

Annual Report

2012-2013

Queensland Parliamentary Service



QUEENSLAND

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.

Reporting year

This report covers activities that occurred during the 2012-2013 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.



Interpreter

Stock

This document is printed on Australian made, carbon neutral paper, AFS/01-31-08.

Copyright and ISSN

© The Queensland Parliamentary Service (2013). Copyright protects this publication except for purposes permitted by the Copyright Act. Reproduction by whatever means is prohibited without the prior written permission of the Clerk of the Parliament. Reference to this document is permitted only with appropriate acknowledgement. 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 2012-2013 in accordance with the goals specified in the *Parliamentary Service Management Plan 2012-2016*. 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 86. Alternatively, readers can comment online via the Queensland Parliament website at www.parliament.qld.gov.au

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

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

- consultancies
- overseas travel.

■ Contents

Message from the Speaker	2
Clerk's report.....	3
Corporate governance	4
Management profiles	9
Parliamentary Service at a glance.....	13
2012-2013 Major highlights	16
Performance reports.....	19
Goal 1 - Parliamentary support	19
Goal 2 - Business support	24
Goal 3 - Raise community awareness and understanding ..	28
Goal 4 - A progressive Parliamentary Service.....	32
Other information.....	36
Financial statements - summary.....	38
Financial statements - introduction.....	40
Glossary.....	81
Appendices	82
Annual report compliance	82
Feedback	85

■ Message from the Speaker

The 2012-2013 financial year was the first full year of the 54th Parliament and it has been a great honour to serve the Parliament in the role of Speaker.

The Parliament of Queensland is an important institution and our parliamentary democracy provides for great freedoms. I affirm the continued importance of promoting increased understanding and education about the role of Parliament, of which the Speaker is the representative. This is to ensure we do not take for granted many of the things which underpin our freedoms and which are inherent in the social fabric which sustain a parliamentary democracy.

There are many ways in which people can engage with the principles of a parliamentary democracy generally, and with the activities of our Parliament specifically, and I am sure I can speak on behalf of all Members when I express my appreciation to hardworking staff from the Parliamentary Service who enhance this engagement by the way they fulfil their duties with diligence.

I have separately tabled an annual Speaker's Office Update for Members which provides an outline of the Speaker's role and duties as well as providing an overview of the activities from the last twelve months, and so confine my comments for this report to a brief overview.

There were several initiatives from the last twelve months which were designed to increase opportunities for Members from all sides of politics to host constituents at Parliament House. These included some very successful Speaker's Breakfasts to which Members could invite constituents to attend, in recognition of their contributions to Queensland in various spheres.

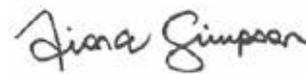
Another wonderful initiative has been the hosting of Seniors Concerts, which not only allowed seniors to visit Parliament House – a first for many of them – but also provided performance opportunities for excellent State School ensembles, ably coordinated by Mr Tim Lefever.

Opportunities for regional engagement have allowed us to promote parliamentary democracy through Youth Parliament and Women's Leadership Dialogues with local Members.

We have also been able to promote Indigenous engagement by finalising the short documentary about Queensland's first Indigenous State MP, Mr Eric Deeral, and his visit to Parliament House on 28 June 2012 for the inaugural Eric Deeral Indigenous Youth Parliament. Sadly, Mr Deeral passed away on 5 September 2012. I feel it was fortunate we had the opportunity to honour and respect this outstanding man, as well as provide a lasting record of his reflections on his time in politics and his hopes for a new generation of Indigenous leaders.

As the representative of Parliament, the Speaker receives many dignitaries and parliamentary delegations and we have begun sourcing Queensland produce to be given as official gifts, which not only promotes various industries but is also being received with great enthusiasm.

Finally, the Queensland Parliament has been continuing to develop our Parliament twinning agreements with Vanuatu and Papua New Guinea and we look forward to continuing to strengthen parliamentary democracies in these countries.



Hon Fiona Simpson MP
Speaker of the Queensland Parliament



■ Clerk's report

Madam Speaker

I am pleased to present to you, as the Chair of the Committee of the Legislative Assembly, the Annual Report 2012-2013 and financial statements for the Queensland Parliamentary Service.

I have recently marked ten years' service as Clerk of the Parliament, and during that time I have been proud to report on the significant achievements and initiatives delivered by the Parliamentary Service in each Annual Report.

The past year has again seen many significant achievements. Two years after the introduction of major parliamentary reforms, Queensland now has a modern and consultative committee system whose work is aligned with the business of the House. The reforms have resulted in significant improvements to the way that the Parliament and the Parliamentary Service work. For example, as is outlined in the 'Major highlights' section on page 16, committee activities across the board increased to record numbers in 2012-2013.

An analysis of committee activities and outcomes achieved during the past year shows considerable interaction with committee inquiries by interested members of the public as well as community groups and organisation stakeholders. This interaction informs and influences committee decision making, evidenced by the recommendations contained in committee reports now contributing to and guiding debate in the Parliament, with a high proportion of recommendations being supported in the form of amendments to Bills being passed by the House.

The online broadcasting of simultaneous committee hearings that commenced in June 2012 continued successfully through 2012-2013. There were 77 committee hearings broadcast during the year with over 36,000 persons viewing those broadcasts, either live or on replay. This number of viewers was a dramatic increase over the year before and shows an increased engagement between Queenslanders and their committee system. In short, the desired outcomes of the bipartisan reforms that the Parliament supported in 2011 are now being realised with the activities and outcomes of committees during 2012-2013.

Another significant event that arose during the year was the Parliamentary Crime and Misconduct Committee's unprecedented inquiry into the Crime and Misconduct Commission. For the first time, Senior Counsel were appointed to assist the committee, with hearings being held in public and broadcast live online.

There were major upgrades to facilities in the parliamentary precinct during 2012-2013. In particular, the opening of three new committee hearing rooms in the Annexe building in August 2012 has provided our committees with dedicated spaces in which to hold their public hearings and meetings. As well, a new wireless network was installed providing Members with service to their Wi-Fi enabled devices throughout the parliamentary precinct.

The Queensland Parliament has continued its commitment to assisting both the Papua New Guinea and Vanuatu Parliaments under our parliamentary twinning arrangements. Important work was progressed by parliamentary staff working with colleagues in Papua New Guinea to

improve democratic outcomes in that country.

In the Parliament's online presence, this year also saw the ten-year anniversary of the Queensland Parliament's e-petition system and the launch of our 'Parliament and Government in Queensland' iBook – the first such educational resource to be produced by an Australian Parliament. The Parliamentary Service continues in its efforts to place as many of its historical records (Hansard and tabled documents) online as possible.

Further details of these highlights are contained within, along with performance reports for each of the Parliamentary Service's four organisational goals.

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found on pages 82-83 of this annual 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. Corporate governance is the foundation on which service delivery should be built.

Management structure

Committee of the Legislative Assembly

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

The committee comprises the following seven members:

- the Leader of the House (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)
- the Speaker (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 Leader of the House 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 a range of other legislative responsibilities.

The Clerk of the Parliament

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

- responsible to the 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 management responsibilities and obligations in the management of the Parliamentary Service.

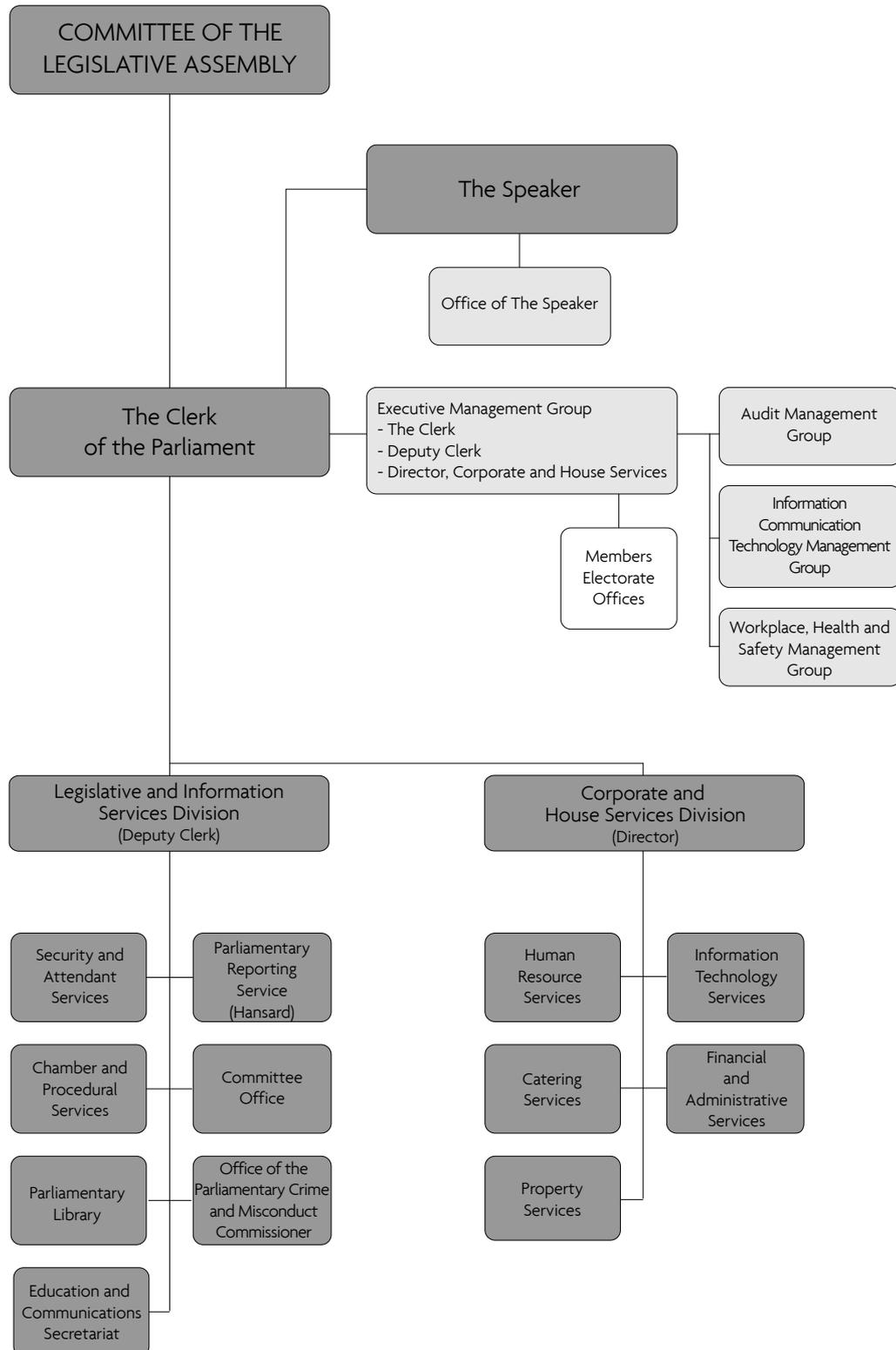
Divisional leaders

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.

Parliamentary Service organisational structure as at 30 June 2013



Management Groups

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

Executive Management Group

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

- provide leadership and ensure the effective management, coordination and performance of the Parliamentary Service
- consider reports from all management groups
- oversee the development and implementation of the Parliamentary Service Management Plan, Parliamentary Service-wide policies and procedures, management information systems and control environments
- 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 2012-2013, the EMG:

- coordinated an external review of telecommunication infrastructure and services
- approved the update of important policy documents including telecommuting and approved a new policy for car parking within the precinct

- considered a variety of recommendations arising out of security review recommendations
- 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

The role of the Audit and Risk Management Group (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.

For 2012-2013, the members of the ARMG were 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 2012-2013 the ARMG:

- reviewed the Parliament's 2011-2012 financial statements and Queensland Audit Office audit report
- reviewed the 2011-2012 Chief Finance Officer assurance statement

- developed a new Audit Management Plan, including ARMG Charter, Strategic Internal Audit Plan and 2012-2013 Internal Audit Work Plan
- engaged new providers to deliver internal audit services for the next three years.

The ARMG also developed a revised ARMG governance and membership model to be implemented from 1 July 2013. Activities of the ARMG have been conducted in accordance with the terms of its charter with regard to Queensland Treasury's Audit Committee Guidelines.

Information and Communication Technology Management Group

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

- undertake ICT strategic planning, ensuring that such plans fit the current and ongoing needs of the Parliamentary Service
- evaluate proposed ICT initiatives
- manage staff 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 2012-2013, the ICTMG considered or approved:

- the replacement of the Hansard Production System (QHAPS with ROPES)
- adoption of SharePoint as a corporate collaboration platform – including the redevelopment of the Intranet and short-term engagement of a specialist contractor
- Member laptop replacement (completed in August 2013)
- Telecommunications review (CLA approval to proceed in 2013-2014)
- Microsoft Enterprise Agreement - Licencing (new three-year agreement – home site of Microsoft Office)
- security review (implications still pending)
- Navision upgrade – approval (to be completed in 2013-2014)
- Network Security & ICT Device Usage Policy review and update (published in July 2013)
- the ICT Resources Strategic Plan and Work Plan for 2013-2017.

Workplace Health and Safety Management Group

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

Management representatives are:

- Director of Corporate and House Services (chair)
- 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 (appointed every three years) during 2012-2013 were:

- Emiliana Paznikov, Logan Electorate Office
- Estella Rodighiero, Pine Rivers Electorate Office
- Tony Muller, Catering Services
- Lee Quinn, Parliamentary Security
- Alistair Maclennan, Parliamentary Library
- Michael Watkin, Security and Attendant Services.

During 2012-2013, the WHSMG met on four occasions and assisted with:

- duress alarm testing of electorate offices
- distribution of first aid contents to electorate offices
- improving evacuation procedures for the parliamentary precinct as recommended by a fire safety audit by the Queensland Fire and Rescue Service
- policy reviews (smoking, first aid, workplace, health and safety)
- ongoing safety improvements through regular safety inspections
- induction training for parliamentary staff and contractors
- ongoing reporting and reviewing of Incident and WorkCover statistics
- monitoring all reported hazards and incidents and the consequential improvements implemented as a result.

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 2012-2013:

- 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 internal audit reports and any recommendations contained therein. No significant issues were identified during the 2012-2013 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 2012-2013. All recommendations in audit reports have been responded to accordingly.

Resource management

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

Records management

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

Management standards

The Parliamentary Service maintains a strong commitment to the development and maintenance of a culture of care, diligence, ethical behaviour, public defensibility, integrity, accountability and leadership.

This commitment is reflected in management standards covering workplace health and safety delivered through the Workplace Health and Safety Management Group, and the *Code of Conduct for Officers and Employees of the Parliamentary Service*.

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

■ Management profiles

Committee of the Legislative Assembly

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, Leader of the House
- 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

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(Economic and Financial Studies)

Leader of the House

Ray Stevens has been the Member for the seat of Mermaid Beach since 2006 and in May 2012 became the Leader of the House. 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 Deputy Leader of the Parliamentary Liberal Party. He has held the shadow portfolios of Treasurer, Finance, Trade, Racing, Employment and Economic Development, Future Growth, Public Transport and Traffic Management and Tourism, Fair Trading and Wine Industry

Development. Mr Nicholls has also served on the Parliament's Finance and Administration Committee, the Legal, Constitutional and Administrative Review 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, Decentralisation, 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

BA

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 the Deputy Chair 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 formerly served as the Minister for Transport, Multicultural Affairs and Disability Services and as a member of the Parliament's Education and Innovation Committee, the 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 State Development, Infrastructure and Industry 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 Education and Innovation Committee, the Finance and Administration Committee and the 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 over 20 years' experience with the Parliamentary Service, including six years as Deputy Clerk and Clerk of Committees and over ten 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 24 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, and the Chief Finance Officer for the Parliamentary Service. 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 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 audit, 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.

Management profiles

Mr Stephen Finnimore

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 retired from his position as the Sergeant-at-Arms and Manager, Security and Attendant Services in July 2013 after 21 years with the Parliamentary Service. Kevin commenced pre-retirement leave in August 2012 before formally retiring on 9 July 2013. Sadly, Kevin passed away unexpectedly on 13 August 2013. A tribute to Kevin is on page 37.

Mrs Ruth Limkin

BBus GAICD

Speaker's Executive Officer

As the Speaker's senior advisor, Ruth brings to the role over 15 years of experience in organisational leadership in the not-for-profit sector, business strategy, policy analysis and communications and media. Ruth leads a team that provides executive support to the Speaker to assist in her parliamentary leadership, legal and constitutional roles, and public engagement.

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.

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 21 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 16 years.

Mr Michael Watkin

BA (Justice) JP Qualified

Sergeant-at-Arms

Acting Manager, Security and Attendant Services

Michael has acted as Sergeant-at-Arms, commencing in August 2012, and is also responsible for the delivery of Security and Attendant Services throughout the parliamentary precinct. Michael has over 20 years' experience in the Parliamentary Service.

■ 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 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
- the promotion of the institution of Parliament by raising community awareness and understanding through education programs and communication strategies
- 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 and strategic issues facing 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 19 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 24 for full report.

Goal 3 - Raising community awareness and understanding

To promote the institution of Parliament and raise community awareness and understanding of its important role and functions. See page 28 for full report.

Goal 4 - Progression of the Parliamentary Service

To develop and maintain a professional and progressive Parliamentary Service. See page 32 for full report.

Financial Summary

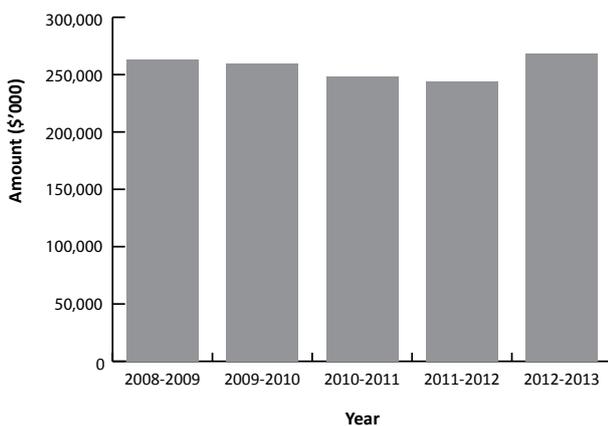
The financial information below provides a high-level snapshot of the financial performance and position for the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2013 as well as for the four financial years previous to that. The full Financial Statements commence on page 40.

Financial summary for the year ending 30 June	2009 \$'000	2010 \$'000	2011 \$'000	2012 \$'000	2013 \$'000
Total Income	71,347	76,362	79,733	85,763	81,937
Total Expenses	71,019	75,826	77,946	85,413	81,541
Operating Surplus/(Deficit)	328	536	1,787	350	396
Capital Acquisitions	1,940	6,107	3,443	5,525	5,639
Total Assets	270,584	266,337	255,698	254,829	277,508
Total Liabilities	7,468	7,129	7,676	10,515	9,364
Net Assets	263,116	259,208	248,022	244,314	268,144

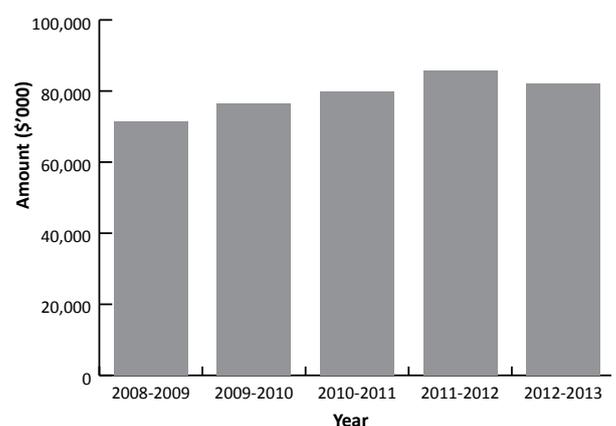
Financial summary for the year ending 30 June	2009	2010	2011	2012	2013
Current Ratio ¹	0.80	0.89	1.21	1.45	1.23
Debt/Equity Ratio (%) ²	2.84	2.75	3.09	4.30	3.49
Liability/Asset Ratio (%) ³	2.76	2.68	3.00	4.13	3.37
Current assets (\$'000)	2,109	2,192	3,619	7,094	4,766
Current Liabilities (\$'000)	2,646	2,461	2,985	4,900	3,888

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



■ 2012-2013 Major highlights

Report on portfolio committee activities

The significant reforms to the parliamentary committee system that came into force in August 2011 have resulted in substantial changes to the work conducted by parliamentary committees. In particular, the number of committee inquiries, hearings, briefings and meetings held and the levels of public consultation that was undertaken have all increased dramatically.

From the commencement of the 54th Parliament in May 2012 until the end of June 2013, a period of just over 13 months, the Parliament's seven portfolio committees undertook the following activities:

- a total of 131 inquiries were conducted. These 131 inquiries were comprised of:
 - 83 inquiries into Bills that were introduced in the Parliament and then referred to committees to examine
 - 11 inquiries on matters of community importance that were referred from the House
 - 37 other inquiries held into matters where committees have oversight responsibilities.
- a total of 433 portfolio committee hearings, briefings and meetings were held. This was comprised of:
 - 197 hearings and briefings
 - 236 private meetings.
- during the course of these 131 inquiries and 433 hearings, briefings and meetings, a high level of public consultation and scrutiny of public officials was undertaken. This included:

- committees receiving and considering 2,577 written submissions
- 1,161 persons appearing before committee hearings and briefings to provide evidence. These 1,161 persons were comprised of 237 representatives of peak bodies, 263 representatives of other groups, 106 individual members of the public and 555 public servants.
- a total of 575 recommendations were contained in the portfolio committee reports completed between May 2012 and the end of June 2013, with the public consultation outlined above greatly contributing to the formulation of these recommendations.

In terms of the legislative outcomes, the importance of the Parliament's portfolio committees' work can be measured by examining the number of recommendations contained in Bill inquiry reports that were agreed to by the Parliament and adopted as amendments to Bills. Analysis of portfolio committee recommendations shows:

- of the 83 inquiries into Bills that were commenced between May 2012 and the end of June 2013, 59 of these were completed, tabled and then considered by the House during this time
- for these 59 Bill inquiries, a total of 221 recommendations were made (other than that the Bill be passed). These 221 recommendations were

comprised of 124 proposed legislative amendments and 97 proposed other amendments

- of the 124 proposed legislative amendments, 62 were accepted by the House (50%)
- of the 97 proposed other amendments (non-legislative), 76 were accepted by the House (78%).

This significant volume of committee work completed and the outcomes achieved so far during the 54th Parliament strongly indicate that the reforms adopted in 2011 have resulted in the establishment in Queensland of an open, consultative and modern parliamentary committee system.

PCMC public inquiry

The Parliamentary Crime and Misconduct Committee (PCMC) held an unprecedented public inquiry into the actions of the Crime and Misconduct Commission in allowing public access to sensitive records of the Fitzgerald Inquiry. The committee also investigated the destruction of a large quantity of Fitzgerald Inquiry documents by the CMC in about 2007 and also considered associated issues.

This inquiry was referred to the PCMC by resolution of the Queensland Parliament on 8 March 2013. The resolution required the committee to report to the House by 5 April 2013 upon the:

- incorrect classification of documents transferred from the Crime and Misconduct Committee (CMC) between 2007 and 2009
- CMC's failure to remedy the incorrect classification of the documents in a timely manner
- destruction of records
- failure by the CMC to account to the PCMC on the above issues in a timely manner
- incorrect classification of documents can be remedied in the longer term.

On 11 March 2013 the Speaker approved the appointment of two Senior Counsel - one as Acting Parliamentary Crime and Misconduct Commissioner and the other as Counsel assisting the Commissioner. Seven parliamentary staff, including the Clerk of the Parliament, provided secretariat support to the committee in its inquiry.

Witnesses were issued summons to attend and produce evidence to the committee. The committee held public hearings across nine days in March, with these being broadcast live on the Parliament's Internet site.

The committee tabled its report on 5 April, making 22 findings and 24 recommendations. The report was then debated in the House on 18 April and 2 May.

Live broadcast of Parliament and committee hearings

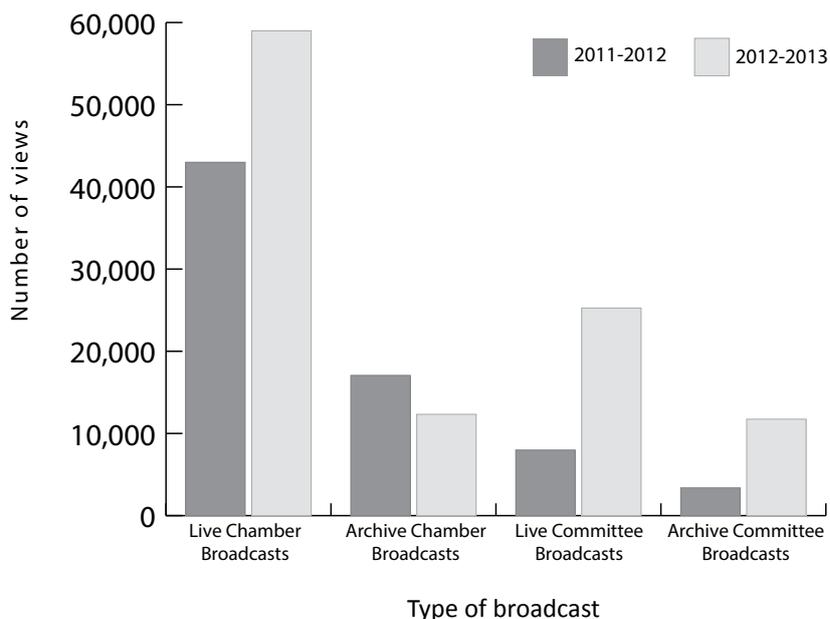
The live broadcasting of parliamentary proceedings and committee hearings via the Parliament's Internet site saw a solid increase in viewer numbers during 2012-2013 as compared to the previous year. A graph of these viewer figures is below.

The number of persons viewing live committee hearing broadcasts increased by over 200% during the year, reflecting both the increased number of hearings being broadcast and also community awareness and interest in following committee inquiry activities.

The broadcast footage of Parliament and committee hearings is also available to watch via replay on demand on the Parliament's Internet site. The number of replays of committee hearings watched during 2012-2013 also increased by over 200% compared to the previous year.

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

Number of views of the Parliament's online broadcasts



Parliamentary twinning activities

As part of Commonwealth Parliamentary Association (CPA) arrangements, the Queensland Parliament has a 'twinning' relationship with the national parliaments of Papua New Guinea (PNG) and Vanuatu, providing support and resources to both Parliaments.

During 2012-2013, the Queensland Parliament provided the following assistance to the PNG Parliament:

- the Clerk of the Queensland Parliament attended a two-day workshop organised by the Centre for Democratic Institutions (CDI) with the new PNG Speaker, Hon. Theo Zurenuoc in September 2012. The workshop involved a series of guided discussions of the challenges and opportunities facing a new presiding officer
- in October 2012, Mr Michael Crandon MP and Mr Rob Hansen, Research Director, Committee Office, participated in a training workshop for new PNG MPs and staff in Port Moresby organised by the CDI
- in November 2012, the Hon. Speaker Fiona Simpson MP, hosted a four-day visit to the Queensland Parliament from a delegation headed by Speaker Zurenuoc. The program included observing proceedings of the Legislative Assembly and its committees and a meeting to progress the dialog in relation to twinning arrangements

- in February 2013, Mr Rob Hansen participated in a review of Chamber procedures in the PNG Parliament. A report of the review with recommendations was presented to Speaker Zurenuoc in April 2013
- in June 2013, Speaker Simpson and the Deputy Clerk participated in a further one-day workshop with Speaker Zurenuoc and the newly appointed Clerk of the PNG Parliament, Mr Vela Konivaro. Speaker Simpson presented a draft twinning agreement for the consideration of Speaker Zurenuoc.

During 2012-2013, the Queensland Parliament provided the following assistance to the Vanuatu Parliament:

- in November 2012, Deputy Speaker Dr Mark Robinson MP and Mr Rob Hansen participated in an induction program for new Vanuatu MPs and staff
- a study tour of the Queensland Parliament for a delegation from the Vanuatu Parliament was planned to occur in April 2013, however, this was postponed to October 2013 due to events in the Vanuatu Parliament.

Ten-year anniversary of e-petitions

On 26 August 2002, the Queensland Parliament introduced electronic petitioning, known as e-petitions, as an alternative to the traditional paper method of petitioning. Queensland was the first parliament in Australia to introduce this initiative and in its first decade of operation a total of 584 e-petitions have been posted on the Parliament's Internet site, with 549 of those being tabled in the Legislative Assembly. Of those 549 e-petitions tabled, the average number of signatories was 1,451 persons, with a total of 797,099 signatures being tabled over the past decade.

Launch of Parliament iBook

In November 2012, the Hon. Speaker Fiona Simpson MP, launched an iBook, titled 'Parliament and Government in Queensland'. This interactive educational resource was created during 2012 by parliamentary staff in partnership with the Queensland University of Technology (QUT) School of Philanthropy. The iBook contains detailed information on the Queensland Parliament and is available as a free download for iPads through the Apple iTunes online store. A PDF version of the iBook is also published on the Parliament's Internet site to make it accessible to persons without iPad devices. This was the first iBook to be created by an Australian Parliament.

■ Performance reports

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:

- Chamber and Procedural Services
- Committee Office
- Office of the Parliamentary Crime and Misconduct Commissioner
- Parliamentary Education and Communications Secretariat
- Parliamentary Library
- Parliamentary Reporting Service (Hansard)
- 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 23.

Goal 1 is supported by the following areas:

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.

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 importance 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. A report on the operation of committees during 2012-2013, is contained on page 16.

The review of the estimates for the 2012-2013 appropriations was conducted by the seven portfolio-based committees. Each of these committees has 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 16 to 25 July 2012 with each of the estimates committees then reporting back to Parliament in August 2012.

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.

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

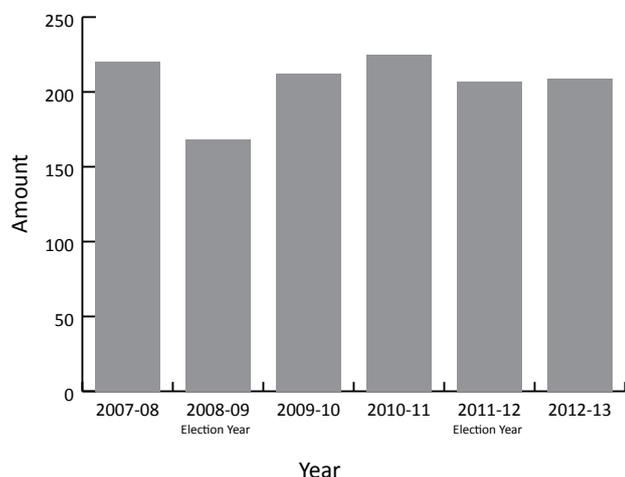
- conducting audits of the records, operational files and other material held by the CMC

- 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.

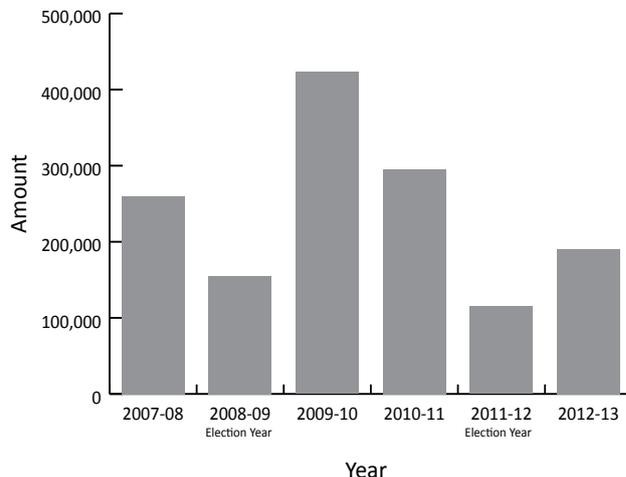
The Parliamentary Commissioner has further mandatory responsibilities under the *Crime and Misconduct Act 2001* and the *Police Powers and Responsibilities Act 2000* including the conduct of an annual review of intelligence data in the possession of the CMC and the Queensland Police Service and regular 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

Number of petitions received



Number of petitioners



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 Education and Communications Secretariat

The Parliamentary Education and Communications Secretariat supports the Queensland Parliament through assisting its committees and its members to engage with the community. Staff in the Parliamentary Education and Communications Secretariat perform the following tasks:

Education and Liaison

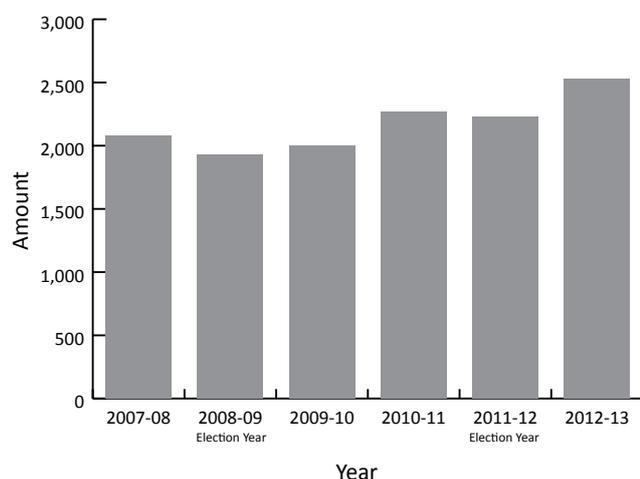
- planning and conducting seminars, workshops, conferences, professional development and youth parliaments for educators, secondary school students, university students, public

- servants, Members and their staff, and other client groups
- planning and conducting educational outreach programs for regional Queenslanders
- developing and maintaining educational and information resources for use in educational institutions and by the wider community
- managing the Queensland Parliamentary Internship Program, where university students undertake a nominated research project under the supervision of a Member of Parliament or senior officer of the Parliamentary Service
- ongoing evaluation, in partnership with Education Queensland, of current educational programs (including school tours) to ensure that they are appropriate for the target audience, based on relevant school curricula, and consistent with current best practice in teaching
- providing advice and education on Indigenous protocols.

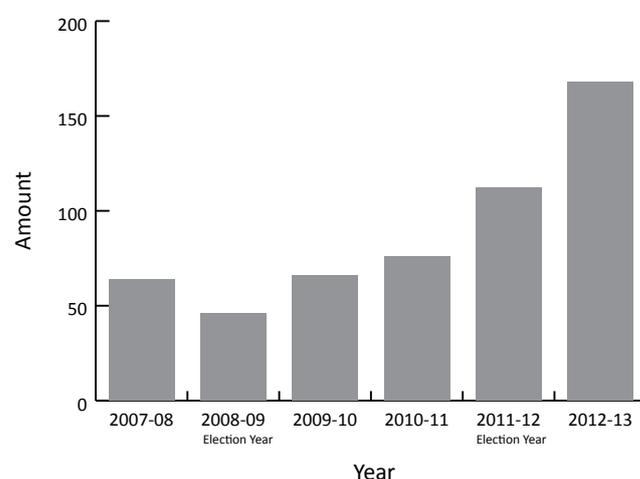
Communications

- promoting parliamentary activities and events in order to improve community understanding and awareness of the role and activities of the Queensland Parliament
- developing and implementing communication strategies for service-wide projects or projects involving multi-services including engagement with the community via parliamentary committee processes
- drafting media releases, speeches and associated services for the Parliamentary Service
- supporting effective communications between the Parliament and its clients with an emphasis on the Parliament's Internet site and within the Parliamentary Service
- providing multimedia design and publication services for the Parliamentary Service and parliamentary committees.

Number of tabled papers



Number of committee reports published



Parliamentary Library

The Parliamentary Library provides research and information services, media monitoring and comprehensive in-house research databases available through 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.

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 proceed-

ings of other forums, such as youth parliaments.

The Parliamentary Reporting Service also raises community awareness and understanding of the role and functions of the Parliament through the provision of an audio-visual monitoring and captioning service for the Internet broadcast of proceedings in Parliament, parliamentary 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.

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
- coordinating the response to emergency situations.

Services provided by Parliamentary Attendants include:

- reception and inquiries counter
- tours of Parliament for visitors, special interest and school groups
- chamber support services
- distribution of mail and documents
- gift shop sales.

Major initiatives

Key projects	Overview	Status
New Library information management system	A new Parliamentary Library information management system was launched. This system delivers improved online access to information services for Library clients.	complete
Hansard software replacement	A new software system to be utilised by the Parliamentary Reporting Service was developed and launched. The new software is used to produce the official record of parliamentary proceedings (Hansard).	complete
PCMC inquiry	The Committee Office supported an unprecedented parliamentary inquiry involving the Parliamentary Crime and Misconduct Committee and the Parliamentary Commissioner pursuant to a resolution of the Legislative Assembly on 8 March 2013.	complete

Key Performance Indicators

Measures	2012-2013 Target	2012-2013 Actual
Chamber and Procedural Services		
Number of questions on notice processed	2,200	1,375
Number of tabled papers and reports registered and archived	2,000	2,530
Committee Office		
Number of parliamentary committee briefings provided	300	607
Number of parliamentary committee reports tabled	50	168
Parliamentary Reporting Service		
Internet publication of the first two hours of proceedings (Hansard) by 2pm each sitting day	100%	100%
Parliamentary Library		
Number of Library client information briefs prepared	700	832
Percentage of Library information and research responses issued within agreed timeframes	98%	98%
Parliamentary Security		
Number of precinct visitors processed through security scanning procedures	75,000	74,131
Percentage of Members satisfied with services provided to Goal 1 (satisfied/very satisfied)	95%	100%

Looking ahead

Initiatives in 2013-2014 include:

- continue to implement security improvements within the precinct in accordance with recommendations made in a recent external review.

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:

- Catering Services
- Financial and Administrative Services
- Human Resource Services
- Information Technology Services
- Property 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 27.

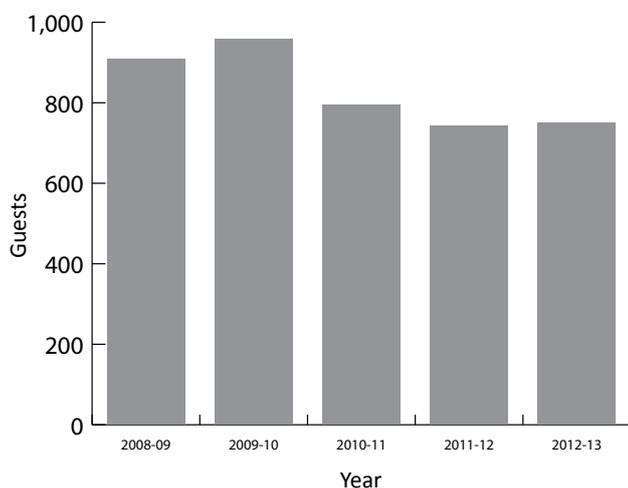
In addition to providing support directly to Members and the Parliamentary Service, several of the above-mentioned areas also provide services to external agencies as part of the state public sector Shared Service Initiative. Human Resource Services, Financial and Administrative Services and Information Technology Services provide

a range of corporate services to the following independent agencies:

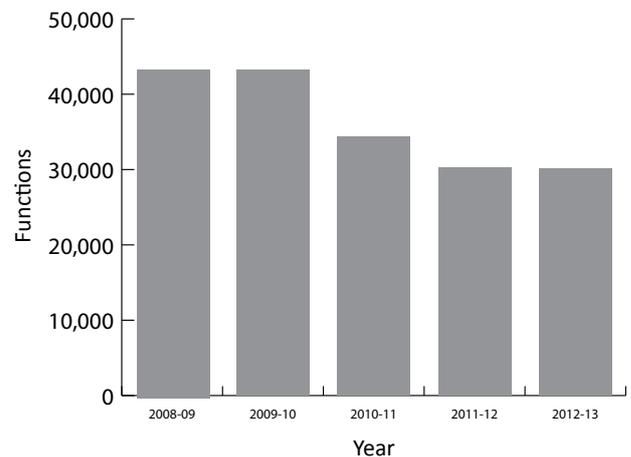
- Office of the Governor
- Office of the Information Commissioner
- Office of the Ombudsman
- Queensland Audit Office.

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

Catering Services - number of functions



Catering Services - number of guests attending functions



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.

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.

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.

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.

Information Technology Services

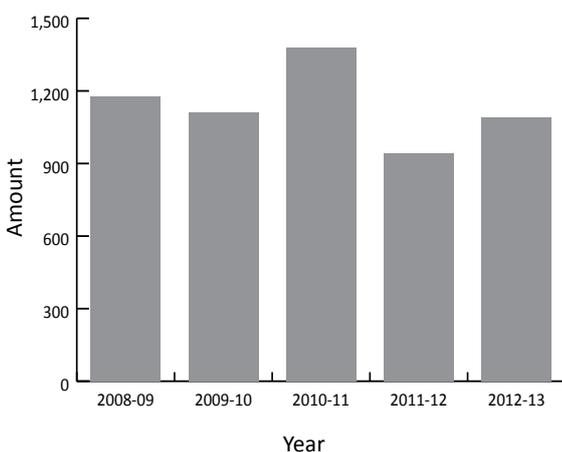
Information Technology Services is responsible for: managing and maintaining the integrity and availability of core network and desktop systems

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.

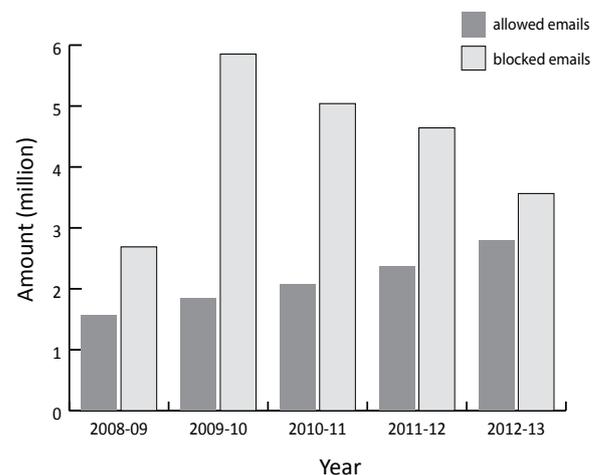
Property Services

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.

Financial and Administrative Service - total travel bookings



Information Technology - email and virus protection



Major initiatives

Key projects	Overview	Status
Replacing all multi-function devices in Members' electorate offices	During the year, Financial and Administrative Services and Information Technology Services coordinated the replacement of all multi-function (copying, printing, scanning and faxing) devices located in electorate offices across the state. The old machines had been installed in 2007 and were beyond their useful lives.	complete
Implementation of IT strategic review recommendations	<p>During 2012, Information Technology Services replaced ageing switching infrastructure that supported the wired network within the parliamentary precinct. The new infrastructure will serve the precinct for a further five to seven years and provide significantly enhanced network services.</p> <p>In early 2013, a new wireless facility was made available to Members and staff, providing a range of network coverage options throughout both Parliament House and the Parliamentary Annexe Building.</p>	complete
Ongoing implementation of <i>Parliament House Conservation Plan</i> recommendations	<p>In 2009, a strategic review of parliamentary buildings was undertaken and also a <i>Parliament House Conservation Plan</i> was prepared. During 2012-2013, implementation continued in relation to a number of the recommendations arising out of the Conservation Plan, including:</p> <ul style="list-style-type: none"> • continuation of the internal repainting of Parliament House and completion of a further stage in the ongoing Stonework Restoration program. • conduct of a review of existing and future fire protection systems within Parliament House. • publication of Heritage Management Plans for Parliament House and its collections. 	ongoing
Construction of expanded parliamentary committee hearing and meeting rooms	During the year, Property Services coordinated the redevelopment of level six of the Annexe Building to provide three dedicated multi-purpose committee rooms designed for committee hearings and meetings. Works required included the demolition of the existing internal fabric and construction of each room, all equipped with services capable of delivering audio recording and video streaming of committee proceedings.	complete

Key Performance Indicators

Measures	2012-2013 Target	2012-2013 Actual
Property Services		
Percentage of planned capital works projects completed	95%	89%
Catering Services		
Number of catered functions held	700	750
Number of attendees at these catered functions	30,000	30,092
Financial and Administrative Services		
Percentage of external suppliers paid in accordance with trading terms	85%	79%
Percentage of domestic travel requests confirmed within one working day	95%	99%
Human Resource Management		
Accuracy of payroll production	99%	99%
Information Technology Services		
Percentage of service desk calls completed within two hours of request	70%	75.3%
Percentage availability of full IT network resources (percentage of time during the year - network services are available 24 hours a day, seven days a week)	99%	99.9%
Percentage of Members satisfied with services provided to Goal 2 (satisfied/very satisfied)	95%	100%
Percentage of Shared Services clients satisfaction with services provided	95%	100%

Looking ahead

Initiatives in 2013-2014 include:

- developing design options for the upgrade of fire protection within Parliament House
- delivering new converged telecommunications infrastructure within the precinct and electorate offices
- commence planning for a significant upgrade of the Parliamentary Service financial information management system
- continuation of the program to repaint the interior of Parliament House.

Goal 3 - Raise community awareness and understanding

To promote the institution of Parliament and raise community awareness and understanding of its important role and functions.

In pursuit of this goal, Parliamentary Service resources have been allocated to actively promote, educate and raise awareness among Queenslanders about their Parliament, its processes and activities.

Key actions that support the achievement of this goal include communicating information on the Parliament's Internet site and by direct outreach, providing educational and training activities throughout the year and by involvement in various community activities.

Key performance indicators for Goal 3 are set out in the table on page 31.

Public consultation by parliamentary committees

Following reforms to the parliamentary committee system that were implemented in August 2011, a number of strategies have been implemented to promote Queensland's committee inquiry process. In particular, to explain how inquiries operate, and to raise awareness of how Queenslanders can get involved with committee inquiries and influence decision making.

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

- publishing details of all inquiries on the Parliament's Internet site
- generating stakeholder lists of persons and groups who will likely be interested in each particular inquiry and directly contacting those persons with information about the inquiry and how they can participate
- sending information about each inquiry to all persons who have joined committee subscriber alert lists
- placing newspaper advertisements for committee inquiries that are deemed to have wider community interest. Where an inquiry may have a focus in a particular regional area, advertisements may be placed in relevant local community newspapers
- placing advertisements and articles in particular trade journals and publications relevant to a committee inquiry topic
- advising stakeholders and subscribers when committee hearings will occur. Many committee hearings are broadcast live on the Parliament's website and can then be watched on replay following the hearing. This allows persons across Queensland with an interest in particular inquiries

to follow hearings and events as they occur

- working with the Parliament's Indigenous Liaison Officer to assist in raising awareness of inquiries and providing assistance to those who may wish to participate, particularly where an inquiry may have an impact on Queensland Indigenous communities.

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

Parliamentary committee training seminars

The Parliament has developed three different training seminars to educate persons and stakeholders about parliamentary committees and committee inquiries. Details about each of these seminars is listed below:

- the Understanding Parliamentary Committees seminar is aimed at members of the public and members of community groups. In 2012-2013 a free Understanding Parliamentary Committees seminar was held in Cairns
- the Committees & You seminar is aimed at leaders of community, stakeholder and industry groups. During 2012-2013, two free public seminars were held, one

in Cairns and one at Parliament House

- the Committees@Work seminar is aimed at public servants who as part of their roles would be likely to interact with parliamentary committees. During 2012-2013, two Committees@Work seminars were held at Parliament House.

Education activities

Throughout the year, the Parliament provides free educational training programs aimed at enhancing knowledge and understanding of the processes of Parliament and Government in Queensland. Three separate programs are offered for the following groups:

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

In 2012-13 the following number of students attended these programs:

- 873 Year 10 to 12 students and teachers as part of 28 school group activities
- 492 TAFE students and teachers as part of 15 group activities
- 420 tertiary students and lecturers as part of 15 group activities.

Public Service training 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 10 seminars were held during 2012-13 with 317 public servants attending.

Teacher professional development training

Training is offered to Queensland teachers on how to conduct a parliamentary committee role play and optional preferential voting activities in their classrooms. Two teacher professional development training sessions were held in 2012-2013, the first at Parliament House and the second in Cairns. This training provided 91 teachers with practical education resources, enhancing their knowledge of democracy and the processes of the Queensland Parliament.

Regional educational program

A regional educational program plan was developed and trialled in 2011-12 and then implemented in 2012-13. As part of this program the following education activities were undertaken in Cairns in May 2013:

- a youth parliament
- a teachers' professional development session
- two public training sessions on parliamentary committees and
- a public sector training seminar for Far North Queensland based public servants.

This program of activities will be held in six regional Queensland centres during the life of the 54th Parliament.

Youth parliaments

This year saw the continuation of the Parliament's youth parliament program. Three youth parliament events were facilitated during 2012-2013, two at Parliament House and a regional event held in Cairns. A total of 340 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 to 28 September 2012
- the Cairns Youth Parliament was held on 9 May 2013 at the Cairns Colonial Club
- a Legal Studies Youth Parliament was held at Parliament House on 31 May 2013 for Brisbane based Year 11 and 12 Legal Studies students.

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 with a total of 450 students participating.

Queensland Parliamentary Internship Program

During 2012-2013, 21 tertiary students participated in the Queensland Parliamentary Internship Pro-

gram. This program has now been in operation annually since 1995.

School tours

School groups have visited Parliament House over many decades, generally comprising grade seven students. In 2012-2013, a standardised educational presentation aligned to the National Curriculum was added to the tour program for each visiting school group. This presentation provides an overview of the Queensland Parliament, its roles and processes. As well, students now participate in a parliamentary debate role-play while seated in the Legislative Assembly Chamber. These activities, along with filling out a student work book, aim to reinforce learnings of the visit. In total, 500 school tours were conducted during 2012-2013, comprising 13,462 students and 1,267 accompanying teachers and parents.

Daily tours

Members of the public are welcome to visit Parliament House each week day for a free guided tour. In 2012-2013, over 5,000 visitors took part in 756 public tours.

Education resources

The Parliament has produced an extensive collection of educational resources that promote the institution of Parliament and raise community awareness and understanding of its important role and functions. These resources include factsheets, information books, classroom activities, brochures and an iBook that was launched in November 2012.

All of these resources are available to access for free on the Parliament's Internet site, with the iBook also able to be downloaded for free from the Apple iTunes online store.

Each school group that visits Parliament House receives an Everyone's Parliament educational resource kit which includes factsheets, brochures and posters for the classroom. As well, each visitor to Parliament House who participates in a guided tour is given a brochure containing historical and educational information about the Queensland Parliament. These resources are also given to seminar attendees and distributed at community events.

In excess of 80,000 parliamentary educational resource items were distributed during 2012-2013.

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 including the O'Donovan Library. A total of 14 High Teas were held during 2012-2013, with 773 people attending.

Community involvement

The Parliamentary Service is involved with the Queensland community through a variety of activities and initiatives. During 2012-2013, more than 3,800 people attended over 100 community activities conducted by the Parliament. Significant activities included:

- an information stall was held at the Ipswich NAIDOC celebrations at Neville Bonner Oval on 5 July 2012
- Parliament House was a popular destination as part of the Brisbane Open House event held on 6 October 2012
- the National Week of Deaf People was marked for the sixth successive year with members of the deaf community visiting the Queensland Parliament on 30 October 2012. As part of this event, Question Time was interpreted into AUSLAN sign language for community members viewing parliamentary proceedings in the public gallery
- the Queensland Parliament formally acknowledged the service of Eric Deeral on 1 November 2012 with a condolence motion. Members of Mr Deeral's family were in attendance for this motion and afterwards participated in a ceremony in the Legislative Council Chamber to unveil a plaque in honour of Mr Deeral. This plaque is permanently displayed in the Parliament's Reconciliation Gallery alongside a portrait of Mr Deeral
- on 27 November 2012, the Parliament passed a motion apologising for past forced adoption policies and practices. This apology followed a recommendation of the Australian Government Senate Committee Inquiry on the Commonwealth Contribution to Former Forced Adoption Policies and Practices. The official document containing this

apology was then placed on permanent display in the foyer of the Parliamentary Annexe Building in January 2013 alongside two other formal apologies that had previously been issued by the Parliament and the Government. These were the apology following the

Forde Inquiry's Commission of Inquiry into Abuse of Children in Queensland Institutions and the apology to those who as children in the care of the State of Queensland suffered in any way while resident in an adult mental health facility. The suffering by persons who as

children were inappropriately placed in Queensland adult mental health facilities was then formally acknowledged by the Speaker of the Parliament, Hon. Fiona Simpson MP on 6 March 2013.

Major initiatives

Key Projects	Overview	Status
Regional educational program	The Parliament implemented a three-year regional educational program designed to reach all major Queensland regional centres within the parliamentary term, with the first program delivered in the Cairns region in May 2013.	ongoing
Parliamentary committee training seminars	The Parliament continued its program of training seminars that are offered to assist Queenslanders who wish to participate in committee inquiries.	ongoing

Key Performance Indicators

Measures	2012-2013 Target	2012-2013 Actual
Parliamentary Education and Communications Secretariat		
Number of educational activities held	90	107
Attendees at educational activities and visits	4,000	3,804
Percentage of Members satisfied with services provided to Goal 3 (satisfied/very satisfied)	95%	100%

Looking ahead

Initiatives in 2013-2014 include:

- continue to implement the three-year regional education program. Activities will be held in Townsville in November 2013 and on the Gold Coast and in Rockhampton during 2014
- the Parliamentary Oration Series will be launched on 18 October 2013 with Sir Leo Hielscher AC to present the inaugural address. It is expected that this will be an ongoing series of free public lectures.

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
- job satisfaction.

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 from 2009 until such time as it is replaced by a new Agreement.

The subsequent round of enterprise bargaining commenced in 2012, with the Parliamentary Service being 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. 'Parliamentary Events' advises of functions and activities currently taking place in the parliamentary precinct. A calendar advises of functions and activities booked to take place in the coming months.

Workforce management

The Parliamentary Service monitors its recruitment and selection activities and a variety of key indicators to ensure that the Service continues

to attract quality applicants. The Parliamentary Service generally attracts significant numbers of applicants for positions that are advertised, and processes vacancies in a timely manner.

Performance management is undertaken for the majority of staff within the agency to ensure individual performance is regularly monitored.

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

The Parliamentary Service promotes work life balance for staff through a variety of initiatives including a system of variable working hours to assist staff 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:

- 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 2012-2013 in accordance with the training and development plan included:

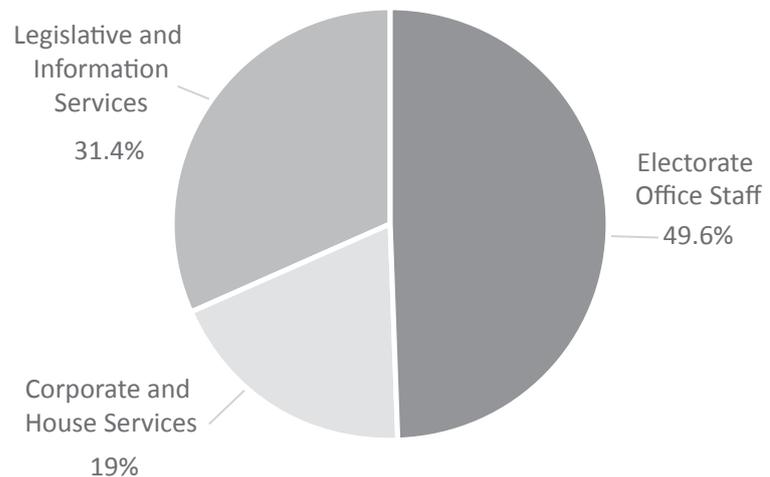
- advanced Microsoft Word training
- manual handling training
- Workplace Health and Safety Representative training.

Conferences and seminars

Some of the conferences and seminars attended by staff during 2012-13 included:

- Association of Parliamentary Libraries of Australasia AGM
- the Australia and New Zealand Association of Clerks-at-the-Table Conference
- Parliamentary Law Practice and Procedure

Percentage of staff by area



The number of full-time equivalent staff as at 30 June 2013 was 382.

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.

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 2009-2010 and continued into 2012-2013. 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*.

Training in relation to the Code and the *Public Sector Ethics Act 1994* was undertaken for all staff during the financial year. Training in the Code and the *Public Sector Ethics Act 1994* is included in induction processes for all staff.

Carers (Recognition) Act 2008

Information regarding the *Carers Charter* and the *Carers (Recognition) Act 2008* is included in the Parliamentary Service's induction process. The Parliamentary Service also supports employees who are carers through a number of initiatives including flexible work practices, leave initiatives and telecommuting arrangements. In the development of human resource policies the needs of employees who are carers are taken into account.

The Parliamentary Service does not deliver external services or make strategic policy or planning decisions which would require it to consider the needs of carers.

2012-2013 staff information

Staff Position	Number of staff	Male	Female	% Female
Managerial	26	14	12	46.15
Professional	20	3	17	85
Clerical	91	28	63	69.23
Operational	58	40	18	31.03
Technical	1	0	1	100
Electorate	193	38	155	80.31
Totals	389	123	266	68.38

Study and Research Assistance Scheme (SARAS)	Total
Officers receiving assistance	35

Permanent retention rate ¹	%
Parliamentary precinct staff	87.2
Electorate office staff	75.4
Permanent separation rate ²	%
Parliamentary precinct staff	12.8
Electorate office staff	24.6

Sick leave - average number of days per officer	
Parliamentary precinct staff	8.05
Electorate office Staff	2.15

1. Permanent employees still employed for the period 1 July 2012 to 30 June 2013

2. Permanent employees who separated during the period 1 July 2012 to 30 June 2013

Staff recognition

In 2012-2013, 20 staff were issued with badges in recognition of their length of service. These staff are listed below.

Service badges awarded					
10-year service	Joseph Bomavia	Marcia Courtice	Deborah Jeffrey	Debra Wickerson	
15-year service	Leanne Clare Melissa Oldfield	Renee Easten Jaakko Ponsi	Margaret Edmonds	Steven Hutchins	Stephen Kelly
20-year service	Andrew Currey Lynette Parker	Kim Dowling Monica Pearce	Kevena Franklin Rachelle Stacey	Sarvjit Goraya	Kevin Jones
30-year service	Vicki Van Til				

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.

Meritorious service

In 2012-2013, four staff were issued with badges in recognition of meritorious service beyond normal duty for initiative or noteworthy involvement in (a) special projects, (b) events, or (c) ongoing programs that contribute to the functions and services of the Parliamentary Service or the morale or welfare of staff. These staff and their service award details are:

- Alex Chipisubov for his efforts to create a harmonious and balanced workplace and constant provision of a high quality standard of product
- Carol Stinson for her involvement in the production and implementation of the Parliament House Heritage Management Plan
- Tamara Vitale for her Social Club leadership and organisation over a number of years
- Erin Pasley for her Social Club leadership and organisation over a number of years.

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 2012, the recipients of these awards were:

Speaker's Award	
Roylene Mills and Kalimna Kane Parliamentary Education and Communications Services	For their work on the Parliament's iBook and enhancing parliamentary education and student engagement.
Clerk's Award	
Michelle Dippelsman Human Resource Services	For excellence in service delivery to internal and external clients.

■ 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.

Early retirement, redundancy and retrenchment

A program of redundancies was implemented during 2012-2013. During the period six employees received redundancy packages at a cost of \$388,081. Employees who did not accept an offer of a redundancy were offered case management for a set period of time, where reasonable attempts were made to find alternative employment placements. Four employees were successfully placed in other positions through this process.

No employee received retrenchment payments as a consequence of this program.

Vale

Mr Kevin Jones

The Parliament mourned the passing of Kevin Jones in August 2013.

Kevin commenced employment at Parliament House in 1992 and was quickly promoted to the position of Deputy Chief Attendant and then Chief Attendant. In 2002, Kevin assumed responsibility for security services and was subsequently appointed to the position of Sergeant-at-Arms and Manager of Security and Attendants.

Kevin was awarded a meritorious service badge in 2002 for his work on the regional parliament in North Queensland and the Clerk's award in 2011 for his excellence of work over many years in support of the Parliamentary Service.

Kevin Jones officially retired after 21 years of distinguished service with the Parliamentary Service on 9 July 2013 and sadly passed away on 13 August 2013.

Kevin was an integral part of the Parliamentary Service team and will be missed.



■ Financial statements - summary

Financial statements at a glance

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 2013.

Statement of Comprehensive Income

In summary, the operating activities of the Legislative Assembly and Parliamentary Service delivered a small operating surplus of \$0.4M. The surplus is due primarily to savings in budgeted costs for parliamentary precinct support services as a result of savings measures implemented during the year.

A decrease in both revenue and expenditure for 2012-2013 over the previous year is largely due to a range of savings measures implemented during 2012-2013.

Statement of Financial Position

The Legislative Assembly and Parliamentary Service maintained a strong financial position in 2012-2013 with an increase in net asset by \$24M compared to 2011-2012. The increase relates primarily to increased land value following from the recent revaluation.

Land and buildings on the Parliamentary precinct (\$263M) represent the majority of the total assets of the Legislative Assembly. Liabilities are represented by trade creditors, accrued employee benefits, and provisions in relation to post-employment benefits for former Members of Parliament.

Statement of comprehensive income

	2012-2013 amount (\$,000)	2011-2012 amount (\$,000)
Total income	81,937	85,7363
Total expenses	81,541	85,413
Net operating surplus	396	350

Statement of financial position

	2012-2013 amount (\$,000)	2011-2012 amount (\$,000)
Total assets	277,508	254,829
Total liabilities	9,364	10,515
Net assets (equity)	268,144	244,314
Increase/decrease in net assets	23,830	(3,708)

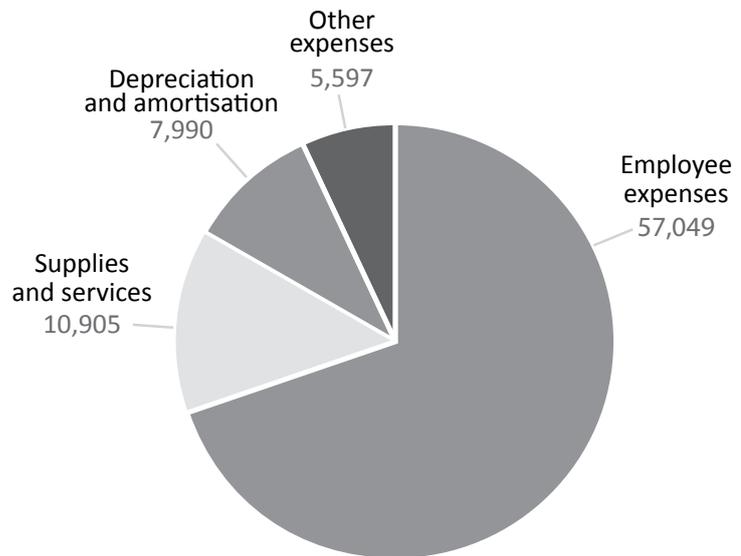
The graph to the right depicts expenditure by major resource category for 2012-2013. Expenditure by the Legislative Assembly and Parliamentary Service is incurred on costs associated with:

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

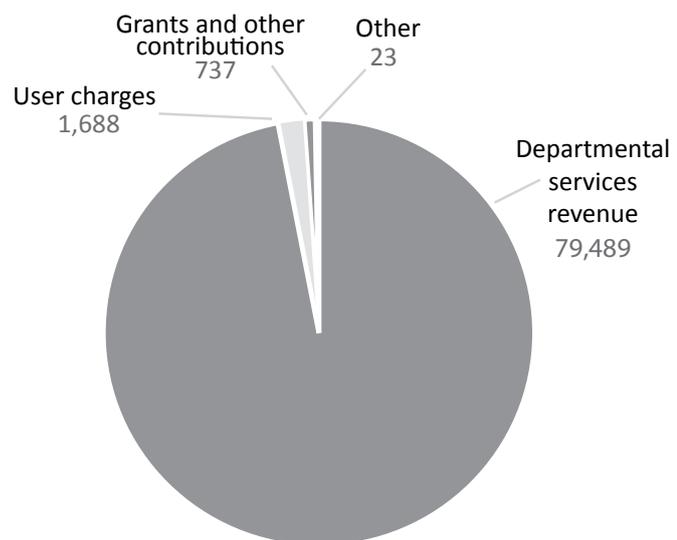
The main source of funding for the Legislative Assembly and Parliamentary Service is departmental service revenue (appropriation funding from the Queensland Government).

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 performed by the Department of Public Works at no cost to the Legislative Assembly.

Expenses by category (\$'000)



Income by category (\$'000)



■ 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 2013.

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 2012-13 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 2012-13. This statement has also been presented to the Parliamentary Service Audit Management Group.

Guide to the financial statements

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

Statement of comprehensive income

This statement reports the income and expenditure of the Legislative Assembly of Queensland and the Parliamentary Service for the 12 month period ending 30 June 2013. In addition, it includes the change in value for property, plant and equipment comprehensively re-valued by independent valuers as at 30 June 2013.

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 2013. 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 2013.

Statement of changes in equity

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

of equity including Contributed Equity, Accumulated Surpluses, and Asset Revaluation Surpluses.

Statement of cash flows

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

Statement of comprehensive income by Service Areas

This statement reports income and expenditure (including changes in property, plant and equipment asset values) of the Legislative Assembly of Queensland under the two major service areas – *Members' Salaries, Entitlements and Electorate Office Services and Parliamentary Precinct Support Services* for the financial year ending 30 June 2013.

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 2013.

THE LEGISLATIVE ASSEMBLY OF QUEENSLAND
FINANCIAL STATEMENTS

for the financial year ended 30 June 2013

Legislative Assembly of Queensland Financial Statements 2012-13

Contents

	Page No.
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Comprehensive Income by Major Service Areas	7
Statement of Assets and Liabilities by Major Service Areas	8
Notes to and forming part of the Financial Statements	9
Management Certificate	38

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 is 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.

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
INCOME FROM CONTINUING OPERATIONS			
Departmental services revenue	2	79,489	82,603
User charges	3	1,688	1,756
Grants and other contributions	4	737	1,363
Other revenue	5	23	41
Total revenue		81,937	85,763
Total Income from Continuing Operations		81,937	85,763
EXPENSES FROM CONTINUING OPERATIONS			
Employee expenses	6	57,049	60,800
Supplies and services	8	10,905	11,715
Depreciation and amortisation	9	7,990	7,724
Other expenses	10	5,597	5,174
Total Expenses from Continuing Operations		81,541	85,413
Operating Result from Continuing Operations		396	350
OTHER COMPREHENSIVE INCOME			
Increase (decrease) in asset revaluation surplus	20	27,316	-
Total Other Comprehensive Income		27,316	-
Total Comprehensive Income		27,712	350

The accompanying notes form part of these statements.

STATEMENT OF FINANCIAL POSITION
as at 30 June 2013

	Notes	2013 \$'000	2012 \$'000
Current Assets			
Cash and cash equivalents	11	2,957	4
Receivables	12	1,417	6,801
Inventories	13	205	205
Other current assets	14	187	84
Total Current Assets		4,766	7,094
Non-Current Assets			
Intangibles	15	640	562
Property, plant & equipment	16	272,102	247,173
Total Non-Current Assets		272,742	247,735
Total Assets		277,508	254,829
Current Liabilities			
Bank overdraft	11	-	460
Payables	17	2,512	3,055
Accrued employee benefits	18	1,369	1,365
Other current liabilities	19	7	20
Total Current Liabilities		3,888	4,900
Non-Current Liabilities			
Accrued employee benefits	18	5,476	5,615
Total Non-Current Liabilities		5,476	5,615
Total Liabilities		9,364	10,515
Net Assets		268,144	244,314
Equity			
Contributed equity		-	-
Accumulated surpluses		25,269	28,755
Asset revaluation surplus	20	242,875	215,559
Total Equity		268,144	244,314

The accompanying notes form part of these statements.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2013

	Accumulated Surpluses		Asset Revaluation Surplus		Contributed Equity		TOTAL	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
Balance as at 1 July 2012	28,755	32,463	215,559	215,559	-	-	244,314	248,022
Operating Result from Continuing Operations	396	350	-	-	-	-	396	350
<i>Total Other Comprehensive Income</i>								
- Increase In Asset Revaluation Surplus	-	-	27,316	-	-	-	27,316	-
<i>Transactions with Owners as Owners:</i>								
- Equity withdrawals (Note 2)	-	-	-	-	(4,174)	(4,058)	(4,174)	(4,058)
- Appropriated equity injections	-	-	-	-	292	-	292	-
- Transfers between Accumulated Surplus and Contributed Equity *	(3,882)	(4,058)	-	-	3,882	4,058	-	-
Balance as at 30 June 2013	25,269	28,755	242,875	215,559	-	-	268,144	244,314

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. In 2012-13, Contributed Equity amounts have been transferred to Accumulated Surpluses to the extent that the amount maintains a nil or positive Contributed Equity balance.

STATEMENT OF CASH FLOWS
for the year ended 30 June 2013

	Notes	2013 \$'000	2012 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Departmental services receipts		82,944	79,717
Grants and contributions		17	145
User charges		1,823	1,779
GST input tax credits from ATO		1,753	2,049
GST collected from customers		208	206
Other		33	(41)
<i>Outflows:</i>			
Employee expenses		(55,704)	(61,821)
Supplies and services		(16,526)	(15,841)
GST remitted to ATO		(193)	(262)
GST paid to suppliers		(2,160)	(1,850)
Net cash provided by operating activities	21	12,195	4,081
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		20	-
<i>Outflows:</i>			
Payments for property, plant and equipment		(4,920)	(1,724)
Net cash used in investing activities		(4,900)	(1,724)
Cash flow from financing activities			
<i>Outflows:</i>			
Equity withdrawals		(3,882)	(4,058)
Net cash used in financing activities		(3,882)	(4,058)
Net increase (decrease) in cash held		3,413	(1,701)
Cash at beginning of financial year		(456)	1,245
Cash at end of financial year	11	2,957	(456)

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 2013

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
INCOME FROM CONTINUING OPERATIONS								
Departmental services revenue	46,988	49,869	32,491	32,734	-	-	79,489	82,603
User charges	14	-	1,395	1,508	279	248	1,588	1,756
Grants and other contributions	-	498	737	865	-	-	737	1,363
Other revenue	-	19	23	22	-	-	22	41
Total revenue	47,012	50,386	34,646	35,129	279	248	81,937	85,763
Total Income from Continuing Operations	47,012	50,386	34,646	35,129	279	248	81,937	85,763
EXPENSES FROM CONTINUING OPERATIONS								
Employee expenses	38,062	42,039	18,855	18,949	132	112	57,049	60,800
Supplies and services	3,401	3,908	7,360	7,674	144	133	10,905	11,715
Depreciation and amortisation	838	854	7,102	6,870	-	-	7,900	7,724
Other expenses	5,086	4,805	511	369	-	-	5,597	5,174
Total Expenses from Continuing Operations	47,437	51,606	33,828	33,562	276	245	81,541	85,413
Operating Result from Continuing Operations	(425)	(1,220)	818	1,567	3	3	396	350
OTHER COMPREHENSIVE INCOME								
Increase in asset revaluation surplus	-	-	27,316	-	-	-	27,316	-
Total Other Comprehensive Income	-	-	27,316	-	-	-	27,316	-
Total Comprehensive Income	(425)	(1,220)	28,134	1,567	3	3	27,712	350

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 (a).

STATEMENT OF ASSETS AND LIABILITIES BY MAJOR SERVICE AREAS
as at 30 June 2013

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2013	2012	2013	2012	2013	2012	2013	2012
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets								
Cash and cash equivalents	-	-	2,957	4	-	-	2,957	4
Receivables	-	-	1,391	6,773	26	28	1,417	6,801
Inventories	-	-	205	205	-	-	205	205
Other current assets	-	-	187	84	-	-	187	84
Total Current Assets	-	-	4,740	7,066	26	28	4,766	7,094
Non-Current Assets								
Intangibles	-	-	(64)	562	-	-	640	562
Property, plant & equipment	4,228	3,319	267,874	243,854	-	-	272,102	247,173
Total Non-Current Assets	4,228	3,319	268,514	244,416	-	-	272,742	247,735
Total Assets	4,228	3,319	273,254	251,482	26	28	277,508	254,829
Current Liabilities								
Bank overdraft	-	-	-	460	-	-	-	460
Payables	-	-	2,512	3,055	-	-	2,512	3,055
Accrued employee benefits	416	406	953	959	-	-	1,369	1,365
Other current liabilities	-	-	7	20	-	-	7	20
Total Current Liabilities	416	406	3,472	4,494	-	-	3,888	4,900
Non-Current Liabilities								
Accrued employee benefits	5,476	5,615	-	-	-	-	5,476	5,615
Total Non-Current Liabilities	5,476	5,615	-	-	-	-	5,476	5,615
Total Liabilities	5,892	6,021	3,472	4,494	-	-	9,364	10,515
Net Assets	(1,664)	(2,702)	269,782	246,988	26	28	268,144	244,314

QAO
certified statements

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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 2012-13.

For the purposes of the 2012-13 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 Queensland Treasury and Trade's Minimum Reporting Requirements for the year ending 30 June 2013, 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(u).

(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.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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 Queensland Treasury and Trade 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) **Special Payments**

Special payments include ex gratia expenditure and other expenditure that the department is not contractually or legally obligated to make to other parties. In compliance with the Financial and Performance Management Standard 2009, the department maintains a register setting out details of all special payments greater than \$5,000.

The total of all special payments (including those of \$5,000 or less) is disclosed separately within Other Expenses (Note 10). However, descriptions of the nature of special payments are only provided for special payments greater than \$5,000.

There were no special payments as at 30 June 2013.

(h) **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 2013. It includes imprest accounts and cash advances.

(i) **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 2013.

(j) **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.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

(k) 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.

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*.

(l) 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 heritage objects such as 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 Queensland Treasury and Trade's 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.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

(m) 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 and Trade'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.

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

The Queensland Parliamentary Library Collection is revalued in accordance with *Queensland Treasury and Trade's Non-Current Asset Policies for the Queensland Public Sector (NCAP 8 – Accounting for Library Collections)*.

All other non-current assets, principally plant and equipment, are measured at cost in accordance with *Queensland Treasury and Trade'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.

(n) 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 2013

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

(o) 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

(p) 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 2013

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

(p) **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 2013.

(q) **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.

(r) **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.

(s) **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 2013

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

(t) 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 2013

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

(t) 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 and Trade. 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 fifteen year average of Former Members' travel has been used to calculate a current and non-current provision. The fifteen 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 2013

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

(u) 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 Parliamentary Education and Communications Secretariat.
- 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.

(v) 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, Members of 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 and Trade.

(w) 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 or capital where applicable.

(x) Other current liabilities

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

(y) 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 2013

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

(z) **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 Australian Taxation Office, are recognised (refer to Note 12).

(aa) **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.

(ab) **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.

(ac) **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 2013

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

(ad) New and Revised Accounting Standards

The Legislative Assembly did not voluntarily change any of its accounting policies during 2012-13. Australian accounting standard changes applicable for the first time for 2012-13 have had minimal effect on the Legislative Assembly's financial statements, as explained 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] became effective from reporting periods beginning on or after 1 July 2012. The only impact for the Legislative Assembly is that, in the Statement of Comprehensive Income, items within the 'Other Comprehensive Income' section are now presented in different subsections, according to whether or not they are subsequently classifiable to the operating result. Whether subsequent reclassification is possible depends on the requirements or criteria in the accounting standard/interpretation that relates to the item concerned.

The Legislative Assembly is not permitted to early adopt a new accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury and Trade. 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 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 substantial 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.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

(ad) 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 long service leave, this change in criteria 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 makes employer superannuation contributions only 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, AASB 2011-11, AASB 2012-1, AASB 2012-7 and AASB 2012-11 (which also apply from reporting periods beginning on or after 1 July 2013). However, Queensland Treasury and Trade'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, Queensland Treasury and Trade is the regulator. Queensland Treasury and Trade has advised that its policy decision is to require adoption of Tier 1 reporting by all Queensland Government departments and statutory bodies (including the Office of the Information Commissioner) that are consolidated into the whole-of-Government financial statements. Therefore, the release of AASB 1053 and associated amending standards will have no impact on the Legislative Assembly.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

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

AASB 1055 Budgetary Reporting applies from reporting periods beginning on or after 1 July 2014. From that date, based on what is currently published in the Queensland Government's Budgetary Service Delivery Statements, this means the Legislative Assembly will need to include in these financial statements the original budgeted statements for the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows. These budgeted statements will need to be presented consistently with the corresponding (actuals) financial statements, and will be accompanied by explanations of major variances between the actual amounts and the corresponding budgeted financial statement.

In addition, based on what is currently published in the Queensland Government's Service Delivery Statements, the Legislative Assembly will need to include in these financial statements the original budgeted information for major classes of administered income and expenses, and major classes of administered assets and liabilities. This budgeted information will need to be presented consistently with the corresponding (actuals) administered information, and will be accompanied by explanations of major variances between the actual amounts and the corresponding budgeted financial information.

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 2015. 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 the department's 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 2015-16 financial statements, all of the department's financial assets are expected to be required to be measured at fair value, and classified accordingly. 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.

The Legislative Assembly will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2015-16. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2015-16 financial statements to explain the impact of adopting AASB 9.

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 2013

	2013 \$'000	2012 \$'000
2. RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO DEPARTMENTAL SERVICES REVENUE RECOGNISED IN STATEMENT OF COMPREHENSIVE INCOME		
Budgeted departmental services appropriation	84,708	76,850
Transfers from/to other headings	(292)	-
Lapsed departmental service appropriation	(1,280)	-
Unforeseen expenditure	-	2,479
Total departmental services receipts	83,136	79,329
Less: Opening balance of output funding receivable	3,712	(373)
Plus: Closing balance of output funding receivable	-	3,712
Plus: Opening balance of output funding payable	65	-
Less: Closing balance of output funding payable	-	65
Departmental services revenue recognised in Statement of Comprehensive Income	79,489	82,603
 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO EQUITY ADJUSTMENT RECOGNISED IN CONTRIBUTED EQUITY		
Budgeted equity adjustment appropriation	(4,174)	(4,829)
Lapsed equity adjustment	-	-
Transfer from/to other headings	292	-
Unforeseen expenditure	-	771
Equity adjustment recognised in Contributed Equity	(3,882)	(4,058)
<p>Lapses in departmental services were mainly due to delays in the Core Enterprise Bargaining arrangements, a realignment of departmental services to equity for capitalising lease hold improvements and funding deferrals for painting of Parliament House interior and telecommunication upgrades. Transfers of departmental services were applied to meet the increase in equity adjustments related to the realignment for capitalising lease-hold improvements, which was partially offset by deferral of the Parliament House stone work restoration program.</p>		
3. USER CHARGES		
Catering sales	1,249	1,134
Corporate services support	279	248
Education activities	89	134
Committee system training	-	84
Other	71	156
Total	1,688	1,756
4. GRANTS AND OTHER CONTRIBUTIONS		
Goods and services received below fair value	720	1,218
Grants - Natural Disaster Relief and Recovery Arrangements (NDRRA)	17	145
Total	737	1,363
5. OTHER REVENUE		
Sundry Revenue	23	41
Total	23	41

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
6. EMPLOYEE EXPENSES		
Employee Benefits:		
Wages and salaries	47,157	50,091
Employer superannuation contribution *	4,348	3,855
Annual leave expense *	2,372	2,433
Long service leave levy *	483	437
Other benefits	69	40
Employee Related Expenses:		
Payroll tax *	1,512	1,662
Fringe Benefits Tax	874	865
Workers' compensation premium *	148	273
Member's post employment expense *	(128)	931
Professional development	123	123
Other related expenses	91	90
Total	57,049	60,800

* Refer to Note 1(i)

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:

	2013	2012
Number of Employees	471	477

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 2012-13. 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 2012-13 year, the base fortnightly salary of key executive management personnel increased by 2.2% 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 expensed 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 amounts expensed in respect of long service leave.
- Post-employment benefits include amounts expensed in respect of employer superannuation obligations.
- 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.
- Performance bonuses are not paid under the contracts in place.

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

TABLE B – KEY EXECUTIVE MANAGEMENT REMUNERATION

1 July 2012 - 30 June 2013

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	278	-	9	31	-	318
Deputy Clerk of the Parliament	163	18	5	19	-	205
Director, Corporate and House Services	146	22	6	19	-	193
Total Remuneration						716

1 July 2011 - 30 June 2012

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

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 2013

	2013 \$'000	2012 \$'000
8. SUPPLIES AND SERVICES		
Commercial and professional services	3,045	2,416
Maintenance and minor equipment	2,146	3,059
Telephones and utilities	1,588	1,573
Members' Entitlements	1,627	1,535
Computer software and data services	908	752
Cost of Goods Sold	740	773
Consumables	568	801
Other costs	283	806
Total	10,905	11,715
9. DEPRECIATION AND AMORTISATION		
Depreciation and amortisation incurred in respect of:		
Buildings	6,767	6,547
Computer Equipment	233	189
Other Equipment	968	921
Intangibles	22	67
Total	7,990	7,724
10. OTHER EXPENSES		
Operating lease rentals	5,155	4,902
Loss/(Gain) from disposal of non-current assets	228	34
Insurance premiums - QGIF	105	94
External audit fees *	105	121
Internal audit fees	-	19
Other	4	4
Total	5,597	5,174

* Total external audit fees relating to 2012-13 financial year were estimated to be \$95,000 (2011-12: \$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 2013

	2013 \$'000	2012 \$'000
11. CASH AND CASH EQUIVALENTS		
Bank overdraft	-	(460)
Cash at bank	2,953	-
Imprest accounts	4	4
Total	2,957	(456)
12. RECEIVABLES		
Trade debtors	461	270
Output funding receivable	-	3,712
GST receivable	453	234
GST payable	(15)	(24)
Annual leave reimbursements	409	1,524
Long service leave reimbursements	109	1,085
Total	1,417	6,801
13. INVENTORIES		
Catering stock-at-cost	102	94
Gift shop-at-cost	56	54
Stationery and stores-at-cost	47	57
Total	205	205
14. OTHER CURRENT ASSETS		
Prepayments	187	84
Total	187	84

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
15. INTANGIBLES		
Internal use software-at-cost	938	680
Less: accumulated amortisation	<u>(298)</u>	<u>(322)</u>
	640	358
Software WIP-at-cost	<u>-</u>	<u>204</u>
	-	204
Total	<u>640</u>	<u>562</u>

Intangibles Reconciliation

	Software Purchased		Software WIP		TOTAL	
	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000	2013 \$'000	2012 \$'000
Carrying amount at 1 July 2012	358	380	204	69	562	449
Acquisitions	-	45	314	135	314	180
Amortisation	(23)	(67)	-	-	(23)	(67)
Disposal	(213)	-	-	-	(213)	-
Reclassification	518	-	(518)	-	-	-
Carrying amount at 30 June 2013	640	358	-	204	640	562

In 2011-12, the Parliamentary Service expended approximately \$213,000 relating to the development of Parliamentary Service's website. Expenditure was capitalised in error to form part of the balance of Intangible assets reported at 30 June 2012. To address the error, in 2012-13 capitalised expenditure incurred as part of the website development project was expensed in accordance with relevant Australian Accounting Standards (Interpretation 132 Intangible Assets – Website Costs).

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
16. PROPERTY, PLANT & EQUIPMENT		
Buildings		
At fair value	131,908	128,898
Less: Accumulated depreciation	(54,637)	(45,008)
	<u>77,271</u>	<u>83,890</u>
Land		
At fair value	186,000	156,750
	<u>186,000</u>	<u>156,750</u>
Valuables		
At fair value	4,221	3,295
	<u>4,221</u>	<u>3,295</u>
Computer Equipment		
At cost	1,929	1,900
Less: Accumulated depreciation	(954)	(1,426)
	<u>975</u>	<u>474</u>
Other Equipment		
At cost	6,350	5,951
Less: Accumulated depreciation	(2,981)	(3,234)
	<u>3,369</u>	<u>2,717</u>
Work in progress		
At cost	266	47
	<u>266</u>	<u>47</u>
Total	<u>272,102</u>	<u>247,173</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 2012	83,890	156,750	3,295	474	2,717	47	247,173
Acquisitions	724	-	-	768	1,642	2,505	5,639
Transfer between classes	2,285	-	-	-	-	(2,286)	(1)
Disposals	-	-	-	(34)	(22)	-	(56)
Revaluation	(2,861)	29,250	926	-	-	-	27,315
Depreciation	(6,767)	-	-	(233)	(968)	-	(7,968)
Carrying amount at 30 June 2013	<u>77,271</u>	<u>186,000</u>	<u>4,221</u>	<u>975</u>	<u>3,369</u>	<u>266</u>	<u>272,102</u>

	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	<u>83,890</u>	<u>156,750</u>	<u>3,295</u>	<u>474</u>	<u>2,717</u>	<u>47</u>	<u>247,173</u>

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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

Land and Buildings

Independent valuations were performed as at 30 June 2013 by qualified valuers and quantity surveyors from the National Property Valuers (NPV). Note 1(m) explains the basis on which these fair values have been determined. The valuers from each of those entities are registered by the Valuers Registration Board of Queensland, and are members of the Australian Property Institute.

For each building component, NPV determined a gross replacement cost, residual value, and remaining useful life to determine a fair value. In line with the *Queensland Treasury and Trade's Non-Current Asset Policies for the Queensland Public Sector*, the asset value was restated to reflect the replacement cost and accumulated depreciation has been restated proportionately with the changes in gross carrying amounts, residual values and remaining useful lives.

2012 fair value and accumulated depreciation for buildings has been recast to provide a more relevant and reliable comparison to the comprehensive 2013 building revaluation. While the carrying amount of buildings for 2012 has remained unchanged, the adjustment to fair value and accumulated depreciation provides a more accurate measurement of the fair value of the buildings.

Valuables

Independent valuations of heritage objects such as paintings, prints and clocks were performed as at 30 June 2013 on the basis of current market price by Mrs B MacAulay from MacAulay Partners. The overall value has increased by 28% with a current asset value of \$4,221,000.

Due to the uniqueness of the 20th Century Heritage Book Collection, a comprehensive review was conducted by the Director of Information Management Services. The overall value has increased by 18%, with a current asset value of \$393,740.

Computer and other equipment

The Legislative Assembly has computer and other equipment items with an original cost of \$289,000 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.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
17. PAYABLES		
Trade creditors	2,512	2,990
Output funding payable	-	65
Total	<u>2,512</u>	<u>3,055</u>
18. ACCRUED EMPLOYEE BENEFITS		
Current		
Post employment benefits	416	406
Annual leave levy payable	757	794
Long service levy payable	153	143
Other	43	22
Total	<u>1,369</u>	<u>1,365</u>
Non-current		
Post employment benefits	5,476	5,615
Total	<u>5,476</u>	<u>5,615</u>
19. OTHER CURRENT LIABILITIES		
Unearned revenue	7	20
Total	<u>7</u>	<u>20</u>
20. ASSET REVALUATION SURPLUS		
Land		
Opening balance	143,135	143,135
Revaluation increments	29,250	-
Closing balance	<u>172,385</u>	<u>143,135</u>
Buildings		
Opening balance	69,846	69,846
Revaluation decrements	(2,861)	-
Closing balance	<u>66,985</u>	<u>69,846</u>
Valuables		
Opening balance	2,578	2,578
Revaluation increments	927	-
Closing balance	<u>3,505</u>	<u>2,578</u>
TOTAL	<u>242,875</u>	<u>215,559</u>

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

	2013 \$'000	2012 \$'000
21. RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating surplus	396	350
Depreciation and amortisation	7,990	7,724
Loss on sale of assets	247	34
Gain on sale of assets	(20)	-
Receipt adjustment for goods received below fair value	(720)	(1,218)
<u>Changes in assets and liabilities:</u>		
(Increase)/decrease in departmental services revenue receivable	3,712	(3,339)
(Increase)/decrease in GST input tax credits receivable	(407)	433
(Increase)/decrease in LSL reimbursement receivable	976	(1,009)
(Increase)/decrease in annual leave reimbursement receivables	1,115	(1,033)
(Increase)/decrease in trade debtors	(175)	49
(Increase)/decrease in other receivables	(8)	479
(Increase)/decrease in inventories	-	6
(Increase)/decrease in prepayments	(104)	191
Increase/(decrease) in trade creditors	(252)	772
Increase/(decrease) in GST payable	15	(80)
Increase/(decrease) in accrued employee entitlements	(107)	953
Increase/(decrease) in annual leave scheme payables	(793)	51
Increase/(decrease) in long service leave payables	-	(146)
Increase/(decrease) in other liabilities	330	(136)
Net Cash provided by operating activities	<u>12,195</u>	<u>4,081</u>

22. COMMITMENTS FOR EXPENDITURENon-Cancellable Operating Leases Commitments:

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

	2013 \$'000	2012 \$'000
- Not later than one year	4,586	4,445
- Later than one year and not later than five years	6,450	5,692
Total	<u>11,036</u>	<u>10,137</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	27	113
Total	<u>27</u>	<u>113</u>

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

22. COMMITMENTS FOR EXPENDITURE (con't)

Other Commitments

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

	2013 \$'000	2012 \$'000
- Not later than one year	238	-
- Later than one year and not later than five years	238	-
Total	476	-

23. CONTINGENCIES

There are no known material contingencies as at 30 June 2013.

24. FINANCIAL INSTRUMENTS

(a) *Categorisation of Financial Instruments*

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

Category	Note	2013 \$'000	2012 \$'000
Financial Assets			
Cash and cash equivalents	11	2,957	4
Receivables	12	1,417	6,801
Total		4,374	6,805
Financial Liabilities			
Financial Liabilities measured at amortised cost:			
Bank overdraft	11	-	460
Payables	17	2,512	3,055
Total		2,512	3,515

(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 2013

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	2013 \$'000	2012 \$'000
Financial Assets			
Cash	11	2,957	4
Receivables	12	1,417	6,801
Total		4,374	6,805

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	2013			2012		
	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	334	26	360	165	102	267
Total	334	26	360	165	102	267

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2013

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:

2013				
	Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	>5 years \$'000	\$'000
Financial Liabilities				
Payables	2,512	-	-	2,512
Total	2,512	-	-	2,512

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

The Legislative Assembly also has an existing bank overdraft facility limit approved by Queensland Treasury and Trade 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 2013**25. 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 these notes for the information of users.

	2013 \$'000	2012 \$'000
Trust Assets and Liabilities		
Cash	4	4

The Auditor-General of Queensland performed the audit of the Legislative Assembly's trust transactions for 2012-2013.

26. EVENTS OCCURRING AFTER BALANCE DATE

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

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 2013 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

0 August 2013

30 August 2013

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of Legislative Assembly of Queensland

Report on the Financial Report

I have audited the accompanying financial report of Legislative Assembly of Queensland, which comprises the statement of financial position and statement of assets and liabilities by major departmental services as at 30 June 2013, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major departmental services 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 *[insert department name]* for the financial year 1 July 2012 to 30 June 2013 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

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



A M GREAVES FCA FCPA
as Delegate of the Auditor-General of Queensland



■ 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. This report is now known as the Record of Proceedings.

Key Performance Indicators (KPIs)

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

Legislative Assembly

A body of people elected to represent constituencies and make, amend or repeal legislation. The Queensland Legislative Assembly is made up of 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
Letter of compliance		
A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)	ARRs – section 8	3
Accessibility		
Table of contents	ARRs – section 10.1	1
Glossary	ARRs – section 10.1	81
Public availability	ARRs – section 10.2	inside front cover
Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	inside front cover
Copyright notice	<i>Copyright Act 1968</i> ARRs – section 10.4	inside front cover

Summary of requirement	Basis for requirement	Page
General information		
Introductory Information	ARRs – section 11.1	3
Agency role and main functions	ARRs – section 11.2	13
Operating environment	ARRs – section 11.3	19
Non-financial performance		
Agency objectives and performance indicators	ARRs – section 12.3	14
Agency service areas, service standards and other measures	ARRs – section 12.4	23, 27, 31
Financial performance		
Summary of financial performance	ARRs – section 13.1	15, 38-39
Chief Finance Officer (CFO) statement	ARRs – section 13.2	40

Summary of requirement	Basis for requirement	Page
Governance – management and structure		
Organisational structure	ARRs – section 14.1	5
Executive management	ARRs – section 14.2	9-12
Boards and committees	ARRs – section 14.4	9-10
<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5	34
Governance – risk management and accountability		
Risk management	ARRs – section 15.1	6
Audit committee	ARRs – section 15.3	6
Internal Audit	ARRs – section 15.4	6-8
Governance – human resources		
Workforce planning, attraction and retention and performance	ARRs – section 16.1	32-35
Early retirement, redundancy and retrenchment	ARRs – section 16.2	36

Summary of requirement	Basis for requirement	Page
Financial statements		
Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	78
Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	79-80
Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	66

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

Appendices

■ Feedback

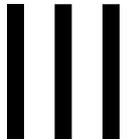
We hope you have found our Annual Report 2012-2013 informative. We value your feedback in order to improve the quality and assess the relevance and content of our future annual reports.

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

Feedback



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: _____

