

Annual Report 2014-15

QUEENSLAND PARLIAMENTARY SERVICE



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

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

Reporting year

This report covers activities that occurred during the 2014-2015 financial year. Previous annual reports of the Queensland Parliamentary Service are available online at www.parliament.qld.gov.au

Interpreter service

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



Interpreter

Stock

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Communication objective

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

The report is designed to provide an account of the achievements and activities of the Parliamentary Service for 2014-2015 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 94. 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.

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Message from the Speaker

I congratulate the Parliamentary Service on its achievements in the 2014-15 financial year. I take this opportunity to acknowledge the work of the Committee of the Legislative Assembly for their management of the Parliamentary Service. I also thank my predecessor, Ms Fiona Simpson MP, Member for Maroochydore for her role and assisting me in the transition to this office.

It is a great honour to have been elected on 24 March 2015 as Speaker of the Legislative Assembly for the 55th Parliament of Queensland and to serve the people of Queensland in this capacity. After serving the Nicklin Electorate as an Independent Member for the past 17 years, I am humbled by the appointment.

Fairness, equality and justice for all have been the cornerstone of my life, and I welcome the changes to the sessional orders adopted by the Legislative Assembly for the 55th Parliament. The changes to the order of business have provided increased opportunities and time available to non-Government Members. In acknowledgement of the important role Question Time plays in the Legislative Assembly's scrutiny of the activities of the Government, I have chosen to enforce the Standing Orders relating to Question Time, including that an answer shall be relevant to the question.

In 2011, the administrative functions and powers relating to the Parliamentary Services were passed from the Speaker to the Committee of the Legislative Assembly.

Following the passage of the Parliament of Queensland and Other Acts Amendment Bill 2015 through the Legislative Assembly, on 1 June 2015 and its assent by the Governor of Queensland, the autonomy of the Speaker was restored and the management of the Parliamentary Service was returned to the Speaker. I still retain the ability to take major decisions to the Committee of the Legislative Assembly, on which the Speaker now has a deliberative and casting vote in the case of a tied vote. I am pleased that a cross bench member is now included on the membership of that committee. Under the restored arrangements, the Clerk remains the employing authority for parliamentary staff, with appeals now resting with the Speaker.

With regard to openness and transparency, following a review of the media access rules, on 21st May 2015 I was pleased to table the new Rules for Media Access to the Parliamentary Precinct and welcomed the media back into the Legislative Assembly Chamber. I am also mindful of the necessity to balance security requirements and access for the people of Queensland to their Parliament. Following consultation with the Queensland Police Service, I was pleased in August to approve an amended General Security Plan and welcome the resumption of public tours of the precinct and the return of public participation in hearings and briefings of Parliamentary Committees.

I would like to take this opportunity to thank all staff – both at Parliament House and in the electorates - for

their commitment, dedication and professionalism in the assistance and support they provide to the Parliament, its committees and Members. The Parliamentary Service provides a broad range of services to ensure the smooth running of the Parliament. In particular, I commend staff for their role in facilitating a smooth transition from the 54th Parliament to the 55th Parliament. Officers from across all service areas managed this process, including the transitional arrangements for electorate staff, the induction of 45 new Members and the opening of the new Parliament.



Hon Peter Wellington MP
Speaker of the Queensland Parliament

Clerk's report

Mr Speaker

I am pleased to present the Annual Report 2014-2015 and financial statements for the Queensland Parliamentary Service.

The past five years have witnessed a period of incredible change and increased activity within the Parliamentary Service. During the period 2010-2015 the following significant initiatives or activities have occurred:

- the Committee System Review Committee inquiry and report (2010-11)
- the introduction of the portfolio committee system and associated changes to the workings of the Legislative Assembly (2011)
- the establishment of the Committee of the Legislative Assembly and the resultant legislative changes moving administrative control of the Service and precinct from the Speaker to the Committee (2011)
- the commencement of the 54th Parliament, with 51 new members being inducted and significant change over in electorate office staff (2012)
- significant capital works on the precinct to make committee rooms and technology available for the portfolio committee system (2012)
- the regional education initiative, with activities such as youth parliament, public service

training and public meetings being rolled out to over six regional areas: Toowoomba (April 2012), Cairns (May 2013), Townsville (November 2013), Sunshine Coast (May 2014), Rockhampton (September 2014), the Gold Coast (May 2015)

- various reviews to security and security policies and procedures, some requiring capital works (2013-2014)
- the establishment of the Queensland Independent Remuneration Tribunal and the system of members' entitlements existing since the 1960s being replaced by a new entitlements system that places a much higher standard of accountability on Members and increased involvement of the Service in the acquittal and auditing of entitlements (2013) and
- the Queensland Independent Remuneration Tribunal's first review of entitlements and subsequent enhancements to the system (2014).

No area of the Parliamentary Service was unaffected by the change and activity in this period.

The period covered by this report has continued the pattern of change and increased activity. One of the largest projects during this period has been in fulfilling the Parliamentary Service's responsibilities following the state election held in January 2015. With 45 new members elected, there was a significant change-

over of electorate office premises required across the state as well as offices at Parliament House. As per the transition in 2012, the transition from the 54th to the 55th Parliament in 2015 also saw new members provided with an extensive induction program and new Electorate Officers receiving training. The swearing in of all members on 24 March 2015 and then the official opening of the 55th Parliament held on the following day involved significant planning and preparation from parliamentary staff and I believe that the success of these occasions reflects positively upon the service.

The results of the annual survey of members in 2014 also supports this view, with members again providing a 100% response that they were satisfied with services provided.

I am pleased to report that Queensland's system of parliamentary committees have continued their valuable contribution to the work of the House. The 54th Parliament was the first full term under which Queensland's new committee system has operated and the clear evidence is that we now have a modern, responsive and consultative committee system that serves the people of this state. A detailed report of committee activities undertaken during the 2014-2015 period is contained on page seven and again the key statistics regarding public consultations, the number of public hearings, and the percentage of

committee recommendations agreed to by the House are very positive.

There were a number of other significant achievements during the past year:

- On 25 August 2014, the 150th anniversary of Queensland's Hansard was marked. This saw the launch of a permanent display and the successful completion of the digitisation and publication of all Hansard records from 1864 to 1990 on the parliament's website
- On 15 November 2014, Parliament House hosted the leaders of the G20, with the G20 Leaders Retreat event being held in the Legislative Council Chamber and the world leaders then enjoying lunch on the Speaker's Green. The secret planning for this event occurred over many months and all staff involved on the day will no doubt remember this occasion for many years
- Throughout 2014-2015 the Parliamentary Service enhanced its telephony and technology services on the precinct and in electorate offices delivering-
 - o a new Wide Area Network (link with Electorate offices) with 4Mb business grade data links and
 - o upgraded communications infrastructure (including telephones) in every

Electorate Office and throughout the precinct.

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

Looking forward, I note that there are significant planned projects for the 2015-2016 financial year, including:

- The commencement of a project to purchase and install a fire protection system for Parliament House, incorporating associated building works (e.g. roof space fire compartmentalisation). This will involve installing approximately 873 individual sprinkler heads and 3.2kms of pipe work. An implementation timeframe of 2 to 2½ years is required to complete the works via a 10 stage implementation strategy
- The upgrade of fibre optic cabling in Parliament House. This project will be implemented in conjunction with fire protection upgrade project for Parliament House, given the likely architectural design implications of developing such a cabling design plan
- Significant rectification works on level 7 of the Parliamentary Annexe to remove diminishing structures and prevent water penetration into the lower levels of the Annexe.

It has again been my great privilege to serve in this role and report on the achievements of the Parliamentary Service over the past year.

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 91-92 of this annual report.



Neil Laurie
Clerk of the Parliament

Parliamentary Service

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 14 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 20 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 24 for full report.

Goal 4 - Progression of the Parliamentary Service

To develop and maintain a professional and progressive Parliamentary Service. See page 28 for full report.

Financial summary

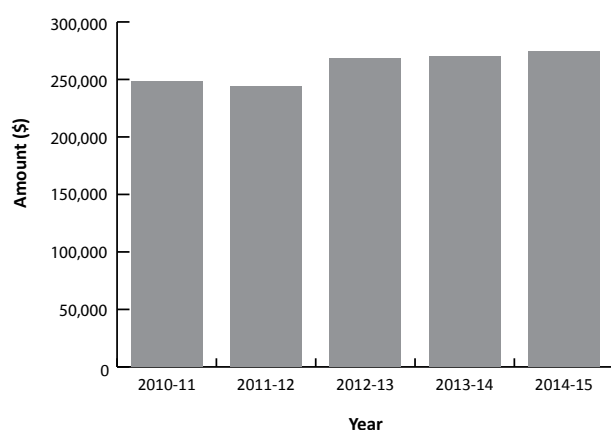
The financial information below provides a high-level snapshot of the financial performance and position for the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2015 as well as for the four previous financial years. The full Financial Statements commence on page 42.

Financial summary for the year ending 30 June	2011 \$'000	2012 \$'000	2013 \$'000	2014 \$'000	2015 \$'000
Total Income	79,733	85,763	81,937	85,715	94,023
Total Expenses	77,946	85,413	81,541	84,359	89,255
Operating Surplus/(Deficit)	1,787	350	396	1,356	4,768
Total Assets	255,698	254,829	277,508	277,695	278,819
Total Liabilities	7,676	10,515	9,364	10,764	4,376
Net Assets	248,022	244,314	268,144	266,931	274,443

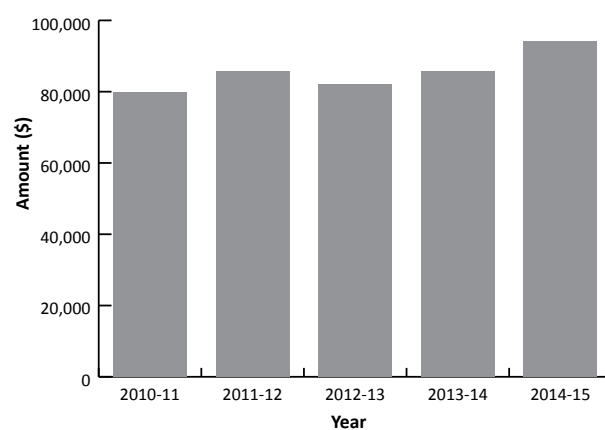
Financial summary for the year ending 30 June	2011	2012	2013	2014	2015
Current Ratio ¹	1.21	1.45	1.23	1.77	1.72
Debt/Equity Ratio (%) ²	3.09	4.30	3.49	4.03	1.59
Liability/Asset Ratio (%) ³	3.00	4.13	3.37	3.88	1.57

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



2014-15 Major highlights

Report on portfolio committee activities

The significant reforms to the parliamentary committee system that came into force in August 2011 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.

In 2014-15, the Parliament's portfolio committees undertook the following activities:

- a total of 62 inquiries were conducted. These comprised:
 - 51 inquiries into bills that were introduced in the Parliament and then referred to committees for examination
 - nine inquiries on matters of community importance (five referred from the House and four self-initiated)
 - two other inquiries held into matters where committees have oversight responsibilities.
- a total of 400 portfolio committee hearings, briefings and meetings which were comprised of 216 public hearings and briefings, and 184 private meetings.

During the course of these 62 inquiries and 400 hearings, briefings and meetings, a high level of public consultation and scrutiny of public



officials was undertaken. This included:

- committees receiving and considering 2,716 submissions
- 1,213 persons appearing before committee hearings and briefings to provide evidence. These 1,213 persons were comprised of 217 representatives of peak bodies, 148 representatives of other groups, 186 individual members of the public and 662 public servants.

A total of 151 recommendations (other than that a bill be passed) were contained in the portfolio committee reports (for all committee inquiries) completed in 2014-2015, with the public consultations 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:

- the 151 recommendations comprised 97 recommendations which proposed legislative amendments and 54 other recommendations.

For bills that were finalised in 2014-2015:

- of the 97 proposed legislative amendments, 69 were accepted by the House (71%)
- of the 54 other recommendations, 45 were accepted by the House (83%).

This significant volume of committee work completed and the outcomes achieved during 2014-15 continues the strong indication that the reforms adopted in 2011 have resulted in the establishment in Queensland of an open, consultative and modern parliamentary committee system.

Swearing in of Governor de Jersey

On 29 July 2014, His Excellency the Honourable Paul de Jersey AC was sworn in as Queensland's 26th Governor at a ceremony on the Speaker's Green at Parliament House. Several hundred persons were in attendance for this significant occasion, including the Premier, Cabinet Ministers, former Premiers and wider community representatives.





Emeritus Professor Roly Sussex, was a guest speaker at the function to celebrate Hansard's 150th anniversary.

Hansard's 150th anniversary

The 150th anniversary of the establishment of the Queensland Parliament's official record of debates was marked during 2014. This official record, which is commonly referred to as *Hansard*, was established in 1864 and has been continuously published since.

It is reported that Queensland was the third Parliament in the world to establish and publish *Hansard* reports, with Canada's provincial Nova Scotia Parliament being the first, and the South Australian colonial Parliament being the second, commencing their *Hansard* in 1857.

On 25 August 2014, Queensland *Hansard*'s sesquicentenary anniversary was celebrated at a function in the Legislative Council Chamber, hosted by the then Speaker of the Queensland Parliament, Hon. Fiona Simpson MP. This event included the launch of a permanent display about the history of Queensland's *Hansard*, which features significant parliamentary speeches from 1864 to 2014. As well the *Hansard* digitisation project was completed with all *Hansard* records from 1864 onwards, now published on the Parliament's Internet site.

Launch of Queensland Women's Suffrage Petitions Database

A searchable database of signatories to Queensland's women's suffrage petitions from the 1890s was officially launched by the then Speaker of the Queensland Parliament, Hon Fiona Simpson MP, on 9 September 2014.

Proposals for women's suffrage in Queensland appeared as early as 1870 when, during a parliamentary debate on electoral reform, Queensland Premier Sir Charles Lilley suggested women should have the vote. During the 1890s petitions galvanised support for women's suffrage across Queensland.

Through a project organised in a partnership between the late Dr John McCulloch, Dr Deborah Jordan and the Queensland Parliament, and with the contribution of the Queensland Family History Society, these petitions were digitally transcribed and developed into a database that is now published on the Queensland Parliament Internet site.



The Parliament's Heritage Officer, Carol Stinson, pictured in front of the original suffrage petitions.

G20 Leaders retreat

The Queensland Parliament proudly welcomed leaders of the Group of Twenty (also known as the G20) to Parliament House on the morning of Saturday, 15 November 2014. The Prime Minister of Australia, Tony Abbott, hosted the G20 Leader's Retreat function at Parliament House as a prelude to the G20 Leaders' Summit that was held in Brisbane across the weekend of 15 and 16 November.

Each of the G20 leaders arrived at Parliament House via the Porte Cochere and were welcomed in to the Members' Reading Room by Prime Minister Abbott. All leaders then assembled in the Legislative Council Chamber and were invited by Prime Minister Abbott to speak briefly on their country's aspirations for the weekend of meetings that were ahead. At the conclusion of this forum, the leaders then enjoyed a barbecue buffet lunch on the Speaker's Green.

A permanent display commemorating this historic meeting has been created and will soon be opened in the visitor's area of the Parliamentary Annexe entrance. This display will include a guest book which was signed by all of the G20 leaders during their visit to Parliament House.



The leaders of the G20 assembled in the Legislative Council Chamber on 15 November 2014 during their G20 Leaders Retreat at Parliament House.

Information technology upgrades

The Parliament's information technology equipment and infrastructure underwent significant upgrade throughout 2014-2015. Projects completed during the year included: the commissioning of a new remote access solution for all Members and Electorate Office staff; the commissioning of a new data wide area network (WAN); upgrading of the Parliament's Internet links; the installation of a new VoIP telephone system in all electorate offices and throughout the Parliamentary precinct; and the replacement of all computers in electorate offices and at Parliament House.



Information Technology Service Desk Support Officers, Phillip Hill and Michael Wilkins inspect the Remote Desktop Service Farm servers.

New Members' Induction Program

Queensland Parliament has held induction programs for newly elected Members of Parliament following each election since 2001. After the election held on 31 January 2015, the induction program was attended by 43 of the new members. In order to facilitate the volume of information received by members during their first few months in office, the program was divided into three parts and held over five days.

The first part of the program focused on administrative matters,

including: security; access to information technology; members' entitlements; electorate offices; and the legal framework around the obligations and responsibilities of Members of Parliament. New members also heard from a panel of media representatives about the role of the media in Parliament. The first part of the program also featured a 'one stop shop' where members could attend and ask specific questions of key service areas and receive detailed information about the services provided.

The second part of the program focused on the practices and

procedures of the Legislative Assembly and its committees, and the role of the courts and statutory office holders.

During the third part of the program, new members heard about ethics and parliamentary privilege, the register of interests and the role of the Integrity Commissioner.

The new members were surveyed after the program and an overwhelming majority provided positive feedback in terms of the program's effectiveness and organisation.

Swearing in of new Members and election of the Speaker

Queensland's 54th Parliament was dissolved by Proclamation on 6 January 2015, with a general election then held on 31 January. Following this election, the return of the Writ to the Governor occurred on 11 March 2015, with a proclamation then issued summoning the first sitting of the Legislative Assembly on Tuesday, 24 March 2015.

Queensland's 89 newly elected members were then sworn in on this date by the Premier, Deputy Premier and the Treasurer who had been appointed by the



Governor as the commissioners for the opening of parliament. Following the swearing in of all Members, the first order of business was then the election of

a Speaker. Hon. Peter Wellington was duly elected as Queensland's 36th Speaker of the Legislative Assembly.



His Excellency the Honourable Paul de Jersey AC, Governor of Queensland, delivers the Governor's speech to open Queensland's 55th Parliament.

Opening of 55th Parliament

Queensland's 55th Parliament was formally opened by Governor Paul de Jersey on 25 March 2015. The Governor exercises the Crown's constitutional powers in this State and the Parliament's opening is therefore at the Governor's prerogative. Consequently, the Governor is a central figure in the opening ceremony and formally declares the Parliament open.

The official opening of the 55th Parliament was held in the Legislative Council Chamber with the Governor's opening speech outlining the government's agenda and legislative goals for the term ahead. The ceremony was then followed by a garden party on the Speaker's Green.



The centre tower of Parliament House is covered in scaffolding as part of the ongoing preservation and conservation works.

Preservation and conservation of Parliament House

The Parliament's Stonework Restoration Program commenced in 1993-1994 in order to ensure the long-term structural integrity of Parliament House. Queensland's Parliament House is of cultural heritage significance and is entered on the Queensland Heritage Register as a State Heritage Place. The Parliamentary Service has an ongoing responsibility to actively manage and conserve the building and its contents.

For this long-term project, the Parliament House precinct was divided into 13 sections with

each of these areas then worked on stage-by-stage. As at 30 June 2015, 11 of these stages have been completed. Stage 12 of the project is the Parliament's centre tower with work on this section having commenced in 2014-2015 and expected to take approximately two years to complete. The final stage of the project will be the restoration of the Parliament's stone boundary fence which is planned to commence in 2016-2017 and then be completed during 2017-2018.

The Stonework Restoration Program has been jointly funded by the

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

Performance report

Goal 1 - Parliamentary support

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

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

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

- Chamber Education and Communications Services
- Committee Office
- Office of the Parliamentary Crime and Corruption Commissioner
- 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 19.

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.

The office also takes carriage of petitions and the Register of Interests.

Office of the Deputy Clerk

The Office of the Deputy Clerk provides timely and accurate support to the Deputy Clerk to discharge his responsibilities

as head of the Legislative and Information Services Division.

Chamber Education and Communication Services

This area comprises two discrete offices:

- the Table Office which provides impartial advice, parliamentary information and administrative support services to assist the effective operations of the Legislative Assembly
- Parliamentary Education and Communications which raises community awareness and understanding of the important role and functions of the institution of parliament.

The Table Office is responsible for:

- maintaining accurate information on all business before the Assembly
- processing of legislation through the Assembly (introduction, amendment and presentation for royal assent)
- monitoring bills, questions, motions and petitions to ensure

- compliance with the rules of the Assembly
- liaising with Members, ministerial offices and public sector entities on the tabling of documents
 - providing safe custody and maintenance of, and access to, parliamentary records
 - conducting research and providing advice on parliamentary procedural matters.

Parliamentary education and liaison staff are responsible for:

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

servants, Members and their staff, and other client groups

- conducting educational outreach programs for regional Queenslanders
- developing and maintaining educational and information resources for use in educational institutions and by the wider community
- managing the Queensland Parliamentary Internship Program, where university students undertake a nominated research project under the supervision of a Member of Parliament or senior officer of the Parliamentary Service
- ongoing evaluation, in partnership with Education Queensland, of current educational programs (including

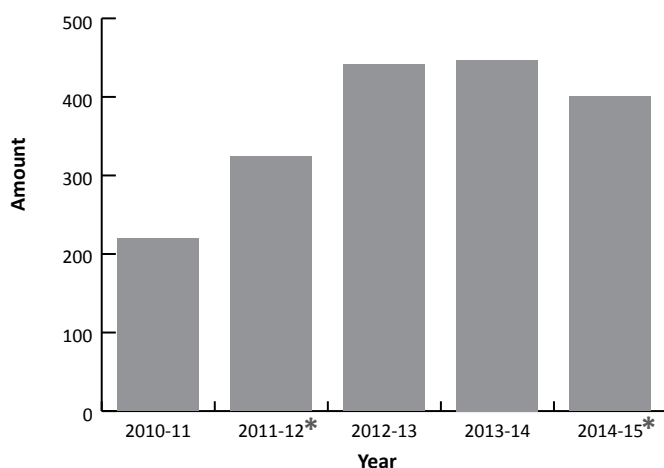
school tours) to ensure that they are appropriate for the target audience, based on relevant school curricula, and consistent with current best practice in teaching

- providing advice and education on Indigenous protocols.

Communications staff are responsible for:

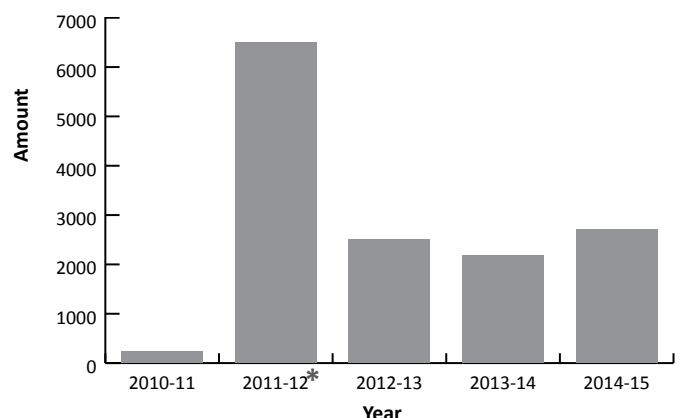
- promoting parliamentary activities and events in order to improve community understanding and awareness of the role and activities of the Queensland Parliament
- developing and implementing communication strategies for service-wide projects or projects involving multi-services including engagement with the community

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



*An election was held during this period.

Parliamentary committees - number of submissions received



*The figure for 2011-12 includes 5,928 submissions that were received for the *Civil Partnerships Bill 2011*, of which 1,261 were pro-forma submissions.

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.

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 2014-2015, is contained on page seven.

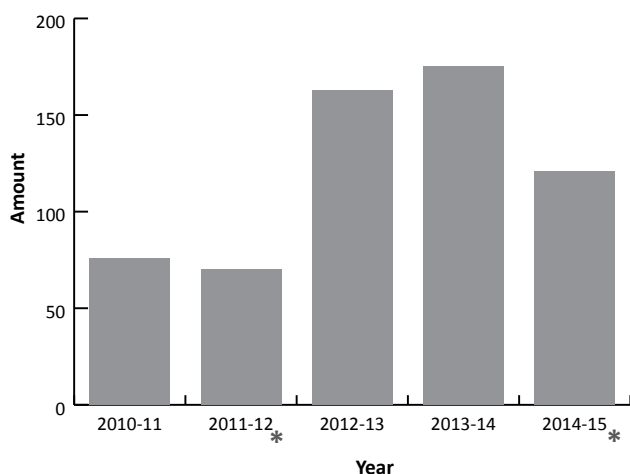
The review of the estimates for the 2014-2015 appropriations was conducted by the seven portfolio-based committees. Each of these committees has the responsibility to examine the proposed expenditure for the government departments for which they have their respective areas of responsibility. Estimates hearings were held on 15 and 17 July 2014 with each of the estimates

committees then reporting back to parliament in August 2014.

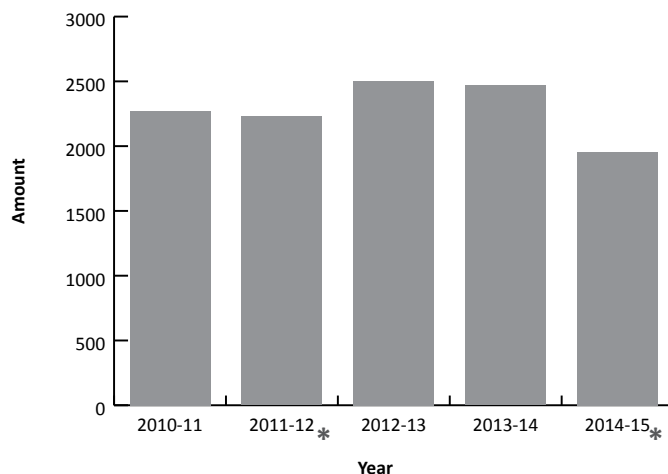
Staff in the Committee Office perform the following tasks:

- 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.

Parliamentary committees - number of committee reports tabled



Chamber, Education and Communication Services - number of tabled papers



*An election was held during this period.

Office of the Parliamentary Crime and Corruption Commissioner

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

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

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

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

The Parliamentary Commissioner has further mandatory responsibilities under the *Crime and Corruption Act 2001* and the *Police Powers and Responsibilities Act 2000* including the conduct of an

annual review of intelligence data in the possession of the CCC and the Queensland Police Service and regular audits and inspections of the records of the CCC to determine the extent of compliance with the legislative requirements relating to surveillance device warrants, controlled operations and assumed identities.

With the CCC declared an eligible agency under the Commonwealth telecommunications legislation on 7 July 2009, the Parliamentary Commissioner is the inspection entity under the *Telecommunications Interception Act 2009*. This involves six-monthly inspections of the CCC's telecommunications interception records and the preparation of an annual report to be provided to the Queensland Attorney-General.

Parliamentary Library

The Parliamentary Library provides research and information services and access to comprehensive research collections for all Members of the Queensland Parliament, electorate and ministerial staff and staff of the Parliamentary Service. Information professionals and experienced research staff are available to answer individual requests for information and in-depth research enquiries.

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
- 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:

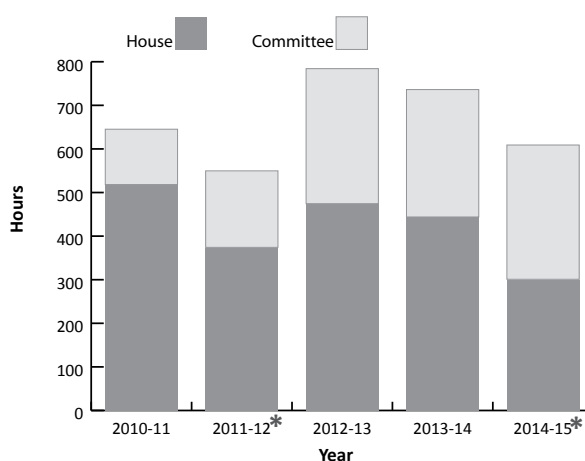
- reception and inquiries counter
- tours of Parliament for visitors, special interest and school groups
- chamber support services
- distribution of mail and documents
- gift shop sales.

Parliamentary Reporting Service (Hansard)

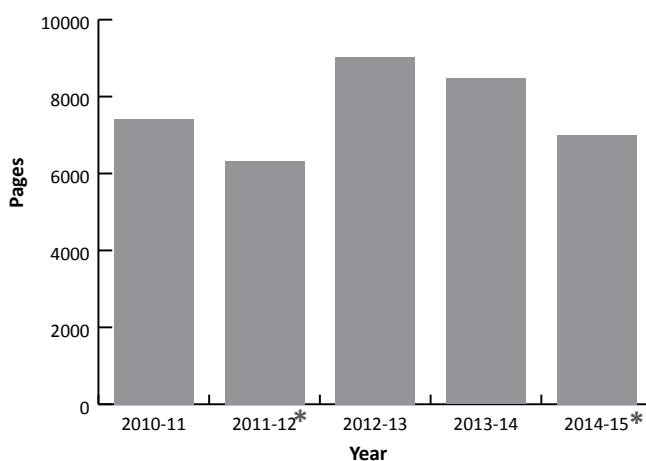
The primary role of the Parliamentary Reporting Service is to produce electronic and hard copy transcripts of the debates of the Legislative Assembly and, when required, of evidence given before parliamentary committees and of proceedings of other forums, such as youth parliaments. The Parliamentary Reporting Service also raises community awareness and understanding of the role and functions of the Parliament through the provision of an audiovisual 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.

Parliamentary Reporting Service - total audio hours transcribed



Parliamentary Reporting Service - number of transcribed pages published†



† total audio hours multiplied by 11.5 pages (average number of pages per audio hour - final .pdf format)

* An election was held during this period.

Major initiatives

Key projects	Overview	Status
Transition to 55th Parliament	Prepared for and implemented the transition from the 54th to the 55th Parliament including the induction of new members and opening of parliament.	complete
Hosting of major events	During 2014-2015, Parliament House was the host to two major events: <ul style="list-style-type: none"> on 29 July 2014, His Excellency the Honourable Paul de Jersey AC, was officially sworn into office at a ceremony on the Speaker's Green on 15 November 2014, Prime Minister Tony Abbott hosted the G20 Leaders' Retreat event in the Legislative Council Chamber at Parliament House. 	complete

Key Performance Indicators

Measures	2014-15 Target	2014-15 Actual
Chamber, Education and Communication Services		
Number of questions on notice processed	1,000	896
Number of tabled paper and reports registered and archived	2,400	1,956
Committee Office		
Number of parliamentary committee briefings provided	400	426
Number of parliamentary committee reports tabled	60	121
Parliamentary Reporting Service		
Internet publication of the first two hours of proceedings (Hansard) by 2pm each sitting day	2pm each Tuesday and Thursday sitting day and 6pm on Wednesday sitting day	97%
Parliamentary Library		
Number of Library client information briefs prepared	900	1,201
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	71,984
Percentage of Members satisfied with service provided to Goal 1 (satisfied/very satisfied)	95%	100%

Looking Ahead

Initiatives in 2015-2016 include:

- Continue to improve support for the eight portfolio committees of the 55th Parliament, including a review of the internet broadcast and archiving of committee proceedings.
- Scope and implement alternative accommodation solutions for the Library collections housed in the Level 1 storeroom, level 2 and level 6 (including the O'Donovan collection) with particular attention to condition, security and access.

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 22.

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.

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' Remuneration Handbook 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; 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.

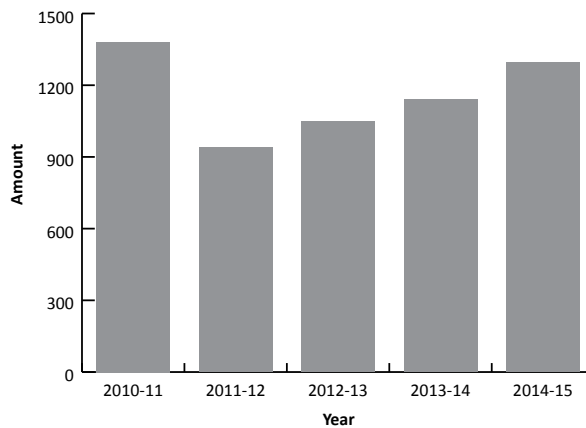
Information Technology Services

Information Technology Services is responsible for: managing and maintaining the integrity and availability of core information and telecommunications 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.

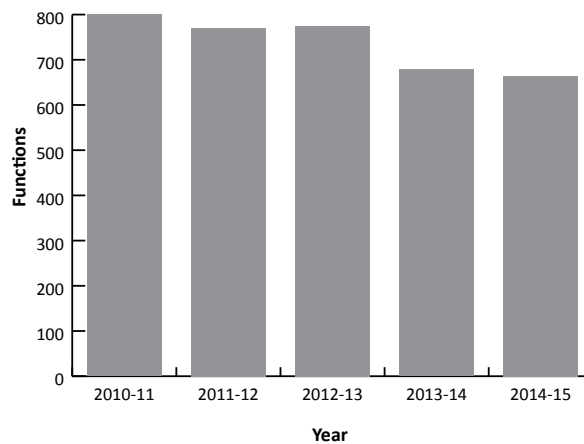
Property Services

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 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.

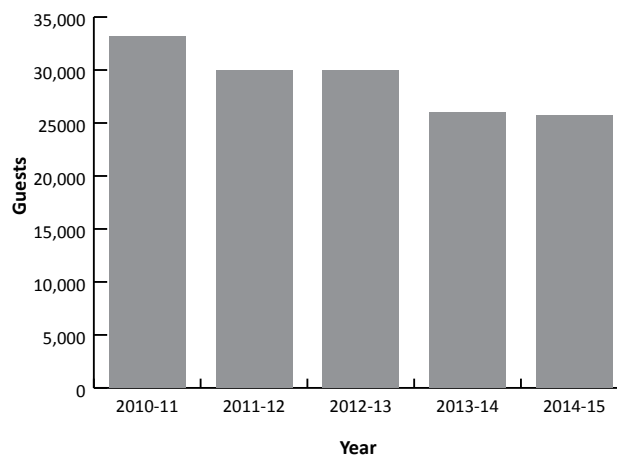
Finance and Administrative Service - total travel bookings



Catering Services - number of functions



Catering Services - number of guests attending functions



Major initiatives

Key projects	Overview	Status
Upgraded telecommunication and computing services	<p>During 2014-15, a new Wide Area Network (WAN) was installed, linking the parliamentary precinct with electorate offices across the State using a 4Mb business grade data link. In addition, upgraded communications infrastructure (including telephones) was installed in every Electorate Office and throughout the Parliamentary precinct.</p> <p>During 2014-15 all desktop computers in the precinct and in electorate offices were also replaced.</p>	
Transition following State election	During 2014-15, all Service Areas managed the transition from the 54th Parliament to the 55th Parliament. This included managing salary and entitlements, computer network/data and accommodation needs of 45 departing members and engagement processes for 45 new Members. It also included the transition of some 150 electorate staff.	

Key Performance Indicators

Measures	2014-15 Target	2014-15 Actual
Property Services		
Percentage of planned capital works projects completed	95%	90%
Catering Services		
Number of catered functions held	700	664
Number of attendees at these catered functions	30,000	25,685
Financial and Administrative Services		
Percentage of external suppliers paid in accordance with trading terms	90%	85%
Human Resource Management		
Accuracy of payroll production	99%	99%
Information Technology Services		
Percentage of service desk calls completed within two hours of request	70%	82%
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)	98.5%	99.5%
Percentage of Members satisfied with service provided to Goal 2 (satisfied/very satisfied)	95%	99%
Percentage of Shared Services clients satisfaction with services provided (satisfied/very satisfied)	95%	100%

Looking ahead

In 2015-16, the Parliamentary Service will:

- conduct a comprehensive review of electorate office security, reviewing changes in security risks, security monitoring tools and techniques, and security awareness
- select and implement a corporate electronic document records management system (eDRMS)
- continue an ongoing program to replace audio-visual infrastructure equipment within the precinct
- commence installation of a fire protection (sprinkler) system in Parliament House; and
- address waterproofing/water penetration issues on level 7 of the Annexe.

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 27.

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 also 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 provides training to promote understanding and awareness of Queensland's parliamentary committee system and encourage participation with committee inquiries. During 2014-2015, four 'Committees@Work' seminars were held at Parliament House. These were attended by 109

public servants, who as part of their roles would be likely to interact with parliamentary committees. Parliamentary staff also provided committee training sessions to Indigenous organisations based in Yarrabah, Rockhampton, Brisbane, Beaudesert and the Gold Coast.

Education activities

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

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

In 2014-15 the following number of students attended these programs:

- 777 year 10 to 12 students and teachers as part of 30 school group activities
- 128 TAFE and ESL students and their teachers as part of five group activities
- 336 tertiary students and lecturers as part of 12 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 eight seminars were held during 2014-15 with 215 public servants attending. This included regional seminars held in Rockhampton and on the Gold Coast.

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 2014-2015. These sessions were held in Rockhampton and on the Gold Coast and this training provided 47 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 2013-14. As part of this program the following education activities were undertaken in Rockhampton in September 2014 and then on the Gold Coast in May 2015:

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

This program of activities is planned to be held in six regional Queensland centres between July 2015 and June 2018.

Youth parliaments

This year saw the continuation of the Parliament's youth parliament program. Five youth parliament events were facilitated during 2014-2015, three at Parliament House and regional events held in Rockhampton and the Gold Coast. A total of 441 students participated in these youth parliaments. Each of these youth parliaments and the dates that they occurred are listed below:

- the Rockhampton Youth Parliament was held on 18 September 2014
- the YMCA Youth Parliament was held at Parliament House from 29 September to 3 October 2014
- a Legal Studies Youth Parliament was held at Parliament House on 1 May 2015 for Brisbane-based year 11 and 12 Legal Studies students

- the Gold Coast Youth Parliament was held on 28 May 2015
- the Eric Deeral Indigenous Youth Parliament was held at Parliament House on 25 June 2015.

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 340 students participating.

Queensland Parliamentary Internship Program

During 2014-2015, 24 tertiary students participated in the Queensland Parliamentary Internship Program. 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 2014-2015, 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, 351 school tours were conducted during 2014-2015, comprising 9,553 students and 873 accompanying teachers, parents and guardians.

Education resources

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

All of these resources are available to access for free on the Parliament's 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. These resources are also given to seminar attendees and distributed at community events. In excess of 76,000 parliamentary educational resource items were distributed during 2014-2015.

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 15 High Teas were held during 2014-2015, with 1,227 people attending.

Community involvement

The Parliamentary Service is involved with the Queensland community through a variety of activities and initiatives. During 2014-2015, over 1,000 people attended 22 community activities conducted by the Parliament.

Significant community activities included:

- the Parliament participated in NAIDOC week events during July 2014, including holding an information stall at Musgrave Park in Brisbane
- launch of the Queensland women's suffrage petitions database on 9 September 2014
- the Parliamentary Oration Series was addressed by Mr Stefan Ackerie on 21 November 2014.

Major initiatives

Key projects	Overview	Status
Regional educational program	The Parliament continued its regional educational program with activities undertaken in Rockhampton and on the Gold Coast.	On-going
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.	On-going

Key Performance Indicators

Measures	2014-15 Target	2014-15 Actual
Education and Communications Services		
Number of educational activities held	90	99
Attendees at educational activities	4,000	3,798
Percentage of Members satisfied with services provided to Goal 3 (satisfied/very satisfied)	95%	100%

Looking ahead

Initiatives in 2014-2015 include:

- continue to review and implement the three-year regional education program. Upcoming activities will be held in Ipswich and then Mount Isa
- planning for the youth parliaments to be held in 2015-2016.

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. The Core Agreement is yet to be finalised and will be arbitrated by the Queensland Industrial Relations Commission.

Consultation with relevant unions was undertaken during the year in relation to the award modernisation process which is being co-ordinated by the Queensland Industrial Relations Commission. The first stage of the award modernisation process was completed during the financial year and stage two of the process will commence in the new financial year.

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.

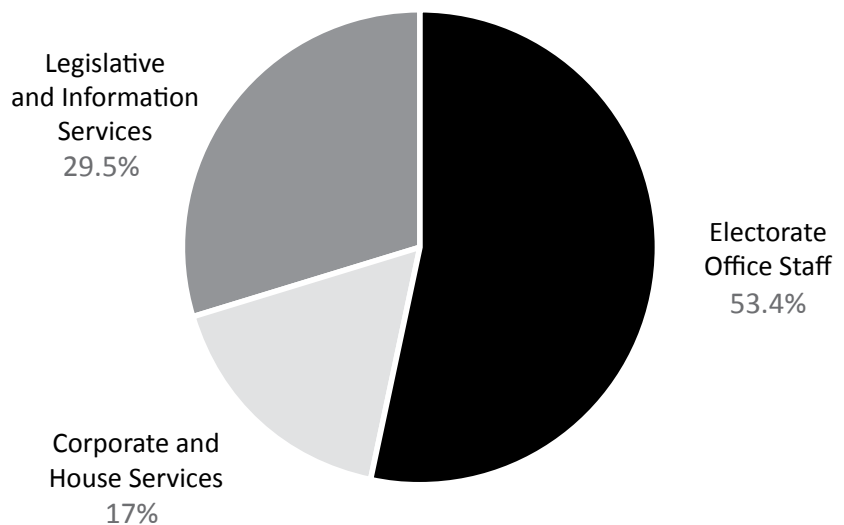
The Parliamentary Service promotes work life balance for staff through a variety of initiatives including a system of variable working hours to assist staff managing their working time, telecommuting arrangements, purchased leave arrangements, flexibility with rostered days off, part-time employment,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

Training and professional development

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

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

Percentage of staff by area



The number of full-time equivalent staff as at 30 June 2015 was 389.

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 2014-2015 in accordance with the training and development plan included:

- fire safety adviser certification
- Adobe Acrobat advanced training
- management and leadership training
- delivering activity based training courses

- Workplace Health and Safety Representative training.

Conferences and seminars

Some of the conferences and seminars attended by staff during 2014-15 included:

- Association of Parliamentary Libraries of Australasia
- Australian Study of Parliament Group
- Parliamentary Law Practice and Procedure
- Australia and New Zealand Parliamentary IT Forum.

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 2014-2015. 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*.

A review of the Code of Conduct commenced in 2014-2015 and will continue into the next financial year. The review of the Code will focus on ensuring that the Code is continuing to meet the requirements of the Parliamentary Service while remaining consistent with the ethics, principles and values of the *Public Sector Ethics Act 1994*.

Training in relation to the Code and the *Public Sector Ethics Act 1994* is undertaken periodically for all staff. Training in the Code and the *Public*

2014-2015 staff information

Study and Research Assistance Scheme (SARAS)	Total
Officers receiving assistance	30
Permanent retention rate ¹	%
Parliamentary precinct staff	92.9
Electorate office staff	42
Permanent separation rate ²	%
Parliamentary precinct staff	7.1
Electorate office staff	58
Sick leave - average number of days per officer	
Parliamentary precinct staff	10.57
Electorate office Staff	2.61

1. Permanent employees still employed for the period 1 July 2014 to 30 June 2015

2. Permanent employees who separated during the period 1 July 2014 to 30 June 2015

Sector Ethics Act 1994 is included in induction processes for all staff.

The provisions of the *Public Sector Ethics Act 1994* and the Code are considered when reviewing and/or developing any human resource policies and procedures. Any other policies developed within the Parliamentary Service are in accordance with the provisions of the Code.

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.

2014-2015 staff information

	Number of Staff	Male	Female	% Female
Managerial	24	13	11	45.8%
Professional	19	1	18	94.7%
Clerical	105	34	71	67.6%
Operational	59	36	23	39%
Technical	1	0	1	100%
Electorate	239	17	222	92.9%
Totals	447	101	346	77.4%

Staff recognition

In 2014-2015, 23 staff were issued with badges in recognition of their length of service. These staff are listed below.

Service badges awarded			
10-year service	Lisa Brewer	Berverley Malseed	Kylie Sareen
	Michelle Dippelsman	Allan Nelson	Judy Small
	Julie Lawrie	Hope Rudan	Margaret Telford
15-year service	Michael Coburn	Carolyn Heffernan	
	Margaret Curran	Giacinta Pollicina	
	Zac Dadic	Lynda Pretty	
20-year service	Karen Farrell	Colin Ogle	
	Eve Francis	Carol Stinson	
	Josephine Mathers		
30-year service	Azra Besic		
	Sandra Boyd		
	Barbara McCullagh		

Meritorious service

In 2014-2015, six 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:

Stephen Wickson	for providing leadership and mentoring to security officers contributing to the effectiveness and efficiency of Security Services and the morale and welfare of staff.
Darryl McCarthy	for professionalism and leadership in property services, especially dealing with major projects and events.
Melissa Cook	for your long term role in the Hansard digitisation project.
Kym Christensen	Social Club Leadership thereby contributing to the morale and welfare of staff.
Gail Easton	for excellence in service in supporting the Committee Office.
John Marston	for excellence in the provision of service

The Speaker's Award and Clerk's Award

The Speaker's Award and Clerk's Award were introduced in 2008 to acknowledge staff excellence.

For 2014, the recipients of these awards were-

Speaker's Award	
Mario Auer	for constant and consistent exceptional service and outstanding attitude.
Clerk's Award	
Natasha Eccles	for constant and consistent exceptional service and outstanding attitude.

Corporate governance

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

Corporate governance is the foundation on which service delivery should be built.

Management structure

The role of the Committee of the Legislative Assembly and Speaker in relation to the management of the Parliamentary Service changed during the report period 1 July 2014 to 30 June 2015.

Significant changes to the *Parliamentary Service Act 1988* occurred on 1 June 2015 transferring management responsibility for the Parliamentary Service from the Committee of the Legislative Assembly to the Speaker.

Under the *Parliamentary Service Act 1988*, the Speaker 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 Speaker in relation to the Parliamentary Service is to:

- a) decide major policies to guide the operation and management of the parliamentary service
- b) prepare budgets
- c) decide the size and organization of the parliamentary service and the services to be supplied by the parliamentary service
- 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 his various roles. Aside from the legislative obligations outlined earlier these roles include public engagement, education and support of MPs and a range of other legislative responsibilities.

The Clerk of the Parliament

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

Chief Executive Officer of the Parliamentary Service, is:

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

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

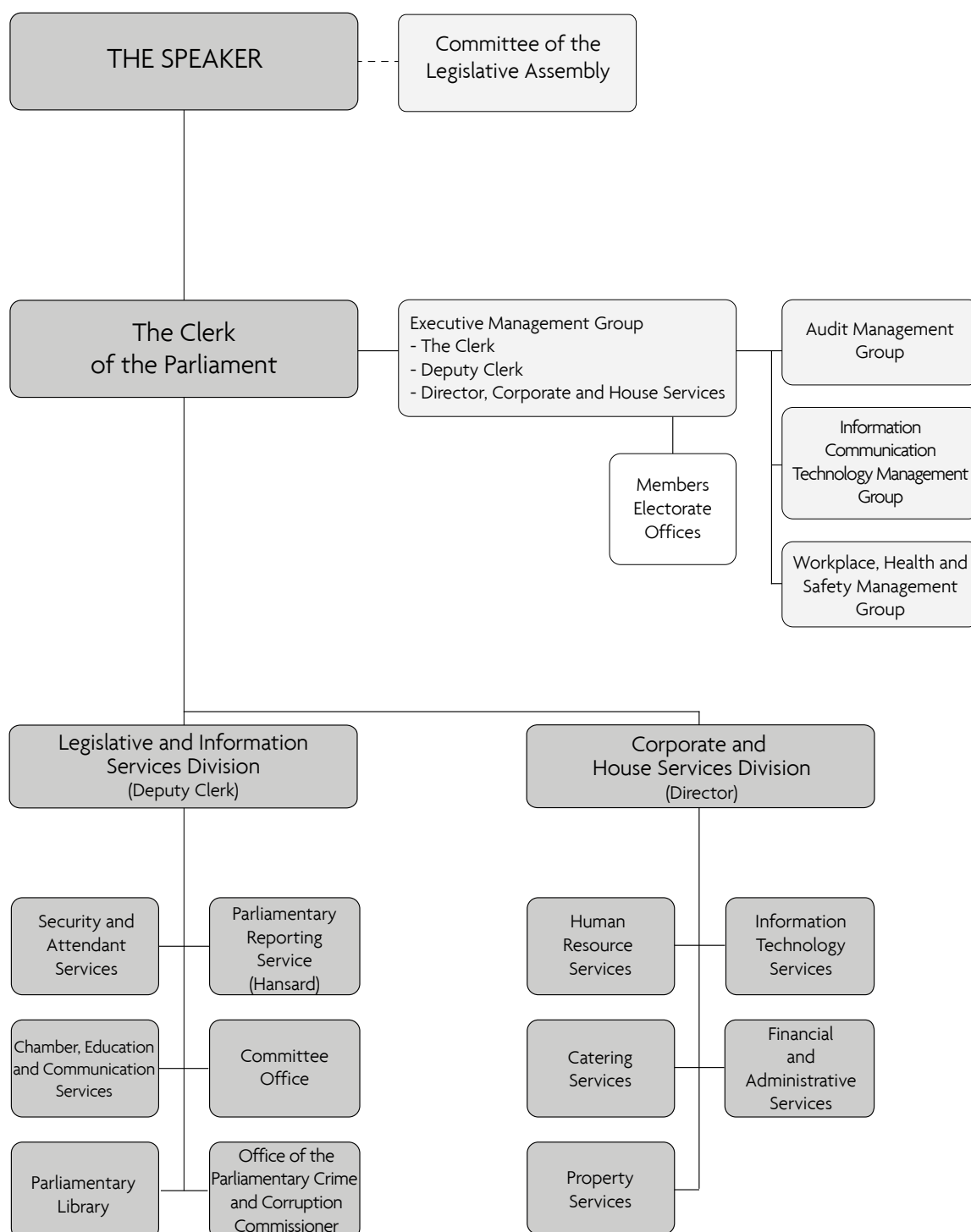
Divisional leaders

The Parliamentary Service has 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 2015



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 2014-2015, the EMG:

- managed the transition from the 54th Parliament to the 55th Parliament following the General Election held in early 2015
- supervised the implementation of the upgrade to Parliamentary

Service telecommunication infrastructure and services

- initiated a review of Property Services
- co-ordinated the development of all management plans, including the Training and Development Plan and the Parliamentary Service budget.

Audit Management Group

The role of the Audit Management Group (AMG) is to support the EMG by:

- supervising, evaluating and facilitating the practical discharge of the Internal Audit function, particularly in terms of planning, monitoring and reporting
- liaising with External Audit (the Queensland Audit Office) regarding external audit strategy, reports and fees as well as linkages with internal audit activity
- through the internal and external audit functions, apprising the Parliamentary Service's financial and operational reporting.

For 2014-2015, the members of the AMG were the Deputy Clerk of the Parliament (chair), the First Clerk Assistant (Procedure), the Parliamentary Librarian, and Marita Corbett (Partner BDO Kendalls).

During 2014-2015 the AMG:

- settled the Parliamentary Service Internal Audit Management Plan 2016-2019
- reviewed the 2013-2014 Financial Reports of the Legislative Assembly
- reviewed the 2013-2014 Internal Audit Report prepared by Protiviti Pty Ltd regarding EFT and mobile devices
- completed a Fraud and Misconduct Prevention self-assessment process for the Parliamentary Service and developed a consequential action plan.

Information and Communication Technology Management Group

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

- undertake ICT strategic planning, ensuring that such plans fit the current and ongoing needs of the Parliamentary Service
- evaluate proposed ICT initiatives
- manage staff understanding of and participation in ICT decision making

- 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 2014-2015, the ICTMG considered and approved design and implementations plans for:

- the commissioning of an Electronic Records Management system (eDRMS)
- plans to replace the web broadcasting of House Sitings & Committee Hearings
- upgrade of the Parliament's financial management system (Navision)
- upgrade of the Parliamentary Catering Division system – Micros – and the introduction of EFTPOS (Paywave) transactions.

The ICTMG also oversaw the implementation of the following changes:

- PC fleet replacement within all Electorate Offices and within the Parliamentary precinct
- Replacement of analogue phones with VoIP Phones in all Electorate Offices and within the Parliamentary precinct

- Upgrade of the Corporate Email System
- Commissioning of an anytime, anywhere, RDS system for Members and Electorate Office staff
- Centralising of all Member/EO data from the Electorate Office into a central location.

Workplace Health and Safety Management Group

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

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 2014-2015 were:

- Melissa Wong, Lytton Electorate Office
- Cameron Unwin, Cairns Electorate Office
- Trent Carvolth, Property Services
- Lee Quinn, Parliamentary Security
- Nicolee Dixon, Parliamentary Library
- Sanja Luscombe, Property Services.

During 2014-2015, the WHSMG met on four occasions and developed, participated in, and assisted with:

- the engagement of an external consultant to audit the WHS management systems
- managing grant funding to assist with the implementation of the Parliamentary Happier, Healthier Workplace program
- the implementation of a Stress Management information session for Members and staff by Ford Health
- the implementation of a 10,000 Step Program
- the election of WHS Representatives
- Workplace Health and Safety Representative training; and
- the promotion of Safe Work Australia Week.

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 2014-2015:

- 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 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 2014-15 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 2014-2015. 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

Speaker's Profile

Hon Peter Wellington MP

LLB, GradDipLegPrac

Speaker of the Legislative
Assembly of Queensland

Hon Peter Wellington MP is the Speaker of the Legislative Assembly. The Speaker presides over the Legislative Assembly, heads the Parliamentary Service and chairs the Committee of the Legislative Assembly. The Speaker is also the ceremonial representative of the Queensland Parliament. For 17 years, Mr Wellington has been an Independent Member of the Queensland Parliament, representing the electorate of Nicklin.

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 22 years' experience with the Parliamentary Service, including six years as Deputy Clerk and Clerk of Committees and over 12 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 26 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 GradDipLibSci
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) and Manager Chamber, Education and Communication Services

Leanne leads the team that provides parliamentary procedural support to the Legislative Assembly Chamber and coordinates parliamentary education and community awareness of the institution of Parliament and its role and functions. Leanne joined the Parliamentary Service in 1997 as a committee research director and was appointed to her current position in 2007. She has extensive 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.

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 32 years' experience in the Parliament and in the private sector.

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 24 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 and broadcasting 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 19 years.

Mr Michael Watkin

BA (Justice) JP Qualified

Sergeant-at-Arms

Manager, Security and Attendant Services

Michael was appointed to the role of Sergeant-at-Arms in June 2014, and is also responsible for the delivery of Security and Attendant Services throughout the parliamentary precinct. Michael has over 24 years' experience in the Parliamentary Service.

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) 3553 6000.

Early retirement, redundancy and retrenchment

During the period, one employee received a redundancy package at a cost of \$74,212.98.

Financial statements - at a glance

This financial summary provides a high-level snapshot of the financial performance and position of the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2015.

Statement of Comprehensive Income

In summary, the operating activities of the Legislative Assembly and Parliamentary Service delivered an operating surplus of \$4.768M. The surplus is due primarily to the accounting treatment of a reduction in the value of post-employment benefit provisions for former Members of Parliament resulting from a recent determination of the Queensland Independent Remuneration Tribunal.

An increase in both revenue and expenditure for 2014-2015 over the previous year is largely due to certain payments made to Members and Electorate staff who ceased employment following the January 2015 State election.

Statement of Financial Position

The Legislative Assembly and Parliamentary Service maintained a stable financial position in 2014-2015. An increase in net asset of \$7.512M compared to 2013-14 relates primarily to a decrease in liabilities associated with post-employment benefits provisions for former Members of Parliament.

Land and buildings on the Parliamentary precinct (\$265M) 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

	2014-15 amount (\$,000)	2013-14 amount (\$,000)
Total income	94,023	85,715
Total expenses	89,255	84,359
Net operating surplus	4,768	1,356

Statement of financial position

	2014-15 amount (\$,000)	2013-14 amount (\$,000)
Total assets	278,819	277,695
Total liabilities	4,376	10,764
Net assets (equity)	274,443	266,931
Increase/decrease in net assets	7,512	1,533

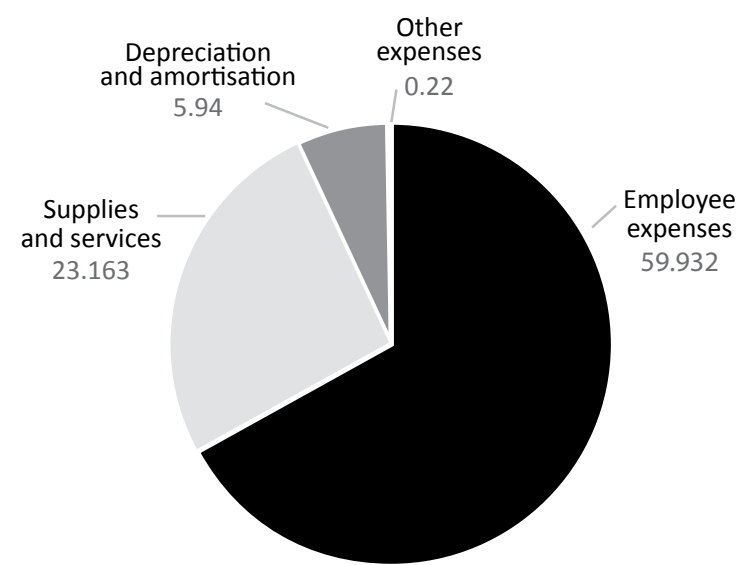
The graph on the right depicts expenditure by major resource category for 2014-2015. Expenditure by the Legislative Assembly and Parliamentary Service is incurred on costs associated with:

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

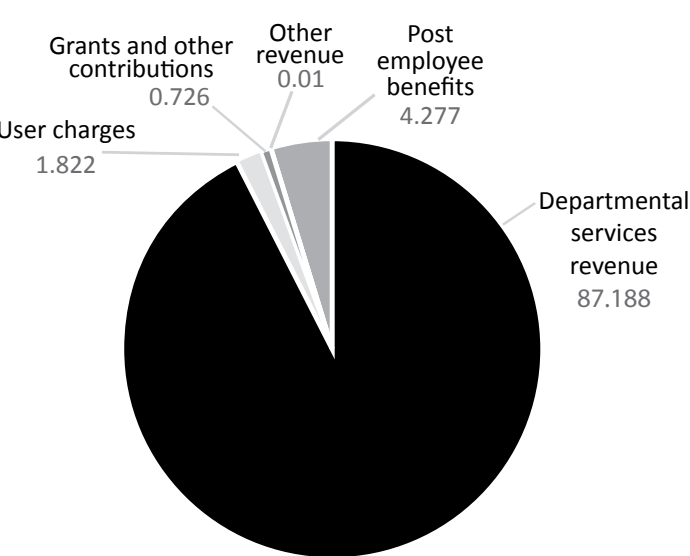
The main source of funding for the Legislative Assembly and Parliamentary Service is departmental service revenue (appropriation funding from the Queensland Government).

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

Expenses by category 2014-15 (\$ million)



Income by category 2014-15 (\$ million)



Financial statements - at a glance

Foreword

The Clerk of the Parliament is pleased to present the financial statements for the Legislative Assembly of Queensland and Parliamentary Service for the year ending 30 June 2015.

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 2014-15 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 2014-15. This statement has also been presented to the Parliamentary Service Audit 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 2015.

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 2015. 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 2015.

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 statements 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 2015.

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 2015.

THE LEGISLATIVE ASSEMBLY OF QUEENSLAND
FINANCIAL STATEMENTS

for the financial year ended 30 June 2015

LEGISLATIVE ASSEMBLY OF QUEENSLAND

Legislative Assembly of Queensland Financial Statements 2014-15Contents

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General Information

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

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

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

The head office and principal place of business of the Legislative Assembly of Queensland 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) 3553 6155 or email Craig.Atkinson@parliament.qld.gov.au.

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
INCOME FROM CONTINUING OPERATIONS			
Departmental services revenue	2	87,188	83,183
User charges	3	1,822	1,806
Grants and other contributions	4	726	720
Post employment benefits	5	4,277	
Other revenue		10	6
Total revenue		94,023	85,715
Total Income from Continuing Operations		94,023	85,715
EXPENSES FROM CONTINUING OPERATIONS			
Employee expenses	6	59,932	59,862
Supplies and services	8	23,163	19,279
Depreciation and amortisation	14, 15	5,940	4,967
Other expenses	9	220	251
Total Expenses from Continuing Operations		89,255	84,359
Operating Result from Continuing Operations		4,768	1,356
OTHER COMPREHENSIVE INCOME			
Increase (decrease) in asset revaluation surplus	19	4,501	26
Total Other Comprehensive Income		4,501	26
Total Comprehensive Income		9,269	1,382

The accompanying notes form part of these statements.

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF FINANCIAL POSITION

as at 30 June 2015

	Notes	2015 \$'000	2014 \$'000
Current Assets			
Cash and cash equivalents	10	3,386	4,685
Receivables	11	1,329	1,138
Inventories	12	185	179
Other current assets	13	450	477
Total Current Assets		5,350	6,479
Non-Current Assets			
Intangibles	14	565	622
Property, plant & equipment	15	272,904	270,594
Total Non-Current Assets		273,469	271,216
Total Assets		278,819	277,695
Current Liabilities			
Payables	16	1,765	3,414
Accrued employee benefits	17	1,335	1,342
Other current liabilities	18	6	448
Total Current Liabilities		3,106	5,204
Non-Current Liabilities			
Accrued employee benefits	17	1,270	5,560
Total Non-Current Liabilities		1,270	5,560
Total Liabilities		4,376	10,764
Net Assets		274,443	266,931
Equity			
Accumulated surpluses		27,041	24,030
Asset revaluation surplus	19	247,402	242,901
Total Equity		274,443	266,931

The accompanying notes form part of these statements.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2015

	Accumulated Surpluses		Asset Revaluation Surplus		Contributed Equity		TOTAL	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
Balance as at 1 July 2014	24,030	25,269	242,901	242,875	-	-	266,931	268,144
Operating Result from Continuing Operations	4,768	1,356	-	-	-	-	4,768	1,356
<i>Total Other Comprehensive Income</i>								
- Increase In Asset Revaluation Surplus	-	-	4,501	26	-	-	4,501	26
<i>Transactions with Owners as Owners:</i>								
- Equity withdrawals (Note 2)	-	-	-	-	(2,039)	(4,409)	(2,039)	(4,409)
- Appropriated equity injections	-	-	-	-	-	-	-	-
- Unforeseen expenditure	-	-	-	-	282	1,814	282	1,814
- Transfers between Accumulated Surplus and Contributed Equity *	(1,757)	(2,595)	-	-	1,757	2,595	-	-
Balance as at 30 June 2015	27,041	24,030	247,402	242,901	-	-	274,443	266,931

The accompanying notes form part of these statements.

* Prior to 2012, Contributed Equity reflected the cumulative impact of prior year equity adjustments, resulting in a negative Contributed Equity balance. Commencing from 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.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CASH FLOWS
for the year ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Departmental services receipts		87,188	82,660
Grants and contributions		6	-
User charges		1,489	2,322
GST input tax credits from ATO		2,028	2,020
GST collected from customers		250	221
<i>Outflows:</i>			
Accountable Advance for Members		-	(2,746)
Employee expenses		(57,749)	(59,437)
Supplies and services		(26,675)	(16,226)
GST remitted to ATO		(247)	(216)
GST paid to suppliers		(2,030)	(1,900)
Other		(65)	77
Net cash provided by operating activities	20	<u>4,195</u>	<u>6,775</u>
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for property, plant and equipment		(3,737)	(2,452)
Net cash used in investing activities		<u>(3,737)</u>	<u>(2,452)</u>
Cash flow from financing activities			
<i>Outflows:</i>			
Equity withdrawals		(1,757)	(2,595)
Net cash used in financing activities		<u>(1,757)</u>	<u>(2,595)</u>
Net increase (decrease) in cash held		(1,299)	1,728
Cash at beginning of financial year		4,685	2,957
Cash at end of financial year	10	<u><u>3,386</u></u>	<u><u>4,685</u></u>

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 2015

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2015	2014	2015	2014	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INCOME FROM CONTINUING OPERATIONS								
Departmental services revenue	57,538	53,773	29,650	29,410	-	-	87,188	83,183
User charges	-	-	1,584	1,544	238	262	1,822	1,806
Grants and other contributions	-	-	726	720	-	-	726	720
Post employment benefits	4,277	-	-	0	-	-	4,277	-
Other revenue	1	-	9	6	-	-	10	6
Total revenue	61,816	53,773	31,969	31,680	238	262	94,023	85,715
Total Income from Continuing Operations	61,816	53,773	31,969	31,680	238	262	94,023	85,715
EXPENSES FROM CONTINUING OPERATIONS								
Employee expenses	41,479	40,908	18,338	18,827	115	127	59,932	59,862
Supplies and services	15,271	11,686	7,769	7,466	123	127	23,163	19,279
Depreciation and amortisation	902	1,038	5,038	3,929	-	-	5,040	4,967
Other expenses	-	4	220	247	-	-	220	251
Total Expenses from Continuing Operations	57,652	53,636	31,365	30,469	238	254	89,255	84,359
Operating Result from Continuing Operations	4,164	137	604	1,211	-	8	4,768	1,356
OTHER COMPREHENSIVE INCOME								
Increase in asset revaluation surplus	-	-	4,501	26	-	-	4,501	26
Total Other Comprehensive Income	-	-	4,501	26	-	-	4,501	26
Total Comprehensive Income	4,164	137	5,105	1,237	-	8	9,269	1,382

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(v).

LEGISLATIVE ASSEMBLY OF QUEENSLAND

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STATEMENT OF ASSETS AND LIABILITIES BY MAJOR SERVICE AREAS
as at 30 June 2015

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000
Current Assets							
Cash and cash equivalents	-	-	3,386	4,685	-	-	3,386
Receivables	-	-	1,295	1,102	34	36	1,329
Inventories	-	-	185	179	-	-	185
Other current assets	-	-	450	477	-	-	450
Total Current Assets	-	-	5,316	6,443	34	36	5,350
Non-Current Assets							
Intangibles	-	-	565	622	-	-	565
Property, plant & equipment	3,137	3,818	269,767	266,776	-	-	272,904
Total Non-Current Assets	3,137	3,818	270,332	267,398	-	-	273,469
Total Assets	3,137	3,818	275,648	273,841	34	36	278,819
Current Liabilities							
Payables	-	-	1,765	3,414	-	-	1,765
Accrued employee benefits	442	428	893	914	-	-	1,335
Other current liabilities	-	-	6	448	-	-	6
Total Current Liabilities	442	428	2,664	4,776	-	-	3,106
Non-Current Liabilities							
Accrued employee benefits	1,270	5,560	-	-	-	-	1,270
Total Non-Current Liabilities	1,270	5,560	-	-	-	-	1,270
Total Liabilities	1,712	5,988	2,664	4,776	-	-	4,376
Net Assets	1,425	(2,170)	272,984	269,065	34	36	274,443



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

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 available on the Queensland Parliament's website at www.parliament.qld.gov.au.

For the purposes of the 2014-15 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;
- 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 Legislative Assembly of Queensland has prepared these financial statements 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 2015, 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 income, expenses, assets, liabilities and equity of the Legislative Assembly. The Legislative Assembly does not control any other entities.

(c) Appropriation Revenue/Administered Revenue

Appropriations provided under the *Appropriation (Parliament) Act 2014* are recognised as revenue when received except where an approval has been obtained from Queensland Treasury to recognise a receivable or a payable.

Amounts appropriated to the department for transfer to other entities in accordance with legislative or other requirements are reported as 'administered' item appropriations.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(d) User Charges, Taxes, Penalties and Fines

User charges 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.

(e) Grants and Contributions

Grants, contributions, 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 (control is generally obtained at the time of receipt). Where grants are received that are reciprocal in nature, revenue is progressively recognised as it is earned, according to the terms of the funding agreements.

Contributed assets are recognised at their fair value. The accounting treatment for contributions of services is explained in Note 1(x).

(f) Special Payments

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

There were no special payments as at 30 June 2015 (2014: Nil).

(g) Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June 2015. It includes imprest accounts and cash advances.

(h) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement on these amounts is required within 30 days 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 2015.

(i) Inventories

Inventories held for sale 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, except for training costs which are expensed as incurred.

Net realisable value is determined on the basis of the Legislative Assembly's normal selling pattern.

Expenses associated with marketing, selling and distribution are deducted to determine net realisable value.

Inventories held for distribution are those inventories that the Legislative Assembly distributes for no or nominal consideration. Inventories held for distribution are measured at cost adjusted, where applicable, for any loss of service potential.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(j) **Acquisitions of Assets**

Actual cost is used for the initial recording of all non-current physical and intangible 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 change 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 Government entity, are recognised at their fair value at date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

(k) **Property, Plant and Equipment**

Items of property, plant and equipment with a cost or other value equal to or 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, heritage furniture, and a 20th Century Heritage Book Collection.

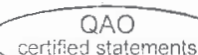
The following Parliamentary Library assets have not been valued:

- 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'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 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(i) **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*, AASB 13 *Fair Value Measurement* and Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable.

In respect of the abovementioned 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.

Plant and equipment is measured at cost in accordance with the Non-Current Asset Policies. The carrying amounts for such plant and equipment at cost should not materially differ from fair value.

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

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

The Queensland Parliamentary Library 20th Century Heritage Book Collection is revalued in accordance with *Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAP 7 - Accounting for Library Collections)*.

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

Property, plant and equipment classes measured at fair value (refer above) are revalued on an annual basis either by appraisals undertaken by an independent professional valuer or internal expert, or by the use of appropriate and relevant indices.

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

Materiality concepts (according to the *Framework for the Preparation and Presentation of Financial Statements*) are considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

The fair values reported by the Legislative Assembly are based on appropriate valuation techniques that maximize the use of available and relevant observable inputs and minimise the use of unobservable inputs (refer to Note 1(m)).

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The Legislative Assembly ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. The State Valuation Service (SVS) supplies the indices used for land and buildings.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

For this reporting period, the Legislative Assembly reviewed all fair value methodologies in light of the new principles in AASB 13. Some minor adjustments were made to methodologies to take into account the more exit-oriented approach to fair value under AASB 13, as well as the availability of more observable data for certain assets (e.g. land and buildings). Such adjustments – in themselves – did not result in a material impact on the values for the affected Property Plant and Equipment classes.

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

On revaluation:

- For assets revalued using a cost valuation approach (e.g. depreciated replacement cost) – accumulated depreciation is adjusted to equal the difference between the gross amount and carrying amount, after taking into account accumulated impairment losses. This is generally referred to as the 'gross method'; and
- For assets revalued using a market or income-based valuation approach - accumulated depreciation and accumulated impairment losses are eliminated against the gross amount of the asset prior to restating for the revaluation. This is generally referred to as the 'net method'.

In previous years, Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAPs) mandated the gross method of revaluation for all revaluations. However, from 1 July 2014, the NCAPs now require either the gross or net method be used, according to the valuation approach adopted for individual assets (as explained above). In accordance with the above policies, this means a reported asset class may contain assets for which revaluations are accounted for using either method. While this does not impact on carrying amounts (i.e. fair values) reported, it does make a significant difference to the figures displayed for gross, accumulated depreciation and accumulated impairment losses (refer also to note 15 Property, Plant and Equipment for a comparison to figures reported for 2013-14).

(m) Fair Value Measurement

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

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the Legislative Assembly include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the Legislative Assembly include, but are not limited to, subjective adjustments made to observable data to take account of the characteristics of the department assets/liabilities, internal records of recent construction costs (and/or estimates of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(m) Fair Value Measurement (cont'd)

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

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

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

None of the Legislative Assembly's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy. There were no transfers of assets between fair value hierarchy levels during the period.

More specific fair value information about the Legislative Assembly's Intangible Assets and Property, Plant and Equipment is outlined in Notes 14 and 15, respectively.

(n) Intangibles

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

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.

(o) Amortisation and Depreciation of Intangibles and 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 an assessment that the fair value of these assets will not reduce over time.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(o) Amortisation and Depreciation of Intangibles and Property, Plant and Equipment (cont'd)

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 with 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.

The Legislative Assembly has no asset impairment as at 30 June 2015 (2014: Nil).



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(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 Housing and 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.

Incentives received on entering into operating leases are recognised as liabilities. Lease payments are allocated between rental expense and reduction of the liability.

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:

- Receivables – held at amortised cost
- Payables – held at amortised cost

The Legislative Assembly does not enter into transactions for speculative purposes nor 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 23.

(t) Employee Benefits

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

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.

As the Legislative Assembly expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(t) Employee Benefits (cont'd)

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

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave and Long Service Leave

The Legislative Assembly is part of the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Scheme. Under these schemes, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the schemes quarterly in arrears.

No provision for annual leave and long service 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*.

Superannuation

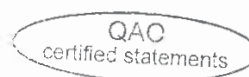
Employer superannuation contributions are paid to QSuper, the superannuation plan for Queensland Government employees, at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The Legislative Assembly's obligation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

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

Key Management Personnel and Remuneration

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



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(t) Employee Benefits (cont'd)*Post Employment Benefits*

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

A seventeen year average value of former members' travel benefits has been used to calculate a current and non-current provision. The seventeen 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.

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

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

In accordance with AASB 137, the adjustment required to reduce the provision is reflected in "other revenue" (refer note 5)". Such provision is recorded as income and not a negative expense.

(u) Allocation of Revenues and Expenses from Ordinary Activities to Corporate Services

The Legislative Assembly discloses revenues and expenses attributable to corporate services in the Statement of Comprehensive Income by Major Service Areas.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

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

The Handbook excludes remuneration, services and support provided pursuant to the *Queensland Ministerial Handbook*; the *Queensland Opposition Handbook*; and the *Guidelines for the Financial Management of the Office of the Speaker*.

Parliamentary Precinct Support Services delivers:

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



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(w) Insurance

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

(x) 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.

(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.

(z) Advances

Effective 1 January 2014, the Queensland Independent Remuneration Tribunal approved changes to the way Members' allowances are acquitted. For 2013-14, allowances paid in advance were recorded as Accountable Advances until expenditure was acquitted by the Member in accordance with the *Members' Remuneration Handbook* (early in the following financial year). Amounts were to be recorded as expenditure in the period when advances were acquitted.

A review of the new system in 2015 identified that approximately 95% of allowances were utilised within the financial year they were paid. The remaining 5% was either utilised or recouped in the next period. As a result of the review, commencing in 2014-15 the Parliamentary Service will now expense the entire allowance in the year it is paid as appropriate recognition of the period when the majority of expenditure was incurred. Note, this amount will be offset by any recoupment of unspent allowances from previous periods. This change has been retrospectively applied to 2013-14 comparative data.

(aa) 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 11).

(ab) 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.

(ac) Accounting Estimates and Judgements

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. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

(ac) Accounting Estimates and Judgements (cont'd)

The Legislative Assembly has made no judgements or assessments (other than in relation to valuation of property, plant and equipment as outlined in Note 15 and Members post employment benefits as outlined in Note 1 (t)) which may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(ad) Other Presentation Matters

Currency and Rounding – 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.

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

Current/Non-Current Classification – Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

(ae) New and Revised Accounting Standards

The Legislative Assembly voluntarily changed its accounting policies during 2014-15 in respect of treatment of certain Members' allowance payments (refer note 1(ac)). The only Australian Accounting Standard changes applicable for the first time as from 2014-15 that have had a significant impact on the Legislative Assembly's financial statements are AASB 1055 *Budgetary Reporting* and AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities amends AASB 13 Fair Value Measurement*.

AASB 2015-7 *Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities amends AASB 13 Fair Value Measurement* effective from annual reporting periods beginning on or after 1 July 2016. The amendments provide relief from certain disclosures about fair values categorised as level 3 under the fair value hierarchy (refer to note 1(m)). Accordingly, the following disclosures for level 3 fair values in note 15 will no longer be required:

- the disaggregation of certain gains/losses on assets reflected in the operating result;
- quantitative information about the significant unobservable inputs used in the fair value measurement; and
- a description of the sensitivity of the fair value measurement to changes in the unobservable inputs.

As the amending standard was released in early July 2015, the Legislative Assembly has not early adopted this relief in these financial statements, as per instructions from Queensland Treasury. However, the Legislative Assembly will be early adopting this disclosure relief as from the 2015-16 reporting period (also on instructions from Queensland Treasury).

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

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.

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
2. RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO DEPARTMENTAL SERVICES REVENUE RECOGNISED IN STATEMENT OF COMPREHENSIVE INCOME		
Budgeted departmental services appropriation	84,089	79,830
Transfers from/to other headings	-	-
Lapsed departmental service appropriation	-	-
Unforeseen expenditure	2,652	3,800
Total departmental services receipts	86,741	83,630
Less: Opening balance of output funding receivable	-	-
Plus: Closing balance of output funding receivable	-	-
Plus: Opening balance of output funding payable	447	-
Less: Closing balance of output funding payable	-	447
Departmental services revenue recognised in Statement of Comprehensive Income	87,188	83,183
RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO EQUITY ADJUSTMENT RECOGNISED IN CONTRIBUTED EQUITY		
Budgeted equity adjustment appropriation	(2,039)	(4,409)
Lapsed equity adjustment	-	-
Transfer from/to other headings	-	-
Unforeseen expenditure	282	1,814
Equity adjustment recognised in Contributed Equity	(1,757)	(2,595)
Unforeseen expenditure in departmental services were largely a result of:		
• Additional one-off expenses related to the 2015 State election including transition allowances for departing Members and Electorate Officer severance payments.		
• These expenses have been partially offset by appropriation returned to the Consolidated Fund as a result of savings from the reduction in the number of Ministers and Assistant Ministers		
Unforeseen expenditure in equity adjustments reflect funds carried forward from 2013-14 to 2014-15 for the design of the fire protection system at Parliament House and upgrades to the parliamentary services financial system, partly offset by a carryover of capital works funding for data cabling from 2014-15 to 2015-16.		
3. USER CHARGES		
Carparking Fees	121	135
Catering sales	1,262	1,193
Corporate services support	238	262
Education activities	87	146
Other	114	70
Total	1,822	1,806
4. GRANTS AND OTHER CONTRIBUTIONS		
Goods and services received below fair value	720	720
Grants received	6	-
Total	726	720
5. POST EMPLOYMENT BENEFITS		
Members Post Employment Benefits *	4,277	-
Total	4,277	-

* Refer to Note 1(t)



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
6. EMPLOYEE EXPENSES		
Employee Benefits:		
Wages and salaries	50,757	49,220
Employer superannuation contribution *	5,125	4,901
Annual leave expense *	2,453	2,447
Long service leave levy *	583	526
Other benefits	52	47
Employee Related Expenses:		
Payroll tax **		1,513
Fringe Benefits Tax	696	770
Workers' compensation premium *	107	119
Member's post employment expense *	-	96
Professional development	117	130
Other related expenses	42	93
Total	59,932	59,862

* Refer to Note 1(t)

** From 1 July 2014, the Legislative Assembly is no longer subject to the Payroll Tax regime.

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:

	2015	2014
Number of Employees	478	471

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

7. KEY 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 2014-15. 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 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 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 key management personnel's remuneration. For the 2014-15 year, the base fortnightly salary of key management personnel increased by 2.2% in accordance with government policy. Remuneration packages for key management personnel comprise the following components:

- Short term employee expenses 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 expenses include amounts expensed in respect of long service leave.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- 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.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

7. KEY MANAGEMENT PERSONNEL AND REMUNERATION (cont'd)

TABLE A – KEY 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 2014-15

7. KEY MANAGEMENT PERSONNEL AND REMUNERATION (cont'd)

TABLE B – KEY MANAGEMENT REMUNERATION

1 July 2014 - 30 June 2015

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	298	-	24	36	-	358
Deputy Clerk of the Parliament	191	-	6	20	-	217
Director, Corporate and House Services	175	-	7	20	-	202
Total Remuneration						777

1 July 2013 - 30 June 2014

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	289	-	9	32	-	330
Deputy Clerk of the Parliament	178	11	5	19	-	213
Director, Corporate and House Services	159	21	7	19	-	206
Total Remuneration						749

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.

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
8. SUPPLIES AND SERVICES		
Commercial and professional services	3,590	3,149
Computer software and data services	1,133	732
Consumables	575	564
Cost of Goods Sold	765	776
Maintenance and minor equipment	2,133	1,728
Members' Entitlements *	7,467	4,735
Operating lease rentals	5,471	5,387
Other costs	354	412
Telephones and utilities	1,675	1,796
Total	23,163	19,279
* Refer to Note 1 (z).		
9. OTHER EXPENSES		
Loss/(Gain) from disposal of non-current assets	4	5
Insurance premiums - QGIF	96	107
External audit fees *	96	99
Internal audit fees	17	35
Other	7	5
Total	220	251

* Total external audit fees relating to 2014-15 financial year were estimated to be \$96,100 (2013-14: \$99,000).
There are no non-audit services included in this amount.

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
10. CASH AND CASH EQUIVALENTS		
Cash at bank	3,382	4,681
Imprest accounts	4	4
Total	3,386	4,685
11. RECEIVABLES		
Trade debtors	364	197
GST receivable	337	334
GST payable	(22)	(20)
Annual leave reimbursements	529	523
Long service leave reimbursements	121	104
Total	1,329	1,138
12. INVENTORIES		
Catering stock-at-cost	97	89
Gift shop-at-cost	58	55
Stationery and stores-at-cost	30	35
Total	185	179
13. OTHER CURRENT ASSETS		
Prepayments	450	477
Total	450	477

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
14. INTANGIBLES		
Internal use software-at-cost	947	947
Less: accumulated amortisation	(441)	(370)
	<u>506</u>	<u>577</u>
Software WIP-at-cost	59	45
	<u>59</u>	<u>45</u>
Total	<u><u>565</u></u>	<u><u>622</u></u>

Intangibles Reconciliation

	Software Purchased		Software WIP		TOTAL	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
Carrying amount at 1 July 2014	577	640	45	-	622	640
Acquisitions	-	-	14	54	14	54
Amortisation	(71)	(72)	-	-	(71)	(72)
Disposal	-	-	-	-	-	-
Reclassification	-	9	-	(9)	-	-
Carrying amount at 30 June 2015	506	577	59	45	565	622

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
15. PROPERTY, PLANT & EQUIPMENT		
Buildings		
At fair value	143,586	132,877
Less: Accumulated depreciation	(64,951)	(56,747)
	78,635	76,130
Land		
At fair value	186,000	186,000
	186,000	186,000
Valuables		
At fair value	4,260	4,256
	4,260	4,256
Computer Equipment		
At cost	2,268	2,013
Less: Accumulated depreciation	(1,289)	(1,129)
	979	884
Other Equipment		
At cost	7,242	7,193
Less: Accumulated depreciation	(4,967)	(4,062)
	2,275	3,131
Work in progress		
At cost	755	193
	755	193
Total	272,904	270,594

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 2014	76,130	186,000	4,256	884	3,131	193	270,594
Acquisitions	720	-	4	440	94	2,463	3,721
Transfer between classes	1,862	-	-	-	-	(1,901)	(39)
Disposals	-	-	-	(3)	(2)	-	(5)
Revaluation	4,501	-	-	-	-	-	4,501
Depreciation	(4,578)	-	-	(342)	(948)	-	(5,868)
Carrying amount at 30 June 2015	78,635	186,000	4,260	979	2,275	755	272,904

	Buildings \$'000	Land \$'000	Valuables \$'000	Computer Equipment \$'000	Other Equipment \$'000	Work In Progress	Total \$'000
Carrying amount at 1 July 2013	77,271	186,000	4,221	975	3,369	266	272,102
Acquisitions	720	-	9	194	17	2,427	3,367
Transfer between classes	1,658	-	-	-	842	(2,500)	-
Disposals	-	-	-	(5)	(1)	-	(6)
Revaluation	-	-	26	-	-	-	26
Depreciation	(3,519)	-	-	(280)	(1,096)	-	(4,895)
Carrying amount at 30 June 2014	76,130	186,000	4,256	884	3,131	193	270,594

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

15. PROPERTY, PLANT & EQUIPMENT (cont'd)

Categorisation of fair values recognised as at 30 June 2015 – refer note 1(m)

Land and Buildings

In 2013, a comprehensive independent revaluation of land and buildings was performed. Revaluations were performed by qualified valuers and quantity surveyors from the National Property Valuers (NPV) on the basis of fair value.

Indexation

In 2015, an interim revaluation was performed on land and buildings using the recommended index provided by the SVS. The index is based on an individual factor change per property derived from the review of market transactions.

The index applicable to land as at 30 June 2015 is a Factor 1.0 representing a nil change and no indexation was applied.

The index applicable to Parliamentary buildings as at 30 June 2015 is a Factor 1.06 - this reflects a 6% change in building valuation. Indexation was applied to both Parliamentary buildings components.

Land Input Level

The valuer compared land to comparable properties with similar characteristics (e.g. carparks within George St precinct) and derived the land value by a direct comparison approach. This approach is based on the comparable recent lease rates and so entails some professional judgement based on observable market data. The process also reflects how a commercial investor would determine an appropriate amount to pay for that land. The resulting valuation is categorised into level 2 of the fair value hierarchy.

Buildings Input Level

In arriving at the value of a building, the valuers considered relevant market information and economic factors plus whether the current use differed from the most likely highest and best use. Both buildings have been categorised as Level 3.

The Depreciated Replacement Cost method has been used to arrive at a fair value. Consideration has been given to the sales prices of comparable properties after adjusting for differences in key attributes such as property size, method of construction, condition, age and location. Each building has been considered together with the land component and either improvements at the location and then the land value has been deducted to arrive at the building value.

As both buildings are of a specialist nature and there is no active market for the assets, fair value has been determined on the basis of replacement cost.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit different patterns of consumption (useful lives). Allowances were made for the condition of the asset i.e. taking into account both physical characteristics as well as factors such as serviceability and maintenance costs.

Originally, the 2013 Comprehensive Revaluation included residual values associated with cost savings from the re-use of in-situ materials. Subsequent advice from the Australian Accounting Standards Board (February, 2015) suggested this practice to be inconsistent with AASB 116 Property, Plant and Equipment. Instead, if the residual value component represents a significant cost in relation to the total cost of buildings, then it should be depreciated separately.

As a result from 2014-15 the Parliamentary Service depreciates previously identified residual values as separate components based on useful lives reassessed by the 2013 valuer. Retrospective adjustments were not made as the values were immaterial to past Statements of Financial Position and Comprehensive Income.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

15. PROPERTY, PLANT & EQUIPMENT (cont'd)

Buildings Input Level (cont'd)

While the replacement cost can be supported by market evidence (level 2), the estimate of useful life, pattern of consumption and asset condition that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3.

The valuation's sensitivity to unobservable inputs is summarised below for buildings:

<i>Unobservable Input</i>	<i>5% Change in Useful Lives¹</i>	<i>Change in Replacement Cost²</i>
Percentage movement in fair value	5%	2.7%
Dollar movement in fair value	\$228,923	\$2,123,145

Notes

¹ Useful life sensitivity – A change in useful lives will either reduce or increase depreciation expenses. As buildings are depreciated on a straight-line basis the sensitivity analysis was applied to the current annual depreciation amount of \$4,578,000.

² Replacement cost sensitivity – based on average movement of the March Queensland non-residential construction index published by the Australian Bureau of Statistics. The average index movement between 1998 and 2015 was 2.7%.

Valuables

Artwork and Objects

In 2013, a comprehensive independent revaluation of artworks and objects was performed. Revaluations were performed on the basis of current market price by Mrs B MacAulay from MacAulay Partners.

No interim revaluation was performed in 2014 due to the unique nature of assets held and the lack of a reliable index.

Artwork and Objects Input Level

The valuation's sensitivity to unobservable inputs is summarised below for Artwork and Objects:

<i>Type</i>	<i>Unobservable Input</i>	<i>Variability Range</i>
Valuables – Artwork & Objects ¹	Dollar movement in fair value	\$500 per item

Notes

¹ Where possible the valuer used sales evidence of similar items by the same creator as a basis for valuation. The valuer analysed sale prices over the last 12 months, specifically identifying the highest and lowest price and variability within that range. The valuer selects the median price within the range. The highest or lowest price may differ by as much as \$500.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

15. PROPERTY, PLANT & EQUIPMENT (cont'd)

Valuables (cont'd)***Heritage Furniture***

In 2014, a comprehensive revaluation of heritage furniture was performed by Mr K Baxter from Opteon Property Group. As a result of the revaluation 31 assets with an existing book value of \$533,600 had values increased by \$25,900.

Heritage Furniture Input Level

The valuer noted that all the asset classes within this valuation are comparable to other assets in the open market place and classed as level 2 input. There is enough evidence to indicate close replacement assets out in the market place. Although the Antique Market Place is still currently depressed, the types and styles of these assets at Parliament House Queensland are of a nature that is always in demand. There is also a celebrity, historical significance or provenance factor on the assets – the valuers have valued the assets generally as if whole based on the open market. This covers all the classes of assets including tables, chairs, desks, general furniture and miscellaneous furniture assets. Almost all assets have been viewed with the exception of a number of chairs that have been loaned offsite. These chairs are identical to others viewed in Parliament House Queensland and have been valued based on a good to excellent condition.

20th Century Heritage Book Collection

The revaluation of the Library Collection was performed internally by the Director of Information Management Services (a professional librarian with 34 years' experience) in 2013 and revalued in accordance with *Queensland Treasury and Trade's Non-Current Asset Policies for the Queensland Public Sector (NCAP 7 – Accounting for Library Collections)*.

422 items were assessed and the collection is unique and valuable on the open market.

No interim revaluation was performed in 2014 due to the unique nature of assets held and the lack of a reliable index.

Library Collection Input Level

The valuation's sensitivity to unobservable inputs is summarised below for the Library Collection:

<i>Type</i>	<i>Unobservable Input</i>	<i>Variability Range</i>
Library collection ¹	Percentage movement in fair value	10%
Library collection ¹	Dollar movement in fair value	\$39,374

Notes

¹ Book valuations are based on the significance of the book and the average valuation of similar books within a market valuation range over the last 12 months. The sensitivity analysis is based on a possible variation of up to 10%.

Computer and Other Equipment

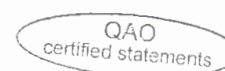
The Legislative Assembly has computer and other equipment items with an original cost of \$184,891 that have been written down to a residual value or zero still being used in the provision of services. Most of these assets are currently used for testing and redundancy purposes and are unlikely to be replaced.

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LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
16. PAYABLES		
Trade creditors	1,765	3,414
Total	1,765	3,414
17. ACCRUED EMPLOYEE BENEFITS		
Current		
Post employment benefits	442	428
Annual leave levy payable	726	738
Long service levy payable	137	156
Other	30	20
Total	1,335	1,342
Non-current		
Post employment benefits *	1,270	5,560
Total	1,270	5,560
* Refer to Note 1(f)		
18. OTHER CURRENT LIABILITIES		
Unearned revenue *	6	448
Total	6	448
* Unearned revenue related to departmental services revenue received in 2013-14 in relation to a planned upgrade of electorate office and precinct telecommunication services. Expenditure for the upgrade will be incurred in 2014-15.		
19. ASSET REVALUATION SURPLUS		
Land		
Opening balance	172,385	172,385
Revaluation increments	-	-
Closing balance	172,385	172,385
Buildings		
Opening balance	66,985	66,985
Revaluation increments	4,501	-
Closing balance	71,486	66,985
Valuables		
Opening balance	3,531	3,505
Revaluation increments	-	26
Closing balance	3,531	3,531
TOTAL	247,402	242,901



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

	2015 \$'000	2014 \$'000
20. RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating surplus	4,768	1,356
Depreciation and amortisation	5,940	4,967
Loss on sale of assets	4	5
Gain on sale of assets	-	-
Receipt adjustment for goods received below fair value	(720)	(720)
<u>Changes in assets and liabilities:</u>		
(Increase)/decrease in GST input tax credits receivable	(3)	120
(Increase)/decrease in LSL reimbursement receivable	(18)	6
(Increase)/decrease in annual leave reimbursement receivables	(6)	(114)
(Increase)/decrease in trade debtors	(101)	172
(Increase)/decrease in other receivables	(69)	88
(Increase)/decrease in inventories	(6)	26
(Increase)/decrease in prepayments	26	(288)
Increase/(decrease) in trade creditors	(2,463)	1,131
Increase/(decrease) in GST payable	2	5
Increase/(decrease) in accrued employee entitlements *	(4,267)	74
Increase/(decrease) in annual leave scheme payables	726	-
Increase/(decrease) in other liabilities	382	(53)
Net Cash provided by operating activities	4,195	6,775

* Refer to Note 1(i)

21. COMMITMENTS FOR EXPENDITURENon-Cancellable Operating Leases Commitments:

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

	2015 \$'000	2014 \$'000
- Not later than one year	4,924	5,177
- Later than one year and not later than five years	5,363	5,552
Total	10,287	10,729

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	-	22
Total	-	22



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

21. COMMITMENTS FOR EXPENDITURE (cont'd)

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:

	2015 \$'000	2014 \$'000
- Not later than one year	1,378	238
- Later than one year and not later than five years	3,448	-
Total	4,826	238

22. CONTINGENCIES

There are no known material contingencies as at 30 June 2015.

23. FINANCIAL INSTRUMENTS

(a) *Financial Risk Management*

The Legislative Assembly's activities expose it to financial risks, credit risk and liquidity risk.

Financial risk management is implemented pursuant to Government and Legislative Assembly policy that provides written principles for overall risk management, as well as policies covering specific areas. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

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 2014-15

23. FINANCIAL INSTRUMENTS (cont'd)

(b) Credit Risk Exposure

The Legislative Assembly may incur financial loss 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		2015	2014
Category	Note	\$'000	\$'000
Financial Assets			
Cash	10	3,386	4,685
Receivables	11	1,329	1,138
Total		4,715	5,823

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	2015			2014		
	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	138	151	289	148	40	188
Total	138	151	289	148	40	188

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

23. FINANCIAL INSTRUMENTS (cont'd)

(c) *Liquidity Risk*

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 various 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:

2015				
	Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	>5 years \$'000	\$'000
Financial Liabilities				
Payables	1,765	-	-	1,765
Total	1,765	-	-	1,765

2014				
	Payable in			Total
	<1 year \$'000	1 - 5 years \$'000	>5 years \$'000	\$'000
Financial Liabilities				
Payables	3,414	-	-	3,414
Total	3,414	-	-	3,414

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

(d) *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 2014-15

24. ADMINISTERED REVENUE

	2015 \$'000	2014 \$'000
Taxes, Fees and Fines*		172

* Represents financial penalties imposed by the Legislative Assembly on former Members Nuttall and Driscoll subsequently returned to the Queensland Government Consolidated Fund in accordance with Queensland Government financial management policies.

25. BUDGET VS ACTUAL COMPARISON

NB. A budget vs actual comparison, and explanations of major variances, has not been included for the Statement of Changes in Equity, as major variances relating to that statement have been addressed in explanations of major variances for other statements.

Statement of Comprehensive Income

	Variance Note	Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
Income from Continuing Operations					
Departmental services revenue		84,089	87,188	3,099	4%
User charges	1	2,395	1,822	(573)	-24%
Other grants and contributions		-	726	726	100%
Post employment benefit	2	-	4,277	4,277	100%
Other revenue		-	10	10	100%
Total Income from Continuing Operations		86,484	94,023	7,539	9%
Expenses from Continuing Operations					
Employee expenses	3	55,697	59,932	4,235	8%
Supplies and services	4	25,489	23,163	(2,326)	-9%
Depreciation and amortisation		5,176	5,940	764	15%
Other expenses		122	220	98	80%
Total Expenses from Continuing Operations		86,484	89,255	2,771	3%
Operating Result from Continuing Operations		-	4,768	4,768	100%
Other Comprehensive Income					
Increase (decrease) in asset revaluation surplus		-	4,501	4,501	100%
Total Other Comprehensive Income		-	4,501	4,501	100%
Total Comprehensive Income		-	9,269	9,269	100%



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

25. BUDGET VS ACTUAL COMPARISON (cont'd)

Statement of Financial Position

		Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
	Variance Note				
Current Assets					
Cash and cash equivalents	5	2,957	3,386	429	15%
Receivables		1,425	1,329	(96)	-7%
Inventories		205	185	(20)	-10%
Other current assets		187	450	263	141%
Total Current Assets		4,774	5,350	576	12%
Non-Current Assets					
Intangibles		640	565	(75)	-12%
Property, plant and equipment		281,438	272,904	(8,534)	-3%
Total Non Current Assets		282,078	273,469	(8,609)	-3%
Total Assets		286,852	278,819	(8,033)	-3%
Current Liabilities					
Payables	6	3,445	1,765	(1,680)	-49%
Accrued employee benefits	7	456	1,335	879	193%
Other current liabilities		(4)	6	10	-250%
Total Current Liabilities		3,897	3,106	(791)	-20%
Non-Current Liabilities					
Accrued employee benefits	2	5,476	1,270	(4,206)	-77%
Total non Current Liabilities		5,476	1,270	(4,206)	-77%
Total Liabilities		9,373	4,376	(4,997)	-53%
Net Assets		277,479	274,443	(3,036)	-1%
Total Equity		277,479	274,443	(3,036)	-1%



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

25. BUDGET VS ACTUAL COMPARISON (cont'd)

Statement of Cash Flows

	Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of Budget
Cash flows from operating activities				
<i>Inflows:</i>				
Departmental services receipts	84,089	87,188	3,099	4%
Grants and other contributions	-	6	6	100%
User charges	2,395	1,489	(906)	-38%
GST input tax credits from ATO	1,377	2,028	651	47%
GST collected from customers	150	250	100	67%
Other	-	(65)	(65)	100%
<i>Outflows:</i>				
Accountable Advance for Members				
Employee costs	(55,697)	(57,749)	(2,052)	4%
Supplies and services	(25,489)	(26,675)	(1,186)	5%
GST remitted to ATO	(150)	(247)	(97)	65%
GST paid to suppliers	(1,377)	(2,030)	(653)	47%
Other outflows	(122)		122	-100%
Net cash provided by or used in operating activities	5,176	4,195	(981)	-19%
Cash flows from investing activities				
<i>Outflows:</i>				
Payments for property, plant and equipment	(3,137)	(3,737)	(600)	19%
Net cash used in investing activities	(3,137)	(3,737)	(600)	19%
Cash flows from financing activities				
Equity withdrawals	(2,039)	(1,757)	282	-14%
Net cash provided used in financing activities	(2,039)	(1,757)	282	-14%
Net increase (decrease) in cash held	-	(1,299)	(1,299)	100%
Cash at the beginning of financial year	2,957	4,685	1,728	58%
Cash at the end of financial year	2,957	3,386	429	15%

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2014-15

25. BUDGET VS ACTUAL COMPARISON (cont'd)**Explanations of Major Variances**

1. Variance in User charges reflects a decrease in revenues associated with catering activities, specifically a decrease in official function activity over recent years by key client groups including other government agencies.
2. Revenue relates to technical adjustment to vary the value of non-current post employment benefits following a decision of the Queensland Independent Remuneration Tribunal to cease these benefits from 31 December 2018. Refer Note 1 (t).
3. Variance in Employee Expenses due to payments made to former Members of the Parliament and Electorate Officers during 2014-15 as a result of the January 2015 State election. In addition, the 2015 Original Budget includes certain expenditure items incorrectly mapped to Supplies and Services rather than Employee expenses. Mapping adjustments were made to correctly align budget and expenditure after the 2015 Budget was published.
4. Variance in Supplies and services relates to expenditure mapping adjustments. The 2015 Original Budget includes certain expenditure items incorrectly mapped to Supplies and Services rather than Employee expenses. Mapping adjustments were made to correctly align budget and expenditure after the 2015 Budget was published.
5. Variance in Cash and cash equivalents reflects estimated cash surplus at the end of 30 June 2015.
6. Variance in Payables is related to a budget classification error between Payables and Accrued Employee Benefits for the Queensland Government Leave Schemes; and reduced payables for Payroll Tax and Capital Works.
7. Variance in Accrued Employee Benefits is related to a budget classification error between Payables and Accrued Employee Benefits for the Queensland Government Leave Schemes.
8. Variance represents capital works expenditure deferred from 2013-14 to 2014-15, offset in part by funding deferral for ongoing capital projects to 2015-16.



LEGISLATIVE ASSEMBLY OF QUEENSLAND

CERTIFICATE OF THE LEGISLATIVE ASSEMBLY

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

- (a) The prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) The 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 2015 and of the financial position of the Legislative Assembly at the end of that year; and
- (c) These assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

C R ATKINSON
BBus
MANAGER,
FINANCIAL & ADMINISTRATIVE SERVICES

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

3/ August 2015

3/ August 2015

INDEPENDENT AUDITOR'S REPORT

To The Clerk of the Parliament, Legislative Assembly of Queensland

Report on the Financial Report

I have audited the accompanying financial report of the Legislative Assembly of Queensland which comprises the statement of financial position and statement of assets and liabilities by major service areas, as at 30 June 2015, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major service areas for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certificates given by the Clerk of 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* –

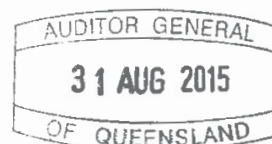
- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion –
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Legislative Assembly of Queensland for the financial year 1 July 2014 to 30 June 2015 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
Auditor-General of Queensland



Queensland Audit Office
Brisbane

Glossary

Clerk of the Parliament

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

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) are kept in storage. The Tabled Papers Database on the Parliament's web site provides electronic access to and searching of tabled papers.

Appendix

Annual report compliance

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

Summary of requirement	Basis for requirement	Page
Letter of compliance		
A letter of compliance from the accountable officer or statutory body to the relevant Minister	ARRs – section 8	2-3
Accessibility		
Table of contents	ARRs – section 10.1	i
Glossary	ARRs – section 10.1	88
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	4
Agency role and main functions	ARRs – section 11.2	4
Operating environment	ARRs – section 11.3	4
Non-financial performance		
Agency objectives and performance indicators	ARRs – section 12.3	5
Agency service areas, and service standards	ARRs – section 12.4	5
Financial performance		
Summary of financial performance	ARRs – section 13.1	6

Summary of requirement	Basis for requirement	Page
Governance – management and structure		
Organisational structure	ARRs – section 14.1	34
Executive management	ARRs – section 14.2	33, 35
<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i> ARRs – section 14.4	30-31
Governance – risk management and accountability		
External scrutiny	ARRs – section 15.2	37
Internal audit	ARRs – section 15.3	35, 37
Governance – human resources		
Workforce planning, attraction and retention	ARRs – section 16.1	37
Early retirement, redundancy and retrenchment	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	41

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	87
Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	88
Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	70

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

Feedback

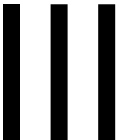
We hope you have found our Annual Report 2014-2015 informative. We value your feedback in order to improve the quality and assess the relevance and content of our future annual reports.

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



Delivery Address:
Parliament House
69 Alice St
BRISBANE QLD 4000

No stamp required
if posted in Australia



The Clerk of the Parliament
Reply Paid 76362
BRISBANE QLD 4000



Thank you for your feedback

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

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

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

7. (Optional) Name: _____

Address: _____

