

ANNUAL REPORT 2011-12

QUEENSLAND PARLIAMENTARY SERVICE



“Our mission is to serve, support and strengthen the Queensland Parliament.”

“Our vision is to be recognised as the leader in the delivery of parliamentary services.”

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Message from the Speaker

This last year has been one of great change, culminating in the election of the 54th Parliament with 51 new Members of Parliament being sworn in and the installation of a new Speaker.

The Queensland Legislative Assembly occupies a unique position in Australian State politics as a unicameral State Parliament. The move to a portfolio-based committee system last year was instituted to provide greater scrutiny of legislation and the executive.

In other moves, the previous Parliament also made significant changes to the role of Speaker. The Committee of the Legislative Assembly (CLA) was set up to act as a Board of Management over key policy issues of parliamentary services and the precinct. My predecessor, the Honourable John Mickel, raised concerns about the changes to the Speaker's role being a significant departure from the Westminster system, and their resulting impact on the independence of the Parliament from the Executive.

At the start of the 54th Parliament, there was an amendment to the *Parliamentary Service Act 1988* so that the Speaker now presides as Chair of the Committee of the Legislative Assembly, albeit with limited voting rights. This was a step forward because the Speaker's role represents all Members of Parliament, whether they are Government or non-Government.

The six weeks that I have presided as Speaker before the end of the 2011-2012 Financial Year have been productive and I have welcomed the opportunity to work with our Parliamentary Service staff and Members of Parliament.

One of the areas the Speaker is responsible for is the security of the Parliamentary Precinct. Parliament House was built in the 1860's and has heritage value, which brings some unique challenges in balancing security requirements while maintaining a safe workplace for Members of Parliament and staff, and allowing good public access. As a part of ensuring the safety and security of all those on the precinct, I have initiated an independent security review.

The Parliament continues to embrace technological advances that ensure the broadcasting of Parliament is available to more Queenslanders than ever before. In addition to live internet broadcasts of every sitting week, and on-demand broadcast of archived footage, the Parliament now has the capability to simultaneously stream live internet broadcasts of up to three Committee Hearings.

One of the roles of the Speaker is also public education about the Parliament. Having benefited from our Parliamentary Democracy for over 150 years, we can be in danger of letting our freedoms and safeguards erode if we do not understand the

mechanisms and frameworks that give it a strong foundation.

The right of every MP to have an opportunity to be heard as an elected representative of their community is the foundational principle we defend when referring to Parliament as "the People's House". I am committed to upholding this right so that the people's representatives, regardless of their political background, are able to safely and securely exercise their duties.

Finally, in June 2012, I had the opportunity to honour our State's first indigenous MP, Mr Eric Deeral, in Hope Vale on his land and with his people. With his permission, the Indigenous Youth Parliament was renamed in his honour and the inaugural Eric Deeral Indigenous Youth parliament was held. A video of this historic occasion can be seen on the Parliament's website.

Our State Motto is *Audax at Fidelis* – bold but faithful. It is a wonderful reminder to exercise democratic leadership with courage and with care as we seek to strengthen the institution which provides so much for our community.



Hon Fiona Simpson MP
Speaker of the Queensland Parliament

Message from the Clerk

Madam Speaker

I am pleased to present to you, as the Chair of the Committee of the Legislative Assembly, the Annual Report 2011-2012 and financial statements for the Queensland Parliamentary Service.

The past year has seen a number of significant initiatives successfully delivered by the Queensland Parliamentary Service. These have included:

- implementing the reforms to the Parliament's committee system and legislative process that were agreed to during the latter stages of 2010-11
- the opening of the 54th Parliament on 16 May 2012, following the dissolution of the 53rd Parliament on 20 February 2012 and the state election held on 24 March 2012
- the presentation of a formal four-day induction program for new Members of Parliament
- commencing online broadcasts of committee hearings.

My report last year detailed the package of parliamentary reforms adopted following the passing of the *Parliament of Queensland (Reform and Modernisation) Act 2011* and the related amendments to the Parliament's *Standing Rules and Orders and its Sessional Orders* that occurred on 16 June 2011. After a year of operation, I can report on both the successful implementation of these reforms and the result-

ant positive outcomes that have been achieved for the people of Queensland.

Queensland's new committee system has achieved the aim of being more responsive, open and consultative. The number of committee hearings, meetings and briefings held and the number of stakeholders and government officials that have given evidence at these hearings during 2011-12 has dramatically increased over previous years.

The vast majority of committee hearings are now open to the public with many also broadcast live online and then available to watch on replay. Recommendations that committees have made in regards to amending Bills that they have examined as part of the Parliament's new legislative process are being adopted by the House. Based on the outcomes to date, it is clear that the work of Queensland's new committee system has led to a better informed Parliament, better engagement with community and stakeholder groups and better legislation.

In short, the modernisation and reform of the Queensland Parliament that has occurred over the last year has seen an improvement in public accountability and contributed to a stronger democracy for Queensland. The Parliamentary Service's part in supporting the reforms has been both successful and pivotal.

Further information about these reforms and their implementation

during 2011-12 are contained in the 'Major highlights' section of this report starting on page 19.

The state election of 24 March 2012 raised many logistical issues for the Parliamentary Service. The election saw the greatest single intake of new Members in the history of the Legislative Assembly. It was incumbent on the Parliamentary Service to manage the changeover in staff and electorate offices and induct the record number of new Members.

I certify that this annual report complies with the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial Performance and Management Standard 2009*. As well, this annual report complies with the detailed requirements set out in the Annual report requirements for Queensland Government agencies that do not impact on the independence of the Parliament and its separation from the Executive Government.

A checklist outlining these annual reporting requirements can be found on pages 88-89 of this report.

Yours sincerely



Neil Laurie
Clerk of the Parliament

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.

Management structure

The role of the Speaker and Clerk in relation to the Parliamentary Service changed during the reporting period 1 July 2011 to 30 June 2012. Significant changes to the *Parliamentary Service Act 1988* occurred in August 2011 transferring management responsibility for the Service from the Speaker to the Committee of the Legislative Assembly and the Clerk.

Committee of the Legislative Assembly (CLA)

The Committee of the Legislative Assembly is established under the *Parliament of Queensland Act 2001*. The committee comprises the following seven members:

- the Speaker (or alternate)
- the Manager of Government Business (or alternate)
- the Premier (or alternate)
- the Deputy Premier (or alternate)
- the Manager of Opposition Business (or alternate)
- the Leader of the Opposition (or alternate)
- the Deputy Leader of the Opposition (or alternate)

Alternate means another member of the Assembly nominated by the first member to perform the first member's role as a member of the committee. The Speaker is the chairperson of the committee and the Manager of Government Business is responsible for calling the meeting and setting the agenda.

Under the *Parliamentary Service Act 1988*, the CLA is responsible for deciding policies about—

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

Under the *Parliamentary Service Act 1988*, the general role of the CLA 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 organisation of the parliamentary service and the services to be supplied by the parliamentary service
- (d) supervise the management and delivery of services by the parliamentary service.

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 her various roles. These roles include public engagement, education and support of MPs and her other legislative responsibilities as well as security of the precinct and media access to the precinct.

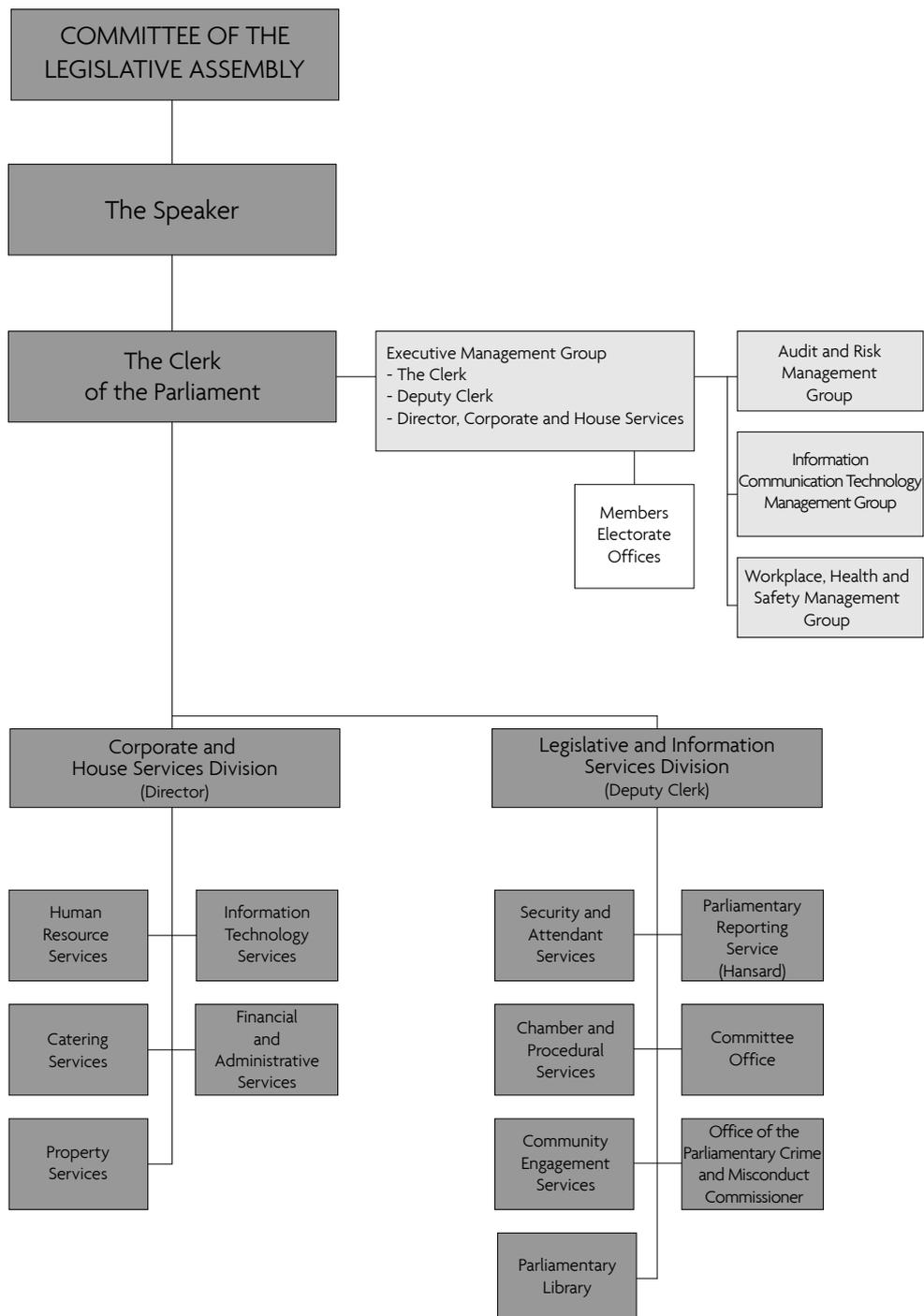
The Clerk of the Parliament

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 (following amendments to the Act in August 2011):

- responsible to the CLA 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

Parliamentary Service organisational structure as at 30 June 2012



management responsibilities and obligations in the management of the Parliamentary Service.

Divisional leaders

The Parliamentary Service has two divisions:

- Legislative and Information Services Division, led by the Deputy Clerk of the Parliament
- Corporate and House Services Division, led by the Director of Corporate and House Services.

Both divisional leaders report to the Clerk of the Parliament.

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 (EMG)

The role of the 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

- review and recommend to the CLA the annual budget for the Parliament.

The members of the EMG are the Clerk of the Parliament (chair), the Deputy Clerk, and the Director of Corporate and House Services.

During 2011-2012, the EMG:

- coordinated an external review of information technology network infrastructure and service delivery models
- coordinated the administration of all parliamentary activities associated with the 2012 State election
- approved the update of important policy documents including the *Parliamentary Service Code of Conduct* and *Public Interest Disclosures*
- coordinated important corporate training activities including disability awareness training, Heritage management and energy conservation
- considered and actioned a range of internal and external audit matters
- coordinated the development of all management plans and the Parliamentary Service budget.

Audit and Risk Management Group (ARMG)

The role of the ARMG is to support the EMG by:

- assessing and contributing to the audit processes required to be undertaken by the accountable officer under the *Financial Accountability Act 2009*
- promoting, sponsoring and coordinating a risk management culture throughout the Parliamentary Service.

The members of the ARMG are the Director of Corporate and House Services (chair), the First Clerk Assistant (Procedure), the Parliamentary Librarian, and the Manager of Financial and Administrative Services (secretary).

During 2011-12 the ARMG:

- reviewed the Parliament's 2010-11 financial statements and QAO Audit Report
- reviewed the 2010-11 Chief Finance Officer assurance statement
- commissioned and considered an internal audit report in relation to a review of the administrative systems, processes and controls used to manage former Members' entitlements
- developed the *Parliamentary Service Fraud Corruption and Control Plan* which was subsequently approved in February 2012

- considered a draft Parliamentary Service Public Interest Disclosure Policy which was subsequently approved in February 2012
- developed a revised ARMG governance and membership model to be implemented in 2012-13.

Activities of the ARMG have been conducted in accordance with the terms of its charter with due regard to Queensland Treasury's Audit Committee Guidelines.

Information and Communication Technology Management Group (ICTMG)

The role of the 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 and management understanding of and participation in ICT decision making
- ensure ICT within the Parliamentary Service conforms with all applicable external regulations and complies with all internal policies and practices.

The members of the ICTMG are the Clerk (chair), the Deputy Clerk, the

Director of Corporate and House Services, the Manager of Information Technology Services (secretary) and four other managers.

During 2011-12, the ICTMG considered or approved:

- the report of the external review of IT Strategic Direction
- the replacement of the Electorate Office laser printers
- the engagement of a Business Analyst to prepare a user specification for the development of a new Hansard production system
- an updated Network Security & ICT Device Usage Policy
- the commissioning of a Video Conference Facility within the Dandair Room for use by Parliamentary Committees
- the consolidation and replacement of approximately half of the Parliamentary Precinct's print output devices – i.e. laser printers and Multi-Function Devices
- the ICT Resources Strategic Plan and Work Plan for 2011-15.

Workplace Health and Safety Management Group (WHSMG)

The role of the 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.

Management representatives are:

- Director of Corporate and House Services
- Manager, Human Resource Management
- Manager, Catering Services
- Manager, Property Services (or delegate)
- Workplace Health and Safety Coordinator, Property Services
- Sergeant-at-Arms and Manager, Security and Attendant Services.

Employee representatives during 2011-12 were:

- Kerry Hackett, Everton Electorate Office
- Dana Stevens, Lockyer Electorate Office
- Tony Muller, Catering Services
- Lee Quinn, Parliamentary Security
- Roslin Bailey, Parliamentary Library
- Michael Watkin, Security and Attendant Services.

During 2011-2012, the WHSMG met on three occasions and assisted with:

- the ongoing implementation of the Healthsmart Program
- ongoing safety improvements through regular safety inspections
- induction training for new Members and Ministerial staff
- ongoing reporting and reviewing of Incident and Workcover statistics
- monitoring all reported hazards and incidents and the consequential improvements implemented as a result.
- reviewing and implementing work practices that reflected changes with the harmonisation of the *Work Health and Safety Act 2011*
- the election of two new WHS Representatives for Electorate Offices.

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 2011-2012:

- *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*.

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

All line managers 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 and Risk 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 the annual internal audit report and any recommendations contained in it. No significant issues were identified during the 2011-2012 internal audit work program.

Employee performance planning and review

Parliamentary Service staff are subject to annual performance planning and review processes

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 2011-2012. All recommendations in audit reports have been responded to appropriately.

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.

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, for example, in management standards covering workplace health and safety delivered through the Workplace Health and Safety Management Group (WHSMG), 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

Committee of the Legislative Assembly

The Members of the Committee of the Legislative Assembly of the 53rd Parliament were:

- Hon Judy Spence MP, Chair, Member for Sunnybank, Leader of the House
- Mrs Rosemary Menkens MP, Deputy Chair, Member for Burdekin, Leader of Opposition Business
- Mr Robert Schwarten MP, Member for Rockhampton (Premier's nominee).
- Hon Stirling Hinchliffe MP, Member for Stafford (Deputy Premier's nominee)
- Mr Mike Horan MP, Member for Toowoomba South (Leader of the Opposition's nominee)
- Mr Tim Nicholls MP, Member for Clayfield, Deputy Leader of the Opposition

The Committee of the Legislative Assembly of the 53rd Parliament ceased on 23 March 2012 and the Committee of the Legislative Assembly of the 54th Parliament commenced on 17 May 2012.

Hon. John Mickel MP was the Speaker until the eve of the swearing in of the 54th Parliament on 15 May 2012.

The Members of the Committee of the Legislative Assembly of the 54th Parliament are:

- Hon Fiona Simpson MP, Chair, Speaker of the Legislative Assembly, Member for Maroochydore
- Mr Ray Stevens MP, Member for Mermaid Beach, Manager of Government Business
- Hon Tim Nicholls MP, Member for Clayfield, Treasurer (Premier's nominee)
- Hon Jeff Seeney MP, Member for Callide, Deputy Premier
- Mr Curtis Pitt MP, Member for Mulgrave, Manager of Opposition Business
- Ms Anastacia Palaszczuk MP, Member for Inala, Leader of the Opposition
- Mr Tim Mulherin MP, Member for Mackay, Deputy Leader of the Opposition.

Profiles of each of the Members of the Committee of the Legislative Assembly of the 54th Parliament are below:

Hon Fiona Simpson MP

BA, MA, GAICD

Speaker of the Legislative Assembly, Chair

Fiona Simpson has been the Member for the Sunshine Coast seat of Maroochydore since 1992, and in May 2012, she became the first female Speaker of Queensland Parliament. Formerly the Deputy Leader of the Nationals, and Deputy Opposition Leader, she has held shadow portfolios in Health, Transport, Main Roads, Tourism, Small Business, Communities, Housing and Women, among others. Ms Simpson also served more than 10 years on the Parliament's Legal, Constitutional and Administrative Review Committee.

Mr Ray Stevens MP

BA

Manager of Government Business

Ray Stevens has been the Member for the seat of Mermaid Beach since 2006 and in May 2012 became the Manager of Government Business. Mr Stevens formerly held the shadow portfolios of Tourism, Racing, Fair Trading, Housing Accessibility and Public Works and has also served on the Parliament's Finance and Administration Committee.

Hon Tim Nicholls MP

LLB

Premier's nominee

Tim Nicholls has been the Member for the seat of Clayfield since 2006 and in April 2012 became the Treasurer and Minister for Trade. Mr Nicholls formerly served as the Deputy Leader of the Opposition and has held the shadow portfolios of Treasurer, Finance, Trade, Racing, Employment and Economic Development and Future Growth. Mr Nicholls has also served on the Parliament's Finance and Administration Committee and was Deputy Chair of Parliament's Integrity, Ethics and Parliamentary Privileges Committee.

Hon Jeff Seeney MP

Deputy Premier

Jeff Seeney has been the Member for the seat of Callide since 1998 and in April 2012 became the Deputy Premier, Minister for State Development, Infrastructure and Planning. Mr Seeney formerly served as the Leader of the Opposition, Leader of the Queensland Coalition, Leader of The Nationals, Leader of Opposition Business, Deputy Leader of the Opposition and Deputy Leader of the National Party. Mr Seeney has held the shadow portfolios of State Development, Infrastructure, Planning, Reconstruction, Natural Resources, Mines and Energy, Trade, Water, Small Business, Information Technology and Innovation, Industrial Relations, Treasurer, Decentrali-

sation, Fair Trading and Police and Corrective Services.

Mr Seeney has also served on the Parliament's Industry, Education, Training and Industrial Relations Committee, the Environment and Resources Committee, the Members' Ethics and Parliamentary Privileges Committee, the Standing Orders Committee and the Scrutiny of Legislation Committee.

Mr Curtis Pitt MP

Manager of Opposition Business

Curtis Pitt has been the Member for the seat of Mulgrave in Far North Queensland since 2009 and in May 2012 became the Manager of Opposition Business and the Shadow Minister for Treasury and Trade, Energy and Water Supply, Main Roads, Aboriginal and Torres Strait Islander Partnerships, Sport and Recreation. Mr Pitt is also a Member of the Parliament's Finance and Administration Committee. Mr Pitt formerly served as the Minister for Disability Services, Mental Health and Aboriginal and Torres Strait Islander Partnerships and as a member of the Parliament's Members' Ethics and Parliamentary Privileges Committee.

Ms Anastacia Palaszczuk MP

BA MA(Hons) LLB GDLP

Leader of the Opposition

Anastacia Palaszczuk has been the Member for the seat of Inala since 2006 and in May 2012 became the Leader of the Opposition and the Shadow Minister for Justice

and Attorney-General, Industrial Relations, Education, Training and Employment, Tourism, Major Events and Commonwealth Games. Ms Palaszczuk is also a Member of the Parliament's Education and Innovation Committee. Ms Palaszczuk formerly served as the Minister for Transport, Multicultural Affairs and Disability Services and as a member of the Parliament's Members' Ethics and Parliamentary Privileges Committee and Public Works Committee.

Mr Tim Mulherin MP

Deputy Leader of the Opposition

Tim Mulherin has been the Member for the seat of Mackay since 1995 and in May 2012 became the Deputy Leader of the Opposition and the Shadow Minister for State Development, Infrastructure, Planning and Racing, Agriculture, Fisheries and Forestry, Local Government, Science, IT and Innovation. Mr Mulherin is also a Member of the Parliament's Finance and Administration Committee, State Development, Infrastructure and Industry Committee and the Education and Innovation Committee. Mr Mulherin formerly served as the Minister for Agriculture, Food and Regional Economies, Primary Industries and Fisheries, Minister for Rural and Regional Queensland and as a member of the Parliament's Scrutiny of Legislation Committee and Public Accounts Committee.

Executive Management Group

Mr 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 20 years experience with the Parliamentary Service, including six years as Deputy Clerk and Clerk of Committees and over nine years as Clerk.

Mr Michael Ries

BAdmin LLB GradDipBus

Deputy Clerk

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

Mr Michael Hickey

BBus

Director of Corporate and House Services

Michael leads the Corporate and House Services Division of the Parliamentary Service. He is also responsible for developing and monitoring corporate governance strategies. Michael was appointed Director in June 2003 and has over 23 years experience with the Parliamentary Service.

Service Area Managers

Mr Craig Atkinson

BBus

Manager, Financial and Administrative Services

Craig is the Manager of Financial and Administrative Services. His duties include establishing systems of financial management, asset and logistics management, 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. Craig has over 20 years experience in financial management.

Ms Katherine Brennan

BAppSc BA GradDipLibMan

GradDipMan

Parliamentary Librarian

Katherine was appointed as Parliamentary Librarian in February 2012 and manages the Parliamentary Library, which provides research and information services for Members of Parliament and their staff, as well as managing the heritage O'Donovan Library. Katherine has extensive library and management experience delivering information and advisory services to business, industry, government and community.

Ms Leanne Clare

BCom CPA GradCertLegStud

First Clerk Assistant (Procedure)

Leanne is First Clerk Assistant (Procedure) and leads the team that provides administrative and procedural support to the Legislative Assembly Chamber. Leanne has over 25 years public sector experience in investigative research and management roles.

Mr Mike Coburn

Manager, Information Technology Services

Mike manages Information Technology Services, which provides and maintains computer networks and services throughout the parliamentary precinct and Members' electorate offices. Mike has over 30 years experience in the information technology industry.

Ms Glenda Emmerson

BAGSc(1stClassHons) MJ

Manager, Community Engagement Services

Glenda was appointed Manager of Community Engagement Services in August 2007, following its creation. This area assists the Parliament, its Members and Committees to engage with Queenslanders. Glenda is responsible for coordinating and refocusing existing community engagement, education, Indigenous liaison and community liaison, as well as communication and events services. Glenda has over 20 years experience in the Parliamentary Service.

Mr Stephen Finimore

Manager, Committee Office

Stephen 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. He has over 30 years experience in the Parliament and in the private sector.

Mr Kevin Jones

Sergeant-at-Arms

Manager, Security and Attendant Services

Kevin is the Sergeant-at-Arms and is also responsible for the delivery of Security and Attendant Services throughout the parliamentary precinct. Kevin has over 20 years experience in the Parliamentary Service.

Mr Darryl McCarthy

Manager, Property Services

Darryl and the Property Services team are responsible for managing the buildings within the parliamentary precinct as well as 94 electorate offices located throughout Queensland. Darryl has over 20 years experience in the construction and maintenance fields, graduating from Senior Project Officer to Manager Property Services in 2011.

Mr Evan McDonald

Speaker's Executive Officer

Evan has extensive experience and qualifications in business, agribusiness with proven expertise in governance, financial management, business analysis and government relations. He has provided portfolio advice to various members of parliament in state and federal jurisdictions over a range of disciplines. As the Speaker's senior adviser, Evan leads a team that provides executive support to the Speaker in her parliamentary, legal, and constitutional responsibilities.

Mr Peter Morris

BBus Cert III(Adult Literacy)

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 20 years experience in Human Resource Management.

Ms Lucinda Osmond

LLB

Chief Hansard Reporter

Lucinda manages the Parliamentary Reporting Service, which is responsible for the accurate, timely and efficient reporting of the proceedings of Parliament and its Committees. Previously, Lucinda worked in the New Zealand and Northern Territory parliaments and as a court reporter.

Mr Jaakko Ponsi

Manager, Catering Services

Jaakko is responsible for managing Catering Services which provides a range of dining services throughout the parliamentary precinct, such as fine dining, bar amenities, functions and cafeteria style dining. Jaakko has managed Catering Services for 15 years.

Parliamentary Service at a glance

Our business

The function of the Queensland Parliamentary Service is to provide administrative and support services to the Legislative Assembly of Queensland.

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 not only is the elected 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 command a majority of the votes in 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, namely, the Legislative Assembly. The Assembly consists of 89 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 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 Members' 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 automatically 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.

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

- assisting the work of the Assembly, its committees and Members to fulfil their legislative responsibilities through, for example, Chamber and Procedural Services, Security and Attendant Services, the Committee Office, the Parliamentary Library and the Parliamentary Reporting Service
- supporting, through Community Engagement Services, the Parliament and its Members to engage with the Queensland community with particular emphasis on engaging with groups such as regional and Indigenous Queenslanders, those with a multicultural background and young Queenslanders
- providing accommodation and hospitality services for Members, guests and constituents
- providing a range of business services that support Members, their staff and the organisation, including information technology services, human resource services and financial and administrative services.

Our values

The Queensland Parliamentary Service's corporate values provide the foundation for the organisation's *Code of Conduct* and guide the decisions and actions of staff. These corporate values fall under three broad categories:

Independence and integrity

At all times, the Parliamentary Service strives to:

- serve objectively and impartially
- act openly, honestly and reliably
- exercise discretion and respect confidentiality.

Innovation and diversity

At all times, the Parliamentary Service strives to:

- embrace new ideas and opportunities
- promote diversity of people and thought.

Commitment and respect

At all times, the Parliamentary Service strives to:

- be committed to the achievement of its goals
- be responsive and customer focused
- respect clients and fellow workers alike
- recognise, value and reward achievement.

Our goals

The *Parliamentary Service Management Plan* outlines the goals of the Parliamentary Service. The four major goals in the plan are:

Goal 1 - Parliamentary Support

To assist the Parliament, its committees and Members to fulfil their parliamentary responsibilities. See page 22 for full report.

Goal 2 - Business Support

To support the business needs of the Parliament, committees, Members,

the Parliamentary Service and other clients. See page 28 for full report.

Goal 3 - Community Engagement

To support the Parliament to engage with all Queenslanders and to play a positive role in the community. See page 33 for full report.

Goal 4 - Progression of the Parliamentary Service

To develop and maintain a professional and progressive Parliamentary Service. See page 39 for full report.

Financial summary

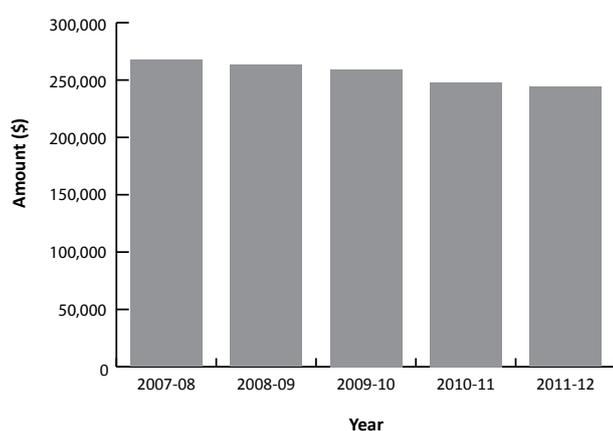
This financial summary provides a high-level snapshot of the financial performance and position for the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2012. The full Financial Statements commence on page 48.

Financial summary for the year ending 30 June	2008 \$'000	2009 \$'000	2010 \$'000	2011 \$'000	2012 \$'000
Total Income	69,684	71,347	76,362	79,733	85,763
Total Expenses	70,113	71,019	75,826	77,946	85,413
Operating Surplus/(Deficit)	(429)	328	536	1,787	350
Capital Acquisitions	5,196	1,940	6,107	3,443	5,525
Total Assets	278,273	270,584	266,337	255,698	254,829
Total Liabilities	10,557	7,468	7,129	7,676	10,515
Net Assets	267,716	263,116	259,208	248,022	244,314

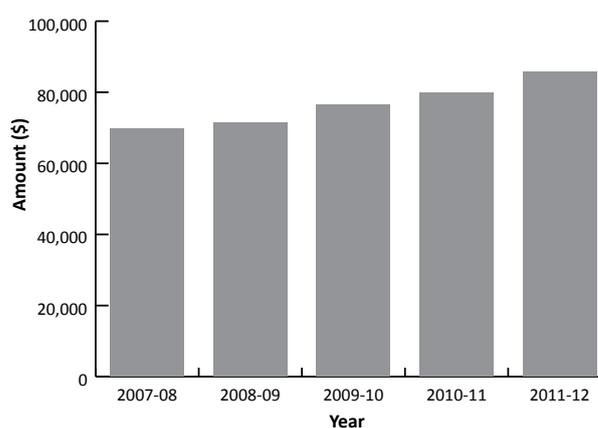
Financial summary for the year ending 30 June	2008	2009	2010	2011	2012
Current Ratio ¹	0.95	0.80	0.89	1.21	1.45
Debt/Equity Ratio (%) ²	3.94	2.84	2.75	3.09	4.30
Liability/Asset Ratio (%) ³	3.79	2.76	2.68	3.00	4.13

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.

Net assets



Total income



2011-12 Major highlights

Modernisation and Reform of the Queensland Parliament

The past year saw the implementation of the significant parliamentary reforms that occurred during the final weeks of 2010-11. As detailed in the previous Annual Report, the following reforms were agreed to by the Queensland Parliament on 16 June 2011:

- a new committee system of seven portfolio-based committees was established with each committee aligned to specific areas of government responsibility
- a new legislative process was introduced whereby new Bills are referred to committees for examination prior to being debated in the House
- new sitting hours with Wednesday mornings of sitting weeks dedicated to committee business and the House then meeting at 2pm on that day
- a new order of business in the Legislative Assembly with reduced time for Ministerial Statements, increased time for Private Members' Statements and reduced time limits for certain second reading debate speeches.

These reforms were the culmination of a number of government and bipartisan parliamentary reviews that occurred from 2009 to 2011. The objectives of the reforms were to modernise Queensland's parliamentary system with the expected outcomes being:

- a better informed Parliament, committees and individual Members of Parliament
- better engagement with community groups and stakeholders in a formal parliamentary process
- a more vigorous legislative process where Bills are tested by the Parliament
- more informed debate of Bills
- better long-term legislative outcomes with fewer amending Bills.

Queensland's new committee system

The financial year 2011-12 saw the Parliament's new portfolio-based committees commence their operations by serving as Estimates Committees during the annual budget review process. Estimates hearings were held from July 12 to 21 with each committee responsible for scrutinising the Government departments to which they are aligned.

Previously, the Estimates process had seen new committees formed each year solely to serve as Estimates Committees and then disband once their reports were tabled. The reform process specifically included having the portfolio committees also act as Estimates Committees in order for the committee members to be better informed about the departments that they were scrutinising.

Following the 2011 Estimates hearings, the parliament then sat for two weeks during August. On the morning of 3 August 2011, each of the seven portfolio committees held simultaneous meetings in the parliamentary precinct for the first time. Commencing from that date onwards, the revised Sessional Orders provided for Wednesday mornings of sitting weeks to be dedicated to committee business with the emphasis being on committees holding hearings and briefings that are open for members of the public to attend. The full program of all upcoming committee meetings, hearings and briefings is published on the Parliament's Internet site during the week prior to each sitting week, with stakeholders also advised of this upcoming program.

For 2011-12, a total of 124 committee hearings and briefings were held with 106 of these being open to the public. Additionally, there were 174 committee meetings held making a total of 298 committee meetings, hearings and briefings held during the year. This level of committee business compares with figures from previous years where a total of 29 committee hearings and meetings were held in 2009-10 and 37 held in 2010-11.

As a gauge of the level of consultation undertaken, a total of 391 public servants and other similar officers and 239 community members or

stakeholder group representatives appeared before the committee hearings and briefings in 2011-12.

Queensland's new legislative process

Queensland's new legislative process provides for each new Bill when introduced to be referred to a portfolio committee nominated by the Member presenting the Bill. Each portfolio committee to which a Bill is referred is then tasked with examining the Bill to:

- (a) determine whether to recommend that the Bill be passed
- (b) recommend amendments to the Bill
- (c) consider the application of fundamental legislative principles.

This legislative system effectively commenced operation during the first sitting week in August 2011 with Bills introduced in Parliament from 2 August onwards being referred to the relevant portfolio committee for examination. For the period from 2 August 2011 to the end of June 2012, a total of 57 Bills were examined by the seven portfolio commit-

tees. (The dissolution of the Parliament on 20 February for an election on 24 March 2012 intervened, with the Assembly not returning until 15 May 2012. Twenty-three Bill inquiries lapsed upon the dissolution.)

The portfolio committee to which a Bill is referred may examine the Bill by:

- (a) calling for and receiving submissions about the Bill
- (b) holding hearings and taking evidence from witnesses
- (c) engaging expert or technical assistance and advice
- (d) seeking the opinion of other committees.

A portfolio committee must finally report to the House on a Bill within six calendar months of the Bill being referred to it, or by such other time as fixed by the House or the Committee of the Legislative Assembly. This report is then available to all Members before the Bill proceeds to its Second Reading and Consideration in Detail stages.

Of the 57 Bills examined by the portfolio committees during 2011-12, 28

of these were debated and voted on by the House during this period. (Six were ongoing as at 30 June 2012.) The table below shows the number of amendments made to these 28 Bills by the House as a result of committee recommendations contained in their reports.

Legislative Amendments recommended	66
Legislative Amendments accepted	29
Percentage Accepted	44%
Other recommendations made	61
Other recommendations accepted	22
Percentage accepted	36%

The figures in the table above indicate that during the first year of operation, the work of the portfolio committees in examining Bills has resulted in the Legislative Assembly accepting over a third of their recommended amendments.

Live broadcast of committee hearings

The first committee hearing to be broadcast live via the Parliament's Internet site occurred on 24 August 2011. The online committee broadcast system was subsequently upgraded to facilitate the simultaneous broadcasting of up to three live committee hearings, commencing from 6 June 2012 onwards. Following the live broadcast of each committee hearing, the footage remains

on the Parliament's Internet site for a period of time and is able to be watched on replay.

For the period August 2011 to the end of June 2012, a total of 24 committee hearings were broadcast live on the Parliament's Internet site. For those hearings held in May and June 2012 (when online viewer statistics commenced) there were a

total of 7,992 live viewers and 3,384 replayed views of the archived hearing broadcasts.

The broadcasting of committee hearings initiative continued the Parliament's commitment to openness and transparency and followed on from the Broadcast of Parliament project that commenced in 2003.

Opening of 54th Parliament

Following the state general election held on 24 March 2012, Queensland's 54th Parliament was officially opened by the Governor, Her Excellency, Ms Penelope Wensley AC on 16 May 2012.

This opening ceremony held in the Legislative Council Chamber followed the new Parliament's initial sitting on 15 May where all 89 Members of Parliament were officially sworn in and Hon. Fiona Simpson MP was elected as the Speaker.

Since 2001, the Parliament has provided an induction program for newly elected Members to provide them with advice and training on various aspects of being a Member of Parliament. An induction program was held over four days in April and May for the 51 new Members who were elected in 2012.

Eric Deeral acknowledged by the Speaker

Mr Eric Deeral was the first Indigenous person to be elected to an Australian State Parliament, representing the seat of Cook in the Queensland Parliament from 1974 to 1977. On 18 June 2012, the Hon Fiona Simpson, Speaker of the Legislative Assembly of Queensland, addressed an Acknowledgement event in Hope Vale, Far North Queensland, to recognise Eric Deeral for his service to the State and present him with a gift recording his parliamentary service. The Speaker said that the event was an historic opportunity to recognise Mr Deeral on his country, in the company of his family, local community and Elders. The Speaker also sought permission from Mr Deeral to rename the Parliament's annual Indigenous Youth Parliament event in his honour.

Following this, Mr Deeral travelled from Hope Vale to attend the Inaugural Eric Deeral Indigenous Youth Parliament that was hosted by the Queensland Parliament on 28 June 2012. This historic event formed part of the week-long Indigenous Youth Leadership Program which was run in partnership by the Department of Communities' Office for Youth, Xstrata Coal and the Queensland Parliament.

Commonwealth Parliamentary Association Australian and Pacific Regional Seminar

The Queensland Parliament hosted the 19th Commonwealth Parliamentary Association Australian and Pacific Regional Seminar from 20 to 23 September 2011. The theme of the seminar was Risk Management: Recovery from natural disasters in a parliamentary context. Commonwealth Parliamentary Association members from Australian and Pacific jurisdictions attended.

Performance report

Goal 1 - Parliamentary support

To assist the Parliament, its committees and Members to fulfil their parliamentary responsibilities.

In pursuit of this goal, Parliamentary Service resources have been allocated to provide a range of procedural, research, advisory and information services through the Office of the Speaker, the Office of the Clerk, the Office of the Deputy Clerk and the Legislative and Information Services Division.

The Legislative and Information Services Division comprises the following seven service areas:

- Parliamentary Reporting Service (Hansard)
- Chamber and Procedural Services
- Committee Office
- Office of the Parliamentary Crime and Misconduct Commissioner
- Parliamentary Library
- Community Engagement Services
- Security and Attendant Services

The key performance indicators for Goal 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 Goal 1 are set out in the table on page 27.

Goal 1 is supported by the following 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 her various roles. These roles include public engagement, education and support of MPs and her other legislative responsibilities as well as security of the precinct and media access to the precinct.

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.

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 Legislative and Information Services Division.

Parliamentary Reporting Service (Hansard)

The primary role of the Parliamentary Reporting Service is to produce electronic and hard copy transcripts of the debates of the Legislative Assembly and, when required, of evidence given before parliamentary committees and of proceedings of other forums, such as youth parliaments.

The Parliamentary Reporting Service also supports the Parliament to engage with all Queenslanders through the provision of an audio-visual monitoring and captioning service for the Internet broadcast of proceedings in Parliament, par-

liamentary committees and parliamentary special events.

The Record of Proceedings is the official report of parliamentary debates of the Legislative Assembly and its committees. It is published in printed form and online.

Chamber and Procedural Services

The Chamber and Procedural Services area provides specialist procedural and administrative support to the Clerk of the Parliament and Members of the Legislative Assembly. The office is responsible for:

- maintaining accurate information on all business before the Assembly and preparing and distributing other documents for use in the Assembly
- managing the 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 presentation of documents
- providing safe custody and maintenance of and access to parliamentary records
- conducting research and providing advice on parliamentary procedural matters
- publishing information on the activities of the Assembly
- liaising with other parliamentary organisations.

Committee Office

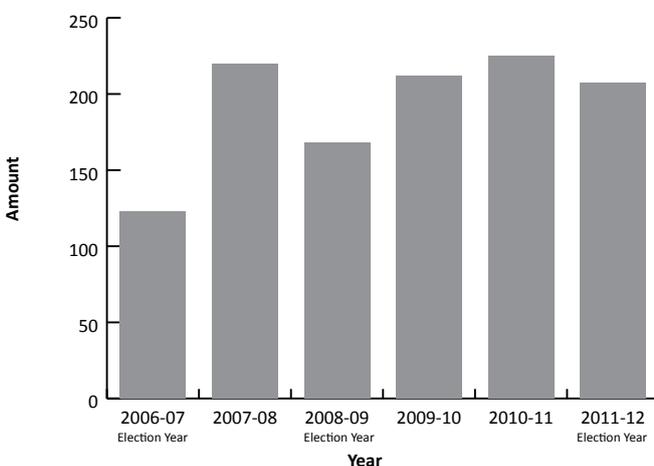
The Legislative Assembly establishes parliamentary committees to assist the Queensland Parliament. Committees investigate specific issues and report back to the Parliament. They provide a forum for investigation into matters of public impor-

tance and give Members the opportunity to enhance their knowledge of such issues. At the same time, they effectively enhance the democratic process by taking the work of the Parliament to the people and giving them input into its decisions.

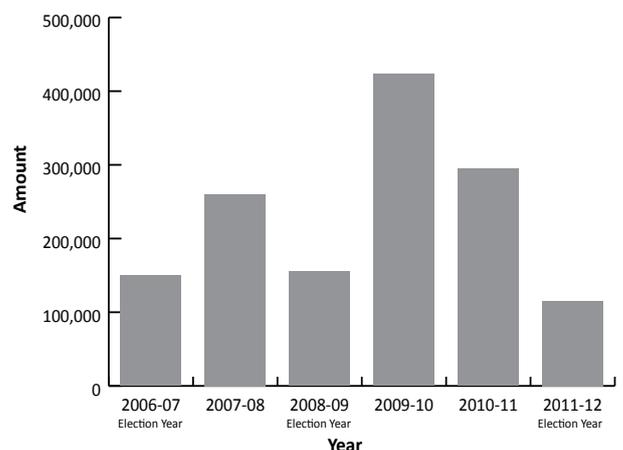
Parliamentary committees were the focus of reform during 2011 following implementation of the recommendations of the Committee System Review Committee via the *Parliament of Queensland (Reform and Modernisation) Act 2011*. Amendments to Standing Orders tabled on 16 June 2011 established the following seven portfolio-based committees:

- Finance and Administration Committee
- Legal Affairs, Police, Corrective Services and Emergency Services Committee
- Industry, Education, Training and Industrial Relations Committee

Number of petitions received



Number of petitioners



- Environment, Agriculture, Resources and Energy Committee
- Community Affairs Committee
- Health and Disabilities Committee
- Transport, Local Government and Infrastructure Committee

The review of the estimates for the 2011-12 appropriations was conducted by the seven new portfolio-based committees. Each of these committees had the responsibility to examine the proposed expenditure for the Government departments for which they have their respective areas of responsibility. Estimates hearings were held from 12 to 21 July 2011 with each of the Estimates Committees then reporting back to Parliament in August 2011.

Following the election of the 54th Parliament, amendments to Standing Orders tabled on 18 May 2012

established the following seven portfolio-based committees:

- Agriculture, Resources and Environment Committee
- Education and Innovation Committee
- Finance and Administration Committee
- Health and Community Services Committee
- Legal Affairs and Community Safety Committee
- State Development, Infrastructure and Industry Committee
- Transport, Housing and Local Government Committee

Staff in the Committee Office perform the following tasks:

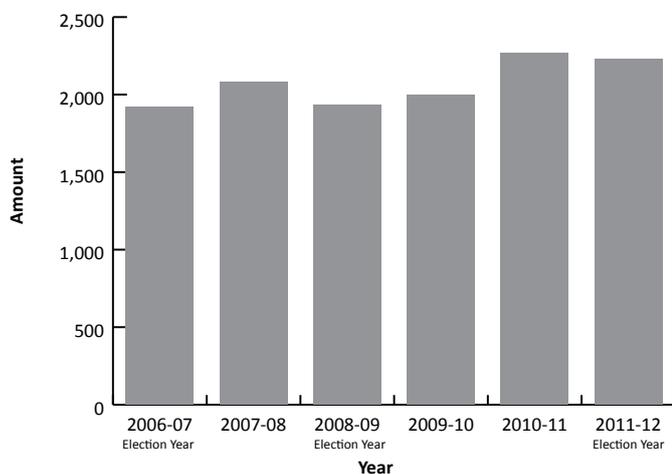
- provide advice and support to each committee in the conduct of its inquiries

- maintain each committee's records system
- provide planning and organisation for the collection, analysis and reporting of information and evidence
- participate in activities aimed at increasing the awareness of the role of the Parliament and the committee system.

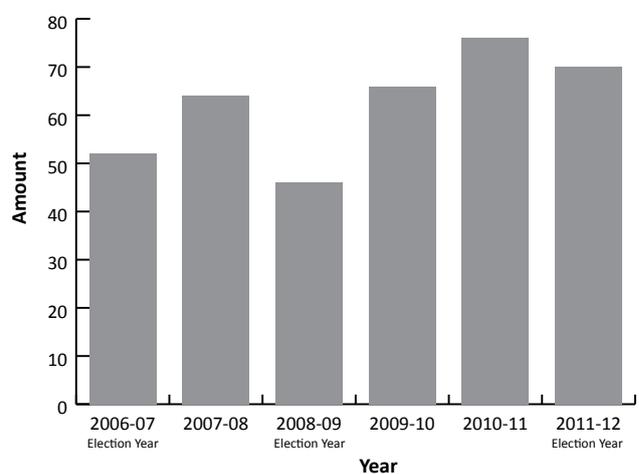
Office of the Parliamentary Crime and Misconduct Commissioner

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

Number of tabled papers



Number of committee reports published



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

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

The Parliamentary Commissioner has further mandatory responsibilities under the *Crime and Misconduct 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 CMC and the Queensland Police Service and regular audits and inspections of the records of the CMC to determine the extent of compliance with the legislative requirements relating to surveillance device warrants, controlled operations and assumed identities.

With the CMC declared an eligible agency under the Commonwealth telecommunications legislation on 7 July 2009, the Parliamentary Commissioner is now the inspection entity under the *Telecommunications Interception Act 2009*. This involves six-monthly inspections of the CMC's telecommunications interception records and the

preparation of an annual report to be provided to the Queensland Attorney-General.

Parliamentary Library

The Parliamentary Library provides research and information services, media monitoring and comprehensive in-house research databases available through a secure Internet access. The Library provides services for all Members of the Queensland Parliament and also for staff of the Parliamentary Service.

Research and information services are available to all Members of Parliament and their electorate office staff, as well as Ministers and their immediate staff. Information professionals and experienced research staff are available to answer individual requests for information as well as more in-depth research enquiries. In addition, research briefs, mostly on Bills before the House, are prepared for Members to use in parliamentary debates and for related parliamentary purposes.

Community Engagement Services

The Community Engagement Services area supports the Queensland Parliament, its Members and committees to engage with all Queenslanders. Community Engagement Services coordinate existing education, communications and community engagement activities, while also developing new initiatives.

In 2011-12, Community Engagement staff provided the following services:

- Education activities are aimed at fostering a greater awareness and understanding of the practices and processes of the Queensland Parliament. These activities include a schools program, educational and information resources, a public sector seminar program, internships and youth parliaments.
- Media and communication services are provided to the Parliamentary Service and the Speaker. These services include promoting parliamentary activities and events in order to improve community understanding and awareness of the role and activities of the Queensland Parliament through media releases, speeches and associated services, as well as providing communication strategies for service-wide projects and supporting effective communications between the Parliament and its clients.
- Multimedia, publication and graphic design services are provided for the Parliamentary Service and parliamentary committees. Community Engagement Services publishes a range of education and information resources that promote a knowledge and understanding of the Parliament.
- Community and Indigenous liaison advice is provided on protocol related matters,

including Indigenous and multicultural protocol issues. Community Engagement Services assists parliamentary committees and Members to engage with the Indigenous, culturally and linguistically diverse communities.

This service area also manages outreach programs for all Queenslanders, with particular emphasis on engaging regional and Indigenous Queenslanders, those with a multicultural background and young Queenslanders.

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 officers are responsible for:

- control of access to the precinct including the management of a system of photographic and coded swipe cards and X-raying and magnetic scanning of visitors and mail entering the complex
- monitoring the buildings and grounds 24 hours a day, seven days a week

Major initiatives

Key projects	Overview	Status
Portfolio Committee System Development	Implementing the resourcing and administration and support arrangements for the new portfolio based committee system	Ongoing
Opening of the 54th Parliament	The ceremonial opening of the 54th Parliament occurred on 16 May 2012 following the state election.	Completed
Hansard replacement software	Reviewing the current software systems utilised by the Parliamentary Reporting Service and designing a replacement system	Ongoing
Digitisation of 1860-1863 Record of Proceedings	Prior to the commencement of Hansard in 1864, Record of Proceedings reports of the Queensland Parliament were published in the Moreton Bay Courier newspaper. The digitisation of these newspaper reports from 1860-1863 was completed during 2011-12 and have been published on the Parliament's Internet site.	Completed
Conferences	A number of conferences were hosted by the Parliament during 2011-12. These included the 42nd Presiding Officers and Clerks Conference, the 19th Commonwealth Parliamentary Association Australian and Pacific Regional Seminar and the Australasian Parliamentary Educators Conference.	Completed
Implementation of new Library information management system	Significant progress was made towards the implementation of the Library's new information management and database software project is due for completion in 2012-13.	Ongoing

- coordinating the response to emergency situations.
- tours of Parliament for visitors, special interest and school groups
- chamber support services
- distribution of mail and documents
- gift shop sales.

Services provided by Parliamentary Attendants include:

- reception and inquiries counter

Key performance indicators

Measures	2011-12 Target As published in 2011-12 SDS	2011-12 Actual
Number of Questions on Notice processed	2,200	1,375
Number of tabled papers and reports registered and archived	2,000	2,229
Number of Parliamentary committee briefings provided	300	328
Number of Parliamentary committee reports tabled	50	112
Internet publication of the first two hours of proceedings (Hansard) by 2pm each sitting day	100%	98%
Number of Library client information briefs prepared	700	738
Percentage of Library information and research responses issued within agreed timeframes	98%	97.3%
Number of precinct visitors processed through security scanning procedures	75,000	87,799
Percentage of Members satisfied with services provided (satisfied/very satisfied)	95%	99%

Looking ahead

Initiatives in 2012-13 include:

- finalising the resourcing and administrative support arrangements for the new portfolio based parliamentary committee system
- finalising the implementation of the new Parliamentary Library information management system
- implementing a project to replace the current software package utilised by Parliamentary Reporting Services to produce Hansard.

Goal 2 - Business support

To support the business needs of the Parliament, committees, Members, the Parliamentary Service and other clients.

In pursuit of this goal, Parliamentary Service resources have been allocated to provide a range of facilities management, hospitality and organisational services through the Corporate and House Services Division, which comprises the following five service areas:

- Property Services
- Catering Services
- Human Resource Services
- Financial and Administrative Services
- Information Technology Services

The key performance indicators for Goal 2 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 Goal 2 are set out in the table on page 31.

In addition to providing support directly to Members and the Parliamentary Service, several of the abovementioned areas also provide services to external agencies as part

of the state public sector Shared Service Initiative. Human Resource Services, Financial and Administrative Services and Information Technology Services provide a range of corporate services to the following independent agencies:

- Queensland Audit Office
- Office of the Ombudsman
- Office of the Information Commissioner
- Office of the Governor.

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.

Goal 2 is supported by the following areas:

Office of the Director

The Office of the Director of Corporate and House Services is responsible for developing and monitoring corporate governance strategies within the Parliamentary Service, including management planning, systems and standards. The office is also responsible for managing the administration of the *Members' Entitlements Handbook* and the *Members' Office Support Handbook*, maintaining Members' contact details and corporate service records and plays a key role in coordinating

services to external clients through the Shared Service Initiative.

Property Services

Property Services is responsible for the facility management and maintenance of the parliamentary precinct and the coordination of electorate office accommodation for Members. Property Services engages a range of Department of Public Works field staff and other contractors to assist in meeting the accommodation needs of the Parliament within the parliamentary precinct in Brisbane and also in 94 electorate offices across the State.

Catering Services

Catering Services provides a range of dining, function 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.

Human Resource 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.

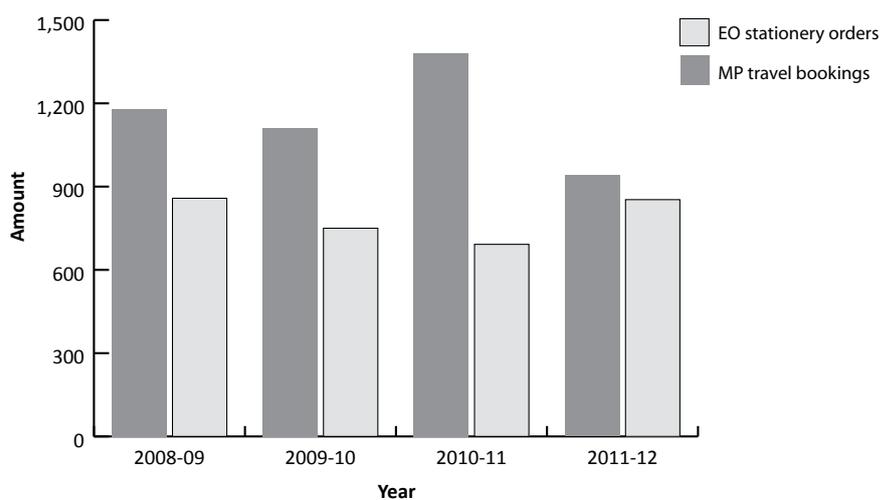
Financial and Administrative Services

Financial and Administrative Services provides a range of services including travel management; telecommunication, asset management; financial accounting and insurance; procurement, stores and goods receiving; secretarial support for Members within the precinct; budget management; and the maintenance of financial information systems.

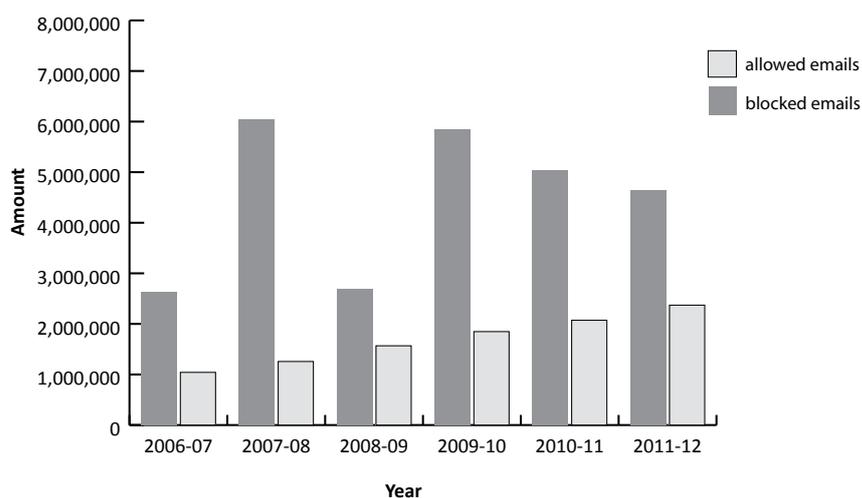
Information Technology Services

Information Technology Services is responsible for managing and maintaining the integrity and availability of core network and desktop systems that service the parliamentary precinct and electorate offices; investigating, assessing and, when appropriate, implementing new or emerging technologies to ensure information technology systems remain effective; and providing support and advice to Members and Parliamentary Service staff on information technology systems and services.

Travel booking and electorate office stationery orders



Information Technology - email and virus protection



Major initiatives

Key projects	Overview	Status
Continuing to implement the recommendations arising out of the Strategic Review of Parliamentary Buildings	<p>In 2009 a strategic review of parliamentary buildings was undertaken and also a <i>Parliament House Conservation Plan</i> was prepared. During 2011-12, implementation continued in relation to a number of the recommendations arising out of the Building Review and also the Conservation Plan. These included-</p> <ul style="list-style-type: none"> Continuation of the internal re-painting of Parliament House and completion of a further stage in the on-going Stonework Restoration program. Conduct of a review of existing and future fire protection systems within Parliament House The development of draft Heritage Management Plans for Parliament House and its collections The adoption of recommended changes to room allocations within Parliament House that are more "fit for purpose". Initiation of works to provide new hearing rooms for Parliamentary Committees on level 6 of the Annexe. 	Ongoing
Developing and delivering a new training program for electorate office staff	<p>Following the State Election in March 2012 an induction program for new electorate office staff was developed. The first of four two-day induction courses was held in Brisbane in June 2012 with further courses to be held in July 2012. Twenty-four new Electorate Office staff attended the course held in June.</p> <p>Some of the material covered during the two-day program included working with constituents, terms and conditions of employment, electorate office security and safety and Parliamentary Service resources.</p>	Ongoing
Coordinating transitional arrangements for Members and electorate office staff following the March State Election	<p>The 2012 State Election held in March resulted in 51 new Members being elected to the 89 seat Assembly.</p> <p>The retirement and replacement of 51 members and over 135 electorate office staff had major implications for Property, Human Resource, Information Technology and Financial Services, including-</p> <ul style="list-style-type: none"> managing accommodation changes in 51 electorate offices and over 100 rooms within the parliamentary precinct; and processing terminations, appointments and IT user access changes for over 370 people. 	Completed
Deployment of Microsoft Office 2010 to all network computers.	<p>Information Technology Services commenced the deployment of this new software suite during the year however full deployment was delayed so that resources could be directed toward managing election related activities. The project will be completed in August 2012.</p>	Ongoing

Key Performance Indicators

Measures	2011-12 Target as published in 2011-12 SDS	2011-12 Actual
Property Services		
Percentage of planned capital works projects completed	95%	55% see note 1
Catering Services		
Number of catered functions held (and the number of attendees)	910 (45,000)	742 (30,307) see note 2
Financial and Administrative Services		
Percentage of external suppliers paid in accordance with trading terms	90%	80% see note 3
Financial and Administrative Services		
Percentage of domestic travel requests confirmed within one working day	95%	99%
Human Resource Management		
Accuracy of payroll production (payroll transactions exceed 16,000 per year)	99%	99%
Information Technology Services		
Percentage of service desk calls completed within two hours (service desk calls usually number in the vicinity of 3,000 per year)	70%	77.6%
Network availability (percentage of time during the year - network services are available 24 hours a day, seven days a week)	99%	98.5%
Percentage of Members satisfied with services provided (satisfied/very satisfied)	95%	100%
Shared Services clients satisfaction with services provided	95%	see note 4

1. Completion rate for planned capital projects was less than the 2011-12 target due to deferral of planned IT infrastructure replacement works pending the outcome of a strategic review conducted in 2011-12, and the re-prioritisation of scheduled work in order to manage significant accommodation changes within electorate offices and the parliamentary precinct following the 2012 state election.
2. Reduction in volume of catered functions during 2011-12 reflects reduced demand by key client groups including government agencies and community groups.
3. Actual performance less than target due to a large number of marginally late payments made to suppliers with trading terms of seven days or less, and payments delayed pending resolution of disputed amounts .
4. No measurement of Shared Service client satisfaction was conducted in 2011-12 due to the 2012 General Election. The Parliamentary Service had planned to conduct the client satisfaction survey in the final quarter of the year however resources were prioritised toward managing the significant turnover of Members arising out of the election.

Looking ahead

Initiatives in 2012-13 include:

- replacing multi-function (copying, printing, scanning and faxing) devices in Members' electorate offices
- the implementation of recommendations contained in a recent IT strategic review including the replacement of core information technology switch infrastructure within the parliamentary precinct that will facilitate wireless access within both parliamentary buildings
- the on-going implementation of recommendations contained in the *Parliament House Conservation Plan*. These include repainting the interior of Parliament House, continuing the stonework conservation, and publishing a new *Heritage Management Plan* for Parliament House and its collections
- the refurbishment of office accommodation on level 6 of the Parliamentary Annexe to deliver expanded Parliamentary Committee hearing and meeting rooms.



Goal 3 - Community engagement

To support the Parliament to engage with all Queenslanders and to play a positive role in the community.

The Queensland Parliamentary Service is committed to actively promoting and educating others about the Parliament and striving to be a responsible corporate citizen. Key strategies and initiatives that support the achievement of this goal include involvement in various community activities, such as open days, youth parliaments and conferences, as well as the development and implementation of inclusive policies and programs.

Our commitment to the community extends further through work experience opportunities and apprenticeship and traineeship programs. Ongoing environmental initiatives also support the achievement of this goal.

Key performance indicators for Goal 3 are set out in the table on page 38.

Community involvement

The Parliamentary Service engages with the community through a variety of activities and initiatives. Significant events during the year included:

- Participating in NAIDOC Week activities held at Jubilee Park in Beaudesert on 9 July 2011
- Marking Nelson Mandela International Day on 18 July 2011 with visiting students from Glenmore State High School in Rockhampton
- Celebrating Citizenship Day by hosting a citizenship ceremony on 17 September 2011. Speaker John Mickel acted as the Presiding Officer for the ceremony and welcomed 55 people as new Australian citizens
- Parliament House was a popular destination as part of the Brisbane Open House event held on 1 October 2011
- An information stall was held at the Queensland Multicultural Festival on 16 October 2011
- The National Week of Deaf People was marked for the fifth successive year with members of the deaf community visiting the Queensland Parliament on 13 October 2011. As part of this event, Question Time was interpreted into AUSLAN sign language for community

members viewing parliamentary proceedings in the public gallery

- Speaker Mickel welcomed new citizens to Parliament House for an information evening on 8 December 2011. Attendees were provided with information about participating in Queensland's democratic system
- School choirs from Warrigal Road State, Ironside State School and Manly State School each performed at Parliament House during the final parliamentary sitting week of 2011
- The Queensland Indigenous Under 16's rugby league team were presented with their jerseys at Parliament House on 30 January 2012 by Speaker Mickel. The team played against the New South Wales Indigenous Under 16's side as the opening match at the National Rugby League Indigenous All-Stars match on the Gold Coast
- Speaker Mickel hosted a multi-faith service at the Queensland Parliament on 13 February 2012. The service was led by six religious leaders with the theme of the service being 'working together'
- A free community seminar on parliamentary committees was held at Parliament House on 19 March 2012

- In conjunction with the Department of Communities' Office For Youth, the Parliament hosted the fourth annual Indigenous Youth Leadership Program in June 2012. This event provided young Aboriginal and Torres Strait Islander Queenslanders with the opportunity to develop their leadership skills and learn more about the Parliament's democratic processes.

Daily tours

The community is welcome to visit Parliament House daily for a free guided tour. In 2011-12, 23,162 people, including 15,176 school children, toured Parliament House.

High Teas

Members of the public can also attend High Teas in the Strangers' Dining Room at Parliament House on the first Friday of each month, plus on other special occasions throughout the year. Following High Tea, guests are provided with a guided tour of the Parliament's O'Donovan Library. A total of 14 High Teas were held during 2011-12, with 1,303 people attending.

Community engagement activities

During 2011-12, more than 6,000 people attended 142 engagement activities conducted by the Parliament. Also, in excess of 152,000 education publications were distributed to clients and tour group

participants. Regionally, community engagement activities were undertaken in Toowoomba during April 2012. These included a youth parliament, a teachers' professional development session and a public sector training seminar.

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 10-12 school students
- TAFE students and
- tertiary students.

In 2011-12 the following number of students attended these programs:

- 929 Year 10-12 students as part of 33 school group activities
- 216 TAFE students as part of 9 group activities
- 503 tertiary students as part of 18 group activities.

Youth parliaments

This year also saw the continuation of the Parliament's highly successful youth parliament program. Five youth parliament events were facilitated during 2011-12 including four at Parliament House and a regional event held in Toowoomba. A total of 435 students participated in these youth parliaments. Each of these

youth parliaments and the dates that they occurred are listed below:

- The YMCA Youth Parliament was held at Parliament House from 25 September to 1 October 2011
- A regional youth parliament was held in Toowoomba on 18 April 2012
- Two Legal Studies Youth Parliaments were held at Parliament House on 14 and 28 May 2012 for Brisbane-based Year 11 and 12 Legal Studies students
- The inaugural Eric Deeral Indigenous Youth Parliament was hosted by the Queensland Parliament on 28 June 2012 as part of the Indigenous Youth Leadership Program.

Committee training seminars

Following reforms to the parliamentary committee system that were implemented in June 2011, two new training seminars were developed to educate stakeholders about these changes and encourage involvement with parliamentary committees. The two seminars were titled 'Committees & You' and 'Committees @ Work' with the first aimed at members of the public and community groups and the second specific to public servants who as part of their roles would be likely to interact with parliamentary committees. During 2011-12, one free 'Committees & You' seminar was held at Parliament House with 72 attendees and seven fee-paying Committees @ Work seminars were held with a total of 283 public servants attending.

Public Service seminars

Training is offered to public sector employees to explain the role played by the Queensland Parliament, the functions it performs and its relationship with the Executive branch of government. A total of 18 seminars were held during 2011-12 with 697 public servants attending.

Teacher professional development training

A teacher professional development training session was held in Toowoomba on 17 April 2012. This training provided 25 Toowoomba-based teachers with practical education resources, enhancing their knowledge of democracy and the processes of the Queensland Parliament. The training also equipped participating teachers with the ability to conduct a parliamentary committee role play and optional preferential voting activities in the classroom.

Constitutional conventions

In addition to the youth parliaments, the Parliamentary Service partnered with the Department of Education and Training to conduct four school constitutional conventions, including three for Aboriginal and Torres Strait Islander students. These conventions were held in Cairns, Townsville and two in Brisbane.

Queensland Parliamentary Internship Program

During 2011-12, 20 tertiary students participated in the Queensland Parliamentary Internship Program. This highly successful program has now been in operation annually since 1995.

Australasian Study of Parliament Group

The Australasian Study of Parliament Group Queensland Chapter (ASPG) is a non partisan group, established in 1993, to encourage and stimulate research, writing and teaching about parliamentary institutions. In November 2011 a forum titled, 'Electorate First? The Role of Independents in the Assembly' was held. The parliamentary service supports the ASPG by providing accommodation and various support services. The activities of the ASPG can be accessed from the Queensland Parliament's website.

Traineeships, apprenticeships, work experience programs

The Parliamentary Service supports work experience, apprenticeship and traineeship programs and endeavours to meet all requests from individuals and learning institutions such as TAFE colleges, secondary schools and universities.

Traineeships

The Parliamentary Service employed a total of four trainees during the year, all of whom were school based trainees.

Under the traineeship programs, theoretical study is undertaken at school or technical college with the assistance of the registered training organisation and then applied practically by trainees in the workplace. Vocational education coordinators and supervisors from registered training organisations visit the trainees in the workplace to assess their practical skills to ensure that adequate training and direction is being provided by the employer.

Apprenticeships

During the year, Catering Services employed two apprentice chefs - a first year and a third year apprentice chef.

Work experience

During 2011-12, the Parliamentary Service provided work experience opportunities to four students.

The students undertook placements in various service areas of the Parliamentary Service, including the Community Engagement Services, Human Resource Services, Security and Attendant Services and the Committee Office.

The environment

The Parliamentary Service values the environment and continues to implement a range of environmental initiatives in relation to energy and water management.

Energy management

Major upgrades to energy equipment and operating systems have been progressively implemented since the 1990s. Projects have included lighting system upgrades, changes to air-conditioning controls, the implementation of water consumption controls, hot water generating system upgrades, the installation of automated glass doors to main entry doors and the investigation of energy-efficient options when procuring new equipment.

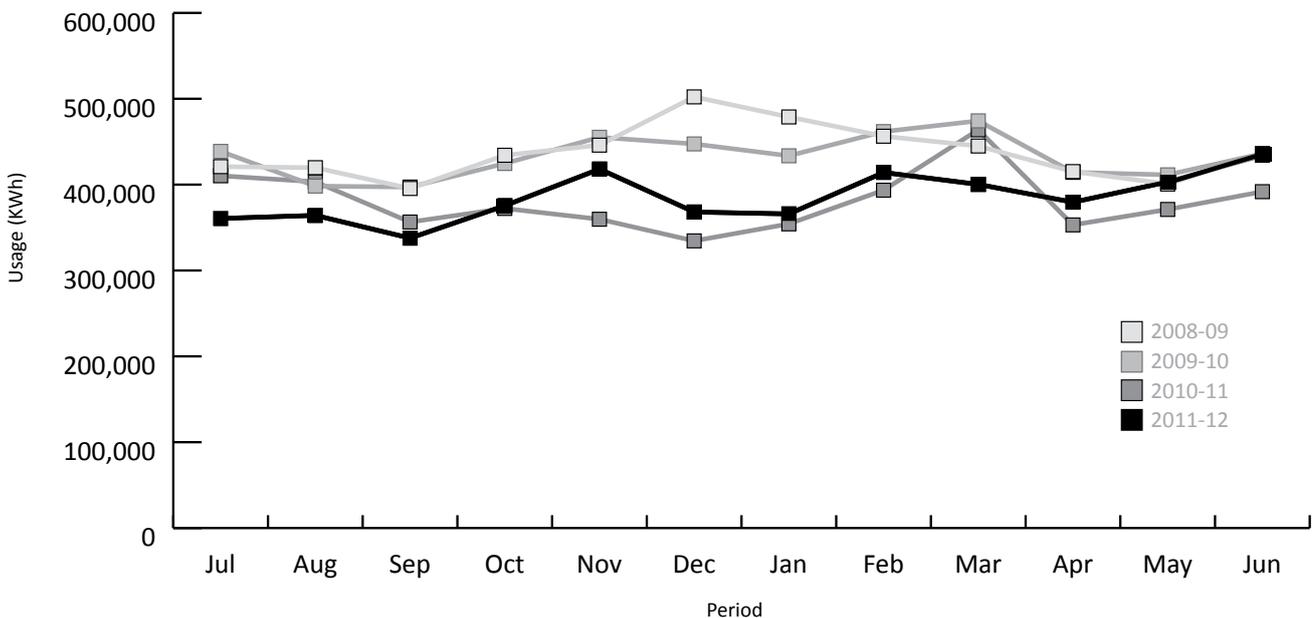
The Parliamentary Service has continued with upgrades to reduce energy consumption while maintaining or improving conditions for building occupants. On-going maintenance programs identify faulty equipment and faults are rectified in a timely manner to ensure that energy losses are kept to a minimum.

The Parliamentary Service benchmarks with other organisations to keep abreast of new energy conserving products on the market and to assess how the Parliamentary Service can employ them where possible and practical.

In November 2011, the Building Sustainability Committee was established with the key objectives of:

- increasing awareness of energy usage amongst staff and Members within the parliamentary precinct

Energy Usage 2008-09 to 2011-12



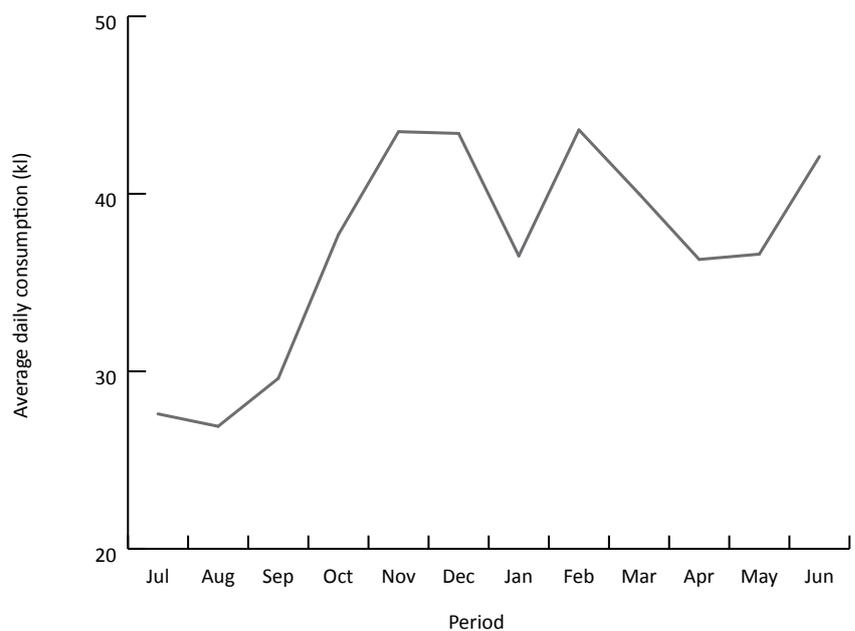
- investigating options to reduce energy consumption within the precinct
- providing advice to the Executive Management Group on broader sustainability issues such as the management of water and waste in the precinct as well as sustainable procurement plans for the Parliamentary Service.

Building sustainability awareness sessions were held for all parliamentary precinct staff in May 2012. The Building Sustainability Committee transitioned from the 'Target 20 in 2010' project team that had been formed in early 2010.

Water management

Effective planning and conservation strategies have seen significant savings in water use since the early 1990s. The Parliamentary Service continues to build on past successes with new water management controls and strategies. These water use initiatives have resulted in a reduction in water consumption from 120 kilolitres (kl) a day in 1992 to the 2011-12 average of just under 37 kl per day.

Monthly water consumption 2011-12



Key Performance Indicators

Measures	2011-12 Target as published in 2011-12 SDS	2011-12 Actual
Number of community engagement and educational activities held	110	142
Attendees at community engagement and educational activities	5,000	6,054
Percentage of Members satisfied with services provided (satisfied/very satisfied)	95%	100%

Major initiatives

Key projects	Overview	Status
'Committees & You' training seminar	The 'Committees & You' training seminar was developed to inform members of the public about changes to the Parliament's committee system and encourage involvement with committee inquiries.	Ongoing
'Committees @ Work' training seminar	The 'Committees @ Work' training seminar was developed to inform public servants about changes to the Parliament's committee system and provide guidance on best practice for appearing before committee inquiries.	Ongoing
Acknowledging Eric Deeral	Queensland's first Indigenous Member of Parliament, Eric Deeral, was acknowledged by Speaker Fiona Simpson at a ceremony in Hope Vale. Mr Deeral was then a special guest of the Parliament at the inaugural Eric Deeral Indigenous Youth Parliament.	Completed
Regional activities	A range of educational and community engagement activities were held in Toowoomba in April 2012.	Completed

Looking ahead

Initiatives in 2012-13 include:

- planning and implementing a program of educational outreach activities over the life of the 54th Parliament, including activities in five regional Queensland centres
- continuation of the 'Committees @ Work' and 'Committees & You' training seminars both at Parliament House and in regional Queensland centres
- assisting Parliamentary Committees with strategies to further enhance engagement with the general public and stakeholder groups.

Goal 4 - A progressive Parliamentary Service

To develop and maintain 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.

This goal recognises 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.

Communication strategies

Consultative Committee

Meetings between management and unions are conducted via the Parliamentary Service Consultative Committee, established under the Parliamentary Service enterprise bargaining agreement. The Consultative Committee had previously finalised the Parliamentary Service Certified Agreement 2009. This agreement was certified by the Queensland Industrial Relations Commission on 9 November 2009 and covers the period 2009 to 2012.

Some of the main features of the agreement include:

- wage increases of 4.5 per cent or \$34 per week (whichever is the greater) from 1 August 2009
- wage increases of 4 per cent or \$34 per week (whichever is the greater) from 1 August 2010 and 1 August 2011
- the continuation of the training allowances as per the arrangements under the previous agreement
- a revision of uniform and footwear arrangements for parliamentary catering services employees
- the continuation of several initiatives from the previous agreement.

For the next round of enterprise bargaining which commences in 2012, the Parliamentary Service will be part of the Core Public Sector Certified 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. 'What's on Today' 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.

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 by telephone and are usually held within 30 days of the officer commencing work. An electronic induction program for Electorate Office staff is in development and will be made available early in the next financial year.

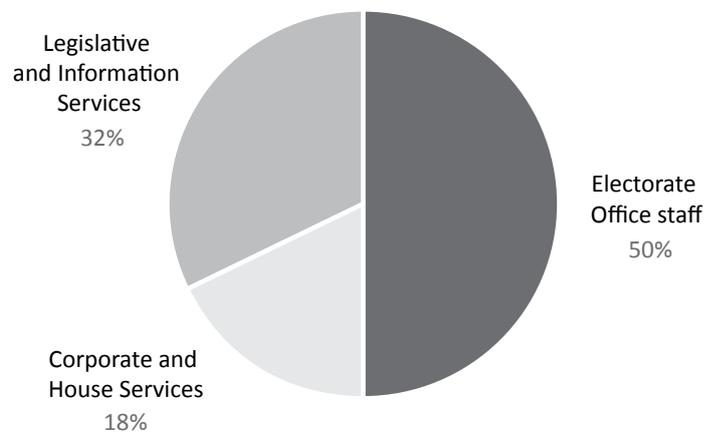
The Parliamentary Service promotes work life balance for staff through a variety of initiatives including a system of variable working hours to assist staff managing their working time, telecommuting arrangements, purchased leave arrangements, flexibility with rostered days off, part-time employment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

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:

The number of full-time equivalent staff as at 30 June 2012 was 388.

Percentage of staff by area



- ensure training is aligned to corporate goals and objectives
- 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 2011-12 in accordance with the training and development plan included:

- disability awareness training
- customer service training

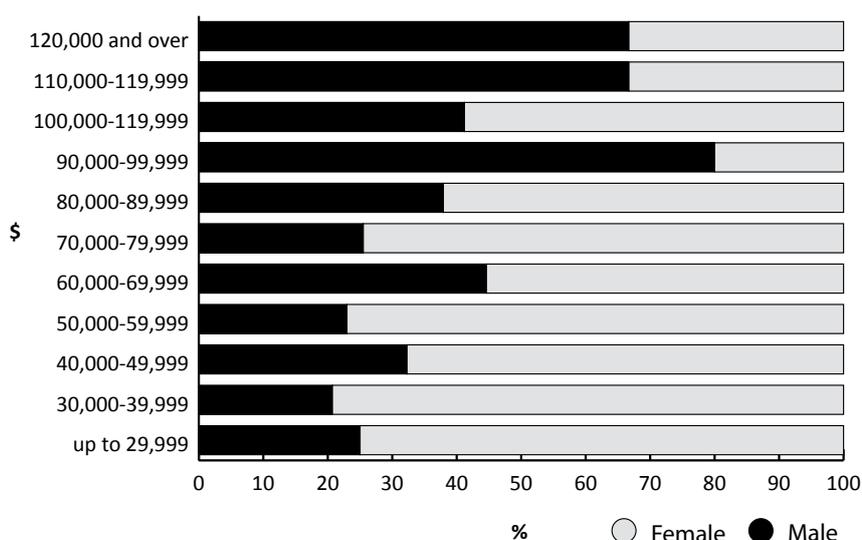
- the Institution and the organisation training
- WH&S Representative training.

Conferences and seminars

Some of the conferences and seminars attended by staff during 2011-12 included:

- Association of Parliamentary Libraries of Australasia conference
- The Australia and New Zealand Association of Clerks-at-the-Table Professional Seminar
- Parliamentary Law Practice and Procedure
- Australia and New Zealand Parliamentary IT Conference
- Australasian Study of Parliament Group annual conference.

2011-12 staff information - earnings by gender



Mentoring

The Parliamentary Service helps its staff to develop high professional standards through participation in both informal and formal mentoring processes. Informal mentoring is encouraged by promoting and facilitating discussion between staff. The Parliamentary Service supports Queensland Women in the Public Service (QWIPS), particularly the QWIPS Women to Leadership Mentoring Program, which is one of its signature activities. In the past, the Parliamentary Service has provided mentorees for the program and is looking forward to providing both mentors and mentorees in the future.

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
- all information gathered is confidential.

An Equal Employment Opportunity survey of Parliament House staff was commenced in 2009-10 and continued into 2011-12. 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*.

Following changes to the *Public Sector Ethics Act 1994* in 2010, a review of the Code of Conduct was undertaken with the revised code becoming effective in July 2011. Training in relation to both the new Code of Conduct and the *Public Sector Ethics Act 1994* was developed and delivered to staff during 2011-12 with this training to be continued in the next financial year. Training in the code and the *Public Sector Ethics Act 1994* is also included in induction processes for all staff.

Job satisfaction and staff morale

The Parliamentary Service has put in place strategies designed to promote job satisfaction, high morale and recognition of achievement. These include reward systems for outstanding and long-serving staff, along with the monitoring of certain indicators which measure the level of absenteeism, turnover and the general level of satisfaction.

Study and Research Assistance Scheme (SARAS)		Total
Officers receiving assistance		17
Permanent retention rate ¹		%
Parliamentary precinct staff		93.7
Electorate office staff		16.4
Permanent separation rate ²		%
Parliamentary precinct staff		6.3
Electorate office staff		83.6
Sick leave - average number of days per officer		
Parliamentary precinct staff		11.8
Electorate office Staff		4.4

1. Permanent employees still employed for the period 1 July 2011 to 30 June 2012

2. Permanent employees who separated during the period 1 July 2011 to 30 June 2012

Staff recognition

In 2011-12, 49 staff were issued with badges in recognition of their length of service.

Service badges awarded			
10-year service	Mary Sharp	Wendy Goobanko	Emma Parnell
	Jo-Anne Brodie	Liza Farr-Saunders	Tamara Vitale
	Glenda Little	Greg Connolly	Therese Ferlin
	Sharyn Masters	Kerry Hackett	Jesslyn Exelby
	Ross Wyer	Tina Langford	Mitchell Kunde
	Gwen Liesch	Virginia Marsden	Kerry Bonaventura
	Tony Gec	Charles Strunk	John Pyke
	Bev Pinkerton	Lucinda Osmond	Wendy Smith
	Noeline Ferricks	Julie-Anne	Marie Green
	Kerry O'Sullivan	McNamara	
15-year service	Lloyd Pollard	Ellen Buckley	James Robertson
	Leo Scanlan	Angela Atkinson	
20-year service	Bob Mills	Sandy Musch	Jennifer Martin
	Karen Sampford	Glenda Emmerson	Geraldine Broerse
	Merle Lockett	Stephen Wickson	Michael Watkin
	Keith Bellette	Bob Bartlett	Lyn Gane
	Tony Wood		
30-year service	Ian Jackson	Mary Seefried	Michael Rees

Meritorious service

In 2011-12, seven 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.

Bob Bradbury Chamber Services	The conversion of the historical tabled papers registers into electronic searchable documents. For excellence of work over many years in the chamber and procedural services office (particularly in relation to the bills and papers office) with an outstanding focus on customer service and his care, organisation and maintenance of the parliamentary records held in the strong rooms.
Anna Matich Parliamentary Library	For her commitment in the planning, execution and management of the relocation of all library materials removed from level 5 to other library storage areas in levels 1 and 2 of the parliamentary annexe, along with the coordination of the mould removal project.
Stephanie Hudry Community Engagement and Hansard	For her outstanding contribution to the 2010-11 Queensland Parliamentary Service annual report and for producing professional parliamentary committee publications and resources, often at short notice.
Kellie Moule Committee Office	Project management for the regional sitting of parliament in Mackay.
Kerry O'Sullivan Information Technology Services	For excellence of work over a number of years on behalf of the service delivering technical support and innovative solutions to all our clients (members, electorate office staff, in-house staff and our external shared service clients).
Mario Auer Catering Services	For efforts to create a harmonious and balanced work place and for providing excellent customer service.
Kelly Maddox Financial and Administrative Services	Provision of a high standard of travel support services to assist the successful delivery of a number of large and complex group activities including the regional siting of parliament in Mackay, the CPA regional seminar in Brisbane and representation by members at various official overseas conferences and seminars.

The Speaker's Award and Clerk's Award

The Speaker's Award and Clerk's Award were introduced in 2008 to acknowledge staff excellence. For 2011, the recipients of these awards were-

Speaker's Award	
Azra Basic Q Build	For excellence of work over more than 25 years in support of the Parliamentary Service and for fostering harmonious relations within the workplace.
Clerk's Award	
Kevin Jones Security and Attendant Services	For excellence of work over many years in support of the Parliamentary Service and for managing significant change within the workplace over a number of years.

Other information

Legal framework

The Parliamentary Service was created by the *Parliamentary Service Act 1988*. No acts are administered by the Parliamentary Service. 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*.

Privacy

The Queensland Parliamentary Service privacy policy conforms to the requirements of the *Information Privacy Act 2009* (IPA). A privacy policy has been drafted, approved and placed 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) 3406 7167.

Voluntary early retirement

There were no voluntary early retirements in 2011-12.

Retrenchments

There were no retrenchments in 2011-12.

Financial statements - summary

This financial summary provides a high-level snapshot of the Statement of Comprehensive Income and the Statement of Financial Position of the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2012.

Statement of comprehensive income

In summary, the operating activities of the Legislative Assembly and Parliamentary Service delivered a small operating surplus of \$0.35M. The surplus is due primarily to savings in budgeted costs for parliamentary precinct support services as a result of reduced parliamentary activity prior to and immediately following the 2012 state election.

An increase in both revenue and expenditure for 2011-12 over the previous year reflects general increases in employee expenses associated with Members' salaries and allowances, staff enterprise bargaining increases, and increases in electorate office operating costs. During 2011-12 there was also a number of unforeseen expenses associated with the 2012 state election.

Statement of financial position

The Legislative Assembly and Parliamentary Service maintained a strong financial position in 2011-12 although the net asset position was decreased by \$3.7M compared to 2010-11. The decrease relates pri-

Statement of comprehensive income

	2011-12 amount (\$,000)	2010-11 amount (\$,000)
Total income	85,763	79,733
Total expenses	85,413	77,946
Net operating surplus	350	1,787

Statement of financial position

	2011-12 amount (\$,000)	2010-11 amount (\$,000)
Total assets	254,829	255,735
Total liabilities	10,515	7,713
Net assets (equity)	244,314	248,022
Increase/decrease in net assets	(3,708)	(11,186)

marily to depreciation of property plant and equipment assets.

Land and buildings on the Parliamentary precinct (\$241M) represent the majority of the total assets of the Legislative Assembly. Liabilities are represented by trade credi-

tors, accrued employee benefits, and provisions in relation to post-employment benefits for Former Members of Parliament.

The graph on page 46 depicts expenditure by major resource category for 2011-12. Expenditure by the Legislative Assembly and Parlia-

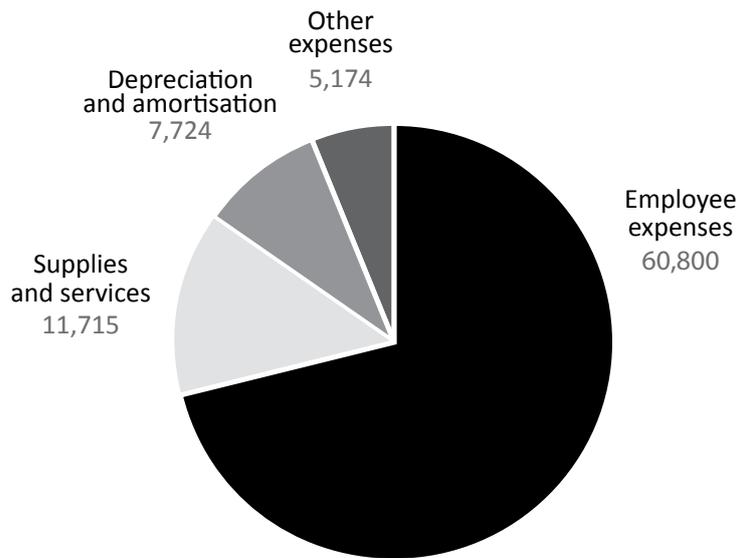
mentary Service is incurred on costs associated with:

- direct payment of salaries and allowances to Members of Parliament;
- Members' electorate offices and staffing;
- support services provided to Members within the Parliamentary precinct; and
- depreciation expenses associated with use of Parliamentary buildings, plant and equipment.

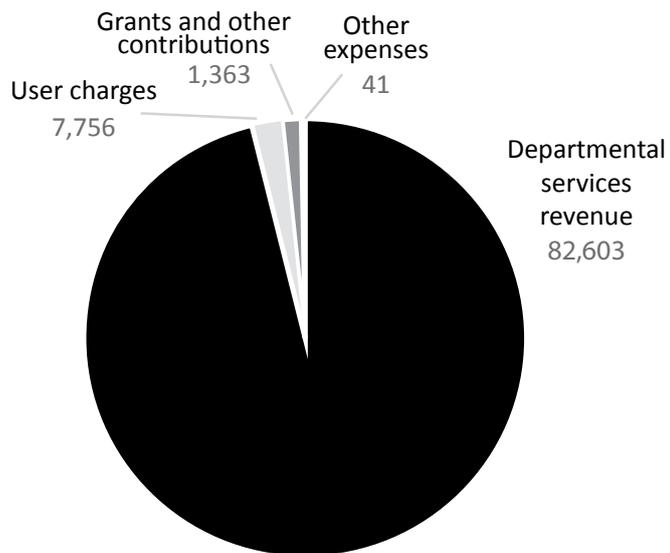
The main source of funding for the Legislative Assembly and Parliamentary Service is departmental service revenue (appropriation funding from the Queensland Government).

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 and electorate office maintenance performed by the Department of Public Works at no cost to the Legislative Assembly and grants in relation to the January 2011 floods from the Queensland Reconstruction Authority.

Expenses by category



Income by category



Financial statements - introduction

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 2012.

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 2011-12 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 2011-12. This statement has also been presented to the Parliamentary Service Audit and Risk 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 2012.

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 2012. 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 2012.

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. 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 and the available cash at the end of the financial year.

Statement of comprehensive income by service areas

This statements reports income and expenditure 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 2012.

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 2012.

THE LEGISLATIVE ASSEMBLY OF QUEENSLAND
FINANCIAL STATEMENTS

for the financial year ended 30 June 2012

LEGISLATIVE ASSEMBLY OF QUEENSLAND

Legislative Assembly of Queensland Financial Statements 2011-12

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General Information

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

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

The Queensland Parliamentary Service was established under the *Parliamentary Service Act 1988*.

The head office and principal place of business is:

Parliament House
Corner George and Alice Streets
BRISBANE QLD 4000

A description of the nature of its operations and principal activities is included in the notes to the financial statements.

For information in relation to the Legislative Assembly of Queensland's financial statements please call Craig Atkinson, Manager, Financial and Administrative Services on (07) 3406 7488 or email Craig.Atkinson@parliament.qld.gov.au.

Amounts shown in these financial statements may not add to the correct sub-totals or totals due to rounding.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2012

	Notes	2012 \$'000	2011 \$'000
INCOME FROM CONTINUING OPERATIONS			
Departmental services revenue	2	82,603	75,871
User charges	3	1,756	1,993
Grants and other contributions	4	1,363	1,285
Other revenue	5	41	584
Total revenue		85,763	79,733
Total Income from Continuing Operations		85,763	79,733
EXPENSES FROM CONTINUING OPERATIONS			
Employee expenses	6	60,800	54,040
Supplies and services	8	11,715	11,500
Depreciation and amortisation	9	7,724	7,459
Other expenses	10	5,174	4,947
Total Expenses from Continuing Operations		85,413	77,946
Operating Result from Continuing Operations		350	1,787
OTHER COMPREHENSIVE INCOME			
Decrease in asset revaluation surplus	20	-	(8,250)
Total Other Comprehensive Income		-	(8,250)
Total Comprehensive Income		350	(6,463)

The accompanying notes form part of these statements.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF FINANCIAL POSITION
as at 30 June 2012

	Notes	2012 \$'000	2011 \$'000
Current Assets			
Cash and cash equivalents	11	4	1,245
Receivables	12	6,801	1,889
Inventories	13	205	211
Other current assets	14	84	274
Total Current Assets		7,094	3,619
Non-Current Assets			
Intangibles	15	562	449
Property, plant & equipment	16	247,173	251,630
Total Non-Current Assets		247,735	252,079
Total Assets		254,829	255,698
Current Liabilities			
Bank overdraft	11	460	-
Payables	17	3,055	1,650
Accrued employee benefits	18	1,365	1,313
Other current liabilities	19	20	22
Total Current Liabilities		4,900	2,985
Non-Current Liabilities			
Accrued employee benefits	18	5,615	4,691
Total Non-Current Liabilities		5,615	4,691
Total Liabilities		10,515	7,676
Net Assets		244,314	248,022
Equity			
Contributed equity		-	-
Accumulated surpluses		28,755	32,463
Asset revaluation surplus	20	215,559	215,559
Total Equity		244,314	248,022

The accompanying notes form part of these statements.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2012

	Accumulated Surpluses		Asset Revaluation Surplus		Contributed Equity		TOTAL	
	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000
Balance as at 1 July 2011	32,463	51,862	215,559	223,809	-	(16,463)	248,022	259,208
Operating Result from Continuing Operations	350	1,787	-	-	-	-	350	1,787
<i>Total Other Comprehensive Income</i>								
- Decrease In Asset Revaluation Surplus	-	-	-	(8,250)	-	-	-	(8,250)
<i>Transactions with Owners as Owners:</i>								
- Equity withdrawals (Note 2)	-	-	-	-	(4,058)	(4,723)	(4,058)	(4,723)
- Transfers between Accumulated Surplus and Contributed Equity *	(4,058)	(21,186)	-	-	4,058	21,186	-	-
Balance as at 30 June 2012	28,755	32,463	215,559	215,559	-	-	244,314	248,022

The accompanying notes form part of these statements.

* Prior to 2012, Contributed Equity reflected the cumulative impact of prior year equity adjustments, resulting in a negative Contributed Equity balance. Commencing in 2011-12, Contributed Equity amounts have been transferred to Accumulated Surpluses to the extent that the amount maintains a nil or positive Contributed Equity balance.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CASH FLOWS
for the year ended 30 June 2012

	Notes	2012 \$'000	2011 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Departmental services receipts		79,717	75,825
Grants and contributions		145	113
User charges		1,779	1,991
GST input tax credits from ATO		2,049	1,940
GST collected from customers		206	238
Other		(41)	21
<i>Outflows:</i>			
Employee expenses		(61,821)	(54,351)
Supplies and services		(15,841)	(15,583)
GST remitted to ATO		(262)	(228)
GST paid to suppliers		(1,850)	(1,831)
Net cash provided by operating activities	21	4,081	8,135
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		-	2
<i>Outflows:</i>			
Payments for property, plant and equipment		(1,724)	(2,646)
Net cash used in investing activities		(1,724)	(2,644)
Cash flow from financing activities			
<i>Outflows:</i>			
Equity withdrawals		(4,058)	(4,723)
Net cash used in financing activities		(4,058)	(4,723)
Net increase (decrease) in cash held		(1,701)	768
Cash at beginning of financial year		1,245	477
Cash at end of financial year	11	(456)	1,245

The accompanying notes form part of these statements.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME BY MAJOR SERVICE AREAS
for the year ended 30 June 2012

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2012	2011	2012	2011	2012	2011	2012	2011
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME FROM CONTINUING OPERATIONS								
Departmental services revenue	49,869	45,372	32,734	30,299	-	-	82,603	75,871
User charges	-	-	1,508	1,624	248	249	1,756	1,873
Grants and other contributions	498	452	865	833	-	-	1,363	1,285
Other revenue	19	2	22	582	-	-	41	584
Total revenue	50,386	46,026	35,129	33,338	248	249	85,763	79,613
Total Income from Continuing Operations	50,386	46,026	35,129	33,338	248	249	85,763	79,613
EXPENSES FROM CONTINUING OPERATIONS								
Employee expenses	42,039	36,345	18,649	17,548	112	147	60,800	54,040
Supplies and services	3,908	3,939	7,674	7,343	133	98	11,715	11,380
Depreciation and amortisation	854	805	6,870	6,654	-	-	7,724	7,459
Other expenses	4,805	4,587	369	360	-	-	5,174	4,947
Total Expenses from Continuing Operations	51,606	45,676	33,562	31,905	245	245	85,413	77,826
Operating Result from Continuing Operations	(1,220)	350	1,567	1,433	3	4	350	1,787
OTHER COMPREHENSIVE INCOME								
Decrease in asset revaluation surplus	-	-	-	(8,250)	-	-	-	(8,250)
Total Other Comprehensive Income	-	-	-	(8,250)	-	-	-	(8,250)
Total Comprehensive Income	(1,220)	350	1,567	(6,817)	3	4	350	(6,463)

Allocation of income and expenses to Corporate Services (disclosure only):

All income and expenses within Parliamentary Precinct Support Services relate to the provision of administrative and support services to Members' Salaries, Entitlements and Electorate Office Services.

Refer to Note 1 (f)



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF ASSETS AND LIABILITIES BY MAJOR SERVICE AREAS
as at 30 June 2012

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000
Current Assets								
Cash and cash equivalents	-	-	4	1,245	-	-	4	1,245
Receivables	-	-	6,773	1,826	28	63	6,801	1,889
Inventories	-	-	205	211	-	-	205	211
Other current assets	-	-	84	274	-	-	84	274
Total Current Assets	-	-	7,066	3,556	28	63	7,094	3,619
Non-Current Assets								
Intangibles	-	-	562	449	-	-	562	449
Property, plant & equipment	3,319	3,653	243,854	247,977	-	-	247,173	251,630
Total Non-Current Assets	3,319	3,653	244,416	248,426	-	-	247,735	252,079
Total Assets	3,319	3,653	251,482	251,982	28	63	254,829	255,698
Current Liabilities								
Bank overdraft	-	-	460	-	-	-	460	-
Payables	-	-	3,055	1,650	-	-	3,055	1,650
Accrued employee benefits	406	398	959	915	-	-	1,365	1,313
Other current liabilities	-	-	20	22	-	-	20	22
Total Current Liabilities	406	398	4,494	2,587	-	-	4,900	2,985
Non-Current Liabilities								
Accrued employee benefits	5,615	4,691	-	-	-	-	5,615	4,691
Total Non-Current Liabilities	5,615	4,691	-	-	-	-	5,615	4,691
Total Liabilities	6,021	5,089	4,494	2,587	-	-	10,515	7,676
Net Assets	(2,702)	(1,436)	246,988	249,395	28	63	244,314	248,022



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE LEGISLATIVE ASSEMBLY

The Legislative Assembly of Queensland consists of 89 Members who discharge a range of important legislative and constituency responsibilities.

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

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

The objectives and goals of the Parliamentary Service are detailed in the Queensland Parliamentary Service Annual Report 2011-12.

For the purposes of the 2011-12 Financial Statements, reference to the Legislative Assembly encompasses the activities and operations of the Legislative Assembly and Parliamentary Service.

The Legislative Assembly is funded for the departmental services it delivers principally by parliamentary appropriations. However, it also provides the following on a fee for services basis:

- Catering and Gift Shop services;
- Parliamentary Reporting services;
- Corporate services provided to client agencies under *Shared Services*; and
- Public Sector education seminars.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Statement of Compliance

The financial statements have been prepared in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Treasury's Minimum Reporting Requirements for the year ending 30 June 2012, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Legislative Assembly has applied those requirements applicable to not-for-profit entities, as the Legislative Assembly is a not-for-profit department. Except where stated, the historical cost convention is used.

(b) The Reporting Entity

The financial statements include the value of all assets, liabilities, equities, revenues and expenses of the Legislative Assembly. The Legislative Assembly does not control any other entities.

The major service areas of the Legislative Assembly are disclosed in paragraph 1(t).

(c) Trust Transactions and Balances

The Legislative Assembly undertakes certain trustee transactions on behalf of the O'Donovan Collection Preservation Fund. As the Legislative Assembly acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in Note 25. Applicable audit arrangements also are shown.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(d) Departmental Services Revenue

Appropriations provided under the annual *Appropriation (Parliament) Act* are recognised as revenue when received except where an approval has been obtained from Treasury to recognise a receivable or a payable.

(e) User Charges

User charges, penalties and fees controlled by the Legislative Assembly 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.

(f) Grants and Other Contributions

Grants, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the Legislative Assembly obtains control over them. Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding agreements.

Contributed assets are recognised at their fair value. Contributions of services are only recognised when a fair value can be determined reliably and the services would be purchased if they had not been donated.

(g) 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 received, but not banked at 30 June 2012. It includes imprest accounts and cash advances.

(h) Receivables

Trade debtors are recognised at the nominal amounts due at the time of sale or service delivery (i.e. the agreed purchase/contract price). Settlement on trade debtors is required within 30 days from the invoice date.

The collectability of receivables is assessed periodically with provision being made for impairment. There were no bad debts as at 30 June 2012.

(i) Inventories

Inventories are valued at the lower of cost and net realisable value.

Cost is assigned on a weighted average basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition.

(j) Acquisition of Assets

Actual cost is used for the initial recording of all asset acquisitions. 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, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

Where assets are received free of charge from another Queensland department (whether as a result of a machinery-of-Government or other involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(j) Acquisition of Assets (con't)

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland department, are recognised at their fair value at date of acquisition in accordance with *AASB 116 Property, Plant and Equipment*.

(k) Property, Plant and Equipment

All items of property, plant and equipment with a cost or other value in excess of the recognition threshold are recognised for financial reporting purposes in the year of acquisition.

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

Detailed below are the recognition thresholds adopted by the Legislative Assembly:

	\$
• Buildings	10,000
• Land	1
• Valuables	5,000
• Plant and Equipment	5,000

Land improvements undertaken by the Legislative Assembly are included with buildings.

Valuables include paintings, prints, clocks and a 20th century heritage book collection.

The following Parliamentary Library assets have not been valued:

- The "O'Donovan Collection" of the Queensland Parliamentary Library based on the following criteria:
 - the collection is a heritage asset;
 - the collection is irreplaceable;
 - the collection will never be sold by the Legislative Assembly; and
 - the collection cannot be reliably valued.

In accordance with Treasury guidelines for heritage assets, because a market value cannot be reliably obtained, no value has been disclosed for this asset.

- The Audio Visual Collection of the Queensland Parliamentary Library on the basis that no market currently exists for these items because:
 - the items are unique to the Queensland Parliamentary Library;
 - the items cannot be sourced externally; and
 - these items do not have a comparable liquid market.

Items comprising the Queensland Parliamentary Library Current Reference Collection are expensed on acquisition.

(l) Revaluations of Non-Current Physical and Intangible Assets

Land, buildings, and valuables are measured at fair value in accordance with *AASB 116 Property, Plant and Equipment* and *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector*. In respect of these asset classes, 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.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(l) Revaluations of Non-Current Physical and Intangible Assets (con't)

Where intangible assets have an active market, they are measured at fair value, otherwise they are measured at cost.

All other non-current assets, principally plant and equipment, are measured at cost in accordance with *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector*.

Non-current physical assets measured at fair value are comprehensively revalued at least once every five years with interim valuations, using appropriate indices, being otherwise performed on an annual basis where there has been a material variation in the index.

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 asset revaluation surplus relating to the class.

On revaluation, accumulated depreciation is restated proportionally with the change in the carrying amount of the asset and any change in the estimate of remaining useful life.

Materiality concepts under *AASB1031* are considered in determining whether the difference between the carrying amount and the fair value of an asset is material.

Separately identified components of assets are measured on the same basis as the assets to which they relate.

(m) Intangibles

All intangible assets with a cost or other value greater than \$100,000 are recognised in the financial statements, items with a lesser value being expensed. Each intangible asset is amortised over its estimated useful life to the Legislative Assembly, less any anticipated residual value. The residual value for all the Legislative Assembly's intangible assets is zero.

It has been determined that there is not an active market for any of the Legislative Assembly's intangible assets. As such, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

Purchased Software

The purchase cost of software has been capitalised and is being amortised on a straight line basis over the period of the expected benefit to the Legislative Assembly.

Internally Generated Software

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

Costs associated with the development of computer software have been capitalised and are amortised on a straight line basis over the period of expected benefit to the Legislative Assembly.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(n) Amortisation and Depreciation of Intangibles, Property, Plant and Equipment

Land is not depreciated as it has an unlimited useful life.

All intangible assets of the Legislative Assembly have finite useful lives and are amortised on a straight line basis.

Valuables are not depreciated. This is based upon the predicted appreciation in the market value of the assets.

Leasehold improvements are depreciated progressively over the unexpired portion of the lease, or the useful lives of the improvements, whichever is the shorter. The unexpired period of the lease includes any options to extend the lease term when the exercise of the option is reasonably certain.

Unless otherwise stated above, all other classes are 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. A review of the estimated useful life of depreciable assets is conducted annually.

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.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Legislative Assembly.

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.

For each class of depreciable asset the following depreciation and amortisation rates were 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
Intangible Assets:	
Software	10 - 25

(o) Impairment of Non-Current Assets

All non-current physical and intangible 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.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(o) Impairment of Non-Current Assets (con't)

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income, unless the asset is carried at a revalued amount. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

The Legislative Assembly has no asset impairment as at 30 June 2012.

(p) Leases

The Legislative Assembly has operating leases. An operating lease is one where the lessor effectively retains substantially all risks and benefits incidental to ownership of the leased property. In respect of Members' electorate office accommodation, the Department of Public Works holds leases on behalf of the Legislative Assembly.

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.

The Legislative Assembly has no finance leases.

(q) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount (i.e. the agreed purchase/contract price gross of applicable trade and other discounts). Amounts owing are unsecured and are generally settled on vendor trading terms.

(r) Financial Instruments*Recognition*

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Legislative Assembly becomes party to the contractual provisions of the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Cash and cash equivalents – held at fair value through profit and loss
- Receivables – held at amortised cost
- Payables – held at amortised cost

The Legislative Assembly does not enter into transactions for speculative purposes or for hedging.

All other disclosures relating to the measurement and financial risk management of financial instruments held by the Legislative Assembly are included in Note 24.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(s) **Employee Benefits**

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

Wages, Salaries and Sick Leave

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

For unpaid entitlements expected to be paid within 12 months, the liabilities are recognised at their undiscounted values. Entitlements not expected to be paid within 12 months are classified as non-current liabilities and recognised at their present value, calculated using yields on Fixed Rate Commonwealth Government bonds of similar maturity, after projecting the remuneration rates expected to apply at the time of likely settlement.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to recur 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 for departments, commercialised business units and shared service providers. Under this scheme, a levy is made on the department 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. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

From 1 July 2008, no provision for annual leave is recognised in the Legislative Assembly's financial 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*.

Long Service Leave

Under the Queensland Government's long service leave scheme, a levy is made on the Legislative Assembly to cover this cost. 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.

No provision for long service leave is recognised in the financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(s) Employee Benefits (con't)

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation plan 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. Legislative Assembly's obligation is limited to its contribution to QSuper.

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

No liability is recognised for accruing superannuation benefits in these financial statements, the liability being held on a whole-of-Government basis and reported in the financial report prepared pursuant to *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.

Key Executive Management Personnel and Remuneration

Key executive management personnel and remuneration disclosures are made in accordance with the section 5 Addendum (issued in May 2011) to the *Financial Reporting Requirements for Queensland Government Agencies* issued by Queensland Treasury. Refer to note 7 for the disclosures on key executive management personnel and remuneration.

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 are provided with post employment entitlements in accordance with the provisions of the *Members' Entitlements Handbook*.

A fourteen year average of Former Members' travel has been used to calculate a current and non-current provision. The fourteen year average is based on reliable financial records and includes the effect of trends in benefit usage, demographic and financial factors.

An escalation factor has not been used as annual expenditure varies significantly due to non-financial factors. The methodology is reviewed annually.

Non-current provisions are discounted using government bond rates to reflect the passage of time in their value.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(t) Major Service Areas of the Legislative Assembly

As at reporting date, the Legislative Assembly had two major service areas called *Members' Salaries, Entitlements and Electorate Office Services* and *Parliamentary Precinct Support 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' Entitlements Handbook* and the *Members' Office Support Handbook* are approved by the Governor-in-Council and outline the salaries and other entitlements of Members of the Legislative Assembly, as well as the entitlements of former Members.

The *Members' Office Support Handbook* states that each Member is provided with an electorate office to support activities in servicing their electorate. Those Members representing an electoral district of 100,000 square kilometers or more in area may elect to be provided with an additional electorate office. The Handbook also provides for a range of other resources to support the operation of each electorate office including staffing, equipment, telecommunications and stationery. All of these resources provide support to Members to enable them to fulfill their constituency responsibilities.

Parliamentary Precinct Support Services delivers:

- a range of advisory, information and community engagement services to assist the Parliament, its Committees and Members to fulfill their constitutional and Parliamentary responsibilities and engage with the community. These services include Chamber and Procedural Services, Security and Attendant Services, the Committee Office, the Parliamentary Library, Parliamentary Reporting Service and Community Engagement Services.
- a range of accommodation and hospitality services within the Parliamentary Precinct to provide Members, staff and guests of the Parliament with an appropriate working environment.
- a range of organisational support services that directly support the activities of Members and their staff including information technology, human resource, financial and administrative services.

(u) Insurance

The Legislative Assembly's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund with premiums paid on a risk assessment basis. In respect of its obligations for employee compensation, the Legislative Assembly pays premiums to Work Cover Queensland. In addition, in respect of Members of Legislative Assembly a personal accident indemnity scheme is administered by Queensland Treasury.

(v) Services Received Free of Charge or for Nominal Value

Contributions of services are recognised only if the 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 expense.

(w) Other current liabilities

Other current liabilities include unearned revenue. Unearned revenue is where payment has been received before the provision of goods or services.

(x) Contributed Equity

Appropriations for equity adjustments are adjusted to '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 value. Where a negative equity adjustment is sufficient to decrease Contributed Equity beyond a nil balance, an amount shall be recognised as a decrease to Accumulated Surpluses so to ensure that Contributed Equity maintains a nil balance.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(y) Taxation

The Legislative Assembly is a State body as defined under the *Income Tax Assessment Act 1936* 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 of Queensland. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note 12).

(z) Issuance of Financial Statements

The financial statements are authorised for issue by the Clerk of the Parliament and Manager, Financial and Administrative Services (as Chief Finance Officer) at the date of signing the Management Certificate.

(aa) Judgements and Assumptions

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The Legislative Assembly has made no judgements or assessments which may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(ab) Rounding and Comparatives

Amounts included in the financial statements are in Australian dollars and have been 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.

Comparative information has been restated where necessary to be consistent with disclosures in the current reporting period.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(ac) New and Revised Accounting Standards

The Legislative Assembly did not voluntarily change any of its accounting policies during 2011-12. Australian accounting standard changes applicable for the first time for 2011-12 have had minimal effect on the Legislative Assembly's financial statements, as explained below.

AASB 2010-4 Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [*AASB 1, AASB 7, AASB 101 & AASB 134 and Interpretation 13*] became effective from reporting periods beginning on or after 1 January 2011. Given the Legislative Assembly's existing financial instruments, there was only a minor impact on the department's financial instruments note (note 24), in relation to disclosures about credit risk. That note no longer needs to disclose amounts that best represent the maximum exposure to credit risk where the carrying amount of the instruments already reflects this. As this was the case with all the department's receivables as at 30 June 2012 (and as at 30 June 2011), receivables are not included in the credit risk disclosure in this year's financial statements.

As the Legislative Assembly held no collateral or other credit enhancements in respect of its financial instruments and did not renegotiate the terms of any financial assets, during the reporting periods presented in these financial statements, there were no other changes required to the department's financial instruments note arising from the amendments to *AASB 7 Financial Instruments: Disclosures*.

AASB 1054 Australian Additional Disclosures became effective from reporting periods beginning on or after 1 July 2011. Given the Legislative Assembly's previous disclosure practices, *AASB 1054* had minimal impact on the department. One of the footnotes to note 10 Other Expenses, regarding audit fees, has been slightly amended to identify the department's auditor and clarify the nature of the work performed by the auditor.

AASB 2011-1 Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [*AASB 1, AASB 5, AASB 101, AASB 107, AASB 108, AASB 121, AASB 128, AASB 132 & AASB 134 and Interpretations 2, 112 & 113*] also became effective from reporting periods beginning on or after 1 July 2011. The only potential implication for the Legislative Assembly from this amending standard was the deletion from *AASB 101 Presentation of Financial Statements* of the requirement for disclosure of commitments. However, Treasury Department's Financial Reporting Requirements require continuation of commitments disclosures, so this deletion from *AASB 101* has no impact on the Legislative Assembly's commitments note (note 22).

The Legislative Assembly is not permitted to early adopt a new accounting standard ahead of the specified commencement date unless approval is obtained from the Treasury Department. Consequently, the Legislative Assembly has not applied any Australian accounting standards and interpretations that have been issued but are not yet effective. The Legislative Assembly will apply these standards and interpretations in accordance with their respective commencement dates.

At the date of authorisation of the financial report, the expected impacts of new or amended Australian accounting standards with future commencement dates are as set out below.

AASB 2011-9 Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [*AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049*] applies as from reporting periods beginning on or after 1 July 2012. The only impact for the Legislative Assembly will be that, in the Statement of Comprehensive Income, items within the "Other Comprehensive Income" section will need to be presented in different sub-sections, according to whether or not they are subsequently re-classifiable to the operating result. Whether subsequent re-classification is possible depends on the requirements or criteria in the accounting standard/interpretation that relates to the item concerned.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(ac) New and Revised Accounting Standards (con't)

AASB 13 Fair Value Measurement applies from reporting periods beginning on or after 1 January 2013. *AASB 13* sets out a new definition of "fair value", as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the Legislative Assembly's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The potential impacts of *AASB 13* relate to the fair value measurement methodologies used, and financial statement disclosures made in respect of, such assets and liabilities.

The Legislative Assembly has commenced reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with *AASB 13*. To the extent that the methodologies don't comply, changes will be necessary. While the department is yet to complete this review, no significant changes are anticipated, based on the fair value methodologies presently used. Therefore, at this stage, no consequential material impacts are expected for the Legislative Assembly's property, plant and equipment as from 2013-14.

AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not "observable" outside the department, the amount of information to be disclosed will be relatively greater.

AASB 9 Financial Instruments (December 2010) and *AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)* [*AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127*] become effective from reporting periods beginning on or after 1 January 2013. The main impacts of these standards on the Legislative Assembly are that they will change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements, financial assets will be more simply classified according to whether they are measured at amortised cost or fair value. Pursuant to *AASB 9*, financial assets can only be measured at amortised cost if two conditions are met. One of these conditions is that the asset must be held within a business model whose objective is to hold assets in order to collect contractual cash flows. The other condition is that the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Legislative Assembly has commenced reviewing the measurement of its financial assets against the new *AASB 9* classification and measurement requirements. However, as the classification of financial assets at the date of initial application of *AASB 9* will depend on the facts and circumstances existing at that date, the department's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the Legislative Assembly enters into, it is not expected that any of the department's financial assets will meet the criteria in *AASB 9* to be measured at amortised cost. Therefore, as from the 2013-14 financial statements, all of the department's financial assets are expected to be required to be measured at fair value, and classified accordingly (instead of the measurement classifications presently used in notes 1(r) and 24). The same classification will be used for net gains/losses recognised in the Statement of Comprehensive Income in respect of those financial assets. In the case of the department's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (con't)

(ac) New and Revised Accounting Standards (con't)

A revised version of *AASB 119 Employee Benefits* applies from reporting periods beginning on or after 1 January 2013. The revised *AASB 119* is generally to be applied retrospectively. Given the Legislative Assembly's circumstances, the only implications for the department are that the revised standard clarifies the concept of "termination benefits", and the recognition criteria for liabilities for termination benefits will be different. If termination benefits meet the timeframe criterion for "short-term employee benefits", they will be measured according to the *AASB 119* requirements for "short-term employee benefits". Otherwise, termination benefits will need to be measured according to the *AASB 119* requirements for "other long-term employee benefits". Under the revised standard, the recognition and measurement of employer obligations for "other long-term employee benefits" will need to be accounted for according to most of the requirements for defined benefit plans.

The revised *AASB 119* includes changed criteria for accounting for employee benefits as "short-term employee benefits". However, as the Legislative Assembly is a member of the Queensland Government central schemes for annual leave and long service leave, this change in criterion has no impact on the department's financial statements, as the employer liability is held by the central scheme. The revised *AASB 119* also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. The Legislative Assembly only contributes to the QSuper defined benefit plan, and the corresponding QSuper employer benefit obligation is held by the State. Therefore, those changes to *AASB 119* will have no impact on the department.

AASB 1053 Application of Tiers of Australian Accounting Standards applies as from reporting periods beginning on or after 1 July 2013. *AASB 1053* establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements – Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards – Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

Details of which disclosures in standards and interpretations are not required under tier 2 reporting are set out in amending standards *AASB 2010-2*, *AASB 2011-2*, *AASB 2011-6* and *AASB 2011-11* (which also apply from reporting periods beginning on or after 1 July 2013). However, Treasury Department's Financial Reporting Requirements effectively do not allow application of *AASB 2011-6* in respect of controlled entities, associates or interests in jointly controlled entities.

Pursuant to *AASB 1053*, public sector entities like the Legislative Assembly may adopt tier 2 requirements for their general purpose financial statements. However, *AASB 1053* acknowledges the power of a regulator to require application of the tier 1 requirements. In the case of the Legislative Assembly, Treasury Department is the regulator. Treasury Department has advised that its policy decision is to require adoption of tier 1 reporting by all Queensland Government departments (including the Legislative Assembly) and statutory bodies that are consolidated into the whole-of-Government financial statements. Treasury's policy also prohibits the early adoption of the arrangements outlined in *AASB 1053* and its accompanying amending standards. Therefore, the release of *AASB 1053* and associated amending standards will have no impact on the Legislative Assembly.

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 department.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012 \$'000	2011 \$'000
2. RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO DEPARTMENTAL SERVICES REVENUE RECOGNISED IN STATEMENT OF COMPREHENSIVE INCOME		
Budgeted departmental services appropriation	76,850	74,384
Transfers from/to other headings	-	584
Unforeseen expenditure	2,479	530
Total departmental services receipts	<u>79,329</u>	<u>75,498</u>
Less: Opening balance of output funding receivable	(373)	-
Plus: Closing balance of output funding receivable	3,712	373
Less: Output funding payable	(65)	-
Departmental services revenue recognised in Statement of Comprehensive Income	<u><u>82,603</u></u>	<u><u>75,871</u></u>
RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO EQUITY ADJUSTMENT RECOGNISED IN CONTRIBUTED EQUITY		
Budgeted equity adjustment appropriation	(4,829)	(4,139)
Lapsed equity adjustment	-	-
Transfer from/to other headings	-	(584)
Unforeseen expenditure	771	-
Equity adjustment recognised in Contributed Equity	<u><u>(4,058)</u></u>	<u><u>(4,723)</u></u>
3. USER CHARGES		
Catering sales	1,134	1,542
Corporate services support	248	226
Education activities	134	131
Committee training	84	-
Other	156	94
Total	<u><u>1,756</u></u>	<u><u>1,993</u></u>
4. GRANTS AND OTHER CONTRIBUTIONS		
Goods and services received below fair value	1,218	1,172
Grants - Natural Disaster Relief and Recovery Arrangements (NDRRA)	145	105
Grants - Other	-	8
Total	<u><u>1,363</u></u>	<u><u>1,285</u></u>
5. OTHER REVENUE		
Sundry Revenue *	41	584
Total	<u><u>41</u></u>	<u><u>584</u></u>

* Sundry revenue for 2010-11 includes the recovery of \$0.481M from the Department of Premier and Cabinet for hosting the Mackay Sitting of Parliament in May 2011.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012	2011
	\$'000	\$'000
6. EMPLOYEE EXPENSES		
Employee Benefits:		
Wages and salaries	50,091	45,000
Employer superannuation contribution *	3,855	3,493
Long service leave levy *	437	493
Annual leave levy *	2,433	2,370
Employee Related Expenses:		
Workers' compensation premium *	273	223
Payroll tax *	1,662	1,389
Fringe Benefits Tax	865	800
Member's post employment expense *	931	27
Other	253	245
Total	60,800	54,040

* Refer to Note 1(s)

The number of employees including full-time and part-time that are measured on a full-time equivalent basis and also including the 89 Members of the Legislative Assembly is:

	2012	2011
Number of Employees	477	465

7. KEY EXECUTIVE MANAGEMENT PERSONNEL AND REMUNERATION

Table A explains the role of key executive management personnel and only includes those positions that had authority and responsibility for planning, directing and controlling the activities of the Legislative Assembly during 2011-12. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

For the reporting period, remuneration policy for the Clerk of the Parliament is set by the Committee of the Legislative Assembly as provided for under the *Parliamentary Service Act 1988*. Remuneration policy for the agency's other key executive management personnel is set by the Clerk of the Parliament as provided for under the *Parliamentary Service Act 1988*. The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts. The contracts provide for the provision of other benefits including motor vehicles but do not provide for performance-related cash bonuses.

Table B sets out each executive management personnel's remuneration. For the 2011-12 year, the base fortnightly salary of key executive management personnel increased by 2.5% in accordance with government policy. Remuneration packages for key executive management personnel comprise the following components:-

- Short term employee benefits which include:
 - Base: consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-monetary benefits: consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee benefits include long service leave accrued.
- Post employment benefits include superannuation contributions.
- Redundancy payments 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.

Total remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post employment benefits.

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

7. KEY EXECUTIVE MANAGEMENT PERSONNEL AND REMUNERATION (con't)

TABLE A – KEY EXECUTIVE MANAGEMENT PERSONNEL DETAILS

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (Date resigned from position)
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.	CEO	22 February 2003
Deputy Clerk of the Parliament	The Deputy Clerk of the Parliament is responsible for assisting at the table of the house during parliamentary sittings, managing the Legislative and Information Services Division of the Parliamentary Service and contributing to the executive management of the Parliamentary Service as a member of the Executive Management Group. The Deputy Clerk of the Parliament is also the Research Director of the Parliamentary Ethics Committee.	SES 2 – 2.4	9 June 2008
Director, Corporate and House Services	The Director of Corporate and House Services is responsible for developing and monitoring corporate governance strategies within the Parliamentary Service, managing the Corporate and House Services Division of the Parliamentary Service and contributing to the executive management of the Parliamentary Service as a member of the Executive Management Group.	SES 2 – 2.4	13 June 2003



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

7. KEY EXECUTIVE MANAGEMENT PERSONNEL AND REMUNERATION (con't)

TABLE B – KEY EXECUTIVE MANAGEMENT REMUNERATION

Position (date resigned if applicable)		Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000				
Clerk of the Parliament		250	-	(15)	30	-	265
Deputy Clerk of the Parliament		186	19	5	19	-	229
Director, Corporate and House Services		151	26	7	18	-	201
Total Remuneration							695

1 July 2010 - 30 June 2011

Position (date resigned if applicable)		Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000				
Clerk of the Parliament		260	-	9	30	-	299
Deputy Clerk of the Parliament		170	22	4	18	-	214
Director, Corporate and House Services		145	27	6	18	-	196
Total Remuneration							709

Note: The Clerk of the Parliament is an officer of the Legislative Assembly, appointed by the Governor by commission and is not eligible for consideration for any performance bonus. There are no separation and redundancy/termination benefit payments to executives shown above.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012 \$'000	2011 \$'000
8. SUPPLIES AND SERVICES		
Maintenance and minor equipment	3,059	3,061
Commercial and professional services	2,416	1,947
Telephones and utilities	1,573	1,718
Members' Entitlements	1,535	1,789
Consumables	801	694
Cost of Goods Sold	773	773
Computer related software and subscriptions	752	837
Other costs	806	681
Total	<u><u>11,715</u></u>	<u><u>11,500</u></u>
9. DEPRECIATION AND AMORTISATION		
Depreciation and amortisation incurred in respect of:		
Buildings	6,547	6,344
Computer Equipment	189	208
Other Equipment	921	885
Intangibles	67	22
Total	<u><u>7,724</u></u>	<u><u>7,459</u></u>
10. OTHER EXPENSES		
Operating lease rentals	4,902	4,681
External audit fees *	121	127
Internal audit fees	19	30
Loss/(Gain) from disposal of non-current assets	34	13
Insurance premiums - QGIF	94	93
Other	4	3
Total	<u><u>5,174</u></u>	<u><u>4,947</u></u>

* Total external audit fees relating to 2011-12 financial year are estimated to be \$96,500 (2010-11: \$96,500).

There are no non-audit services included in this amount.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012 \$'000	2011 \$'000
11. CASH AND CASH EQUIVALENTS		
Bank overdraft *	(460)	-
Cash at bank	-	1,241
Imprest accounts	4	4
Total	<u>(456)</u>	<u>1,245</u>
<p>* Legislative Assembly's overdraft facility was utilised at 30 June 2012 due to significant one-off costs in relation to the 2012 Election. The bank overdraft facility was extended from \$3M to \$5M for a period of two months. The bank overdraft has been classified as a current liability.</p>		
12. RECEIVABLES		
Trade debtors	270	761
Output funding receivable	3,712	373
GST receivable	234	245
GST payable	(24)	(56)
Annual leave reimbursements	1,524	490
Long service leave reimbursements	1,085	76
Total	<u>6,801</u>	<u>1,889</u>
13. INVENTORIES		
Catering stock-at-cost	94	101
Gift shop-at-cost	54	56
Stationery and stores-at-cost	57	54
Total	<u>205</u>	<u>211</u>
14. OTHER CURRENT ASSETS		
Prepayments	84	274
Total	<u>84</u>	<u>274</u>



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012 \$'000	2011 \$'000
15. INTANGIBLES		
Internal use software-at-cost	680	634
Less: accumulated amortisation	<u>(322)</u>	<u>(254)</u>
	358	380
Software WIP-at-cost	<u>204</u>	<u>69</u>
	204	69
Total	<u><u>562</u></u>	<u><u>449</u></u>

Intangibles Reconciliation

	Software Purchased		Software WIP		TOTAL	
	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000	2012 \$'000	2011 \$'000
Carrying amount at 1 July 2011	380	172	69	85	449	257
Acquisitions	45	16	-	198	45	214
Amortisation	(67)	(22)	-	-	(67)	(22)
Reclassification	-	214	135	(214)	135	-
Carrying amount at 30 June 2012	358	380	204	69	562	449



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012	2011
	\$'000	\$'000
16. PROPERTY, PLANT & EQUIPMENT		
Buildings		
At fair value	264,952	263,623
Less: Accumulated depreciation	<u>(181,062)</u>	<u>(175,680)</u>
	83,890	87,943
Land		
At fair value	<u>156,750</u>	<u>156,750</u>
	156,750	156,750
Valuables		
At fair value	<u>3,295</u>	<u>3,295</u>
	3,295	3,295
Computer Equipment		
At cost	1,900	1,840
Less: Accumulated depreciation	<u>(1,426)</u>	<u>(1,286)</u>
	474	554
Other Equipment		
At cost	5,951	5,457
Less: Accumulated depreciation	<u>(3,234)</u>	<u>(2,369)</u>
	2,717	3,088
Work in progress		
At cost	<u>47</u>	<u>-</u>
	47	-
Total	<u><u>247,173</u></u>	<u><u>251,630</u></u>

Property, Plant & Equipment Reconciliation

	Buildings \$'000	Land \$'000	Valuables \$'000	Computer Equipment \$'000	Other Equipment \$'000	Work In Progress	Total \$'000
Carrying amount at 1 July 2011	87,943	156,750	3,295	554	3,088	-	251,630
Acquisitions	2,494	-	-	143	550	2,338	5,525
Transfer between classes	-	-	-	-	-	(2,291)	(2,291)
Disposals	-	-	-	(34)	-	-	(34)
Revaluation	-	-	-	-	-	-	-
Depreciation	(6,547)	-	-	(189)	(921)	-	(7,657)
Carrying amount at 30 June 2012	83,890	156,750	3,295	474	2,717	47	247,173

	Buildings \$'000	Land \$'000	Valuables \$'000	Computer Equipment \$'000	Other Equipment \$'000	Work In Progress	Total \$'000
Carrying amount at 1 July 2010	92,014	165,000	3,295	566	2,997	16	263,888
Acquisitions	720	-	-	195	493	2,035	3,443
Transfer between classes	1,553	-	-	-	498	(2,051)	-
Disposals	-	-	-	-	(15)	-	(15)
Revaluation	-	(8,250)	-	-	-	-	(8,250)
Depreciation	(6,344)	-	-	(207)	(885)	-	(7,436)
Carrying amount at 30 June 2011	87,943	156,750	3,295	554	3,088	-	251,630



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

16. PROPERTY, PLANT & EQUIPMENT (con't)

Land

In 2008, a comprehensive independent revaluation of land was performed. Revaluations were performed on the basis of fair value by the Department of Natural Resources and Mines.

An interim revaluation was performed on the Parliamentary Precinct land using the recommended index provided by the State Valuation Service in 2011. The indexation applicable to Parliamentary Precinct land as at 30 June 2012 is a factor 1.0. This reflects a zero percent change in land value and therefore, no indexation was applied for 2012.

Buildings

In 2008, a comprehensive independent revaluation of buildings was performed. Revaluations were performed on the basis of depreciated current replacement cost by Mr P Snowden from Phillip Snowden Quantity Surveyors Pty Ltd.

An interim revaluation was performed on the Parliamentary Annexe building and non-heritage components of the Parliament House building using the March 2011 Queensland non-residential construction index published by the Australian Bureau of Statistics. No indexation was applied due to immaterial movement in the index since the last interim revaluation applied in June 2010.

No indexation was applied to the heritage components of the Parliament House Building due to a lack of a reliable index.

Valuables

In 2008, a comprehensive independent revaluation of valuables was performed. Revaluations were performed on the basis of current market price by Mrs B MacAulay from MacAulay Partners.

No interim revaluation was performed due to the unique nature of assets held and the lack of a reliable index.

Computer and other equipment

The Legislative Assembly has computer and other equipment items with an original cost of \$810,000 that have been written down to a residual value or zero still being used in the provision of services. Most of these assets are currently used for testing and redundancy purposes and are unlikely to be replaced.

The Legislative Assembly is due for a revaluation in 2012-13 financial year.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012	2011
	\$'000	\$'000
17. PAYABLES		
Trade creditors	2,990	1,650
Output funding payable	65	-
Total	<u>3,055</u>	<u>1,650</u>
18. ACCRUED EMPLOYEE BENEFITS		
Current		
Post employment benefits	406	398
Annual leave levy payable	794	742
Long service levy payable	143	146
Other	22	27
Total	<u>1,365</u>	<u>1,313</u>
Non-current		
Post employment benefits	5,615	4,691
Total	<u>5,615</u>	<u>4,691</u>
19. OTHER CURRENT LIABILITIES		
Unearned revenue	20	22
Total	<u>20</u>	<u>22</u>
20. ASSET REVALUATION SURPLUS		
Land		
Opening balance	143,135	151,385
Revaluation decrements	-	(8,250)
Closing balance	<u>143,135</u>	<u>143,135</u>
Buildings		
Opening balance	69,846	69,846
Revaluation decrements	-	-
Closing balance	<u>69,846</u>	<u>69,846</u>
Valuables		
Opening balance	2,578	2,578
Closing balance	<u>2,578</u>	<u>2,578</u>
TOTAL	<u>215,559</u>	<u>215,559</u>



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

	2012 \$'000	2011 \$'000
21. RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating surplus	350	1,787
Depreciation and amortisation	7,724	7,459
Loss on sale of assets	34	14
Gain on sale of assets	-	(2)
Receipt adjustment for goods received below fair value	(1,218)	(1,170)
<u>Changes in assets and liabilities:</u>		
(Increase)/decrease in departmental services revenue receivable	(3,339)	(373)
(Increase)/decrease in GST input tax credits receivable	433	109
(Increase)/decrease in LSL reimbursement receivable	(1,009)	116
(Increase)/decrease in annual leave reimbursement receivables	(1,033)	(35)
(Increase)/decrease in trade debtors	49	(613)
(Increase)/decrease in other receivables	479	-
(Increase)/decrease in inventories	6	(3)
(Increase)/decrease in prepayments	191	121
Increase/(decrease) in trade creditors	772	507
Increase/(decrease) in GST payable	(80)	17
Increase/(decrease) in accrued employee entitlements	953	22
Increase/(decrease) in annual leave scheme payables	51	106
Increase/(decrease) in long service leave payables	(146)	24
Increase/(decrease) in other liabilities	(136)	49
Net Cash provided by operating activities	<u><u>4,081</u></u>	<u><u>8,135</u></u>

22. COMMITMENTS FOR EXPENDITURE**Non-Cancellable Operating Leases Commitments:**

Commitments under operating leases at reporting date are inclusive of anticipated GST and are payable as follows:

	2012 \$'000	2011 \$'000
- Not later than one year	4,445	3,647
- Later than one year and not later than five years	5,692	5,351
Total	<u><u>10,137</u></u>	<u><u>8,998</u></u>

Operating Leases are entered into as a means of acquiring access to office accommodation and storage facilities. 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.

Capital Expenditure Commitments

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

- Not later than one year	113	237
Total	<u><u>113</u></u>	<u><u>237</u></u>

23. CONTINGENCIES

There are no known material contingencies as at 30 June 2012.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

24. FINANCIAL INSTRUMENTS

(a) *Categorisation of Financial Instruments*

The Legislative Assembly has the following categories of financial assets and financial liabilities:

Category	Note	2012 \$'000	2011 \$'000
Financial Assets			
Cash and cash equivalents	11	4	1,245
Receivables	12	6,801	1,889
Total		6,805	3,134
Financial Liabilities			
Financial Liabilities measured at amortised cost:			
Bank overdraft	11	460	-
Payables	17	3,055	1,650
Total		3,515	1,650

(b) *Financial Risk Management*

The Legislative Assembly's activities expose it to certain financial risks including credit and liquidity risks.

The Legislative Assembly does not trade in foreign currency and is not exposed to commodity price changes. The Legislative Assembly has no exposure to interest rate risk as financial assets and liabilities are non-interest bearing.

Financial risk management is implemented pursuant to Legislative Assembly policy that provides written principles for overall risk management, as well as policies covering specific areas.

All financial risk is managed by Financial and Administrative Services under policies approved by the Legislative Assembly.

The Legislative Assembly provides written principles for overall risk management, as well as detailed risk treatment for specific service areas.

The Legislative Assembly measures risk exposure using the following methods:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis
Liquidity risk	Sensitivity analysis



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

24. FINANCIAL INSTRUMENTS (con't)

(c) Credit Risk Exposure

Credit risk exposure refers to potential financial losses as a result of another party to a financial instrument failing to discharge their obligation.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment.

The following table represents the Legislative Assembly's maximum exposure to credit risk based on contractual amounts net of any allowances:

Maximum Exposure to Credit Risk Category	Note	2012 \$'000	2011 \$'000
Financial Assets			
Cash	11	4	1,245
Receivables	12	6,801	1,889
Total		6,805	3,134

No collateral is held as security in respect of financial assets held by the Legislative Assembly.

The Legislative Assembly adopts a credit management strategy which aims to reduce the exposure to credit default by monitoring all funds owed on a timely basis.

No financial assets have been offset and presented net in the Statement of Financial Position.

The method for calculating any provisional impairment for risk is based on past experience, current and expected changes in economic conditions and changes in client credit ratings.

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

Aging of past due but not impaired financial assets are disclosed in the following table:

Financial Assets Past Due But Not Impaired						
Financial Assets	2012			2011		
	Less than 30 Days \$'000	Greater than 30 Days \$'000	Total Financial Assets \$'000	Less than 30 Days \$'000	Greater than 30 Days \$'000	Total Financial Assets \$'000
Receivables	165	102	267	296	14	310
Total	165	102	267	296	14	310



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

24. FINANCIAL INSTRUMENTS (con't)

(d) *Liquidity Risk*

Liquidity risk refers to the situation where the Legislative Assembly may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

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

The Legislative Assembly manages liquidity risk through the use of the liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Legislative Assembly has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring that minimum levels of cash are held within the bank accounts so as to match the expected duration of the various employee and supplier liabilities.

The following table sets out the liquidity risk of financial liabilities held by the Legislative Assembly:

2012				
	Payable in			Total \$'000
	<1 year \$'000	1 - 5 years \$'000	>5 years \$'000	
Financial Liabilities				
Bank overdraft	460	-	-	460
Payables	3,055			3,055
Total	3,515	-	-	3,515

2011				
	Payable in			Total \$'000
	<1 year \$'000	1 - 5 years \$'000	>5 years \$'000	
Financial Liabilities				
Payables	1,650	-	-	1,650
Total	1,650	-	-	1,650

The Legislative Assembly also has an existing bank overdraft facility limit approved by Queensland Treasury of up to \$5M.

(e) *Fair Value*

The Legislative Assembly recognises any financial assets or financial liabilities at the value of the original transaction.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

25. TRUST TRANSACTIONS AND BALANCES

As the Legislative Assembly performs only a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in these notes for the information of users.

	2012 \$'000	2011 \$'000
Trust Assets and Liabilities		
Cash	4	4

The Auditor-General of Queensland performed the audit of the Legislative Assembly's trust transactions for 2011-12.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

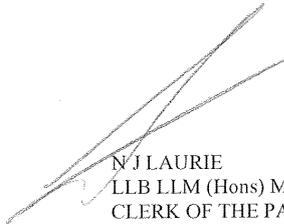
CERTIFICATE OF THE LEGISLATIVE ASSEMBLY

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), relevant sections of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 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 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 for the financial year ended 30 June 2012 and of the financial position of the Legislative Assembly at the end of that year.



C R ATKINSON
BBus
MANAGER,
FINANCIAL & ADMINISTRATIVE SERVICES



N J LAURIE
LLB LLM (Hons) MBA
CLERK OF THE PARLIAMENT

30 August 2012

30 August 2012

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Legislative Assembly of Queensland

Report on the Financial Report

I have audited the accompanying financial report of the Legislative Assembly of Queensland, which comprises the statement of financial position and statement of assets and liabilities by major service areas as at 30 June 2012, 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 comprising a summary of significant accounting policies and other explanatory information, and the certificates given by The Clerk of the Parliament and the Manager Financial and Administrative Services.

The Accountable Officer's Responsibility 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 prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Accountable Officer's responsibility also includes such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Accountable Officer, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

In accordance with s.40 of the *Auditor-General Act 2009*:

- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the of the Legislative Assembly of Queensland for the financial year 1 July 2011 to 30 June 2012 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

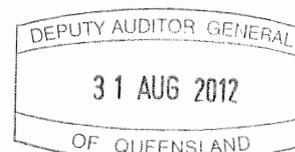
This auditor's report relates to the financial report of the Legislative Assembly of Queensland for the year ended 30 June 2012. Where the financial report is included on the Legislative Assembly of Queensland's website the Accountable Officer is responsible for the integrity of the Legislative Assembly of Queensland's website and I have not been engaged to report on the integrity the Legislative Assembly of Queensland's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements or otherwise included with the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

These matters also relate to the presentation of the audited financial report in other electronic media including CD Rom.



V P MANERA FCPA
as Delegate of the Auditor-General of Queensland

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.

Committee of the Legislative Assembly

The Committee of the Legislative Assembly (CLA) is established under the *Parliament of Queensland Act 2001* and comprises seven Members of Parliament.

The CLA has areas of responsibility for: the ethical conduct of members; parliamentary powers, rights and immunities; standing rules and orders about the conduct of business by, and the practices and the procedures of, the Assembly and its committees; and any other matters for which the committee is given responsibility under the standing rules and orders.

E-petitions

Petitioning is one of the traditional methods by which members of the public can make a formal request to the Parliament. E-petitions are petitions that are submitted electronically rather than in paper form.

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.

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 89 elected representatives.

Parliament

The Queensland Parliament consists of the Legislative Assembly and 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 94 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 ballot of all Members of Parliament.

Tabled Papers

Any documents that are tabled in the Queensland Parliament (which means presented to the House for discussion) are kept in storage. There is now also a tabled papers database that can be accessed electronically via the website.

Appendices

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
Accessibility		
Table of contents	ARRs – section 8.1	3
Glossary	ARRs – section 8.1	87
Public availability	ARRs – section 8.2	inside rear cover
Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 8.3	inside rear cover
Copyright notice	<i>Copyright Act 1968</i> ARRs – section 8.4	inside rear cover
Letter of compliance		
A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)	ARRs – section 9	5

Summary of requirement	Basis for requirement	Page
General information		
Introductory Information	ARRs – section 10.1	16
Agency role and main functions	ARRs – section 10.2	16
Operating environment	ARRs – section 10.3	6
External scrutiny	ARRs – section 10.4	10
Review of proposed forward operations	ARRs – section 10.6	27,32,38
Non-financial performance		
Agency objectives and performance indicators	ARRs – section 11.4	17
Agency service areas, service standards and other measures	ARRs – section 11.5	27,31,38
Financial performance		
Summary of financial performance	ARRs – section 12.1	18, 45-46
Chief Finance Officer (CFO) statement	ARRs – section 12.2	47

Summary of requirement	Basis for requirement	Page
Governance – management and structure		
Organisational structure	ARRs – section 13.1	7
Executive management	ARRs – section 13.2	12-15
Boards and committees	ARRs – section 13.5	12-13
<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 13.6	42
Governance – risk management and accountability		
Risk management audit committee	ARRs – section 14.1	8
	ARRs – section 14.2	8
Internal Audit	ARRs – section 14.3	8-10
Governance – human resources		
Workforce planning, attraction and retention	ARRs – section 15.1	39-42
Early retirement, redundancy and retrenchment	Directive No.17/09 <i>Early Retirement, Redundancy and Retrenchment</i> ARR – section 15.2	44

Summary of requirement	Basis for requirement	Page
Financial statements		
Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 16.1	84
Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 16.2	85-86
Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 16.3	72
Disclosure of additional information		
Additional information to be reported online	ARRs – section 17	inside back cover

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

Global Reporting Initiative

This year we continue the use of the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines.

These guidelines are a joint initiative of the Coalition for Environmentally Responsible Economics and the United Nations Environment Program to improve the quality, rigour and utility of sustainability reporting. If you would like more information on GRI, we encourage you to visit their website at www.globalreporting.org.

GRI No.	Topic	Page
Global reporting initiative indicator		
Vision and strategy		
1.2	Statement from the CEO describing key elements of the report	5
Profile		
PA1	Relationship to other Governments	16
2.1	Organisation's name	front cover
2.2	Major products and/or services	16
2.3	Operational structure of the organisation	7
2.4	Major divisions, operating companies, subsidiaries and joint ventures	22, 28
2.5	Countries of operation	16
2.6	Nature of ownership; legal form	16
2.7	Nature of markets served	16
2.8	Scale of the organisation and services offered	16, 40
2.10	Contact person for report	inside back cover
2.11	Reporting period	inside back cover
2.12	Date of most recent previous report	inside back cover
2.20	Policies and internal practices on which Parliament relies	10, 11
2.22	Means by which readers can get more information	inside back cover
Governance structure and management systems		
3.1	Governance structure of the Parliamentary Service	6-9
3.6	Organisational structure and key staff	7, 12-15
3.7	Mission and values	inside front cover
3.8	Mechanisms for stakeholders to provide feedback	93, 94
3.15	Principal memberships in industry and business associations	16

GRI No.	Topic	Page
Economic indicator		
Customers		
EC1	Net sales	69
Suppliers		
EC3	Cost of all goods, materials, and services purchased	70
Employees		
EC5	Total staff payroll and benefits	70
EC7	Increase/decrease in retained earning at end of period	52
Public sector		
EC8	Total sum of taxes of all types paid broken down by type	53
PA9	Gross expenditures broken down by financial classification	70
PA10	Capital expenditures by financial classification	76

GRI No.	Topic	Page
Environmental indicator		
Water		
EN5	Total water use	37
Waste		
EN17	Initiatives to use renewable energy sources and to increase energy efficiency	36-37
EN22	Total recycling and reuse of water	37

GRI No.	Topic	Page
Social indicator		
Employment		
LA1	Breakdown of workforce	40
LA12	Employee benefits	42
Health and safety		
LA6	Description of health and safety committees	9-10
LA7	Standard injury, lost day and absentee rates	42
Training and education		
LA17	Specific policies and programs	40-41
Diversity and opportunity		
LA10	Description of EEO policies	41
LA11	Composition of senior management corporate governance bodies	6-9
Respect for privacy		
PR3	Description of privacy policy	44

Feedback

We hope you have found our Annual Report 2011-12 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. (Optional) Name: _____

Address: _____

Reporting year

This report covers activities that occurred during the 2011-12 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) 3406 7111 or freecall 1800 197 809 and we will arrange an interpreter to effectively communicate the report to you.



Stock

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ISSN 1837-2716

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 2011-12 in accordance with the goals specified in the Parliamentary Service Management Plan 2011-12. 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 95. 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

- Carbon emissions
- *Carers (Recognition) Act 2008*
- Consultancies
- Information systems and recordkeeping
- Overseas travel
- Waste management

