unobservable inputs.

Fair Value Measurement Hierarchy

All assets of the Legislative Assembly for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy, based on the data and assumptions used in the most recent specific appraisals:

Level 1	represents fair value measurements that reflect unadjusted quoted market prices in active markets for identical assets and liabilities;
Level 2	represents fair value measurements that are substantially derived from inputs (other than quoted prices included within level 1) that are observable, either directly or indirectly; and
Level 3	represents fair value measurements that are substantially derived from unobservable inputs.

Details of assets measured under each category of fair value are set out as follows:

	Level 1		Level 2		Level 3	
	2018	2017	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	-	-	110,000	110,000	-	-
Buildings	-	-	-	-	81,308	82,548
Valuables:						
Artworks and Objects	-	-	3,582	3,538	-	-
Heritage Furniture	-	-	375	387	-	-
20 th Century Heritage Book Collection	-	-	-	-	394	394
Total	-	-	113,957	113,925	81,702	82,942

Present Value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Net Realisable Value

Net realisable value represents the amount of cash or cash equivalents that could currently be obtained by selling an asset in an orderly disposal.

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

A1-6 THE REPORTING ENTITY

The Legislative Assembly does not control any other entities.

A2 OBJECTIVES AND PRINCIPAL ACTIVITIES

The Legislative Assembly of Queensland consists of 93 Members of Parliament who discharge a range of important legislative and constituency responsibilities.

The *Parliamentary Service Act 1988* (Qld) provides for the establishment of the Queensland Parliamentary Service to deliver administrative and support services to the Queensland Legislative Assembly, its Members and committees.

The *Financial Accountability Act 2009* (Qld) defines the Legislative Assembly and Queensland Parliamentary Service as a departmental entity for the purpose of financial administration and reporting.

The objectives and goals of the Queensland Parliamentary Service are available on the Queensland Parliament's website at www.parliament.qld.gov.au. The Legislative Assembly is funded for the services it delivers principally by parliamentary appropriations. It also provides the following on a fee for services basis:

- Catering and gift shop services;
- Corporate services provided to client agencies; and
- Public sector education seminars.

A3 MAJOR SERVICE AREAS OF THE LEGISLATIVE ASSEMBLY OF QUEENSLAND

The Legislative Assembly has two major service areas called *Members' Salaries, Entitlements and Electorate Office Services*, and *Parliamentary Precinct Support Services*.

Members' Salaries, Entitlements and Electorate Office Services

Members' Salaries, Entitlements and Electorate Office Services represent the cost of Members' salaries and entitlements and maintaining and supporting electorate offices across the State.

The *Members' Remuneration Handbook* is issued pursuant to section 60 of the *Queensland Independent Remuneration Tribunal Act 2013* (Qld). The Handbook stipulates the current remuneration (i.e. salaries, allowances and entitlements) in connection with Members (and former Members) of the Legislative Assembly and includes services and support to Members' electorate and parliamentary offices.

Parliamentary Precinct Support Services

Parliamentary Precinct Support Services delivers:

- advisory, information support services to assist the Parliament, its committees and Members to fulfil their constitutional and parliamentary responsibilities; these services include Chamber, Education & Communication Services; the Committee Office; the Parliamentary Library; and the Parliamentary Reporting and Broadcasting Service;
- services to promote the institution of Parliament and raise community awareness and understanding of its important role and functions;
- services to provide a safe and secure parliamentary precinct including Security and Attendant Services;
- accommodation and hospitality services that provide Members, staff and guests of the Parliament with an appropriate working environment; and
- organisational services that support the activities of Members and their staff and deliver and administer a range of entitlements afforded to Members pursuant to the *Members' Remuneration Handbook*; including Information Technology Services, Human Resource Services, and Financial and Administrative Services.

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

B1 REVENUE

B1-1 APPROPRIATION REVENUE

Reconciliation of Payments from Consolidated Fund to Appropriated Revenue Recognised in Operating Result	2018 \$'000	2017 \$'000
Budgeted departmental services appropriation	89,296	87,379
Unforeseen expenditure	5,140	1,087
Treasurer's Transfers	698	-
Total Appropriation Receipts (cash)	95,134	88,466
Plus: Opening balance of output funding payable	274	300
Less: Closing balance of output funding payable	50	274
Appropriation Revenue recognised in Statement of Comprehensive Income	95,358	88,492

Accounting Policy – Appropriation Revenue

Appropriations provided under the *Appropriation (Parliament) Act 2017 (Qld)* are recognised as revenue when received. Treasury approved the Legislative Assembly's request to carry forward part of the appropriation (\$50,000) into 2018-19. This has been recognised as output funding payable.

Disclosure - Unforeseen Expenditure

Appropriations for Unforeseen Expenditure reflects additional appropriation received for material amounts of unforeseen expenditure. For the 2018 reporting period, unforeseen expenditure was related to increased appropriation for depreciation expenses and additional members and electorate staff resulting from the 2017 State Election.

B1-2 USER CHARGES AND FEES

	2018 \$'000	2017 \$'000
Catering sales	1,365	1,348
Corporate services support	312	246
Education services	171	150
Car parking fees	151	145
Other	43	115
Total	2,042	2,004

Accounting Policy – User Charges and Fees

User charges and fees are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for related goods/services and/or the recognition of accrued revenue. User charges and fees are controlled by the Legislative Assembly where they can be deployed for the achievement of its objectives.

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

B1-3 GRANTS AND OTHER CONTRIBUTIONS

	2018 \$'000	2017 \$'000
Goods and services received below fair value	1,200	1,200
Total	1,200	1,200

Accounting Policy – Goods and services received below fair value

Contributions of goods/services are recognised only if the goods/services would have been purchased if they had not been donated and their fair value can be measured reliably.

Where this is the case, an equal amount is recognised as revenue and a corresponding expense or capital acquisition.

Disclosure – Goods and services received below fair value

Goods and services received below fair value are primarily in relation to contributions by the Department of Housing and Public Works (DHPW) to the Stonework Restoration Program of Parliament House. The program which commenced in 1993-94 and completed in 2017-18 has been funded jointly by the Legislative Assembly and the DHPW.

B1-4 POST EMPLOYMENT BENEFITS

	2018 \$'000	2017 \$'000
Members' Post- Employment Benefits	458	408
Total	458	408

Accounting Policy – Post Employment Benefits

AASB 119 – *Employee Benefits* requires a provision for post-employment benefits to be recognised. Elected representatives have been prescribed to be included in the definition of employees for the purposes of these financial statements. Elected representatives may be eligible for post-employment travel entitlements in accordance with the provisions of the *Members' Remuneration Handbook*.

Disclosure – Post Employment Benefits

Historically, a non-current provision has been calculated representing the net present value of former members' post-employment benefits for a period of up to twenty years.

On 30 September 2014 the Queensland Independent Remuneration Tribunal (QIRT) issued Determination 5/2014. This Determination approved that all commercial air travel and rail travel entitlements for former MPs, and applicable spouses, widows and widowers must be claimed and used by 31 December 2018 and that there be no further entitlements provided or claimable after 31 December 2018. As a result, the non-current provisions has been revised based on the 31 December 2018 cessation date of benefits approved by the QIRT.

In accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*, the adjustment required to reduce the provision is recorded as income and not a negative expense.

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

B2 EXPENSES

B2-1 EMPLOYEE EXPENSES

	2018 \$'000	2017 \$'000
Employee Benefits		
Wages and salaries	53,936	50,909
Employer superannuation contributions	5,959	5,707
Annual leave levy/expense	2,895	2,832
Long service leave levy/expense	590	579
Other employee benefits	60	89
Employee Related Expenses		
Fringe benefits tax	804	796
Workers' compensation premium	145	131
Professional development	126	141
Other employee related expenses	73	125
Total	64,588	61,308
	2018	2017
Full-time equivalent employees	496	485

Accounting Policies – Employee Expenses

Wages & Salaries

Wages and salaries due at reporting date are recognised in the Statement of Financial Position at the current salary rates.

Sick Leave

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave

The Queensland Government's Annual Leave Central Scheme (ALCS) became operational on 30 June 2008. Under this scheme, a levy is made on the Legislative Assembly to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable.

Long Service Leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Legislative Assembly to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

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Superannuation

Employer superannuation contributions are paid to QSuper's superannuation scheme for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable.

Members of Parliament elected prior to December 2004 are covered by the *Parliamentary Contributory Superannuation Act 1970* (Qld). Members of Parliament elected after December 2004 are subject to the *Superannuation (State Public Sector) Act 1990* (Qld) with the Legislative Assembly making employer contributions for these Members of Parliament. All superannuation arrangements for Members are administered directly by QSuper.

The Legislative Assembly's obligation is limited to its contribution to QSuper or other nominated superannuation funds including self-managed superannuation funds.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

Workers' Compensation Premiums

The Legislative Assembly pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Note: Key management personnel and remuneration disclosures are detailed in Note F1.

B2-2 SUPPLIES AND SERVICES

	2018 \$'000	2017 \$'000
Members' entitlements	7,997	8,055
Operating lease rentals	5,734	5,618
Commercial and professional services	3,037	3,396
Maintenance and minor equipment	2,207	2,050
Information and communication technology services	2,079	1,699
Utilities	1,493	1,402
Cost of goods sold	707	794
Consumables	313	412
Other costs	239	271
Total	23,806	23,697

Disclosure – Members' entitlements

Members are provided with a range of non-employee related resources and support pursuant to the *Members' Remuneration Handbook* (refer to Note A3). These entitlements include accountable allowances provided to Members, and specific allocations to meet various administrative costs. For more details refer to the *Members' Remuneration Handbook* located on the Queensland Parliament's website.

Accounting Policy – Operating Lease Rentals

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

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Disclosure – Operating Leases

Operating leases are entered into as a means of acquiring access to electorate office accommodation. Lease terms extend over a period of 5 to 10 years. The Legislative Assembly has no option to purchase the leased item at the conclusion of the lease although the lease provides for a right of renewal at which time the lease terms are renegotiated.

Operating lease rental expenses comprises the minimum lease payments payable under operating lease contracts. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

B2-3 DEPRECIATION AND AMORTISATION

	2018 \$'000	2017 \$'000
Depreciation	7,691	6,300
Amortisation	114	110
Total	7,805	6,410

B2-4 OTHER EXPENSES

	2018 \$'000	2017 \$'000
Internal audit fees	102	7
External audit fees	101	96
Insurance premiums - QGIF	91	96
Loss/(Gain) from disposal of non-current assets	15	2,660
Losses	10	-
Other	9	12
Special payments	5	11
Total	333	2,882

Disclosure – External audit fees

Total audit fees quoted by the Queensland Audit Office relating to the 2017-18 financial statements are \$98,000 (2016-17: \$96,100).

Disclosure – Losses

During the 2017-18 reporting period, the Legislative Assembly has written off losses associated with bad debts for \$9,852.

Disclosure – Special payments

Special payments represent ex gratia expenditure and other expenditure that the Legislative Assembly is not contractually or legally obligated to make to other parties. A total of \$4,798 was paid to former employees for loss of employment during the 2017-18 reporting period.

C1 CASH AND CASH EQUIVALENTS

	2018 \$'000	2017 \$'000
Cash at bank	9,692	6,665
Imprest accounts	3	4
Total	9,695	6,669

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Accounting Policy – Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June as well as deposits at call with financial institutions.

Legislative Assembly bank accounts are grouped within the whole-of-Government set-off arrangement with the Queensland Treasury Corporation and do not earn interest on surplus funds. Interest earned on the aggregate set-off arrangement balance accrues to the Consolidated Fund.

C2 RECEIVABLES

	2018 \$'000	2017 \$'000
Trade debtors	253	254
GST receivable	420	395
GST payable	(26)	(20)
Annual leave reimbursements	487	400
Long service leave reimbursements	226	192
Total	1,360	1,221

Accounting Policy – Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement on these amounts is required within 30 days of issue of monthly invoice.

Disclosure – Credit Risk Exposure of Receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those receivables inclusive of any provisions for impairment. No collateral is held as security and no credit enhancements relate to receivables held by the Legislative Assembly.

All receivables within terms are expected to be fully collectible and are considered of good credit quality based on recent collection history.

The Legislative Assembly measures risk exposure using Ageing analysis and adopts a credit management strategy which aims to reduce the exposure to credit default by regularly monitoring all funds owed.

C2-1 IMPAIRMENT OF RECEIVABLES

Accounting Policy – Impairment of Receivables

The method for calculating any allowance for impairment of receivables is based on past experience, current and expected changes in economic conditions and changes to client credit ratings.

If no loss events have arisen in respect of a particular debtor or group of debtors, no allowance for impairment is made in respect of that debt/group of debtors. If the Legislative Assembly determines that an amount owing by such a debtor does become uncollectible (after appropriate range of debt recovery actions), that amount is recognised as a bad debt expense and written-off directly against receivables. In other cases where a debt becomes uncollectible but the uncollectible amount exceeds the amount already allowed for impairment of that debt, the excess is recognised directly as a bad debt expense and written-off directly against receivables.

Disclosure – Impairment of Receivables

The Legislative Assembly recorded a bad debt loss of \$9,852 in the 2017-18 financial year. Refer to note B2-4.

C3 PROPERTY, PLANT AND EQUIPMENT AND DEPRECIATION EXPENSE**C3-1 CLOSING BALANCES AND RECONCILIATION OF CARRYING AMOUNT**

	Land		Buildings		Heritage and Cultural Assets		Plant and Equipment		Work in Progress		Total	
	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	110,000	110,000	182,148	173,979	4,351	4,319	11,112	10,324	4,928	2,828	312,539	301,451
Less: Accumulated depreciation	-	-	(100,840)	(91,431)	-	-	(9,269)	(8,126)	-	-	(110,109)	(99,557)
Less accumulated impairment losses	-	-	-	-	-	-	-	-	-	-	-	-
Carrying amount at 30 June	110,000	110,000	81,308	82,548	4,351	4,319	1,843	2,198	4,928	2,828	202,430	201,894
<i>Represented by movements in carrying amount:</i>												
Carrying amount at 1 July	110,000	112,500	82,548	74,514	4,319	4,308	2,198	3,071	2,828	3,123	201,894	197,516
Acquisitions – purchased	-	-	-	-	44	11	358	426	4,461	6,208	4,863	6,645
Donations received	-	-	1,200	1,200	-	-	-	-	-	-	1,200	1,200
Disposals	-	(2,500)	-	(154)	(12)	-	(2)	(6)	-	-	(14)	(2,660)
Transfers between asset classes	-	-	1,869	6,363	-	-	492	140	(2,361)	(6,503)	-	-
Net revaluation increments/(decrements) in asset revaluation surplus	-	-	2,180	5,492	-	-	-	-	-	-	2,180	5,492
Depreciation expense	-	-	(6,489)	(4,867)	-	-	(1,203)	(1,433)	-	-	(7,692)	(6,300)
Carrying amount at 30 June	110,000	110,000	81,308	82,548	4,351	4,319	1,843	2,198	4,928	2,828	202,430	201,894

C3-2 RECOGNITION AND ACQUISITION

Accounting Policy – Recognition Thresholds

Basis of Capitalisation and Recognition Thresholds

Items of property, plant and equipment with a historical cost or other value equal to or exceeding the following thresholds in the year of acquisition are reported as Property, Plant and Equipment:

Buildings	\$10,000
Land	\$1
Heritage and Cultural Assets	\$5,000
Plant and Equipment	\$5,000
Library Reference Collection	\$1,000,000

Items with a lesser value are expensed in the year of acquisition.

Expenditure on property, plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the Legislative Assembly. Expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Componentisation of Complex Assets

Complex assets comprise separately identifiable components (or groups of components) of significant value, that require replacement at regular intervals and at different times to other components comprising the complex asset.

Components are valued on the same basis as the asset class to which they relate. The accounting policy for depreciation of complex assets, and estimated useful lives of components, are disclosed in Note C3-5.

The Legislative Assembly's complex assets are the Parliamentary Precinct buildings.

Accounting Policy – Cost of Acquisition

Historical cost is used for the initial recording of all property, plant and equipment acquisitions. Historical cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use.

The cost of items acquired during the financial year has been judged by management of the Legislative Assembly to materially represent their fair value at the end of the reporting period.

Assets acquired at no cost or for nominal consideration, are recognised at their fair value at date of acquisition.

C3-3 MEASUREMENT USING HISTORICAL COST

Accounting Policy

Plant and equipment (and Intangibles) are measured at historical cost in accordance with *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector*. The carrying amounts for such plant and equipment is not materially different from their fair value.

C3-4 MEASUREMENT USING FAIR VALUE

Accounting Policy

Land, buildings, and heritage and cultural assets are measured at fair value as required by *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses where applicable.

Heritage and cultural assets include objects such as paintings, prints, clocks, heritage furniture and heritage books.

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Key Judgement: Valuing Parliamentary Library Assets -

<i>20th Century Heritage Book Collection:</i>	Assets are classified as heritage and cultural assets and they are valued in accordance with <i>Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAP 7 – Accounting for Library Collections)</i> . An in-house valuation is conducted by a professional librarian. An average cost of unique and valuable items obtained from the open market is applied to the number of items to value the total collection.
<i>The "O'Donovan Collection":</i>	Assets are carried at cost because no reliable market value can be obtained. Factors include: <ul style="list-style-type: none">• the collection includes unique (one-off) heritage items;• the collection is irreplaceable; and• the collection will never be sold by the Legislative Assembly.
<i>Audio Visual Collection:</i>	Assets are carried at cost because no reliable market value can be obtained. Factors include: <ul style="list-style-type: none">• the utility of the items are unique to the Queensland Parliament;• there is no market for such items therefore cannot be sourced externally or reliably valued; and• there is no comparable market.
<i>Current Reference Collection:</i>	Expensed on acquisition due to items having a short life and low value.

Use of Specific Appraisals

Revaluations using independent professional valuers or internal expert appraisals are undertaken at least once every five years. However, if a particular asset class experiences significant and volatile changes in fair value, that class is subject to specific appraisal in the reporting period, where practicable, regardless of the timing of the last specific appraisal.

The fair values reported by the Legislative Assembly are based on appropriate valuation techniques that maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs (as defined in Note A1-5).

Use of Indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The Legislative Assembly ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date.

The Legislative Assembly did not use any market indices to revalue the assets measured at fair value in the 2017-18 financial year.

Accounting for Changes in Fair Value

Any revaluation increment arising on the revaluation of an asset is credited to the asset revaluation surplus of the appropriate class, except to the extent it reverses a revaluation decrement for the class previously recognised as an expense. A decrease in the carrying amount on revaluation is charged as an expense, to the extent it exceeds the balance, if any, in the revaluation surplus relating to that asset class.

For assets revalued using a cost valuation approach (e.g. current/depreciated replacement cost) - accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'

Disclosure - Revaluations

Buildings

An interim revaluation was performed by Gray Robinson Cottrell (GRC) during the 2017-18 financial year by undertaking an indexation assessment for the Parliamentary Precinct buildings and land improvements. Based on the assessment of relevant indices such as Building Price Index (BPI) and Locality Index (LI), GRC recommended an indexation adjustment of 4.2% from the last comprehensive revaluation in the 2016-17 financial year. The value of the Parliamentary building assets were adjusted accordingly during the 2017-18 financial year.

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Land

In 2017-18, State Valuation Services (SVS) conducted a desktop valuation. The valuation took into account:

1. The condition of the market including recent sales of development sites that have heritage implications; and
2. Development restrictions caused by Parliament House's heritage listing and the location of land under the Riverside Expressway.

There was no changes to the value of the land.

Heritage and Cultural Assets

The last comprehensive independent revaluation of heritage and cultural assets was undertaken in 2013 (for artworks & objects; and the 20th Century Heritage Book Collection) and 2014 (for heritage furniture).

The Legislative Assembly assessed the value of the heritage and cultural assets as not material compared to the total balance of property, plant and equipment therefore a comprehensive revaluation was not considered cost-effective and was not performed.

C3-5 DEPRECIATION EXPENSE

Accounting Policy

Land and heritage and cultural assets are not depreciated as they have unlimited useful lives.

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the Legislative Assembly.

Key Judgement: Straight line depreciation is used reflecting the progressive and even consumption of future economic benefits over their useful life to the Legislative Assembly.

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within property, plant and equipment.

Where assets have separately identifiable components that are subject to regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

The depreciable amount of leasehold improvements is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is probable.

For depreciable assets other than building assets, residual value is determined to be \$100 reflecting the estimated amount to be received on disposal at the end of their useful life.

Depreciation Rates

Key Estimate: For each class of depreciable asset the following depreciation rates are used:

Class	Rate %
Buildings:	
Heritage	1-20
Operational	4-20
Plant and equipment:	
Computer equipment	20-30
Other equipment	5-20
Leasehold improvements	14-20

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C3-6 IMPAIRMENT

Accounting Policy

All non-current physical assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Legislative Assembly determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment Events

The Legislative Assembly has no asset impairment as at 30 June 2018 (2017: Nil).

C4 PAYABLES

	2018 \$'000	2017 \$'000
Trade creditors	2,216	4,207
Appropriation revenue payable	50	274
Taxation payable	208	215
Total	2,474	4,696

Accounting Policy – Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured. As the Legislative Assembly expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Disclosure – Liquidity Risk Exposure, Measurement and Risk Management Strategies

The Legislative Assembly is exposed to liquidity risk in respect of its payables.

The Legislative Assembly has an existing bank overdraft facility limit approved by Queensland Treasury up to \$5M. This facility combined with daily cash flow observations ensures the Legislative Assembly has sufficient funds available to meet employee and supplier obligations as they fall due.

The Legislative Assembly settles all payables within a 12 month period.

C5 ACCRUED EMPLOYEE BENEFITS

	2018 \$'000	2017 \$'000
Current		
Annual leave levy payable	749	694
Post-employment benefits	445	457
Long service levy payable	156	141
Other	43	41
Total	1,393	1,333
Non-Current		
Post-employment benefits	-	446
Total	-	446

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Accounting Policy – Accrued Employee Benefits

No provision for annual leave or long service leave is recognised in the Legislative Assembly's statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Refer to note B1-4 for more information on post-employment benefits

C6 EQUITY

C6-1 CONTRIBUTED EQUITY

Appropriations for equity adjustments are recognised as Contributed Equity in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* to the extent that Contributed Equity maintains a nil or positive balance (refer Note C6-2).

C6-2 APPROPRIATION RECOGNISED IN EQUITY

Reconciliation of Payments from Consolidated Fund to Equity Adjustment

	2018	2017
	\$'000	\$'000
Appropriated equity withdrawals	(939)	(2,189)
Appropriated equity injections	3,333	2,194
Treasurer's Transfers	(698)	-
Unforeseen expenditure	-	1,324
Equity adjustment recognised in Contributed Equity	1,696	1,329

Disclosure – Treasurer's Transfers

Treasurer's transfers primarily relate to adjustments to depreciation funding following a building revaluation and are partly offset by increased funding to upgrade low-rise lifts in the Parliamentary Annexe and additional electorate offices.

C6-3 ASSET REVALUATION SURPLUS BY ASSET CLASS

	Land	Buildings	Heritage & Cultural Assets	Total
	\$'000	\$'000	\$'000	\$'000
Balance 1 July 2016	98,885	71,486	3,531	173,902
Revaluation increments	-	5,492	-	5,492
Revaluation adjustment for land disposal	(2,175)	-	-	(2,175)
Balance 30 June 2017	96,710	76,978	3,531	177,219
Revaluation increments	-	2,180	-	2,180
Balance 30 June 2018	96,710	79,158	3,531	179,399

Accounting Policy

The asset revaluation surplus represents the net effect of upwards and downwards revaluations of assets to fair value.

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D1 CONTINGENCIES

There are no known material contingencies as at 30 June 2018.

D2 COMMITMENTS

Non-Cancellable Operating Lease Commitments

Commitments under operating leases at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2018 \$'000	2017 \$'000
Not later than 1 year	5,311	5,248
Later than 1 year but not later than 5 years	3,889	4,128
Total	9,200	9,376

Operating Leases are entered into as a means of acquiring access to office accommodation. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

Renewal options exist in relation to some operating leases. No operating leases contain restrictions on financing or other leasing activities.

Other Commitments

Material classes of other commitments inclusive of anticipated GST, contracted for at reporting date, but not recognised in the accounts are payable:

	2018 \$'000	2017 \$'000
Not later than 1 year	3,306	1,743
Later than 1 year but not later than 5 years	549	1,516
Total	3,855	3,260

D3 EVENTS AFTER THE BALANCE DATE

No matter or circumstances has arisen since the end of the financial year that has significantly affected or may significantly affect the operation or financial statements of the Legislative of Assembly in subsequent financial years.

D4 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future commencement dates are set out below:

AASB 1058 *Income of Not-for-Profit Entities* and AASB 15 *Revenue from Contracts with Customers*

The Legislative Assembly does not currently have any revenue agreements with a material impact for the period after 1 July 2018, and will monitor the impact of any such contracts subsequently entered into before the new standards take effect.

AASB 16 *Leases*

This Standard will first apply to the Legislative Assembly's statements for 2019-20. When applied, the standard supersedes AASB 117 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, AASB Interpretation 115 *Operating Leases – Incentives* and AASB Interpretation 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

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Impact for Lessees

Unlike AASB 117 *Leases*, AASB 16 introduces a single lease accounting model for lessees. Lessees will be required to recognise a right-of-use asset (representing rights to use the underlying leased asset) and a liability (representing the obligation to make lease payments) for all leases with a term of more than 12 months, unless the underlying assets are of low value.

In effect, the majority of operating leases (as defined by the current AASB 117) will be reported on the statement of financial position under AASB 16. There will be a significant increase in assets and liabilities.

The right-of-use asset will be initially recognised at cost, consisting of the initial amount of the associated lease liability, plus any lease payments made to the lessor at or before the commencement date, less any lease incentive received, the initial estimate of restoration costs and any initial direct costs incurred by the lessee. The right-of-use asset will give rise to a depreciation expense.

The lease liability will be initially recognised at an amount equal to the present value of the lease payments during the lease term that are not yet paid. Current operating lease rental payments will no longer be expensed in the Statement of Comprehensive Income. They will be apportioned between a reduction in the recognised lease liability and the implicit finance charge (the effective rate of interest) in the lease. The finance cost will also be recognised as an expense.

AASB 16 allows a 'cumulative approach' rather than full retrospective application to recognising existing operating leases. If a lessee chooses to apply the 'cumulative approach', it does not need to restate comparative information. Instead, the cumulative effect of applying the standard is recognised as an adjustment to the opening balance of accumulated surplus (or other component of equity, as appropriate) at the date of initial application.

Legislative Assembly leases are primarily for electorate office accommodation. The Queensland Government Accommodation Office (QGAO) acts on behalf of the Legislative Assembly by identifying potential sites and negotiating lease terms and conditions. Lease contracts are under the name of the QGAO however the Legislative Assembly signs a QGAO Statement of Financial Commitment whereby the Legislative Assembly agrees to the lease terms and conditions, and to being the responsible party for payments.

The Legislative Assembly has analysed its existing non-cancellable operating lease commitments at Note D2 to estimate the expected impacts on transition based on information available at 30 June 2018.

At 30 June 2018, the Legislative Assembly has operating lease commitments of \$9,200,000 and annual lease payments of \$5,675,000 per year for office accommodation.

Considering their operation and impact across the whole-of-Government, the Legislative Assembly is currently awaiting formal guidance from Queensland Treasury as to whether these arrangements should be accounted for on-balance sheet under AASB 16.

In the event these arrangements are to be accounted for on-balance sheet, the Legislative Assembly estimates a right-of-use asset and lease liability on transition of approximately \$11,500,000 for electorate office accommodation leases. There will be no material financial statement impact if these arrangements are not accounted for on-balance sheet.

The Legislative Assembly has three cancellable motor vehicle leases with QFleet that are not presently included as part of the operating lease commitments note as they do not constitute a lease under AASB 117 and Accounting Interpretation 4. The department is also awaiting confirmation from Queensland Treasury that QFleet arrangements will continue to fall outside the requirements of AASB 16 for on-balance sheet accounting.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the Legislative Assembly's activities, or have no material impact on the Legislative Assembly.

E1 BUDGETARY REPORTING DISCLOSURE

This section contains explanations of major variances between the Legislative Assembly's actual 2017-18 financial results and the original budget presented to Parliament.

E1-1 EXPLANATIONS OF MAJOR VARIANCE

Explanations of Major Variances – Statement of Comprehensive Income

<i>Departmental services revenue:</i>	Actuals are higher than budgeted due to additional funding received in 2017-18 for costs directly associated with the 2017 State Election including an increase in the number of Members of the Legislative Assembly arising from the 2017 Electoral Boundary Redistribution. The increase is also due to an increase in depreciation funding following a comprehensive building revaluation conducted in the 2016-17 financial year.
<i>Grants and other contributions:</i>	Grants and other contributions reflect goods received below fair value in respect of contributions made by the Department of Housing and Public Works to the Parliament House stonework restoration program. Refer Note B1-3.
<i>Post-employment benefits:</i>	Post-employment benefits relate to a technical accounting treatment to reflect a decrease in the value of non-current post-employment benefits following a decision of the QIRT to cease these benefits from 31 December 2018. Refer Note B1-4.
<i>Employee expenses:</i>	The variance in Employee expenses reflect an increase in full time equivalent positions resulting from the 2017 Electoral Boundary Redistribution and Members' Transition Allowance and electorate officer severance payments arising from the 2017 State Election. Refer Note B2-1.
<i>Depreciation and amortisation:</i>	The variance in Depreciation and amortisation is due to a comprehensive building revaluation conducted in the 2016-17 financial year.

Explanations of Major Variances – Statement of Financial Position

<i>Cash and cash equivalents:</i>	An increase in cash and cash equivalents relates to capital works being delayed until 2018-19 and the positive Operating Result for 2017-18.
<i>Property, plant and equipment:</i>	The lower property, plant and equipment balance compared to budget reflects delayed capital works. In addition, the budget includes the value of Land (\$2.5M) that was disposed of in 2016-17.
<i>Payables and Accrued employee benefits:</i>	<p>For the purposes of analysing variances between Payables and Accrued employee benefits, it is simpler to treat the categories as one because part of the Payables budget is related to Accrued employee benefits.</p> <p>The total variance is \$1.748M or 31% of the total budget. The variance is related to a Queensland Independent Remuneration Tribunal determination to cease certain employee benefits from 31 December 2018 (refer Note B1-4), and lower than normal capital related payables due to delayed capital works.</p>

Explanations of Major Variances – Statement of Cash flows

<i>Departmental services receipts:</i>	Increase in Departmental services receipts relate to the 2017 State Election including an increase in the number of Members of the Legislative Assembly and provision of related office accommodation and electorate office staff, electorate officer severance payments and Transition Allowance paid to defeated Members. The increase in Departmental services receipts also reflect an increase in depreciation expenses following a comprehensive building revaluation in the 2016-17 financial year.
<i>Employee expenses:</i>	Increase in employee expenses due to Members' Transition Allowance and electorate officer severance payments arising from the 2017 State Election and increase in the number of Members and electorate office staff resulting from the 2017 Electoral Boundary Redistribution.
<i>Payments for property, plant and equipment:</i>	The variance in Payments for property, plant and equipment relates to the planned capital projects being carried over into the 2018-19 financial year.

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

F1 KEY MANAGEMENT PERSONNEL DISCLOSURES

Details of Key Management Personnel

The following table details the key management personnel who had authority and responsibility for planning, directing and controlling the activities of the Legislative Assembly during 2017-18 and 2016-17. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Speaker of the Legislative Assembly	The Speaker of the Legislative Assembly's role in relation to the Queensland Parliamentary Service is to decide major policies to guide the operation and management of the Legislative Assembly; to prepare budgets; to decide the size and organisation of the Legislative Assembly and the services to be supplied by the Legislative Assembly; and to supervise the management and delivery of services by the Legislative Assembly.
Clerk of the Parliament	The Clerk of the Parliament is the Principal Officer of the Legislative Assembly providing advice to the Speaker, Ministers, Members of Parliament and Parliamentary Committees on parliamentary law, practice and procedure. The Clerk of the Parliament is also the Chief Executive Officer and Accountable Officer of the Parliamentary Service.
Deputy Clerk	The Deputy Clerk of the Parliament is responsible for assisting at the table of the house during parliamentary sittings, managing the Assembly and Committee Services Division; and contributes to the executive management of the Parliamentary Service as a member of the Executive Management Group and Chair of the Audit Management Group. The Deputy Clerk of the Parliament is also the Committee Secretary of the Parliamentary Ethics Committee.
Director of Corporate Services and Electorate Office Liaison	The Director of Corporate Services and Electorate Office Liaison is responsible for leading human resource management, financial and administrative services, and electorate office liaison; and contributes to the executive management of the Parliamentary Service as a member of the Executive Management Group and the Chair of Workplace, Health and Safety Management Group.
Director of Information Services and Parliamentary Librarian	The Director of Information Services and Parliamentary Librarian is responsible for leading the Information Services Division; and contributes to the executive management of the Parliamentary Service as a member of the Executive Management Group (EMG) and the Chair of the Information and Communication Technology Management Group.
Director of Property and Facility Services	The Director of Property and Facility Services is responsible for leading the Property and Facility Services Division (which provides a range of critical accommodation, security and hospitality services to Members, staff and visitors); and contributes to the executive management of the Parliamentary Service as a member of the Executive Management Group and the Chair of Security Management Group.

KMP Remuneration Policies

Remuneration policy for the Legislative Assembly key management personnel is set under the *Parliamentary Services Act 1988* (Qld). Individual remuneration and other terms of employment are specified in employment contracts.

Remuneration expenses for key management personnel comprise the following components:

Short term employee expenses which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee was a key management person; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.

Post-employment expenses include amounts expensed in respect of employer superannuation obligations.

Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.

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

KMP Remuneration Expenses

The following disclosures focus on the expenses incurred by the department that is attributable to key management positions during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2017-18

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Benefit	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Speaker of the Legislative Assembly (from 13/02/2018)	117	-	-	14	-	131
Speaker of the Legislative Assembly (to 12/02/2018)	169	4	-	-	-	173
Clerk of the Parliament	352	-	7	39	-	398
Deputy Clerk	207	-	4	21	-	232
Director of Corporate Services and Electorate Office Liaison	174	-	3	18	-	195
Director of Information Services and Parliamentary Librarian	150	-	3	18	-	171
Director of Property and Facilities Services	153	-	3	18	-	174

Disclosure – Speaker of the Legislative Assembly

Direct remuneration for the Speaker of the Legislative Assembly is set out in the *Members' Remuneration Handbook*. In addition, certain non-monetary benefits are provided pursuant to the *Guidelines for the Financial Management of the Office of the Speaker*. For the purpose of KMP Remuneration, 'Monetary Expenses' includes direct remuneration associated with the Speaker's role as a Member, and an additional salary component associated with duties undertaken as the Speaker of the Legislative Assembly. The *Members' Remuneration Handbook* and the *Guidelines for the Financial Management of the Office of the Speaker* are published on the Queensland Parliament's website: <http://www.parliament.qld.gov.au>

The Speaker of the 56th Parliament was sworn in on 13 February 2018 following the state election held on 25 November 2017.

2016-17

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Benefit	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Speaker of the Legislative Assembly	322	16	-	-	-	338
Clerk of the Parliament	333	1	7	36	-	377
Deputy Clerk	205	1	4	20	-	230
Director of Corporate Services and Electorate Office Liaison (from 19/12/2016)	100	-	2	7	-	109

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

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Benefit	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Director of Corporate Services and Electorate Office Liaison (to 16/12/2016)	85	-	2	9	-	96
Director of Information Services and Parliamentary Librarian (to 05/06/2017)	139	-	-	17	-	156
Director of Information Services and Parliamentary Librarian (from 15/05/2017)	18	-	-	2	-	20
Director of Property and Facilities Services (from 12/09/2016)	118	-	2	14	-	134

Performance Payments

No KMP remuneration packages provide for performance of bonus payments.

F2 RELATED PARTY TRANSACTIONS

Transactions with people/entities related to KMP

All transactions with KMP and their related entities are conducted in the ordinary course of business on normal commercial terms and conditions no more favourable than those given to other customers.

Transactions with Queensland Government-controlled entities

While the Legislative Assembly and Queensland Parliamentary Service are independent from the Executive Government the Legislative Assembly's primary ongoing source of funding is from the Queensland Government which includes appropriation revenue (Note B1-1) and equity injection (Note C6-1 and C6-2), both of which are provided in cash via Queensland Treasury.

The Legislative Assembly receives services associated with stonework restoration of Parliament House from the Department of Housing and Public Works, free of charge.

The Legislative Assembly sells a range of goods and services to individuals and entities. Transactions with other Queensland Government-controlled entities are conducted in the ordinary course of business on normal commercial terms and conditions no more favourable than those given to other customers.

F3 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICIES

Changes in Accounting Policies

The Legislative Assembly did not voluntarily change any of its accounting policies during 2017-18.

Accounting Standards Early Adopted

The Legislative Assembly did not early adopt any Australian Accounting Standards for the 2017-18 year.

Accounting Standards Applied for the First Time in 2017-18

No new Australian Accounting Standards effective for the first time in 2017-18 had any material impact on this financial report.

F4 TAXATION

The Legislative Assembly is a State body defined under the *Income Tax Assessment Act 1936* (Cth) and is exempt from Commonwealth taxation with the exception of fringe benefits tax (FBT) and goods and services tax (GST). FBT and GST are the only taxes accounted for by the Legislative Assembly. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

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

Management Certificate

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (Qld) (the Act), section 42 of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Legislative Assembly of Queensland for the financial year ended 30 June 2018 and of the financial position of the Legislative Assembly of Queensland at the end of that year; and
- c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

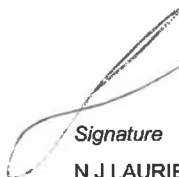


Signature

C R ATKINSON BBus(Accy) MIPA

Director, Corporate Services and Electorate Office Liaison

Date 23 / 8 / 2018



Signature

N J LAURIE LLB LLM (Hons) MBA

Clerk of the Parliament

Date 23 / 8 / 2018

INDEPENDENT AUDITOR'S REPORT

To the Clerk of the Parliament, Legislative Assembly of Queensland

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Legislative Assembly of Queensland.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2018, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards.

The financial report comprises the statement of financial position and statement of assets and liabilities by major service areas as at 30 June 2018, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major service areas for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the certificates given by the Clerk of Parliament and the Director, Corporate Services and Electorate Office Liaison.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General of Queensland Auditing Standards*.

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

Responsibilities of the department for the financial report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is 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 the 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 this financial report.

As part of an audit in accordance with the 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 report, 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 control 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 department's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the department.
- Conclude on the appropriateness of the department's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the department's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. I base my conclusions on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the department to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Officer 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 identify during my audit.

Report on other legal and regulatory requirements

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2018:

- a) I received all the information and explanations I required.
- b) In my opinion, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.



29 August 2018

Brendan Worrall
Auditor-General

Queensland Audit Office
Brisbane

Glossary

Clerk of the Parliament

The Clerk of the Queensland Parliament is the highest ranking, permanent, non-political officer in the Parliament.

Executive Government

The Executive Government is the arm of government responsible for the implementation of the laws passed by the Parliament.

Financial year

The period of 12 months beginning on 1 July and ending on 30 June the following year.

Hansard

The official report of the debates and proceedings of Parliament and its committees. This report is now known as the Record of Proceedings.

Key Performance Indicators (KPIs)

A set of indicators that assist in measuring overall performance and reflect the health of the organisation.

Legislative Assembly

A body of people elected to represent constituencies and make, amend or repeal legislation. The Queensland Legislative Assembly is made up of 93 elected representatives.

Parliament

The Queensland Parliament consists of the Legislative Assembly and the Queen, represented by the Governor. The Parliament (or legislature) is separate to the Executive Government.

Parliamentary Service

The Parliamentary Service consists of staff members who provide support services to Members of Parliament at Parliament House in Brisbane and in the 97 electorate offices throughout Queensland. Record of Proceedings
The official report of the debates and proceedings of the Parliament and its committees. Also known as Hansard.

Speaker

The Speaker of the Queensland Legislative Assembly has ceremonial, procedural and administrative responsibilities for the Queensland Parliament and Parliamentary Service. The Speaker is elected by a secret ballot of all Members of Parliament.

Tabled papers

Any documents that are tabled in the Queensland Parliament (which means presented to the House) are registered and archived at Parliament House. The Tabled Papers Database on the Parliament's website provides electronic access to and searching of tabled papers.

Appendix

Annual report compliance

The following annual report checklist outlines the governance, performance, reporting compliance and procedural requirements applicable to the Queensland Parliament from the *Financial Accountability Act 2009* (FAA), the *Financial Performance and Management Standard 2009* (FPMS) as well as the *Annual report requirements for Queensland Government agencies* (ARRs).

Summary of requirement	Basis for requirement	Page	Summary of requirement	Basis for requirement	Page
Letter of compliance			General information		
A letter of compliance from the accountable officer or statutory body to the relevant Minister	ARRs – section 7	iv	Introductory Information	ARRs – section 10.1	1
			Agency role and main functions	ARRs – section 10.2	1
			Operating environment	ARRs – section 10.3	1
Accessibility			Non-financial performance		
Table of contents	ARRs – section 9.1	i	Agency objectives and performance indicators	ARRs – section 11.3	2
Glossary	ARRs – section 9.1	85	Agency service areas, and service standards	ARRs – section 11.4	16, 20, 28, 33
Public availability	ARRs – section 9.2	Inside front cover			
Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Inside front cover			
Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Inside front cover	Financial performance		
			Summary of financial performance	ARRs – section 12.1	3

Summary of requirement	Basis for requirement	Page
Governance – management and structure		
Organisational structure	ARRs – section 13.1	38
Executive management	ARRs – section 13.2	43-45
<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i>	24-25
	ARRs – section 13.4	

Governance – risk management and accountability		
Audit committee	ARRs – section 14.2	40
Internal audit	ARRs – section 14.3	42
External scrutiny	ARRs – section 14.4	42
Information systems and recordkeeping	ARRs – section 14.5	42

Governance – human resources		
Workforce planning and performance	ARRs – section 15.1	23-24
Early retirement, redundancy and retrenchment	Directive No.16/16 <i>Early Retirement, Redundancy and Retrenchment</i> Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	46

Summary of requirement	Basis for requirement	Page
Financial statements		
Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 17.1	81
Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 17.2	82-84

FAA *Financial Accountability Act 2009*
 FPMS *Financial and Performance Management Standard 2009*
 ARRs *Annual report requirements for Queensland Government agencies*

Feedback

We hope you have found our Annual Report 2017-18 informative. We value your feedback in order to improve the quality and assess the relevance and content of our future annual reports.


Please find overleaf a short survey to let us know what you thought about the annual report. Tick the boxes that best indicate your responses, cut out the form and post.



Delivery Address:
Parliament House
69 Alice St
BRISBANE QLD 4000

No stamp required
if posted in Australia




The Clerk of the Parliament
Reply Paid 76362
BRISBANE QLD 4000



Thank you for your feedback

- | | | | |
|---|------------------------------|---------------------------------|-----------------------------|
| 1. Did you find our Annual Report easy to read? | <input type="checkbox"/> Yes | <input type="checkbox"/> Mostly | <input type="checkbox"/> No |
| 2. Was the presentation of the Annual Report effective? | <input type="checkbox"/> Yes | <input type="checkbox"/> Mostly | <input type="checkbox"/> No |
| 3. Was the content useful? | <input type="checkbox"/> Yes | <input type="checkbox"/> Mostly | <input type="checkbox"/> No |
| 4. Was the content relevant? | <input type="checkbox"/> Yes | <input type="checkbox"/> Mostly | <input type="checkbox"/> No |

5. Overall, how would you rate this Annual report on a scale of 1 to 10 (1 being poor; 10 being excellent) _____

6. Do you have any additional comments or suggestions for improving the Annual Report?

7. Name (optional) _____

9. Address (optional) _____

