



# ANNUAL REPORT 2015 - 2016

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 2015-2016 financial year. Previous annual reports of the Queensland Parliamentary Service are available online at [www.parliament.qld.gov.au](http://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

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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 2015-2016 in accordance with the goals specified in the *Queensland 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](http://www.parliament.qld.gov.au)

#### **Your thoughts**

Readers are encouraged to comment on this report by completing the enclosed feedback form contained on page 86. Alternatively, readers can comment online via the Queensland Parliament website at [www.parliament.qld.gov.au](http://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.

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The following additional information is published online at [www.parliament.qld.gov.au/explore/publications-and-reports/annual-reports](http://www.parliament.qld.gov.au/explore/publications-and-reports/annual-reports)

- consultancies
- overseas travel.

# Contents

Message from the Speaker.....	2
Clerk's report .....	3
Parliamentary Service	
Our business .....	5
Our values.....	6
Our goals.....	6
Financial summary.....	7
2015-16 Major highlights .....	8
Performance report	
Goal 1 - Parliamentary support .....	13
Goal 2 - Business support.....	19
Goal 3 - Raise community awareness and understanding .....	23
Goal 4 - A progressive Parliamentary Service .....	27
Corporate governance.....	32
Management profiles.....	37
Other information.....	40
Financial statements .....	41
Glossary .....	81
Appendix	
Annual report compliance.....	82
Feedback.....	85

# Message from the Speaker

I am pleased to present the annual report for the Parliamentary Service for 2015-16 and congratulate the Parliamentary Service for its achievements during the year. I also take this opportunity, on behalf of all Members of the 55<sup>th</sup> Parliament, to thank all staff of the Parliamentary Service for their diligent service this year, both at Parliament House and in the 89 electorates across the state.

In June, the Queensland Parliament had the honour of hosting the 27th Commonwealth Parliamentary Association (CPA) Commonwealth Parliamentary Seminar. I was pleased to welcome the CPA Secretary-General, Mr Akbar Kahn, and 21 delegates from 12 countries, and join them in considering the evolution of parliamentary democracy, parliamentary ethics, transparency and accountability, parliament's role in domestic violence, sustainable development goals and parliament and the economy. Prior to the seminar, I had the pleasure of accompanying the CPA Secretary-General and the Clerk of the Parliament on a roadshow to three Brisbane schools where we met young people and discussed their issues of concern about society and democracy.

Another highlight for me this year was the opportunity to travel to Mount Isa as part of the ongoing regional parliamentary education and training program aimed at increasing the knowledge and awareness of our system of democracy and how our Parliament works among public servants, teachers, students and members of community groups.

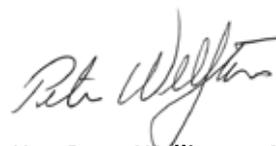
This outreach work supplements the extensive visitor program here at Parliament House. In the 2015-16 year, over 40,000 people visited their Parliament participating in school tours, public tours or education programs, attending public hearings and briefings of parliamentary committees, celebrating special occasions at high tea in the Stranger's Dining Room, enjoying music performed by local talented young students at a Seniors Concert, or attending one of the other many official functions held this year. I was also pleased that Parliament House again participated this year in the popular Queensland Open House program, with visitors experiencing a behind-the-scenes look at their People's House.

From 2016 onwards, the Parliamentary Service has responded to significant changes in its operating environment. Through a planning process involving extensive consultation, a new strategic plan and organisational structure has been developed that aligns the organisation's structure with its refined vision and objectives. This new framework will ensure the continued high performance of the Parliamentary Service and enable it to continue to efficiently and effectively meet its objectives as it supports Members in their service of the people of Queensland.

I take this opportunity to acknowledge the solid leadership of the Parliamentary Service Executive Management Group (EMG), consisting of the Clerk of the Parliament, Mr Neil Laurie; the

Deputy Clerk, Mr Michael Ries; and, the Director of Corporate Services, Mr Michael Hickey. I thank them for their service in EMG, some for over 15 years, and welcome the expansion of that group in the year ahead to also include the Parliamentary Librarian and the Director of Property and Facility Services.

Finally, I acknowledge the ongoing assistance of the Committee of the Legislative Assembly in assisting me in making major decisions relating to our Parliament and its precinct.



**Hon Peter Wellington MP**  
*Speaker of the Queensland Parliament*

# Clerk's report

Mr Speaker

I am pleased to present the *Annual Report 2015-2016* and financial statements for the Queensland Parliamentary Service.

In my report last year, I documented the significant changes that had occurred throughout the Parliamentary Service over the previous five years. I believe that the pace of this change over such a short period is unprecedented in the entire history of the Queensland Parliament and as a result, the manner in which many areas of the Parliamentary Service now conduct their business is dramatically different from that of just a few parliamentary terms ago.

In light of these changes, a review of the organisation's Strategic Plan for 2016-2020 was conducted during the past year in order to ensure that this document properly reflects how the Parliamentary Service now operates. This process involved the input of yourself, all of the parliament's Service Area Managers and a number of other Parliamentary Service staff, including two electorate office staff. From this review, it was agreed that our corporate vision, purpose, objectives, strategies and structure all required updating and these changes will commence from 1 July 2016.

The most significant of the above changes will be to the organisational structure which has been in place for over 15 years. This

structure, which has consisted of all areas of the service being grouped into two divisions, pre-dated the following changes to the Parliament and society as a whole:

- the invention of mobile computing, smart phones, and social media
- significant procedural changes such as the broadcast of Parliament, the record of proceedings, e-petitions and the new portfolio committees
- the doubling of electorate office staff from 89 full time equivalent staff to over 180
- the new Members remuneration system and
- a raft of new governance obligations in the areas of security, workplace health and safety, risk management and business continuity, and audit.

In order to better deal with the challenges ahead, it was decided that the Parliamentary Service be organised into four divisions, with each having a more focused grouping of Service Areas within them. These changes will be fully implemented in the year ahead.

It is a great credit to all Parliamentary Service staff that the changes to our work and practices over recent years have not impacted on the standard of services delivered. The results of the annual survey of members, which was conducted at the end 2015, continues to support this. Members

again provided a 100% satisfaction rating for the performance of the Parliamentary Service as a whole in providing assistance and support to enable the parliament to carry out its legislative and review roles and Members to perform their representational duties. Members again provided an over 90% satisfaction rating for individual Service Areas.

Queensland's system of parliamentary committees have continued their valuable contribution to the work of the House during 2015-16. A detailed report of committee activities undertaken during the year is contained on page 8 of this report and the figures contained demonstrate the large volume of work completed by committees and the direct impact that this activity has had on Bills debated and passed by the House. As such, I am pleased to report again this year that following the reforms of 2011, Queensland has a modern, responsive and consultative committee system that positively serves the people of this state.

I reported last year on the significant capital projects that were planned to commence across the precinct during 2015-16. As noted during the recent Estimates hearing, these projects remain ongoing after some unexpected delays. However, I look forward to the completion of the rectification works on level 7 of the Parliamentary Annexe in the near future and for significant

progress to be made during 2016-17 on the project to install the fire protection system for Parliament House.

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 82-83 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 13 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 19 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 23 for full report.

### Goal 4 - Progression of the Parliamentary Service

To develop and maintain a professional and progressive Parliamentary Service. See page 27 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 2016 as well as for the four previous financial years. The full Financial Statements commence on page 41.

Financial summary for the year ending 30 June	2012 \$'000	2013 \$'000	2014 \$'000	2015 \$'000	2016 \$'000
Total Income	85,763	81,937	85,715	94,023	89,185
Total Expenses	85,413	81,541	84,359	89,255	90,357
Operating Surplus/(Deficit)	350	396	1,356	4,768	(1,172)
Total Assets	254,829	277,508	277,695	278,819	205,710
Total Liabilities	10,515	9,364	10,764	4,376	5,895
Net Assets	244,314	268,144	266,931	274,443	199,815

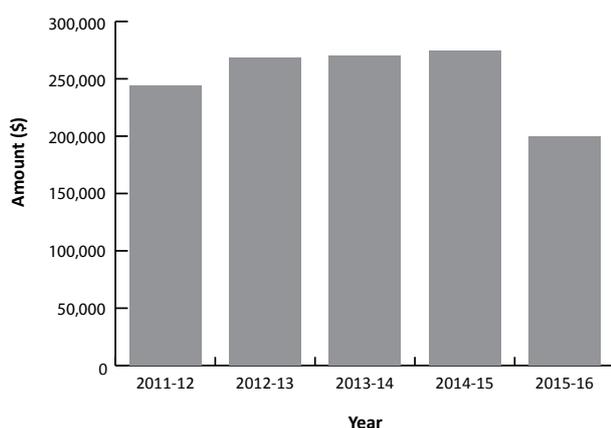
Financial summary for the year ending 30 June	2012	2013	2014	2015	2016
Current Ratio <sup>1</sup>	1.45	1.23	1.77	1.72	1.49
Debt/Equity Ratio (%) <sup>2</sup>	4.30	3.49	4.03	1.59	2.95
Liability/Asset Ratio (%) <sup>3</sup>	4.13	3.37	3.88	1.57	2.87

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

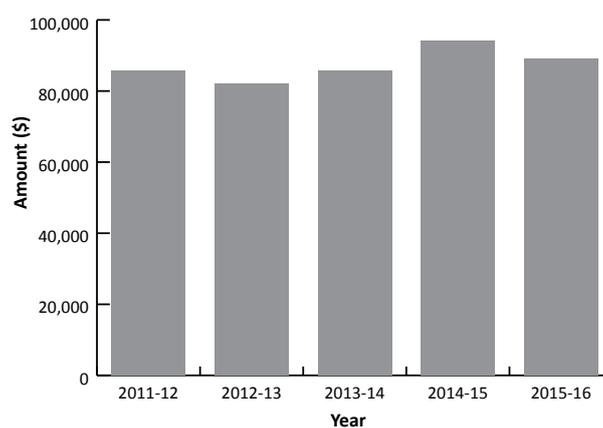
2. Debt/Equity Ratio represents the debt of the Parliamentary Service as a relative proportion of Equity (net worth).

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

### Net assets



### Total income



# 2015-16 Major highlights

## Report on portfolio committee activities

Queensland's parliamentary committee system was significantly reformed in August 2011 in order to improve openness and accountability and to increase the levels of public consultation within Queensland's legislative process. The results of these reforms over the past five years has been a dramatic increase in the volume of committee work undertaken and the public having a significantly greater input into the Bills that are debated by the Parliament. An overview of the committee work that was conducted during 2015-16 is detailed below.

The Parliament's portfolio committees undertook work on a total of 104 inquiries, which were comprised of:

- eighty-eight inquiries into Bills that were introduced in the Parliament and then referred to committees for examination
- fourteen inquiries on matters of community importance (12 referred from the House and two self-initiated), and
- two other inquiries held into matters where committees have oversight responsibilities.

Of these 104 inquiries, 70 were finalised, tabled and debated by the House by 30 June 2016.

During 2015-16, a total of 617 portfolio committee hearings,

briefings and meetings were held. These comprised:

- 307 public hearings and briefings, and
- 310 private meetings.

During the course of these 104 inquiries and 617 hearings, briefings and meetings, a high level of public consultation and scrutiny of public officials was undertaken. This included:

- committees receiving and considering 4,273 submissions, and
- committees hearing evidence from 1,967 persons.

These 1,967 persons were comprised of: 512 representatives of peak bodies; 300 representatives of other groups; 387 individual members of the public; and 768 public servants.

For the 70 portfolio committee inquiries completed in 2015-16, a total of 217 recommendations were contained in those committee reports (other than that a Bill be passed). The significant level of public consultation outlined in the statistics above greatly contributed to the formulation of these recommendations. In terms of the legislative outcomes of committee inquiries, the importance of the portfolio committees' work can be measured by examining the number of recommendations contained in inquiry reports that were agreed to

by the Parliament and adopted as amendments to Bills.

Analysis of the 2015-16 portfolio committee report recommendations shows:

- the 217 recommendations comprised 84 recommendations which proposed legislative amendments and 133 other recommendations.

For all inquiries finalised in 2015-16:

- of the 84 proposed legislative amendments, 75 were accepted by the House (89.3%)
- of the 133 other recommendations, 115 were accepted by the House (86.5%).

This significant volume of committee work completed and the outcomes achieved during 2015-16 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.

### Presentations to the Governor

The Clerk of the Parliament has responsibility for the process by which a Bill passed by the Legislative Assembly receives assent. The final stage of this process sees the Clerk deliver the Bill along with a certificate signed by the Attorney-General to the Governor. By signing the Bill, the Governor provides it with Royal Assent. Two Bills of significance to the Queensland Parliament that were presented to the Governor during 2015-16 were the *Constitution (Fixed Term Parliament) Amendment Bill 2015* and the *Electoral (Improving Representation) and Other Legislation Amendment Bill 2016*.



His Excellency the Honourable Paul de Jersey AC, Governor of Queensland, signs a bill presented by the Clerk of the Parliament, Mr Neil Laurie.

These Bills respectively provided for fixed four-year terms for the Legislative Assembly in Queensland and changed the number of electoral districts for the State by increasing the number of members of the Legislative Assembly from 89 to 93. These Bills were among six presented to the Governor by the Clerk on 5 May 2016.

A historic presentation occurred on 19 February 2016, when the Speaker, the Clerk and Members of Parliament attended Government House for the Presentation of the Address-in-Reply for the First Session of the 55<sup>th</sup> Parliament of Queensland.



The presentation of the Address-in-Reply at Government House on 19 February 2016. Pictured from left to right are: His Excellency the Honourable Paul de Jersey AC, Governor of Queensland; Mrs Kaye de Jersey; Hon Leeanne Enoch MP; Speaker of the Legislative Assembly, Hon Peter Wellington MP; and the Clerk of the Parliament, Mr Neil Laurie.

This followed His Excellency's delivery of the Governor's Speech at the Opening of the Fifty-Fifth Parliament of Queensland on 25 March 2015 and the Parliament's Address-in-Reply motion then being agreed by the House on 3 December 2015.

It is tradition for the mover of this motion to accompany the Speaker for the presentation at Government House and as the mover, Hon Leeanne Enoch MP became the first Aboriginal person to take part in the presentation of the Address-in-Reply motion in Queensland.

*Both photos from the 'Government House Collection'.*

### Members of Parliament paused to mark Remembrance Day at Parliament House.

On 11 November 2015, Speaker Wellington led the Call to Commemoration with Mr Tim Nicholls MP, the Member for Clayfield, reading 'In Flanders Fields' and Mr Jim Pearce MP, the Member for Mirani, then reciting 'The Ode'.

Members and parliamentary staff joined in a minute's silence after the playing of the Last Post.



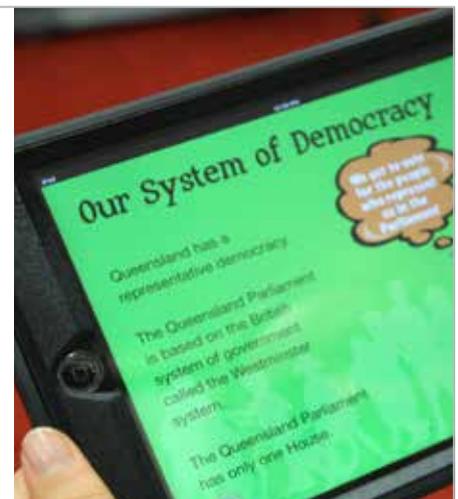
Queensland Parliament marks Remembrance Day.

### Updated student learning resource

Each year around 10,000 school students visit the Queensland Parliament and participate in our free educational tour program. (An overview of this program is contained on page 25 of this report.) In order to better reinforce the students' learnings, tablet devices were incorporated into the students' visit during 2015-16.

At the end of their tour, each student is now able to use one of these tablets that has an

educational e-booklet contained on it, which was produced by the Parliamentray Service. Students answer interactive questions about what they have seen and learned during their visit to Parliament House. Previously, printed booklets were used for this purpose, but the tablets now provide a more enhanced educational experience for the students. The tablets also allow for content to be easily updated to reflect any changes that may occur in the Parliament.



A student uses one of the Parliament's new educational tablet devices.



The centre-tower section of Parliament House under restoration.

### Preservation and conservation of Parliament House

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

For this 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 2016, 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 2014-15 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 be completed during 2017-18.

The Stonework Restoration Program has been jointly funded by the Parliament and the Department of Housing and Public Works with each agency working together in the planning and implementation of this long-term project. 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.

### Brisbane Open House

Parliament House again participated in the Brisbane Open House event over the weekend of 10 and 11 October 2015 with approximately 1,400 people visiting the building.

Brisbane Open House is a free annual event that provides visitors with the rare opportunity to discover a wealth of architecturally diverse, well-designed and historic buildings across Brisbane.



Visitors in the Parliament's O'Donovan Library.



Hon Peter Wellington MP, Speaker of the Legislative Assembly, with the Youth Parliamentarians from Townview State School.

### Mount Isa Youth Parliament

As part of the Queensland Parliament's regional education program, parliamentary staff conducted a youth parliament in Mount Isa on 1 June 2016. This event at the Mount Isa Civic Centre saw 70 students from seven Mount Isa schools and the Burketown State School participating as Youth Members. The Speaker of the Parliament, Hon Peter Wellington MP, opened and then chaired the event, along with the Member for Mount Isa, Mr Robbie Katter MP.

The Mount Isa Youth Parliamentarians debated two motions, the first on the introduction of healthy eating measures in schools and the second on education and employment opportunities for students. Students then had the opportunity to speak on matters of importance to them and their community.



Delegates of the 2016 Commonwealth Parliamentary Seminar.

### Hosting of the Commonwealth Parliamentary Seminar

The Queensland branch of the Commonwealth Parliamentary Association hosted the 27<sup>th</sup> Commonwealth Parliamentary Seminar at Parliament House from 5 to 11 June 2016. In addition to the participating Members of the Queensland Parliament, the seminar was attended by 21 delegates from 12 countries. The jurisdictions attending included Fiji, Quebec, Singapore, Pakistan, Namibia, South Africa, Jersey, New Zealand, the United Kingdom, Cameroon, Nigeria, the National Parliament of India and three Indian states, and three Australian states, New South Wales, Western Australia and South Australia.

# 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 five service areas:

- Chamber Education and Communications Services
- Committee Office (including 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 18.

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 Registers of Members' 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; and

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 Legislative Assembly
- processing of legislation through the Legislative Assembly (introduction, amendment and presentation for royal assent)
- monitoring bills, questions, motions and petitions to ensure compliance with the rules of the Legislative 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:

- 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, in which 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

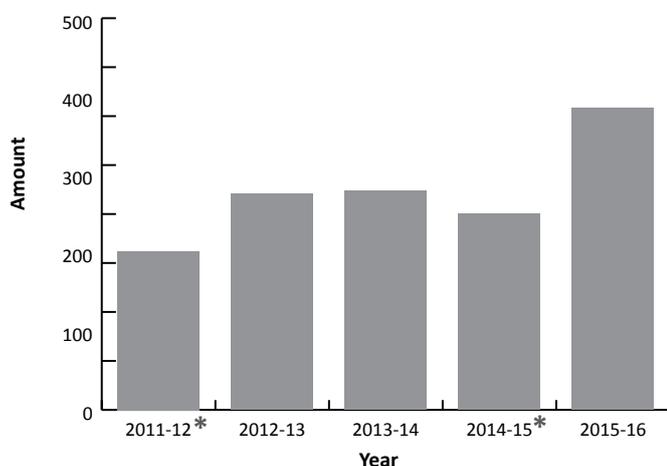
audience, based on relevant school curricula, and consistent with current best practice in teaching

- providing advice and education on Indigenous protocols.

Communications staff are responsible for:

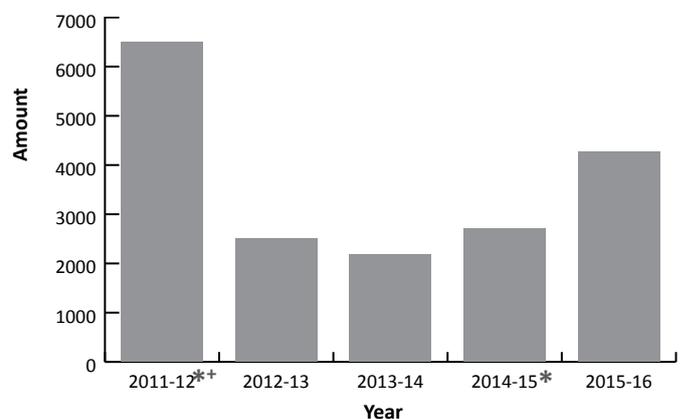
- promoting parliamentary activities and events in order to improve community understanding and awareness of the role and activities of the Queensland Parliament
- developing and implementing communication strategies for service-wide projects or projects involving multi-services including engagement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

**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.

- 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.

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 2015-16 is contained on page 8.

The review of the estimates for the 2015-16 appropriations was conducted by the seven portfolio-based committees. Each of these committees has the responsibility to examine the proposed expenditure for the Government departments for which they have their respective areas of responsibility. Estimates hearings were held from 18 to 28 August 2015 with each of the portfolio committees then reporting

back to Parliament in September 2015.

Staff in the Committee Office perform the following tasks:

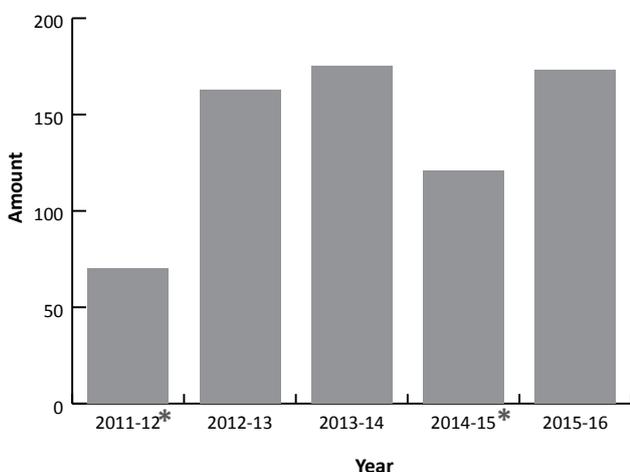
- provide advice and support to each committee in the conduct of its inquiries
- maintain each committee’s records system
- provide planning and organisation for the collection, analysis and reporting of information and evidence
- participate in activities aimed at increasing the awareness of the role of the Parliament and the committee system.

### Committee Office

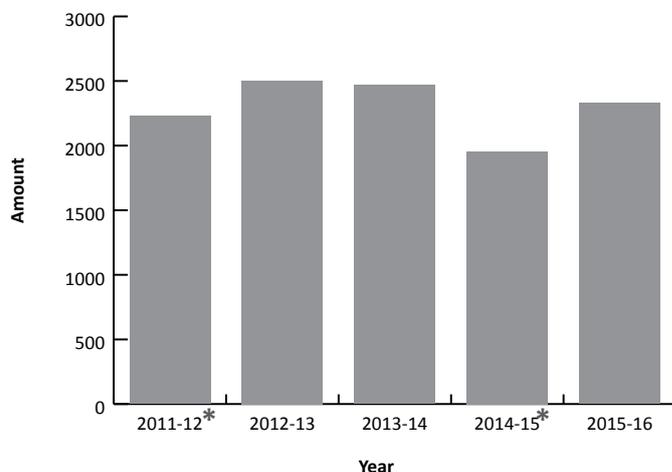
The Legislative Assembly establishes parliamentary committees to assist the Queensland Parliament.

Committees investigate specific issues and report back to the Parliament. They provide a forum for investigation into matters

**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 can also 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 inquiries.

### **Security and Attendant Services**

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

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

Security Services provide-

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

Attendant Services provide-

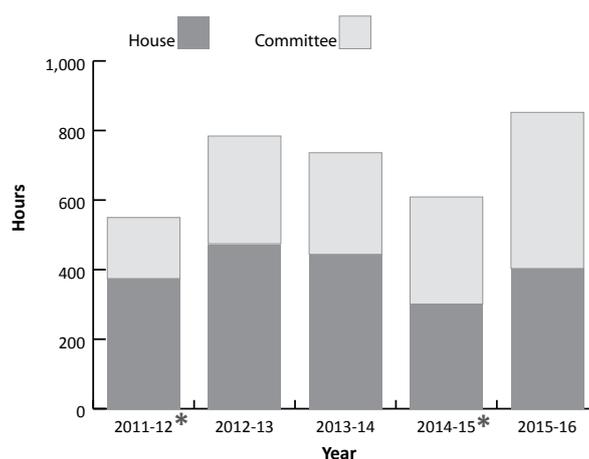
- precinct reception and inquiry services (including mail distribution and switchboard)
- school, public and special interest group tours
- gift shop sales
- Chamber support services
- security access ID card database.

### Parliamentary Reporting Service (Hansard)

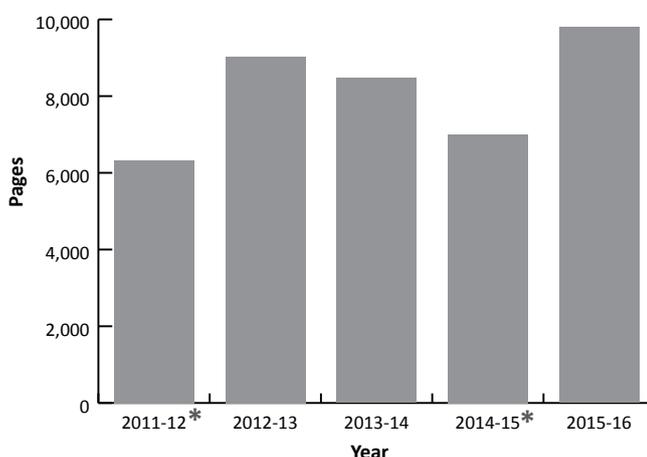
The primary role of the Parliamentary Reporting Service is to produce electronic and hard copy transcripts of the debates of the Legislative Assembly and, when required, of evidence given before parliamentary committees and of proceedings of other forums, such as youth parliaments. The Parliamentary Reporting Service also raises community awareness and understanding of the role and functions of the Parliament through the provision of an audio-visual monitoring and captioning service for the Internet broadcast of proceedings in Parliament, parliamentary committees and parliamentary special events.

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

**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
Service Area review	A management review of the Committee Office Service Area occurred during 2015-16	complete
CPA Regional Seminar	The Queensland Parliament successfully hosted the Commonwealth Parliamentary Association Seminar and Road Show in June 2016.	complete

## Key Performance Indicators

Measures	2015-16 Target	2015-16 Actual
<b>Chamber, Education and Communication Services</b>		
Number of questions on notice processed	1,000	2,323
Number of tabled papers and reports registered and archived	2,200	2,330
<b>Committee Office</b>		
Number of parliamentary committee briefings provided	400	709
Number of parliamentary committee reports tabled	80	173
<b>Parliamentary Reporting Service</b>		
Internet publication of the first two hours of proceedings (Hansard) each sitting day	2.30pm each Tuesday and Thursday sitting day and 6.30pm each sitting Wednesday	95%
<b>Parliamentary Library</b>		
Number of Library client information briefs prepared	900	1,349
Percentage of Library information and research responses issued within agreed timeframes	>98%	>98%
<b>Parliamentary Security</b>		
Number of precinct visitors processed through security scanning procedures	75,000	56,653
<b>Percentage of Members satisfied with service provided to Goal 1 (satisfied/very satisfied)</b>		
	95%	98%

## Looking ahead

Initiatives in 2016-17 include:

- Continue to improve support for the committees of the 55<sup>th</sup> Parliament, including implementing the recommendations of the 2016 review of the Committee Office.
- 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 21.

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.

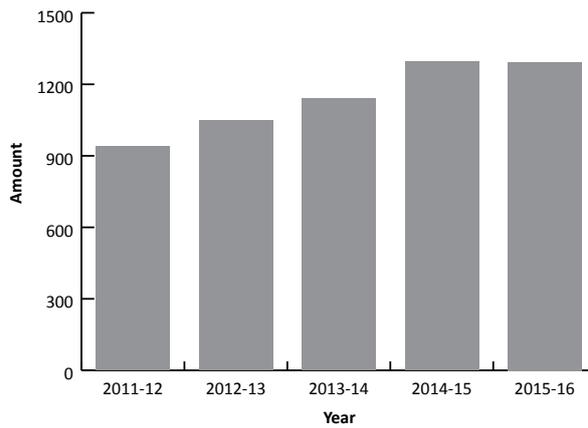
### Information Technology Services

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.

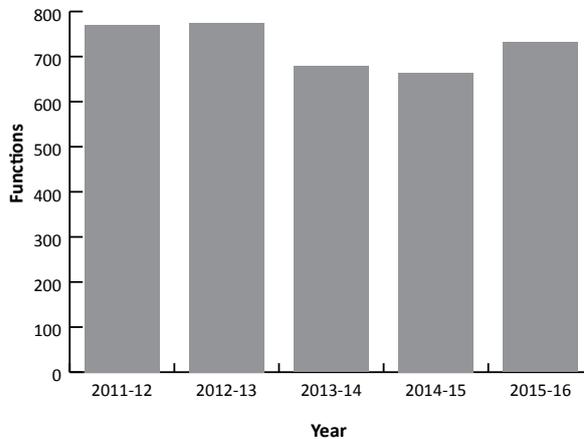
### Property Services

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.

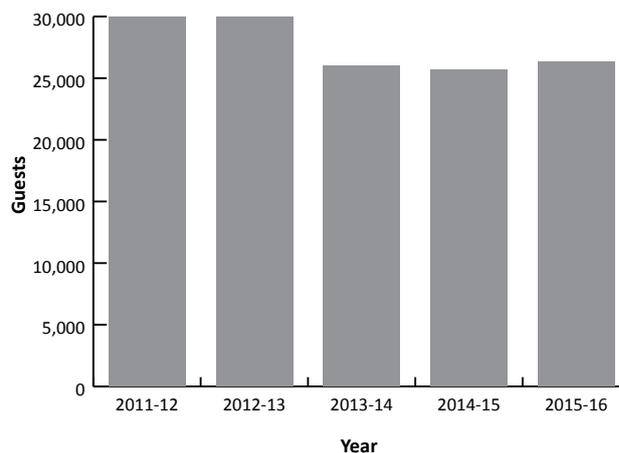
**Finance and Administrative Services - total travel bookings**



**Catering Services - number of functions**



**Catering Services - number of guests attending functions**



## Major initiatives

Key projects	Overview	Status
eDRMS project	During 2015-16, the Service prepared for implementation of an electronic Document and Records Management System (eDRMS). The eDRMS will replace the largely paper-based corporate records keeping system with an electronic Document and Records Management System (eDRMS) to improve the capture, control and ongoing use of the corporate records essential to its operations. The system will go live in early 2016-17.	On-going
Level 7 refurbishment	During 2015-16, a major project was initiated to repair and improve the amenity of level 7 of the Parliamentary Annexe. Repairs have addressed a number of long-standing water penetration and other building maintenance issues, while an update of services and finishes will result in a more fit-for-purpose function venue. All works will be complete in early 2016-17.	On-going

## Key Performance Indicators

Measures	2015-16 Target	2015-16 Actual
<b>Property Services</b>		
Percentage of planned capital works projects completed	95%	83%
<b>Catering Services</b>		
Number of catered functions held	700	731
Number of attendees at these catered functions	30,000	26,362
<b>Financial and Administrative Services</b>		
Percentage of external suppliers paid in accordance with trading terms	90%	81%
<b>Human Resource Management</b>		
Accuracy of payroll production	99%	99%
<b>Information Technology Services</b>		
Percentage of service desk calls completed within two hours of request	70%	81.1%
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%	99.9%
<b>Percentage of Members satisfied with service provided to Goal 2 (satisfied/very satisfied)</b>		
	95%	98.5%
<b>Percentage of Shared Services clients satisfaction with services provided (satisfied/very satisfied)</b>		
	95%	100%

### Looking ahead

In 2015-16, the Parliamentary Service will:

- continue installation of a fire protection (suppression) system in Parliament House
- continue an ongoing program to improve security infrastructure and systems within the parliamentary precinct
- implement recommendations arising from a comprehensive review of electorate office security conducted in 2015-16. The review examined changes in security risks, security monitoring tools and techniques, and security awareness

## 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 being involved in various community activities.

Key performance indicators for Goal 3 are set out in the table on page 26.

### 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. These strategies aim 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's 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 Parliamentary Service provides training to promote understanding and awareness of Queensland's parliamentary committee system and encourage participation with committee inquiries. In 2015-16, two 'Committees@Work' seminars

were held at Parliament House. These were attended by 48 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 on North Stradbroke Island and Thursday Island in 2015-16.

### Education activities

Throughout the year, the Parliamentary Service 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 2015-16 the following number of students attended these programs:

- 746 Year 10 to 12 students and teachers as part of 35 school group activities
- 118 TAFE and ESL students and their teachers as part of six group activities
- 1,017 tertiary students and lecturers as part of 26 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 12 seminars were held during 2015-16 with 432 public servants attending. This included a seminar held in Ipswich.

### Teacher professional development training

Free training is offered to teachers to enhance their knowledge of Queensland's democratic systems and the processes of the Queensland Parliament. These sessions also provide practical education resources and demonstrate how to conduct a parliamentary committee role play and voting activities in their classrooms. During 2015-16, teacher professional development training sessions were held in Ipswich and Mt Isa with 25 teachers participating.

### Regional educational program

The Parliamentary Service commenced a regional education program in 2013-14 which saw parliamentary staff delivering a combination of the following activities in a regional Queensland location:

- a youth parliament
- a teachers' professional development session

- a public sector training conference for locally based public servants and
- presentations delivered to local service and community groups and Indigenous organisations about the Parliament and its committee system.

This program of activities 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 youth parliament program. Five youth parliament events were facilitated during 2015-16, three at Parliament House and regional events held in Ipswich and Mt Isa. In all, a total of 414 students participated in these youth parliaments with each of these events and the dates that they occurred listed below:

- the Ipswich Youth Parliament was held on 2 September 2015
- the YMCA Youth Parliament was held at Parliament House from 29 September to 2 October 2015
- a Legal Studies Youth Parliament was held at Parliament House on 6 May 2016 for Brisbane-based year 11 and 12 Legal Studies students
- the Mt Isa Youth Parliament was held on 1 June 2016
- the annual Eric Deeral Indigenous Youth Parliament was held at Parliament House on 23 June 2016.

### Constitutional conventions

In addition to the youth parliaments, the Parliamentary Service partnered with the Department of Education and Training to conduct school constitutional conventions, including two for Aboriginal and Torres Strait Islander students. These conventions were held in Cairns, Townsville and in Brisbane with a total of 213 students participating.

### Queensland Parliamentary Internship Program

During 2015-16, 31 tertiary students participated in the Queensland Parliament Research Internship. This annual program has been in operation since 1995.

### School tours

School groups have visited Parliament House over many decades, with these groups generally comprising grade five students.

The program of each visit includes:

- a standardised educational presentation aligned to the National Curriculum which provides an overview of the Queensland Parliament, its roles and processes
- a tour of Parliament House
- a parliamentary debate role-play activity while seated in either the Legislative Assembly Chamber or

the Legislative Council Chamber (depending on sitting days), and

- a workbook activity aimed at reinforcing the learnings of the visit.

During 2015-16, the workbook activity was changed from being a published booklet to an interactive electronic exercise contained on tablet devices that are available for each student to work on at the end of their tour.

In total, 380 school tours were conducted during 2015-2016, comprising 9,602 students and 911 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.

### 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 Parliament House including the O'Donovan Library. A total of 18 High Teas were held during 2015-16, with 1,163 people attending.

Key projects	Overview	Status
Regional educational program	The Parliamentary Service continued its three-year regional educational program.	On-going
Parliamentary committee training seminars	The Parliamentary Service 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	2015-16 Target	2015-16 Actual
<b>Education and Communications Services</b>		
Number of educational activities held	90	93
Attendees at educational activities	4,000	3,705
Percentage of Members satisfied with services provided to Goal 3 (satisfied/very satisfied)	95%	100%

### Major initiatives

#### Looking ahead

Initiatives in 2015-16 include:

- continue to implement the three-year regional education program. Upcoming activities will be held in Bundaberg and Roma.

## 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 relevant enterprise bargaining agreement.

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

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 second stage of the award modernisation process was completed during the 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 Parliamentary Service 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**

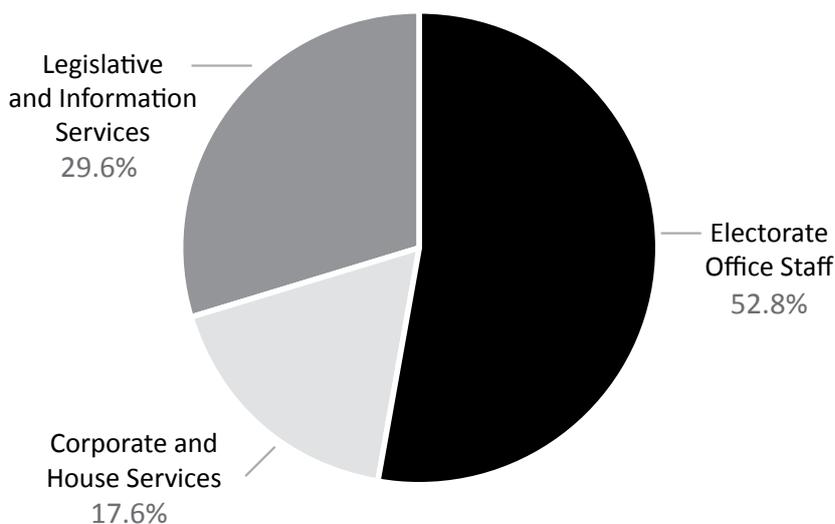
The Parliamentary Service considers training and professional development a high corporate priority and manages this centrally via the Executive Management Group in order to:

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

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 2015-16 in accordance with the training and development plan included:

**Percentage of staff by area**



The number of full-time equivalent staff as at 30 June 2016 was 390.

- Advanced first aid training
- delivering activity-based training courses
- Situational and tactical use of force training
- Workplace Health and Safety Representative training.
- Parliamentary Law, Practice and Procedure
- Australia and New Zealand Association of Clerks-at-the-Table Professional Development Seminar
- Australasian Parliamentary Educators Conference.

**Conferences and seminars**

Some of the conferences and seminars attended by staff during 2015-16 included:

- Association of Parliamentary Libraries of Australasia
- Australasian Study of Parliament Group

**Opportunity and Support Systems**

**Equal Employment Opportunity**

The Parliamentary Service has a policy of equal employment opportunity, which ensures that recruitment and selection is based on fairness, equity, open

competition and selection on merit. The Recruitment and Selection Guidelines of the Parliamentary Service ensure that:

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

An Equal Employment Opportunity survey of Parliament House staff was commenced in 2009-10 and continued into 2015-16. The survey is designed to collect data about the current workforce to form a picture of the current employee profile.

### Employee Life Survey

In 2015-16, the Parliamentary Service commenced conducting surveys of staff through an external organisation, Employee Life. Employee Life is an independent service which provides a continuous and confidential way for employees to provide feedback to

management about their working experience.

Brief on-line surveys known as 'pulse surveys' are conducted to gather the opinions of employees on a variety of topics. By regularly gauging the views of employees, management can hopefully improve the overall working experience of staff which in turn can contribute to a more effective and efficient Parliamentary Service.

### 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 that 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*.

### 2015-16 staff information

Study and Research Assistance Scheme (SARAS)	Total
Officers receiving assistance	37
Permanent retention rate <sup>1</sup>	%
Parliamentary precinct staff	95.3
Electorate office staff	74.7
Permanent separation rate <sup>2</sup>	%
Parliamentary precinct staff	7.4
Electorate office staff	28.9
Sick leave - average number of days per officer	
Parliamentary precinct staff	13.7
Electorate office Staff	3.4

1. Permanent employees still employed for the period 1 July 2015 to 30 June 2016

2. Permanent employees who separated during the period 1 July 2015 to 30 June 2016

A review of the Code of Conduct is being undertaken in the 2016-17 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 Sector Ethics Act 1994* is included in induction processes for all staff and is included in the on-line induction for electorate office staff.

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

### 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 acknowledgement for outstanding and long-serving staff, along with the monitoring of certain indicators that measure the level of absenteeism, turnover and the general level of satisfaction.

### 2015-16 staff information

	Number of Staff	Male	Female	% Female
Managerial	27	14	13	48.1%
Professional	18	1	17	94.4%
Clerical	101	32	69	68.3%
Operational	59	36	23	39.0%
Technical	11	0	11	100%
Electorate	257	68	189	73.5%
<b>Totals</b>	<b>461</b>	<b>150</b>	<b>311</b>	<b>67.4%</b>

### Staff recognition

In 2015-16, 26 staff were issued with badges in recognition of their length of service. These staff are listed below.

Service badges awarded			
10-year service	Melissa Cook	Kalimna Kane	Tony Muller
	Sarah Harvey	Tracey Lindfield	Lee Quinn
	Phil Hill	Megan Mackee	Mary Westcott
	Karen Horstman	Julie Ann McSweeney	
15-year service	Steven Axe	Stephen Finnimore	Robyn Moore
	Nicolee Dixon	Leisa Menegon	
20-year service	Tania Coluccio	Annette Mead	Kylie Zupp
	Tina Grady	Chris King	
	Robert Hansen	Andrea Musch	
30-year service	John Polistena	Helena Simpson	
40-year service	Mary-Ann Lloyd		

## Meritorious service

In 2015-16, 10 staff were issued with badges in recognition of meritorious service beyond normal duty for initiative or noteworthy involvement in (a) special projects, (b) events, or (c) ongoing programs that contribute to the functions and services of the Parliamentary Service or the morale or welfare of staff. These staff and their service award details are:

Name	
Kate Philipson	For her contribution to the delivery of the public service seminar program, in particular the initiative and innovation she has demonstrated in the development of new interactive activities to ensure the program is engaging and modern and her commitment to the continual improvement of and enthusiasm for the school education program.
Amanda Honeyman	For project managing the successful opening of the 55 <sup>th</sup> Parliament.
Monica Pearce	For her professionalism, teamwork and contribution to client service, particularly her commitment to the promotion and management of the O'Donovan Heritage Collection, including development of the recent WW1 displays and continuing leadership of the High Tea library tours.
Tamara Vitale	For excellent service in support of the Committee Office.
Shane Green	For his commitment to workplace health and safety and in particular coordinating several workplace wellness programs.
Margaret Telford	For excellence in service to committees of the House.
Mary Westcott	For excellence in service to committees of the House.
Alaina Megson	For her participation in helping to deliver EO Induction Training courses during 2015.
Kylie Stanley	For her participation in helping to deliver EO Induction Training courses during 2015.
Nicole Gallant	For her excellent service in support of Hansard.

## 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 2015, the recipients of these awards were-

Speaker's Award	
Robert Bartlett	For excellence in support of the Parliamentary Service for over 25 years and the fostering of professional standards by leading by example.
Clerk's Award	
James Robertson	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

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.

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:

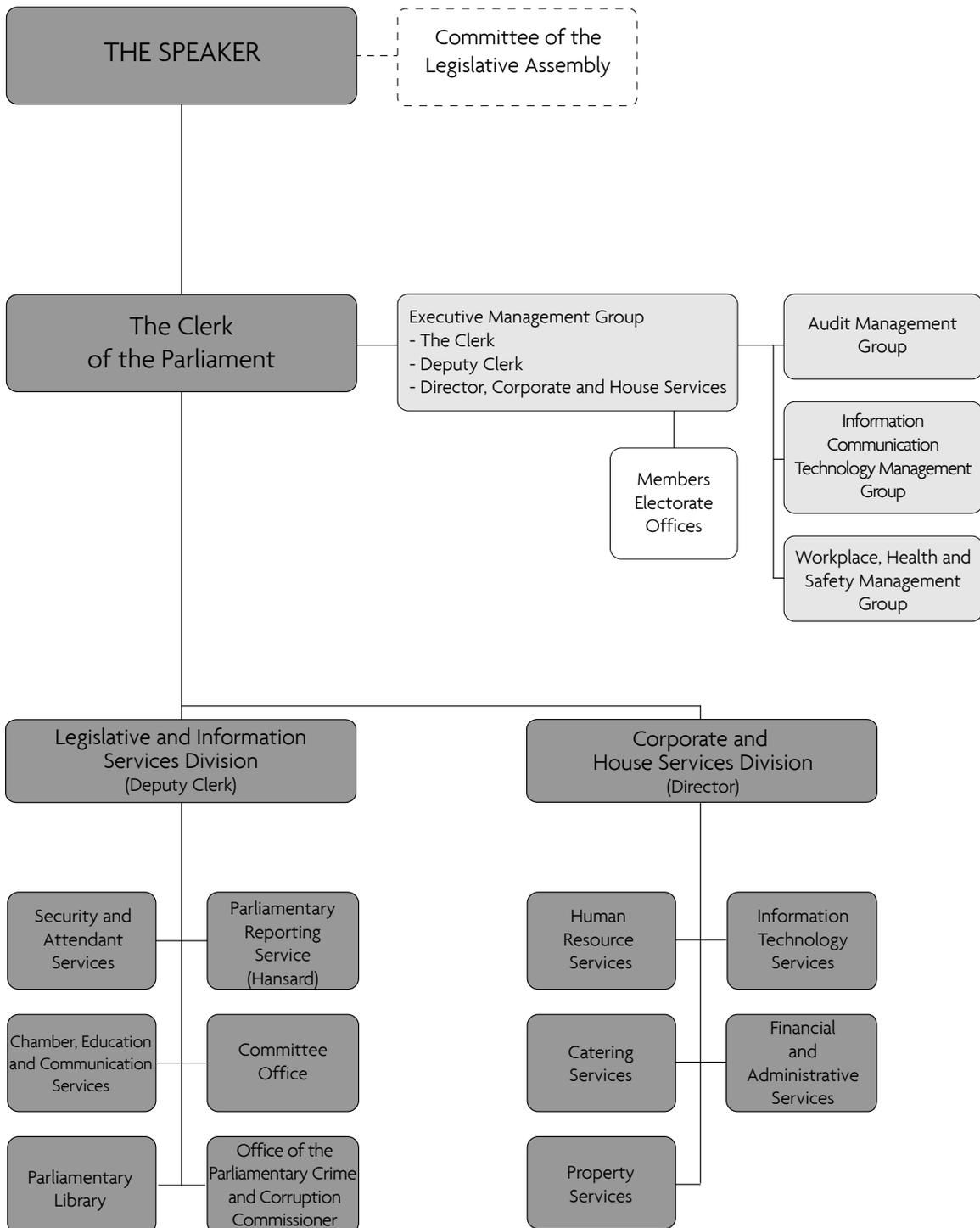
- Legislative and Information Services Division, led by the Deputy Clerk of the Parliament
- Corporate and House Services Division, led by the Director of Corporate and House Services.

Both divisional leaders report to the Clerk of the Parliament.

### 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.

Parliamentary Service organisational structure as at 30 June 2016



### 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 Speaker 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 2015-16, the EMG:

- conducted a review of the Parliamentary Service Strategic Plan and coordinated development of a new plan
- initiated a staff survey of all precinct staff
- updated a number of significant corporate policies including the policy for use of the precinct for functions/events
- provided oversight of all major capital projects and the implementation of the Electronic

Records Management system (eDRMS).

- 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, appraising the Parliamentary Service's financial and operational reporting.

For 2015-16, 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 2015-16 the AMG:

- settled the Parliamentary Service Internal Audit Management Plan 2016-2019

- settled the terms of reference for an ITS Diagnostic Review
- reviewed the 2014-15 Financial Reports of the Legislative Assembly.
- updated the Register of Audit Issues and identified actions to be undertaken to address some of the outstanding recommendations.

### 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 2015-16, the ICTMG considered and approved design and implementations plans and progress for:

- the commissioning of an Electronic Records Management system (eDRMS)
- plans to replace the web broadcasting of House Sitings and Committee Hearings
- plans to replace the library's Video on Demand system.

The ICTMG also oversaw the implementation of the following changes:

- the acquisition and deployment of new printers in all electorate offices
- the replacement of laptops issued to Members
- the upgrade of the Parliamentary Service financial management system (Navision)
- the upgrade of Parliamentary Catering Division system – Micros – and the introduction of EFTPOS (Paywave) transactions
- renewal of the Parliamentary Service Microsoft Enterprise Agreement.

### 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 2015-16 were:

- Melissa Wong, Lytton Electorate Office
- Cameron Unwin, Cairns Electorate Office (resigned)
- Mary-Anne O'Neill, Marrumba Electorate Office
- Trent Carvolth, Property Services

- Lee Quinn, Parliamentary Security
- Nicolee Dixon, Parliamentary Library
- Sanja Luscombe, Property Services.

During 2015-16, the WHSMG met on four occasions and developed, participated in, and assisted with:

- safety inspections of the Parliamentary precinct
- activities for the Parliamentary Happier Healthier workplace program including TAFE fitness sessions and information sessions from Ford Health
- promotion of Safe Work Australia Week in October
- the election of Workplace Health and Safety Representatives
- development and review of documentation for the Workplace Health and Safety Management System
- hazardous substances training.

## 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 2015-16:

- 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
- a Training and Development Plan for staff.

### Performance Management

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

- **Internal management reporting**  
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 2015-16 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 2015-16. 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 18 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 23 years' experience with the Parliamentary Service, including six years as Deputy Clerk and Clerk of Committees and over 13 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 27 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 35 years' experience in the information technology industry.

### **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 25 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 25 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 20 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 25 years' experience in the Parliamentary Service.

**Ms Bernice Watson**

*BA, Grad Dip Public Policy*

Manager, Committee Office

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

# Other information

## Legal framework

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

## Privacy

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

## Early retirement, redundancy and retrenchment

During the period, no redundancy packages were processed.

# Financial statements - at a glance

This financial summary provides a high-level snapshot of the financial performance and position of the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2016.

## Statement of Comprehensive Income

In summary, the operating activities of the Legislative Assembly and Parliamentary Service delivered an operating deficit of \$1.172M. The deficit is primarily due to increases in depreciation expenses associated with a recent interim revaluation of parliamentary buildings in 2014-15 and capital acquisitions made during 2015-16.

A decrease in revenue in 2015-16 is largely due to a reduction in appropriation funding for certain one-off expenses associated with the 2015 State Election and a decrease in the value of post-employment benefit provisions for former Members of Parliament as determined by the *Queensland Independent Remuneration Tribunal*.

Increase in expenditure for 2015-16 is due mainly to an increase in depreciation expense associated with parliamentary building assets.

### Statement of comprehensive income

	2015-16 amount (\$,000)	2014-15 amount (\$,000)
Total income	89,185	94,023
Total expenses	90,357	89,255
Net operating surplus/(deficit)	(1,172)	4,768

### Statement of Financial Position

The Legislative Assembly and Parliamentary Service maintained a stable financial position in 2015-16. A decrease in net asset of \$74.6M compared to 2014-15 relates primarily to a downwards revaluation of parliamentary land assets in June 2016.

Land and buildings on the Parliamentary precinct (\$187M)

### Statement of financial position

	2015-16 amount (\$,000)	2014-15 amount (\$,000)
Total assets	205,710	278,819
Total liabilities	5,895	4,376
Net assets (equity)	199,815	274,443
Increase/(decrease) in net assets	(74,628)	7,512

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.

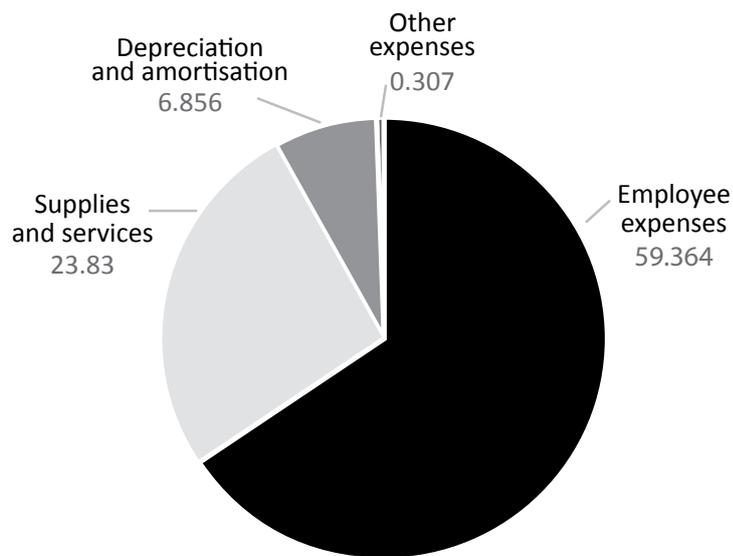
The graph on the right depicts expenditure by major resource category for 2015-16. Expenditure by the Legislative Assembly and Parliamentary Service is incurred on costs associated with:

- 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.

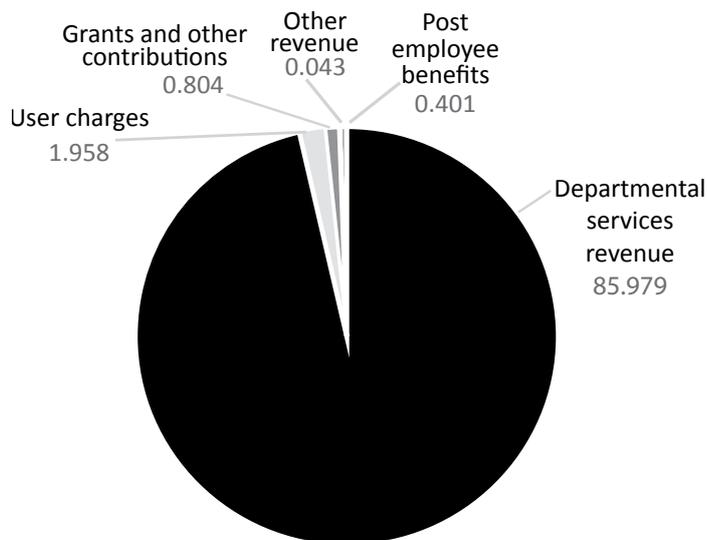
The main source of funding for the Legislative Assembly and Parliamentary Service is departmental service revenue (appropriation funding from the Queensland Government).

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 from ordinary activities 2015-16 (\$ million)**



**Revenues from ordinary activities 2015-16 (\$ 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 2016.

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 2015-16 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 2015-16. This statement has also been presented to the Parliamentary Service Audit Management Group.

### Guide to the Financial Statements

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

### Statement of Comprehensive Income

This statement reports the income and expenditure of the Legislative Assembly of Queensland and the Parliamentary Service for the 12 month period ending 30 June 2016.

### 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 2016.

### 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 2016. 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 2016.

### 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 2016.

### 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.

LEGISLATIVE ASSEMBLY OF QUEENSLAND  
FINANCIAL STATEMENTS

for the financial year ended 30 June 2016

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## TABLE OF CONTENTS

<b>Financial Statements</b>	Statement of Comprehensive Income	Page 4	
	Statement of Comprehensive Income by Major Service Areas	Page 5	
	Statement of Financial Position	Page 6	
	Statement of Assets and Liabilities by Major Service Areas	Page 7	
	Statement of Changes in Equity	Page 8	
	Statement of Cash Flows (including Notes to the Statement of Cash Flows)	Page 9	
<b>Notes to the Financial Statements</b>	Section 1 About the organisation and this Financial Report	A1. Preparation Information - Basis of Financial Statement Preparation	Page 11
		A1-1 General Information	Page 11
		A1-2 Compliance with Prescribed Requirements	Page 11
		A1-3 Presentation	Page 11
		A1-4 Authorisation of Financial Statements for Issue	Page 11
		A1-5 Basis of Measurement	Page 11
	Section 2 Notes about our Financial Performance	A1-6 The Reporting Entity	Page 13
		A2. Objectives and Principal Activities	Page 13
		A3. Major Service Areas of the Legislative Assembly of Queensland	Page 14
		B1. Revenue	Page 14
		B1-1 Appropriation Revenue	Page 14
		B1-2 User Charges and Fees	Page 15
		B1-3 Grants and Other Contributions	Page 15
		B1-4 Post Employment Benefits	Page 15
		B2. Expenses	Page 16
		B2-1 Employee Expenses	Page 16
	Section 3 Notes about our Financial Position	B2-2 Supplies and Services	Page 17
		B2-3 Depreciation and Amortisation	Page 18
		B2-4 Other Expenses	Page 18
		C1. Cash and Cash Equivalents	Page 19
		C2. Receivables	Page 19
		C2-1 Impairment of Receivables	Page 19
		C3. Property, Plant, Equipment and Depreciation Expense	Page 20
C3-1 Closing Balances and Reconciliation of Carrying Amount		Page 20	
C3-2 Recognition and Acquisition		Page 21	
C3-3 Measurement using Historical Cost	Page 22		
C3-4 Measurement using Fair Value	Page 22		
C3-5 Depreciation Expense	Page 23		
C3-6 Impairment	Page 24		
C4. Current Payables	Page 24		
C5. Accrued Employee Benefits	Page 24		

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**TABLE OF CONTENTS (continued)**

Notes to the Financial Statements (continued)	Section 3	C6. Equity	Page 25
	Notes about our Financial Position (continued)	C6-1 Contributed Equity	Page 25
		C6-2 Appropriation Recognised in Equity	Page 25
		C6-3 Asset Revaluation Surplus by Asset Class	Page 25
		D1. Financial Risk Disclosures	Page 26
	Section 4 Notes about Risks and Other Accounting Uncertainties	D1-1 Financial Instrument Categories	Page 26
		D1-2 Financial Risk Management	Page 26
		D1-3 Liquidity Risk	Page 27
		D2. Contingencies	Page 27
		D3. Commitments	Page 27
		D4. Events after the Balance Date	Page 28
		D5. Future Impact of Accounting Standards Not Yet Effective	Page 28
	Section 5 Notes about our Performance compared to Budget	E1. Budgetary Reporting Disclosures	Page 29
		E2. Budget to Actual Comparison – Statement of Comprehensive Income	Page 29
		E3. Budget to Actual Comparison – Statement of Financial Position	Page 30
		E4. Budget to Actual Comparison – Statement of Cash Flows	Page 31
	Section 6 Other Information	F1. Key Management Personnel Disclosures	Page 32
		F2. First Year Application of New Accounting Standards or Change in Policy	Page 34
		F3. Taxation	Page 34
<b>Certification</b>	Management Certificate	Page 35	

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## Statement of Comprehensive Income

Year ended 30 June 2016

<b>Operating Results</b>	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>\$'000</b>	<b>\$'000</b>
<b>Income from Continuing Operations</b>			
Departmental services revenue	B1-1	85,979	87,188
User charges	B1-2	1,958	1,822
Grants and other contributions	B1-3	804	726
Post-employment benefits	B1-4	401	4,277
Other revenue		43	10
<b>Total Revenue</b>		<b>89,185</b>	<b>94,023</b>
<b>Total Income from Continuing Operations</b>		<b>89,185</b>	<b>94,023</b>
<b>Expenses from Continuing Operations</b>			
Employee expenses	B2-1	59,364	59,932
Supplies and services	B2-2	23,830	23,163
Depreciation and amortisation	B2-3	6,856	5,940
Other expenses	B2-4	307	220
<b>Total Expenses from Continuing Operations</b>		<b>90,357</b>	<b>89,255</b>
<b>Operating Result from Continuing Operations</b>		<b>(1,172)</b>	<b>4,768</b>
<b>Other Comprehensive Income</b>			
Increase (decrease) in asset revaluation surplus	C3-1	(73,500)	4,501
<b>Total Other Comprehensive Income</b>		<b>(73,500)</b>	<b>4,501</b>
<b>Total Comprehensive Income</b>		<b>(74,672)</b>	<b>9,269</b>

*The accompanying notes form part of these statements.*

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**Statement of Comprehensive Income by Major Service Areas**

for year ended 30 June 2016

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000
<b>INCOME FROM CONTINUING OPERATIONS</b>								
Departmental services revenue	56,817	57,538	29,162	29,650	-	-	85,979	87,188
User charges	-	-	1,690	1,584	268	238	1,958	1,822
Grants and other contributions	-	-	804	726	-	-	804	726
Post-employment benefits	401	4,277	-	-	-	-	401	4,277
Other revenue	5	1	38	9	-	-	43	10
<b>Total revenue</b>	<b>57,223</b>	<b>61,816</b>	<b>31,694</b>	<b>31,969</b>	<b>268</b>	<b>238</b>	<b>89,185</b>	<b>94,023</b>
<b>Total Income from Continuing Operations</b>	<b>57,223</b>	<b>61,816</b>	<b>31,694</b>	<b>31,969</b>	<b>268</b>	<b>238</b>	<b>89,185</b>	<b>94,023</b>
<b>EXPENSES FROM CONTINUING OPERATIONS</b>								
Employee expenses	39,901	41,479	19,335	18,338	128	115	59,364	59,932
Supplies and services	15,910	15,271	7,780	7,769	140	123	23,830	23,163
Depreciation and amortisation	778	902	6,078	5,038	-	-	6,856	5,940
Other expenses	12	0	295	220	-	-	307	220
<b>Total Expenses from Continuing Operations</b>	<b>56,601</b>	<b>57,652</b>	<b>33,488</b>	<b>31,365</b>	<b>268</b>	<b>238</b>	<b>90,357</b>	<b>89,255</b>
<b>Operating Result from Continuing Operations</b>	<b>622</b>	<b>4,164</b>	<b>(1,794)</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>(1,172)</b>	<b>4,768</b>
<b>OTHER COMPREHENSIVE INCOME</b>								
Increase (decrease) in asset revaluation surplus	-	-	(73,500)	4,501	-	-	(73,500)	4,501
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>(73,500)</b>	<b>4,501</b>	<b>-</b>	<b>-</b>	<b>(73,500)</b>	<b>4,501</b>
<b>Total Comprehensive Income</b>	<b>622</b>	<b>4,164</b>	<b>(75,294)</b>	<b>5,105</b>	<b>-</b>	<b>-</b>	<b>(74,672)</b>	<b>9,269</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## Statement of Financial Position

as at 30 June 2016

	Notes	2016 \$'000	2015 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	C1	5,468	3,386
Receivables	C2	1,460	1,329
Inventories		172	185
Other current assets		411	450
<b>Total Current Assets</b>		<b>7,511</b>	<b>5,350</b>
<b>Non-Current Assets</b>			
Property, plant & equipment	C3	197,516	272,904
Intangibles		683	565
<b>Total Non-Current Assets</b>		<b>198,199</b>	<b>273,469</b>
<b>Total Assets</b>		<b>205,710</b>	<b>278,819</b>
<b>Current Liabilities</b>			
Payables	C4	3,577	1,765
Accrued employee benefits	C5	1,456	1,335
Other current liabilities		-	6
<b>Total Current Liabilities</b>		<b>5,033</b>	<b>3,106</b>
<b>Non-Current Liabilities</b>			
Accrued employee benefits	C5	862	1,270
<b>Total Non-Current Liabilities</b>		<b>862</b>	<b>1,270</b>
<b>Total Liabilities</b>		<b>5,895</b>	<b>4,376</b>
<b>Net Assets</b>		<b>199,815</b>	<b>274,443</b>
<b>Equity</b>			
Contributed equity	C6	44	-
Accumulated surpluses		25,869	27,041
Asset revaluation surplus	C6-3	173,902	247,402
<b>Total Equity</b>		<b>199,815</b>	<b>274,443</b>

The accompanying notes form part of these statements.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**Statement of Assets and Liabilities by Major Service Areas**

as at 30 June 2016

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000
<b>Current Assets</b>								
Cash and cash equivalents	-	-	5,468	3,386	-	-	5,468	3,386
Receivables	74	-	1,350	1,295	36	34	1,460	1,329
Inventories			172	185			172	185
Other current assets	-	-	411	450	-	-	411	450
<b>Total Current Assets</b>	<b>74</b>		<b>7,401</b>	<b>5,316</b>	<b>36</b>	<b>34</b>	<b>7,511</b>	<b>5,350</b>
<b>Non-Current Assets</b>								
Intangibles	-	-	683	565	-	-	683	565
Property, plant & equipment	2,862	3,137	194,654	269,767	-	-	197,516	272,904
<b>Total Non-Current Assets</b>	<b>2,862</b>	<b>3,137</b>	<b>195,337</b>	<b>270,332</b>			<b>198,199</b>	<b>273,469</b>
<b>Total Assets</b>	<b>2,936</b>	<b>3,137</b>	<b>202,738</b>	<b>275,648</b>	<b>36</b>	<b>34</b>	<b>205,710</b>	<b>278,819</b>
<b>Current Liabilities</b>								
Payables	620	-	2,957	1,765	-	-	3,577	1,765
Accrued employee benefits	450	442	1,006	893	-	-	1,456	1,335
Other current liabilities	-	-	-	6	-	-	-	6
<b>Total Current Liabilities</b>	<b>1,070</b>	<b>442</b>	<b>3,963</b>	<b>2,664</b>			<b>5,033</b>	<b>3,106</b>
<b>Non-Current Liabilities</b>								
Accrued employee benefits	862	1,270	-	-	-	-	862	1,270
<b>Total Non-Current Liabilities</b>	<b>862</b>	<b>1,270</b>					<b>862</b>	<b>1,270</b>
<b>Total Liabilities</b>	<b>1,932</b>	<b>1,712</b>	<b>3,963</b>	<b>2,664</b>			<b>5,895</b>	<b>4,376</b>
<b>Net Assets</b>	<b>1,004</b>	<b>1,425</b>	<b>198,775</b>	<b>272,984</b>	<b>36</b>	<b>34</b>	<b>199,815</b>	<b>274,443</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### Statement of Changes in Equity

for the year ended 30 June 2016

	Accumulated Surpluses		Asset Revaluation Surplus		Contributed Equity		TOTAL	
	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000
<b>Balance as at 1 July 2015</b>	27,041	24,030	247,402	242,901	-	-	274,443	266,931
Operating Result from Continuing Operations	(1,172)	4,768	-	-	-	-	(1,172)	4,768
<u>Total Other Comprehensive Income</u>								
- Increase (Decrease) in Asset Revaluation Surplus	-	-	(73,500)	4,501	-	-	(73,500)	4,501
<u>Transactions with Owners as Owners:</u>								
- Appropriated equity withdrawals (C6-2)	-	-	-	-	(2,039)	(2,039)	(2,039)	(2,039)
- Appropriated equity injections (C6-2)	-	-	-	-	5,227	-	5,227	-
- Unforeseen expenditure	-	-	-	-	-	282	-	282
- Lapsed appropriation (C6-2)	-	-	-	-	(3,144)	-	(3,144)	-
- Transfers between Accumulated Surplus and Contributed Equity (C6-1)	-	(1,757)	-	-	-	1,757	-	-
<b>Balance as at 30 June 2016</b>	<b>25,869</b>	<b>27,041</b>	<b>173,902</b>	<b>247,402</b>	<b>44</b>	<b>-</b>	<b>199,815</b>	<b>274,443</b>

The accompanying notes form part of these statements.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**Statement of Cash Flows**

for the year ended 30 June 2016

	Notes	2016 \$'000	2015 \$'000
<b>Cash flows from operating activities</b>			
<i>Inflows:</i>			
Departmental services receipts		86,279	87,188
Grants and contributions		-	6
User charges		2,133	1,489
GST input tax credits from ATO		2,098	2,028
GST collected from customers		251	250
<i>Outflows:</i>			
Employee expenses		(59,731)	(57,749)
Supplies and services		(22,913)	(26,675)
GST remitted to ATO		(247)	(247)
GST paid to suppliers		(2,128)	(2,030)
Other		-	(65)
<b>Net cash provided by operating activities</b>	CF1	<b>5,742</b>	<b>4,195</b>
<b>Cash flows from investing activities</b>			
<i>Outflows:</i>			
Payments for property, plant and equipment		(3,704)	(3,737)
<b>Net cash used in investing activities</b>		<b>(3,704)</b>	<b>(3,737)</b>
<b>Cash flow from financing activities</b>			
<i>Inflows:</i>			
Equity injections	C6	3,333	-
<i>Outflows:</i>			
Equity withdrawals	C6	(3,289)	(1,757)
<b>Net cash used in financing activities</b>		<b>44</b>	<b>(1,757)</b>
Net increase (decrease) in cash held		2,082	(1,299)
Cash at beginning of financial year		3,386	4,685
<b>Cash at end of financial year</b>	C1	<b>5,468</b>	<b>3,386</b>

The accompanying notes form part of these statements.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### Notes to the Statement of Cash Flows

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

	2016 \$'000	2015 \$'000
Operating surplus	(1,172)	4,768
Depreciation and amortisation	6,856	5,940
Loss on sale of assets	36	4
Gain on sale of assets	(2)	-
Receipt adjustment for goods received below fair value	(804)	(720)
<b>Changes in assets and liabilities:</b>		
(Increase)/decrease in GST input tax credits receivable	(145)	(3)
(Increase)/decrease in LSL reimbursement receivable	(19)	(18)
(Increase)/decrease in annual leave reimbursement receivables	5	(6)
(Increase)/decrease in trade debtors	18	(101)
(Increase)/decrease in other receivables	6	(69)
(Increase)/decrease in inventories	13	(6)
(Increase)/decrease in prepayments	39	26
Increase/(decrease) in trade creditors	1,645	(2,463)
Increase/(decrease) in GST payable	3	2
Increase/(decrease) in accrued employee entitlements	(1,113)	(4,267)
Increase/(decrease) in leave schemes payable	99	726
Increase/(decrease) in other liabilities	(23)	382
Increase/(decrease) in appropriation payable	300	-
<b>Net Cash provided by operating activities</b>	<b><u>5,742</u></b>	<b><u>4,195</u></b>

#### CF-2 Non-Cash Investing and Financing Activities

Assets received by (or donated to) the Legislative Assembly are recognised as revenues (refer Note B1-3).

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## A1 BASIS OF FINANCIAL STATEMENT PREPARATION

### A1-1 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 Q4000*

### A1-2 COMPLIANCE WITH PRESCRIBED REQUIREMENTS

The Legislative Assembly has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2015.

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

### A1-3 PRESENTATION

#### Currency and Rounding

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

#### Comparatives

Comparative information reflects the audited 2014-15 financial statements.

#### 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 Legislative Assembly does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

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

### A1-4 AUTHORISATION OF FINANCIAL STATEMENTS FOR ISSUE

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

### A1-5 BASIS OF MEASUREMENT

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

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

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### Historical Cost

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

### Fair Value

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

- The market approach uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The cost approach reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current/depreciated replacement cost methodology.
- The income approach converts multiple future cash flows amounts to a single current (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

#### Fair Value Inputs

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

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 Legislative Assembly's assets/liabilities, internal records of recent construction costs (and/or estimates of such costs), 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.

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.

#### Fair Value Measurement Hierarchy

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

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

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

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

	Level 1		Level 2		Level 3	
	2016	2015	2016	2015	2016	2015
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	-	-	112,500	186,000	-	-
Buildings	-	-	-	-	74,514	78,635
Valuables:						
Artworks and Objects	-	-	3,527	3,470	-	-
Heritage Furniture	-	-	387	396	-	-
20 <sup>th</sup> Century Heritage Book Collection	-	-	-	-	394	394
<b>Total</b>	<b>-</b>	<b>-</b>	<b>116,414</b>	<b>189,866</b>	<b>74,908</b>	<b>79,029</b>

The Legislative Assembly does not recognise any financial assets or financial liabilities at fair value.

**Present Value**

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

**Net Realisable Value**

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

**A1-6 THE REPORTING ENTITY**

The financial statements include all income, expenses, assets, liabilities and equity of the Legislative Assembly. The Legislative Assembly does not control any other entities. All transactions and balances internal to the economic entity have been eliminated in full.

**A2 OBJECTIVES AND PRINCIPAL ACTIVITIES**

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](http://www.parliament.qld.gov.au).

For the purposes of the 2015-16 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 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; and
- Public Sector education seminars.



Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### A3 MAJOR SERVICE AREAS OF THE LEGISLATIVE ASSEMBLY OF QUEENSLAND

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.

*Parliamentary Precinct Support Services* delivers:

- advisory, information support services to assist the Parliament, its committees and Members to fulfil their constitutional and parliamentary responsibilities; these services include Chamber, Education & Communication Services; the Committee Office; the Parliamentary Library; and 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; and
- 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*; these include Information Technology Services, Human Resource Services, and Financial and Administrative Services.

## B1 REVENUE

### B1-1 APPROPRIATION REVENUE

<b>Reconciliation of Payments from Consolidated Fund to Appropriated Revenue Recognised in Operating Result</b>	<b>2016</b>	<b>2015</b>
	<b>\$'000</b>	<b>\$'000</b>
Budgeted departmental services appropriation	84,086	84,089
Unforeseen expenditure	2,193	2,652
<b>Total Appropriation Receipts (cash)</b>	<b>86,279</b>	<b>86,741</b>
Plus: Opening balance of output funding payable	-	447
Less: Closing balance of output funding payable	300	-
<b>Appropriation Revenue recognised in Statement of Comprehensive Income</b>	<b>85,979</b>	<b>87,188</b>

#### Accounting Policy – Appropriation Revenue

Appropriations provided under the *Appropriation (Parliament) Act 2015* are recognised as revenue when received. Treasury approved the Legislative Assembly's request to carry forward part of the appropriation (\$300,000) into 2016-17. This has been recognised as output funding payable.

#### Appropriations for Unforeseen Expenditure

Appropriations for Unforeseen Expenditure reflects additional appropriation received for material amounts of unforeseen expenditure. For the 2016 reporting period, unforeseen expenditure was primarily due to enterprise bargaining costs, changes to Members' remuneration pursuant to Determinations by the Queensland Independent Remuneration Tribunal, and increases to electorate office leasing costs.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**B1-2 USER CHARGES AND FEES**

	2016 \$'000	2015 \$'000
Catering sales	1,359	1,262
Corporate services support	269	238
Carparking fees	124	121
Education services	115	87
Other	91	114
<b>Total</b>	<b>1,958</b>	<b>1,822</b>

**Accounting Policy – Sale of Goods and Services**

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

**B1-3 GRANTS AND CONTRIBUTIONS**

	2016 \$'000	2015 \$'000
Goods and services received below fair value	804	720
Grants received	-	6
<b>Total</b>	<b>804</b>	<b>726</b>

**Accounting Policy – Goods and services received below fair value**

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

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

**Disclosure – Goods and services received below fair value**

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

**B1-4 POST EMPLOYMENT BENEFITS**

	2016 \$'000	2015 \$'000
Members' Post- Employment Benefits	401	4,277
<b>Total</b>	<b>401</b>	<b>4,277</b>

**Accounting Policy – Post employment benefits**

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

**Disclosure – Post employment benefit**

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.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

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

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

## B2 EXPENSES

### B2-1 EMPLOYEE EXPENSES

	2016	2015
	\$'000	\$'000
<b>Employee Benefits</b>		
Wages and salaries	49,545	50,757
Employer superannuation contributions	5,440	5,125
Annual leave levy/expense	2,717	2,453
Long service leave levy/expense	573	583
Other employee benefits	87	52
<b>Employee Related Expenses</b>		
Fringe benefits tax	724	696
Workers' compensation premium	109	107
Professional development	139	117
Other employee related	30	42
<b>Total</b>	<b>59,364</b>	<b>59,932</b>
	<b>2016</b>	<b>2015</b>
Full-time equivalent employees	479	478

#### Accounting Policies – Employee Expenses

##### *Wages & Salaries*

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.

##### *Sick Leave*

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

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

*Annual Leave*

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

*Long Service Leave*

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

*Superannuation*

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

Members of Parliament elected prior to December 2004 are covered by the Parliamentary Contributory Superannuation Act 1970. 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 Legislative Assembly's obligation is limited to its contribution to 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*.

*Workers' Compensation Premiums*

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

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

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

**B2-2 SUPPLIES AND SERVICES**

	2016	2015
	\$'000	\$'000
Members' entitlements	7,993	7,467
Operating lease rentals	5,532	5,471
Commercial and professional services	2,908	3,590
Maintenance and minor equipment	2,616	2,133
Information and communication technology services	1,787	1,615
Utilities	1,270	1,193
Cost of goods sold	858	765
Consumables	548	575
Other costs	318	354
<b>Total</b>	<b>23,830</b>	<b>23,163</b>

**Disclosure – Members' entitlements**

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

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

#### Accounting Policy – Operating Lease Rentals

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred. Incentives received on entering into operating leases are recognised as liabilities. Lease payments are allocated between rental expense and reduction of the liability.

#### Disclosure – Operating Leases

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

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

#### B2-3 DEPRECIATION AND AMORTISATION

	2016	2015
	\$'000	\$'000
Depreciation	6,788	5,868
Amortisation	68	72
<b>Total</b>	<b>6,856</b>	<b>5,940</b>

#### B2-4 OTHER EXPENSES

	2016	2015
	\$'000	\$'000
Insurance premiums - QGIF	105	96
External audit fees <sup>(1)</sup>	96	96
Internal audit fees	43	17
Loss/(Gain) from disposal of non-current assets	33	4
Special payments <sup>(2)</sup>	20	-
Other	10	7
<b>Total</b>	<b>307</b>	<b>220</b>

(1) Total audit fees quoted by the Queensland Audit Office relating to the 2015-16 financial statements are \$96,100 (2014-15 96,100)

(2) Special payments represent ex gratia expenditure and other expenditure that the Legislative Assembly is not contractually or legally obligated to make to other parties. During the 2015-16 reporting period there was one special payment over \$5,000 to a former employee for loss of employment. Special payments below \$5,000 were part of the settlement offer to finalise negotiations for the *State Government Entities Certified Agreement 2015*. An undertaking was made that a Section 831 one-off payment of \$1,300 (or pro-rata) would be extended to those employees who resigned, retired or otherwise moved to other employment arrangements after 1 April 2016, but before the agreement was certified on 1 June 2016. These payments attracted applicable salary on-costs.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**C1 CASH AND CASH EQUIVALENTS**

	2016	2015
	\$'000	\$'000
Cash at bank	5,464	3,382
Imprest accounts	4	4
<b>Total</b>	<b>5,468</b>	<b>3,386</b>

**Accounting Policy – Cash and Cash Equivalents Employee Expenses**

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

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

**C2 RECEIVABLES**

	2016	2015
	\$'000	\$'000
Trade debtors	340	364
GST receivable	482	337
GST payable	(26)	(22)
Annual leave reimbursements	524	529
Long service leave reimbursements	140	121
<b>Total</b>	<b>1,460</b>	<b>1,329</b>

**Accounting Policy – Receivables**

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

**Disclosure – Credit Risk Exposure of Receivables**

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

All receivables within terms are expected to be fully collectible and are considered of good credit quality based on recent collection history. Credit risk management strategies are detailed in Note D1.

**C2-1 IMPAIRMENT OF RECEIVABLES**

**Accounting Policy – Impairment of Receivables**

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

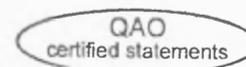
If no loss events have arisen in respect of a particular debtor or group of debtors, no allowance for impairment is made in respect of that debt/group of debtors. If the Legislative Assembly determines that an amount owing by such a debtor does become uncollectible (after appropriate range of debt recovery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

There were no impairment loss expenses for the current or previous financial years.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

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

	Land		Buildings		Valuables		Computer Equipment		Other Equipment		Work in Progress		Total	
	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015	2016	2015
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Gross	112,500	186,000	145,076	143,586	4,308	4,260	2,529	2,268	7,618	7,242	3,123	755	275,154	344,111
Less: Accumulated depreciation	-	-	(70,562)	(64,951)	-	-	(1,629)	(1,289)	(5,447)	(4,967)	-	-	(77,638)	(71,207)
Less accumulated impairment losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Carrying amount at 30 June</b>	<b>112,500</b>	<b>186,000</b>	<b>74,514</b>	<b>78,635</b>	<b>4,308</b>	<b>4,260</b>	<b>900</b>	<b>979</b>	<b>2,171</b>	<b>2,275</b>	<b>3,123</b>	<b>755</b>	<b>197,516</b>	<b>272,904</b>
<i>Represented by movements in carrying amount:</i>														
Carrying amount at 1 July	186,000	186,000	78,635	76,130	4,260	4,256	979	884	2,275	3,131	755	193	272,904	270,594
Acquisitions – purchased	-	-	-	-	-	4	265	440	114	94	3,756	2,463	4,135	3,001
Donations received	-	-	720	720	84	-	-	-	-	-	-	-	804	720
Disposals	-	-	-	-	(36)	-	-	(3)	(3)	(2)	-	-	(39)	(5)
Transfers between asset classes	-	-	770	1,862	-	-	-	-	618	-	(1,388)	(1,901)	-	(39)
Net revaluation increments/(decrements) in asset revaluation surplus	(73,500)	-	-	4,501	-	-	-	-	-	-	-	-	(73,500)	4,501
Depreciation expense	-	-	(5,611)	(4,578)	-	-	(344)	(342)	(833)	(948)	-	-	(6,788)	(5,868)
<b>Carrying amount at 30 June</b>	<b>112,500</b>	<b>186,000</b>	<b>74,514</b>	<b>78,635</b>	<b>4,308</b>	<b>4,260</b>	<b>900</b>	<b>979</b>	<b>2,171</b>	<b>2,275</b>	<b>3,123</b>	<b>755</b>	<b>197,516</b>	<b>272,904</b>



Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

C3-2 RECOGNITION AND ACQUISITION

**Accounting Policy – Recognition Thresholds**

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

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

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

Land improvements undertaken by the Legislative Assembly are included in the building class.

Expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Valuables include heritage objects such as paintings, prints, clocks, heritage furniture, and heritage books.

**Accounting Policy – Cost of Acquisition**

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

Where assets are received free of charge from another Queensland Government agency (whether as a result of a machinery-of-Government change or other involuntary transfer), the acquisition cost is recognised as the carrying amount in the books of the other agency immediately prior to the transfer.

Assets acquired at no cost or for nominal consideration, other than from another Queensland Government entity, are recognised at their fair value at date of acquisition.

**Key Judgement:** Valuing Parliamentary Library Assets:

<i>20<sup>th</sup> Century Heritage Book Collection</i>	Valued in accordance with <i>Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector (NCAP 7 – Accounting for Library Collections)</i> .
<i>The "O'Donovan Collection":</i>	Not valued because no reliable market value can be obtained. Factors include: <ul style="list-style-type: none"> <li>the collection includes unique (one-off) heritage items;</li> <li>the collection is irreplaceable; and</li> <li>the collection will never be sold by the Legislative Assembly.</li> </ul>
<i>Audio Visual Collection:</i>	Not valued because no reliable market value can be obtained. Factors include: <ul style="list-style-type: none"> <li>the utility of the items are unique to the Queensland Parliament;</li> <li>there is no market for such items therefore cannot be sourced externally or reliably valued; and</li> <li>there is no comparable market.</li> </ul>
<i>Current Reference Collection:</i>	Expensed on acquisition due to items having a short life and low value.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### C3-3 MEASUREMENT USING HISTORICAL COST

#### Accounting Policy

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

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

### C3-4 MEASUREMENT USING FAIR VALUE

#### Accounting Policy

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

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.

Note 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)*.

#### Use of Specific Appraisals

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

Materiality is 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 maximise the use of available and relevant observable inputs and minimise the use of unobservable inputs (as defined in Note A1-5).

#### Use of Indices

Where assets have not been specifically appraised in the reporting period, their previous valuations are materially kept up-to-date via the application of relevant indices. The Legislative Assembly ensures that the application of such indices results in a valid estimation of the assets' fair values at reporting date. The State Valuation Service (SVS) supplies the indices used for land and buildings. Such indices are either publicly available, or are derived from market information available to SVS. SVS provides assurance of their robustness, validity and appropriateness for application to the relevant assets.

#### Accounting for Changes in Fair Value

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

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

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'.

#### Disclosure - Revaluations

##### Buildings

The last comprehensive independent revaluation of Buildings was undertaken in 2013. The last revaluation using relevant indices was applied in 2015. The applicable indices as at 30 June 2016 reflected a 3% increase in building valuation compared to last year. As this is below 5% it was considered immaterial and was not applied.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

Land

Prior to 2016 the last comprehensive independent revaluation of Land was undertaken in 2013. The applicable indices for land in 2016 indicated such a significant change in valuation that management decided to conduct a comprehensive independent valuation in 2016. The valuation was undertaken by SVS in accordance with the requirements of the Australian and International Valuation Standards and Australian Accounting Standard AASB 13 *Fair Value Measurement* and *Queensland Treasury's Non-current Asset Policies for the Queensland Public Sector*. The valuation took into account:

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

Valuables

The last comprehensive independent revaluation of Valuables was undertaken in 2013 (for Artworks & Objects; and the 20<sup>th</sup> Century Heritage Book Collection) and 2014 (for Heritage Furniture). Interim revaluations are not undertaken for Valuables due to their unique nature and no reliable indices.

**C3-5 DEPRECIATION EXPENSE**

**Accounting Policy**

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

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

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

For depreciable assets excluding Buildings, residual value is determined to be \$100 reflecting the estimated amount to be received on disposal at the end of their useful life. For Buildings (including their separately identifiable components), residual values are assigned based on a comprehensive external valuation conducted in 2013.

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

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

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

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

**Depreciation Rates**

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

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

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### C3-6 IMPAIRMENT

#### Accounting Policy

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

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

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

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

When an asset is revalued using either a market or income valuation approach, any accumulated impairment losses at that date are eliminated against the gross amount of the asset prior to restating for the revaluation.

#### Impairment Events

The Legislative Assembly has no asset impairment as at 30 June 2016 (2015: Nil)

### C4 CURRENT PAYABLES

	2016	2015
	\$'000	\$'000
Trade creditors	3,136	1,550
Appropriation revenue payable	300	-
Taxation payable	141	215
<b>Total</b>	<b>3,577</b>	<b>1,765</b>

#### Accounting Policy – Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

### C5 ACCRUED EMPLOYEE BENEFITS

	2016	2015
	\$'000	\$'000
<b>Current</b>		
Annual leave levy payable	807	726
Post-employment benefits	450	442
Long service levy payable	155	137
Other	44	30
<b>Total</b>	<b>1,456</b>	<b>1,335</b>
<b>Non-Current</b>		
Post-employment benefits	862	1,270
<b>Total</b>	<b>862</b>	<b>1,270</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**Accounting Policy – Accrued Employee Benefits**

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

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

**C6 EQUITY**

**C6-1 CONTRIBUTED EQUITY**

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

Where a negative equity adjustment is sufficient to decrease Contributed Equity beyond a nil balance, an amount shall be recognised as a decrease in Accumulated Surpluses so to ensure that Contributed Equity maintains a nil balance.

**C6-2 APPROPRIATION RECOGNISED IN EQUITY**

**Reconciliation of Payments from Consolidated Fund to Equity Adjustment**

	2016	2015
	\$'000	\$'000
Appropriated equity withdrawals	(2,039)	(2,039)
Appropriated equity injections	5,227	-
Lapsed equity adjustment	(3,144)	-
Transfer from/to other headings	-	1,757
Unforeseen expenditure	-	282
<b>Equity adjustment recognised in Contributed Equity</b>	<b>44</b>	<b>*</b>

**Lapsed equity adjustment**

Lapsed equity adjustment of \$3,144,000 relates to changes in the timing of capital projects to implement the Parliament House fire protection system and replace electorate office equipment.

**C6-3 ASSET REVALUATION SURPLUS BY ASSET CLASS**

**Accounting Policy**

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

	Land \$'000	Buildings \$'000	Valuables \$,000	Total \$'000
<b>Balance 1 July 2014</b>	172,385	66,985	3,531	242,901
Revaluation increments	-	4,501	-	4,501
Revaluation decrements	-	-	-	-
Impairment losses through equity	-	-	-	-
<b>Balance 30 June 2015</b>	<b>172,385</b>	<b>71,486</b>	<b>3,531</b>	<b>247,402</b>
Revaluation increments	-	-	-	-
Revaluation decrements	(73,500)	-	-	(73,500)
Impairment losses through equity	-	-	-	-
<b>Balance 30 June 2016</b>	<b>98,885</b>	<b>71,486</b>	<b>3,531</b>	<b>173,902</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## D1 FINANCIAL RISK DISCLOSURES

### D1-1 FINANCIAL INSTRUMENT CATEGORIES

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

	Note	2016 \$'000	2015 \$'000
<b>Financial Assets</b>			
Total cash and cash equivalents	C1	5,468	3,386
Receivables	C2	1,460	1,329
<b>Total Financial Assets</b>		<b>6,928</b>	<b>4,715</b>
<b>Financial Liabilities</b>			
Payables	C4	3,577	1,765
<b>Total Financial Liabilities</b>		<b>3,577</b>	<b>1,765</b>

### D1-2 FINANCIAL RISK MANAGEMENT

#### (a) Risk Exposure

Financial risk management is implemented pursuant to Government and the Legislative Assembly's policies.

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 policies covering specific areas.

The activities of the Legislative Assembly expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit risk	Credit risk exposure refers to the situation where an organisation may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Legislative Assembly is exposed to credit risk in respect of its receivables (Note C2).
Liquidity risk	Liquidity risk refers to the situation where an organisation 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 (Note C4).

#### (b) Risk Measurement and Management Strategies

The Legislative Assembly measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method	Risk Management Strategies
Credit risk	Ageing analysis, earnings at risk	The Legislative Assembly adopts a credit management strategy which aims to reduce the exposure to credit default by regularly monitoring all funds owed.
Liquidity risk	Sensitivity analysis	The Legislative Assembly manages liquidity risk through the use of a 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 Legislative Assembly's bank account so as to match the expected duration of the various employee and supplier liabilities.

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**D1-3 LIQUIDITY RISK**

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

Financial Liabilities	2016	Payable in			2015	Payable in		
	Total \$'000	<1 Yr \$'000	1-5 Yrs \$'000	>5 Yrs \$'000	Total \$'000	<1 Yr \$'000	1-5 Yrs \$'000	>5 Yrs \$'000
Payables	3,577	3,577	-	-	1,765	1,765	-	-
<b>Total</b>	<b>3,577</b>	<b>3,577</b>	<b>-</b>	<b>-</b>	<b>1,765</b>	<b>1,765</b>	<b>-</b>	<b>-</b>

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

**D2 CONTINGENCIES**

There are no known material contingencies as at 30 June 2016.

**D3 COMMITMENTS**

**Non-Cancellable Operating Lease Commitments**

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

	2016	2015
	\$'000	\$'000
Not later than 1 year	5,247	4,924
Later than 1 year but not later than 5 years	<u>5,531</u>	<u>5,363</u>
	<b>10,778</b>	<b>10,287</b>

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.

**Other Commitments**

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

	2016	2015
	\$'000	\$'000
Not later than 1 year	1,252	1,378
Later than 1 year but not later than 5 years	<u>2,457</u>	<u>3,448</u>
	<b>3,709</b>	<b>4,826</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## D4 EVENTS AFTER THE BALANCE DATE

### Transfer of Land

As at 30 June 2016, the Parliament controlled two land parcels (Lot 706 on SL12823 and Lot 707 on CP852760 (also known as Parliamentary Car Park C) under a trustee Notice issued pursuant to the *Land Act 1994*.

On 5 July 2016, Department of State Development advised that the existing trustee arrangements are to be revoked for confirmed Lots 706 and 707. The current value of relevant lots is approximately \$312,000.

## D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

### **AASB 124 - Related Party Disclosures**

From reporting periods beginning on or after 1 July 2016, the Legislative Assembly will need to comply with the requirements of AASB 124 *Related Party Disclosures*. That accounting standard requires a range of disclosures about the remuneration of key management personnel, transactions with related parties/entities, and relationships between parent and controlled entities. The Legislative Assembly already discloses information about the remuneration expenses for key management personnel (refer to Note F1) in compliance with requirements from Queensland Treasury. Therefore, the most significant implications of AASB 124 for the financial statements will be the disclosures to be made about transactions with related parties, including transactions with key management personnel or close members of their families.

### **AASB 9 Financial Instruments and AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)**

These Standards will become effective from reporting periods beginning on or after 1 January 2018. The main impacts of these standards on the Legislative Assembly are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the Legislative Assembly's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value.

At this stage, and assuming no change in the types of transactions the Legislative Assembly enters into, financial assets are expected to be required to be measured at fair value. In the case of current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value. Changes in the fair value of those assets will be reflected in the Legislative Assembly's operating result.

Another impact of AASB 9 relates to calculating impairment losses for the Legislative Assembly's receivables. Assuming no substantial change in the nature of receivables, as they don't include a significant financing component, impairment losses will be determined according to the amount of lifetime expected credit losses. On initial adoption of AASB 9, the Legislative Assembly will need to determine the expected credit losses for its receivables by comparing the credit risk at that time to the credit risk that existed when those receivables were initially recognised.

The Legislative Assembly will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2018-19. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2018-19 financial statements to explain the impact of adopting AASB 9. Assuming no change in the types of financial instruments that the Legislative Assembly enters into, the most likely ongoing disclosure impacts are expected to relate to the credit risk of financial assets subject to impairment.

### **AASB 16 Leases**

This Standard will become effective for reporting periods beginning on or after 1 January 2019. When applied, the standard supersedes AASB 117 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, AASB Interpretation 115 *Operating Leases – Incentives* and AASB Interpretation 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

#### Impact for Lessees

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

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

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**D5 FUTURE IMPACT OF ACCOUNTING STANDARDS NOT YET EFFECTIVE (continued)**

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

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

AASB 16 allows a 'cumulative approach' rather than full retrospective application to recognising existing operating leases. If a lessee chooses to apply the 'cumulative approach', it does not need to restate comparative information. Instead, the cumulative effect of applying the standard is recognised as an adjustment to the opening balance of accumulated surplus (or other component of equity, as appropriate) at the date of initial application. The Legislative Assembly will await further guidance from Queensland Treasury on the transitional accounting method to be applied.

The Legislative Assembly of Queensland has not yet quantified the impact on the Statement of Comprehensive Income or the Statement of Financial Position of applying AASB 16 to its current operating leases, including the extent of additional disclosure required.

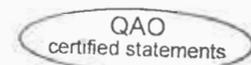
All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the Legislative Assembly's activities, or have no material impact on the department.

**E1 BUDGETARY REPORTING DISCLOSURE**

This section discloses the Legislative Assembly's original published budget figures for 2015-16 compared to actual results, with explanations of major variances, in respect of the Statement of Comprehensive Income, Statement of Financial Positions and Statement of Cash Flows.

**E2 BUDGET TO ACTUAL COMPARISON – STATEMENT OF COMPREHENSIVE INCOME**

	Variance Note	Original Budget 2016 \$'000	Actual 2016 \$'000	Variance \$'000	Variance % of Budget
<b>Income from Continuing Operations</b>					
Departmental services revenue		84,086	85,979	1,893	2%
User charges		1,975	1,958	(17)	-1%
Grants and other contributions	1	-	804	804	100%
Post-employment benefit	2	-	401	401	100%
Other revenue		32	43	11	34%
<b>Total Income from Continuing Operations</b>		<b>86,093</b>	<b>89,185</b>	<b>3,092</b>	<b>4%</b>
<b>Expenses from Continuing Operations</b>					
Employee expenses		57,651	59,364	1,713	3%
Supplies and services		23,022	23,830	808	4%
Depreciation and amortisation	3	5,176	6,856	1,680	32%
Other expenses		244	307	63	26%
<b>Total Expenses from Continuing Operations</b>		<b>86,093</b>	<b>90,357</b>	<b>4,264</b>	<b>5%</b>
<b>Operating Result from Continuing Operations</b>		<b>-</b>	<b>(1,172)</b>	<b>(1,172)</b>	<b>100%</b>
<b>Total Comprehensive Income</b>		<b>-</b>	<b>(1,172)</b>	<b>(1,172)</b>	<b>100%</b>



Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**E3 BUDGET TO ACTUAL COMPARISON – STATEMENT OF FINANCIAL POSITION**

	Variance Note	Original Budget 2016 \$'000	Actual 2016 \$'000	Variance \$'000	Variance % of Budget
<b>Current Assets</b>					
Cash and cash equivalents	4	4,238	5,468	1,230	29%
Receivables	5	3,897	1,460	(2,437)	-63%
Inventories		179	172	(7)	-4%
Other current assets		476	411	-65	-14%
<b>Total Current Assets</b>		<b>8,790</b>	<b>7,511</b>	<b>-1,279</b>	<b>-15%</b>
<b>Non-Current Assets</b>					
Intangibles		664	683	19	3%
Property, plant and equipment	6	284,353	197,516	(86,837)	-31%
<b>Total Non-Current Assets</b>		<b>285,017</b>	<b>198,199</b>	<b>(86,818)</b>	<b>-30%</b>
<b>Total Assets</b>		<b>293,807</b>	<b>205,710</b>	<b>(88,097)</b>	<b>-30%</b>
<b>Current Liabilities</b>					
Payables	7	4,327	3,577	(750)	-17%
Accrued employee benefits	7	449	1,456	1,007	224%
Other current liabilities		(5)	-	5	-100%
<b>Total Current Liabilities</b>		<b>4,771</b>	<b>5,033</b>	<b>262</b>	<b>5%</b>
<b>Non-Current Liabilities</b>					
Accrued employee benefits	2	5,560	862	(4,698)	-84%
<b>Total Non-Current Liabilities</b>		<b>5,560</b>	<b>862</b>	<b>(4,698)</b>	<b>-84%</b>
<b>Total Liabilities</b>		<b>10,331</b>	<b>5,895</b>	<b>(4,436)</b>	<b>-43%</b>
<b>Net Assets</b>		<b>283,476</b>	<b>199,815</b>	<b>(83,661)</b>	<b>-30%</b>
<b>Total Equity</b>		<b>283,476</b>	<b>199,815</b>	<b>(83,661)</b>	<b>-30%</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**E4 BUDGET TO ACTUAL COMPARISON – STATEMENT OF CASH FLOWS**

	Variance Note	Original Budget 2016 \$'000	Actual 2016 \$'000	Variance \$'000	Variance % of Budget
<b>Cash flows from operating activities</b>					
<i>Inflows:</i>					
Departmental services receipts		84,086	86,279	2,193	3%
Grants and other contributions		-	-	-	-
User charges		1,975	2,133	158	8%
GST input tax credits from ATO		1,377	2,098	721	52%
GST collected from customers		150	251	101	67%
Other		32	-	(32)	100%
<i>Outflows:</i>					
Accountable Advance for Members					
Employee costs		(57,651)	(59,731)	(2,080)	4%
Supplies and services		(23,022)	(22,913)	109	0%
GST remitted to ATO		(150)	(247)	(97)	65%
GST paid to suppliers		(1,377)	(2,128)	(751)	55%
Other outflows		(244)	-	244	-100%
<b>Net cash provided by operating activities</b>		<b>5,176</b>	<b>5,742</b>	<b>566</b>	<b>11%</b>
<b>Cash flows from investing activities</b>					
<i>Inflows:</i>					
Sale of non-financial assets		33	-	(33)	-100%
<i>Outflows:</i>					
Payments for property, plant and equipment	8	(8,397)	(3,704)	4,693	-56%
<b>Net cash used in investing activities</b>		<b>(8,364)</b>	<b>(3,704)</b>	<b>4,660</b>	<b>-56%</b>
<b>Cash flows from financing activities</b>					
<i>Inflows:</i>					
Equity injections		5,227	3,333	(1,894)	-36%
<i>Outflows:</i>					
Equity withdrawals		(2,039)	(3,289)	(1,250)	61%
<b>Net cash provided by financing activities</b>	9	<b>3,188</b>	<b>44</b>	<b>(3,144)</b>	<b>-99%</b>
Net increase (decrease) in cash held		-	2,082	2,082	100%
Cash at the beginning of financial year		4,238	3,386	(852)	-20%
<b>Cash at the end of financial year</b>		<b>4,238</b>	<b>5,468</b>	<b>1,230</b>	<b>29%</b>

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

### Explanations of Major Variances

1. Grants and other contributions reflects goods and services received below fair value, primarily in respect of contributions made by the Department of Housing and Public Works to the Parliament House stonework restoration program. Refer Note B1-3.
2. Post-employment revenue relates to a technical accounting treatment to reflect a decrease in 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 B1-4.
3. An increase in depreciable value of Building's at 30 June 2015 caused depreciation expense to rise during 2015-16. The depreciable basis increase was due to an interim revaluation and capital improvements.
4. Increase in Cash and cash equivalents relates to the timing of invoices for work performed during 2015-16. Increase in Cash is matched by an increase in Payables.
5. Variance in Receivables reflects changes to accounting treatment of accountable Members' allowance payments introduced in 2014-15.
6. Variance in Property, plant and equipment due in main to a decrease in value of the Parliamentary Precinct land parcel following a comprehensive land revaluation conducted in June 2016.
7. Actuals in Accrued employee benefits include leave levy payables as at 30 June 2016, whereas the corresponding budget is categorised as Payables. The overall variance for Payables is immaterial.
8. Decrease in Payments for property, plant and equipment is due to a deferral of capital projects to 2016-17.
9. Decrease in Net cash provided by in financing activities is due to deferral of funding for delayed capital projects.

## F1 KEY MANAGEMENT PERSONNEL DISCLOSURES

### Details of Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the department during 2015-16 and 2014-15. Further information on these positions can be found in the body of the Annual report under the section relating to Executive Management.

#### 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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	CEO / s.18 <i>Parliamentary Service Act 1988</i>	February 2003	-

#### Deputy Clerk

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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	SES2 / <i>Parliamentary Service Act 1988</i>	June 2008	-

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**Director, Corporate 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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	SES2 / <i>Parliamentary Service Act 1988</i>	June 2003	-

**Remuneration Policies**

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

Remuneration expenses for key management personnel comprise the following components:

Short term employee expenses which include:

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

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

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

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

**KMP Remuneration Expenses**

The following disclosures focus on the expenses incurred by the department that is attributable to key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

**2015-16**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Benefit	Total Expenses
	Monetary Expenses	Non-Monetary Benefits	\$'000	\$'000	\$'000
	\$'000	\$'000			
Clerk of the Parliament - Current	344	-	11	36	391
Deputy Clerk – Current	191	-	6	20	217
Director, Corporate Services - Current	190	-	8	19	217

**2014-15**

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Benefit	Total Expenses
	Monetary Expenses	Non-Monetary Benefits	\$'000	\$'000	\$'000
	\$'000	\$'000			
Clerk of the Parliament - Current	298	-	24	36	358
Deputy Clerk – Current	191	-	6	20	217
Director, Corporate Services - Current	175	-	7	20	202

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

## F2 FIRST YEAR APPLICATION OF NEW ACCOUNTING STANDARDS OR CHANGE IN ACCOUNTING POLICIES

### Changes in Accounting Policies

The Legislative Assembly did not voluntarily change any of its accounting policies during 2015-16.

### Accounting Standards Early Adopted for 2015-16

The Legislative Assembly did not early adopt any Australian Accounting Standards for the 2015-16 year.

### Accounting Standards Applied for the First Time in 2015-16

No new Australian Accounting Standards effective for the first time in 2015-16 had any material impact on this financial report.

## F3 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. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note C2).

Legislative Assembly of Queensland Financial Statements  
For the Year Ended 30 June 2016

**Management Certificate**

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:

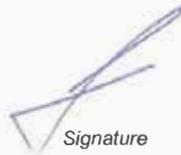
- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Legislative Assembly of Queensland for the financial year ended 30 June 2016 and of the financial position of the Legislative Assembly of Queensland at the end of that year; and
- c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



Signature

C R ATKINSON BBus(Accy) MIPA  
Manager, Financial and Administrative Services

Date 26/08/2016



Signature

N J LAURIE LLB LLM (Hons) MBA  
Clerk of the Parliament

Date 26/8/2016

## 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 as at 30 June 2016, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including 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*:

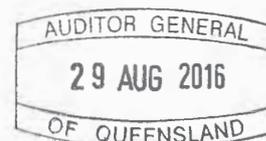
- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
  - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
  - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Legislative Assembly of Queensland for the financial year 1 July 2015 to 30 June 2016 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.



AM 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 Queen, represented by the Governor. The Parliament (or legislature) is separate to the Executive Government.

## Parliamentary Service

The Parliamentary Service consists of staff members who provide support services to Members of Parliament at Parliament House in Brisbane and in the 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 secret ballot of all Members of Parliament.

## Tabled papers

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

# Appendix

## Annual report compliance

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

Summary of requirement	Basis for requirement	Page
<b>Letter of compliance</b>		
A letter of compliance from the accountable officer or statutory body to the relevant Minister	ARRs – section 8	3
<b>Accessibility</b>		
Table of contents	ARRs – section 10.1	1
Glossary	ARRs – section 10.1	81
Public availability	ARRs – section 10.2	inside front cover
Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 10.3	inside front cover
Copyright notice	<i>Copyright Act 1968</i> ARRs – section 10.4	inside front cover

Summary of requirement	Basis for requirement	Page
<b>General information</b>		
Introductory Information	ARRs – section 11.1	5
Agency role and main functions	ARRs – section 11.2	5
Operating environment	ARRs – section 11.3	5
<b>Non-financial performance</b>		
Agency objectives and performance indicators	ARRs – section 12.3	6
Agency service areas, and service standards	ARRs – section 12.4	6
<b>Financial performance</b>		
Summary of financial performance	ARRs – section 13.1	7

Summary of requirement	Basis for requirement	Page
<b>Governance – management and structure</b>		
Organisational structure	ARRs – section 14.1	33
Executive management	ARRs – section 14.2	37-39
<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i>	
	ARRs – section 14.4	29
<b>Governance – risk management and accountability</b>		
Audit committee	ARRs – section 15.2	34
Internal audit	ARRs – section 15.3	36
External scrutiny	ARRs – section 15.4	36
Information systems and recordkeeping	ARRs – section 15.5	36
<b>Governance – human resources</b>		
Workforce planning, attraction and retention	ARRs – section 16.1	27-31
Early retirement, redundancy and retrenchment	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i>	40
	Directive No.16/16 <i>Early Retirement, Redundancy and Retrenchment</i> (from 20 May 2016)	
	ARRs – section 16.2	

Summary of requirement	Basis for requirement	Page
<b>Financial statements</b>		
Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	76
Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	79-80

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



# Feedback

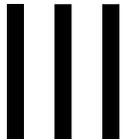
We hope you have found our Annual Report 2015-2016 informative. We value your feedback in order to improve the quality and assess the relevance and content of our future annual reports.

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?       Yes                       Mostly                       No
- 2. Was the presentation of the Annual Report effective?       Yes                       Mostly                       No
- 3. Was the content useful?                       Yes                       Mostly                       No
- 4. Was the content relevant?                       Yes                       Mostly                       No

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

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

7. Name (optional) \_\_\_\_\_

9. Address (optional) \_\_\_\_\_

\_\_\_\_\_

