



QUEENSLAND
PARLIAMENTARY
SERVICE
ANNUAL REPORT

2013 - 2014

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

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

Reporting year

This report covers activities that occurred during the 2013-2014 financial year. Previous annual reports of the Queensland Parliamentary Service are available online at www.parliament.qld.gov.au

Interpreter service

The Queensland Parliamentary Service is committed to providing accessible services to Queenslanders from culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us on either (07) 3406 7111 or free call 1800 197 809 and we will arrange an interpreter to effectively communicate the report to you.



Interpreter

Stock

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Communication objective

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

The report is designed to provide an account of the achievements and activities of the Parliamentary Service for 2013-2014 in accordance with the goals specified in the Parliamentary Service Management Plan 2012-2016. In addition, the report fulfils our statutory reporting requirements. This report is available electronically from our website at www.parliament.qld.gov.au

Your thoughts

Readers are encouraged to comment on this report by completing the enclosed feedback form contained on page 90. Alternatively, readers can comment online via the Queensland Parliament website at www.parliament.qld.gov.au Your comments will help us to continue to refine our corporate reporting to ensure that we meet the expectations of our stakeholders.

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

- consultancies
- overseas travel.

Contents

Message from the Speaker.....	1
Clerk's report	2
Parliamentary Service	3
Our business	3
Our values.....	4
Our goals.....	4
Financial summary	5
2013-14 Major highlights	6
Performance report	9
Goal 1 - Parliamentary support	9
Goal 2 - Business support.....	15
Goal 3 - Raise community awareness and understanding	19
Goal 4 - A progressive Parliamentary Service	23
Corporate governance.....	28
Management profiles.....	34
Other information.....	38
Financial statements	39
Glossary	86
Annual report compliance.....	87
Feedback.....	90

Message from the Speaker

The Parliament of Queensland is an important institution of our democratic freedoms, both in terms of its substance and the symbolic nature of it. The 2013 - 2014 financial year has again been a productive year for the Parliament as we seek to serve the people of Queensland.

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

While our parliamentary democracy may evolve, it should not be allowed to erode through lack of understanding. What people do not understand, they do not value, and what they do not value, they do not protect or promote. This is why I continue to affirm the importance of promoting increased understanding and education about the role of Parliament, which the Speaker represents.

As I did last year, I have separately tabled an annual Speaker's Office Update for Members which contains an overview of the activities from the last twelve months and outlines the Speaker's role and duties.

Of note was the inaugural Speaker's Art Prize to commission a painting of our Parliament House and nurture the arts community in Queensland. The winner of this prize was Robert Brownhall, a leading Brisbane artist.

The artwork is a stunning legacy piece to add to the Parliament's collection and to be replicated for official stationery and gifts of the Parliament. It can be viewed by the public in the Strangers Café, and I would encourage people to view this magnificent piece.

In the last twelve months we again held a number of signature events which provided wonderful opportunities for Members from across the House to host constituents at Parliament House.

These included the Queensland Inspiring Women Awards, honouring women from across the state for their community contributions; Seniors Concerts with student performances, to allow performance opportunities for state schools and parliamentary engagement with Seniors; the Twilight Toast to Parliament House which was a marvellous Heritage Week event around the history of Parliament House, in conjunction with Open House Brisbane; and the inaugural Parliamentary Oration, with guest speaker, Sir Leo Heilscher AO, sharing about the economic development of Queensland.

Other engagement initiatives included hosting "Why Democracy Matters" leadership dialogues to engage with community leaders and emerging leaders around parliamentary democracy; Visiting schools in different electorates and meeting with school groups at Parliament House to talk about why democracy matters to them; Regional events incorporating school visits and women's leadership dialogues to provide regional engagement with parliamentary

democracy, and Youth Parliaments in Townsville and the Sunshine Coast, organized by Parliamentary Services to provide interactive educational opportunities.

International relationships continued to grow. In September 2013, a delegation from the Queensland Parliament visited the Parliament of Papua New Guinea to sign our Parliamentary Twinning Agreement, which was a formal recognition of our close relationship and our desire to work together for mutual benefit.

We also continue to progress and affirm our Parliamentary twinning relationship with Vanuatu and our friendship agreement with the Guangdong Provincial People's Congress, in recognition of the importance of mutually beneficial relationships to improve understanding and build strategic partnerships for the Parliament and State of Queensland.

As the representative of Parliament, the Speaker regularly receives many dignitaries and parliamentary delegations and the practice of sourcing Queensland produce to be given as official gifts has continued, which not only promotes various industries but is received with great enthusiasm.



Hon Fiona Simpson MP
Speaker of the Queensland Parliament

Clerk's report

Madam Speaker

I am pleased to present to you, as the Chair of the Committee of the Legislative Assembly, the Annual Report 2013-2014 and financial statements for the Queensland Parliamentary Service.

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 am proud to report that Members of Parliament again rated their satisfaction with the overall performance of the Parliamentary Service at 100% in the most recent annual survey of Members. Each year, Parliamentary Service staff are set a high level of benchmarks to achieve and it is always pleasing when our primary clients, Members of Parliament, acknowledge the dedication that has been displayed to reach these standards.

A major project of 2013-2014, has been the Parliamentary Service's implementation of determinations from the newly established Queensland Independent Remuneration Tribunal regarding the salaries, allowances and entitlements of current and former Members of the Queensland Parliament. The Parliamentary Service contributed to the Tribunal's consultation process and in my capacity as the accountable officer for the Parliamentary Service, I have received each of the Tribunal's four determinations that they have handed down since October 2013. As part of these reforms, I

was responsible for developing the Members' Remuneration Handbook which replaced the Members' Entitlements Handbook and Members' Office Support Handbook during the financial year. I wish to thank all of the Parliamentary Service staff who have been involved throughout this process.

In the House, a significant procedural reform occurred in February 2014, with the introduction of party voting in divisions. This has seen the average time spent in divisions being reduced from seven minutes to four minutes.

The year has seen the continuation of the Parliament's program of regional education activities, with a week of events having been held in Townsville and then on the Sunshine Coast. I have participated as part of each of these programs and can attest to their success. Many hundreds of school students, local public servants, members of service groups and other interested individuals in each of these regions were able to engage with the Parliament and learn more about our practices, procedures and how to influence decision making through our committee process.

Throughout the year, the Queensland Parliament has continued its commitment to assist the parliaments of both Papua New Guinea and Vanuatu under our parliamentary twinning arrangements. After several years of preparatory work, I was very pleased to see that a Memorandum of Understanding between the Papua

New Guinea National Parliament and the Queensland Parliament was signed in Port Moresby on 25 September 2013 by yourself and the Speaker of the Papua New Guinea Parliament. We have dedicated further resources towards working with our colleagues in Papua New Guinea to improve democratic outcomes in that country. In October 2013, the Queensland Parliament hosted a parliamentary delegation headed by the Speaker of the Vanuatu Parliament, with the aim of this visit being to further increase the ties between our Parliaments.

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

I certify that this Annual Report complies with:

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

A checklist outlining the annual reporting requirements can be found on pages 87-88 of this annual report.

Yours sincerely



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 scrutinizing 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 9 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 15 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 19 for full report.

Goal 4 - Progression of the Parliamentary Service

To develop and maintain a professional and progressive Parliamentary Service. See page 23 for full report.

Financial summary

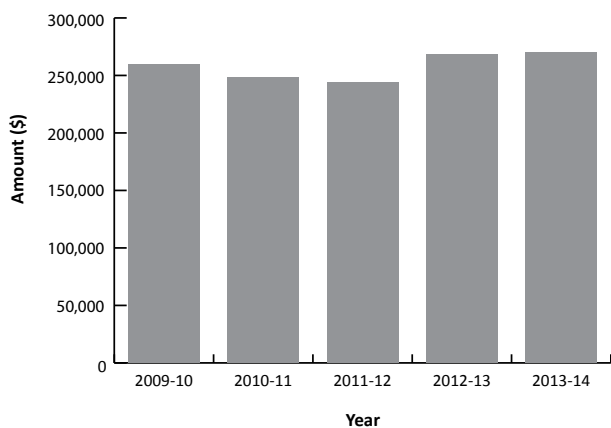
The financial information below provides a high-level snapshot of the financial performance and position for the Legislative Assembly and Parliamentary Service for the financial year ending 30 June 2014 as well as for the four financial years previous to that. The full Financial Statements commence on page 39.

Financial summary for the year ending 30 June	2010 \$'000	2011 \$'000	2012 \$'000	2013 \$'000	2014 \$'000
Total Income	76,362	79,733	85,763	81,937	85,715
Total Expenses	75,826	77,946	85,413	81,541	81,613
Operating Surplus/(Deficit)	536	1,787	350	396	4,102
Total Assets	266,337	255,698	254,829	277,508	280,441
Total Liabilities	7,129	7,676	10,515	9,364	10,764
Net Assets	259,208	248,022	244,314	268,144	269,677

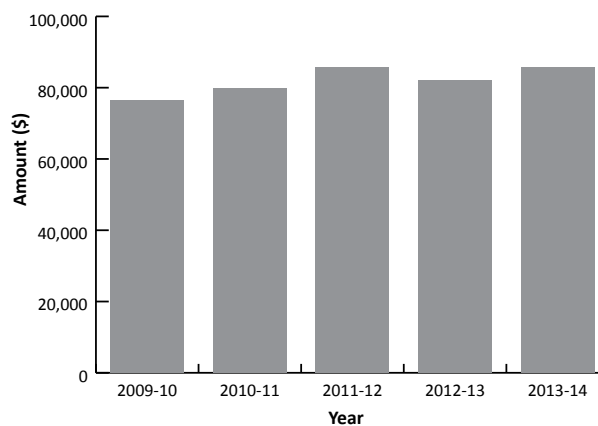
Financial summary for the year ending 30 June	2010	2011	2012	2013	2014
Current Ratio ¹	0.89	1.21	1.45	1.23	1.77
Debt/Equity Ratio (%) ²	2.75	3.09	4.30	3.49	3.99
Liability/Asset Ratio (%) ³	2.68	3.00	4.13	3.37	3.84

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



2013-14 Major highlights

Report on portfolio committee activities

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

In 2013-14, the Parliament's seven portfolio committees undertook the following activities:

- a total of 144 inquiries were conducted. These comprised:
 - 85 inquiries into Bills that were introduced in the Parliament and then referred to committees to examine
 - 5 inquiries on matters of community importance that were referred from the House
 - 54 other inquiries held into matters where committees have oversight responsibilities.
- a total of 383 portfolio committee hearings, briefings and meetings were held. This was comprised of:
 - 195 hearings and briefings
 - 188 private meetings.
- during the course of these 144 inquiries and 367 hearings, briefings and meetings, a high level of public consultation and scrutiny of public officials was undertaken. This included:

- committees receiving and considering 2,183 written submissions
- 1,273 persons appearing before committee hearings and briefings to provide evidence. These 1,273 persons were comprised of 303 representatives of peak bodies, 188 representatives of other groups, 128 individual members of the public and 654 public servants.
- a total of 442 recommendations (other than that a Bill be passed) were contained in the portfolio committee reports (for all committee inquiries) completed in 2013-2014, with the public consultations outlined above greatly contributing to the formulation of these recommendations.

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

- the 442 recommendations comprised 124 recommendations which proposed legislative amendments and 318 other recommendations.

For Bills that were finalised in 2013-2014:

- of the 97 proposed legislative amendments, 43 were accepted by the House (46%)
- of the 101 other recommendations, 84 were accepted by the House (83%).

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

New Members' remuneration system

During 2013-2014, the Parliamentary Service was responsible for implementing the new Members' remuneration system as set down by the Queensland Independent Remuneration Tribunal. This project saw the Parliamentary Service contribute extensively to the Tribunal's consultation process and then implement each of the four determinations that were handed down by the Tribunal during the financial year.

The first of these determinations required that a new *Members' Remuneration Handbook* be developed to replace the previous *Members' Entitlements Handbook* and *Members' Office Support Handbook*.

Following this, the Parliamentary Service conducted training and information sessions for Members

and electorate office staff in relation to the new remuneration system and then developed all-new information systems to administer and report on expenditure against the new entitlements system.

Preservation and conservation of Parliament House

The Parliament's Stonework Restoration Program was commenced twenty years ago 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.

Since 1993-1994, the Parliament and the Department of Housing Public Works have jointly funded the Stonework Restoration Program and worked together in the planning and implementation of this long-term project. For this project, Parliament House was divided into 13 separate sections around the exterior of the building, with each of these areas then worked on stage-by-stage. Much of this work has occurred during the night so as not to impact on the daily running of the precinct.

As at 30 June 2014, all but three stages of the project have been completed and work was on-going on the George Street wing of the

Parliament building on the Speaker's Green side. This stage is expected to be completed during 2014-2015. The last remaining stage of the building to commence restoration will be the Parliament's Centre Tower, with this section to commence restoration in 2014-2015 and take approximately two years to complete. During 2013-2014, initial scoping and preparation work for this Centre Tower stage occurred.

The restoration of the Parliament's stone boundary fence will then commence after the building restoration has been completed. It is planned for the project to be completed within three years. The Stonework Restoration Program has importantly also 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.

New production system for the Parliamentary Record

The software system used by the Parliamentary Reporting Service to produce the Parliamentary Record was upgraded in early 2013, with 2013-2014 then being the first full year of operation with the new program.

The Parliamentary Reporting Service's previous production system was replaced by SharePoint

and Word software, with the new system known as the 'Record of Parliamentary Events and Speeches' or ROPES. The new process continues to provide a streamlined and automated production process for Hansard and has two significant enhancements in that draft speeches are now delivered to members via email and House statistics, such as number of speeches delivered by a member, are extracted from the Hansard and placed into a central repository.

Parliaments of Queensland and Papua New Guinea promote shared understanding

On 25 September 2013, the Speaker of Queensland Parliament, Hon Fiona Simpson MP, and the Speaker of the Parliament of Papua New Guinea, Hon Theo Zurenuoc MP, formally entered into a Parliamentary Partnership Agreement to promote shared understanding and stronger Parliaments.

Speaker Simpson said that the signing of this memorandum of understanding was a statement of an existing relationship and how it will be strengthened. "This agreement will help with professional development and training which are important to build capacity," said Speaker Simpson.

Queensland is the nearest Australian State to Papua New Guinea and both Parliaments are unicameral assemblies. The partnership

between the Queensland and Papua New Guinea parliaments has to date seen practical outcomes, including training opportunities and professional development for Members of Parliament and senior parliamentary staff.

Parliamentary Oration Series launched

The Parliamentary Oration Series was launched on 18 October 2013 with the inaugural presentation given by Sir Leo Hielscher AC. Sir Leo spoke about Queensland's economic history and how the state's economy was transformed by Queensland Treasury from the early 1960s onwards. Sir Leo's speech gave a rare insight into workings of Queensland Treasury and the decisions that were made 50 years ago to build and modernise the Queensland economy. Sir Leo's career has spanned over 50 years with the Queensland Government, the banking and finance industry, domestic and global financial markets, the superannuation industry, and as an independent company director. The Parliamentary Oration Series launch occurred in the Legislative Council Chamber and is planned to be a regular event at the Parliament.

Party voting reform introduced

The Queensland Parliament adopted a significant procedural reform on 11 February 2014 with the introduction of party voting in divisions.

Party voting involves a block of votes being put forward on behalf of members of a party when a division is called in the Parliament. This method of voting is also used in the Legislative Assembly of Victoria and the New Zealand Parliament and is designed to streamline the Parliament's voting process. Party voting maintains all opportunities for each individual Member of Parliament to vote as they choose during divisions. The procedure for the party voting system is detailed in the Standing Rules and Orders of the Legislative Assembly as Standing Order 106.

For 2014, the introduction of party votes has seen the average time spent in divisions being reduced from 7 minutes to 4 minutes.

Twentieth anniversary of Estimates

The Estimates committee hearings held in July 2013 were the 20th occasion that Estimates have been held as part of the parliamentary budget process, with June 2014 then marking the actual 20th anniversary of their establishment in 1994. The estimates process aids the Parliament in its scrutiny of the Government's proposed expenditure. Since 1994, committees of the parliament have undertaken the estimates process, by examining and reporting on the proposed expenditures contained in the Appropriation Bill and the Appropriation (Parliament) Bill.

From 1994 to 2010 estimates committees were established under Sessional Orders of the Legislative Assembly to provide a better means for parliamentary scrutiny of the Government's expenditure proposals for each department. Since 2011 the examination of the Appropriation Bill has been carried out by seven portfolio committees and from 2012 the Appropriation (Parliament) Bill has been considered by the Committee of the Legislative Assembly.

Performance report

Goal 1 - Parliamentary support

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

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

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

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

The key performance indicators for Goal 1 relate to the extent to which the quantity, quality, timeliness and cost of specified services provided by each of the service areas meet

the agreed standards and targets. The methods of measurement include client survey, benchmarking, internal assessment through information management systems and external assessment through audit reports. Key performance indicators for Goal 1 are set out in the table on page 14.

Goal 1 is supported by the following areas:

Office of the Clerk

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

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

Office of the Deputy Clerk

The Office of the Deputy Clerk provides timely and accurate

support to the Deputy Clerk to discharge his responsibilities as head of the Legislative and Information Services Division.

Chamber and Procedural Services

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

The office is responsible for:

- maintaining accurate information on all business before the Assembly and preparing and distributing other documents for use in the Assembly
- managing the processing of legislation through the Assembly (introduction, amendment and presentation for royal assent)
- monitoring bills, questions, motions and petitions to ensure compliance with the rules of the Assembly
- liaising with Members, ministerial offices and

public sector entities on the presentation of documents

- conserving Parliament House and its contents and providing safe custody and maintenance of and access to parliamentary records
- conducting research and providing advice on parliamentary procedural matters
- publishing information on the activities of the Assembly
- liaising with other parliamentary organisations.

Committee Office

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

Committees investigate specific issues and report back to the Parliament. They provide a forum for investigation into matters of public importance and give Members the opportunity to enhance their knowledge of such issues. At the same time, they effectively enhance the democratic process by taking the work of the Parliament to the people and giving them input into its decisions. A report on the operation of committees during 2013-2014, is contained on page 6.

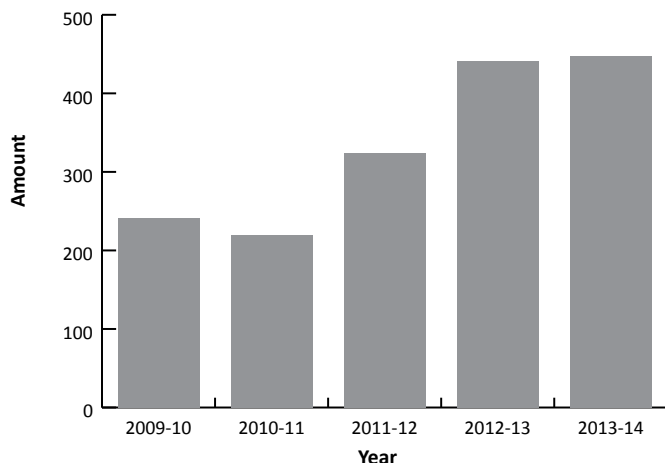
The review of the estimates for the 2013-2014 appropriations was conducted by the seven portfolio-based committees. Each of these committees has the responsibility to examine the proposed expenditure for the Government departments for which they have their respective areas of responsibility. Estimates

hearings were held from 16 to 25 July 2013 with each of the estimates committees then reporting back to Parliament in August 2013.

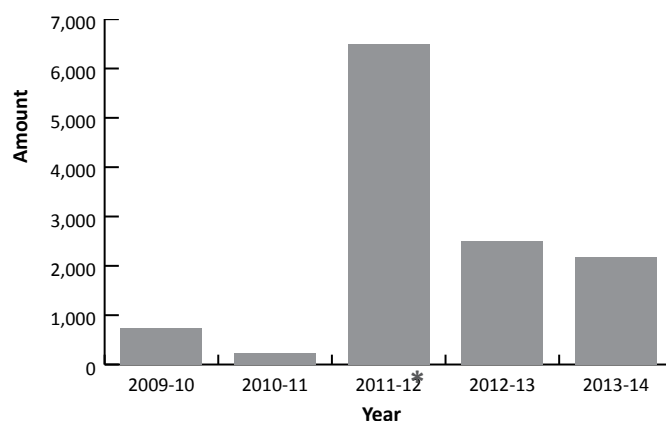
Staff in the Committee Office perform the following tasks:

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

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



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.

Office of the Parliamentary Crime and Misconduct Commissioner

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

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

- conducting audits of the records, operational files and other material held by the CMC
- investigating complaints made against the CMC (including allegations of possible

unauthorised disclosure of confidential information)

- inspecting the register of confidential information kept by the CMC
- reviewing reports by the CMC to the PCMC.

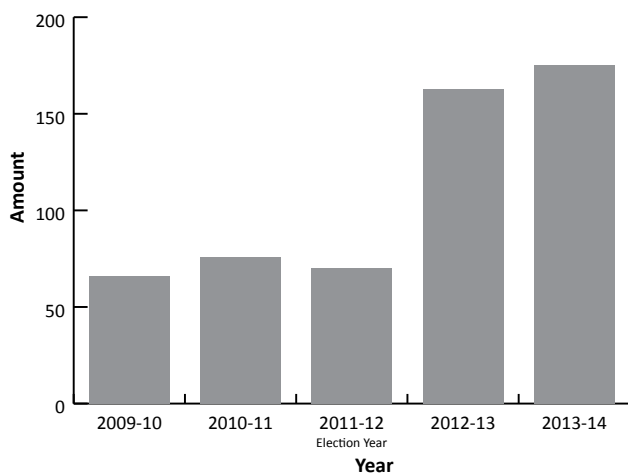
The Parliamentary Commissioner has further mandatory responsibilities under the *Crime and Misconduct Act 2001* and the *Police Powers and Responsibilities Act 2000* including the conduct of an annual review of intelligence data in the possession of the CMC and the Queensland Police Service and regular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

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

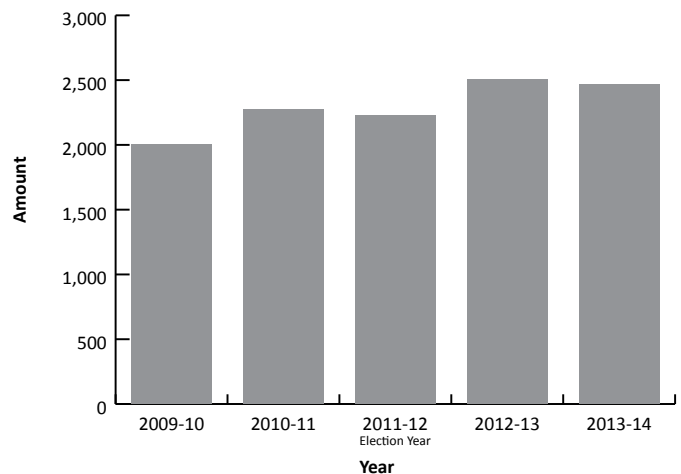
Parliamentary Education and Communications Secretariat

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

Parliamentary committees - number of committee reports tabled



Chamber and Procedural Services - number of tabled papers



Education and Liaison

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

Communications

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

Parliamentary Library

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

office staff, as well as Ministers and their immediate staff. Information professionals and experienced research staff are available to answer individual requests for information as well as more in-depth research enquiries.

Security and Attendant Services

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

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

Security officers are responsible for:

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

Services provided by Parliamentary Attendants include:

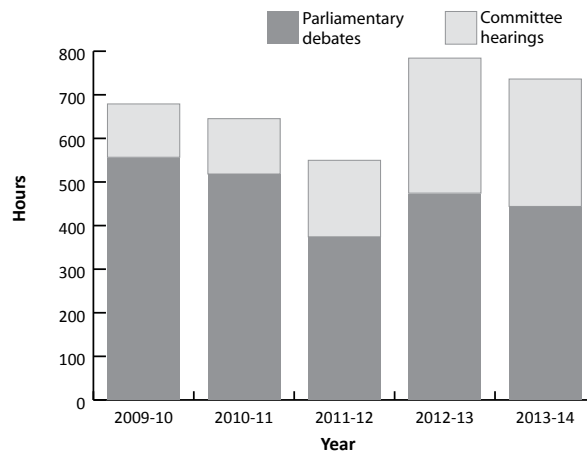
- reception and inquiries counter
- tours of Parliament for visitors, special interest and school groups
- chamber support services
- distribution of mail and documents
- gift shop sales.

Parliamentary Reporting Service (Hansard)

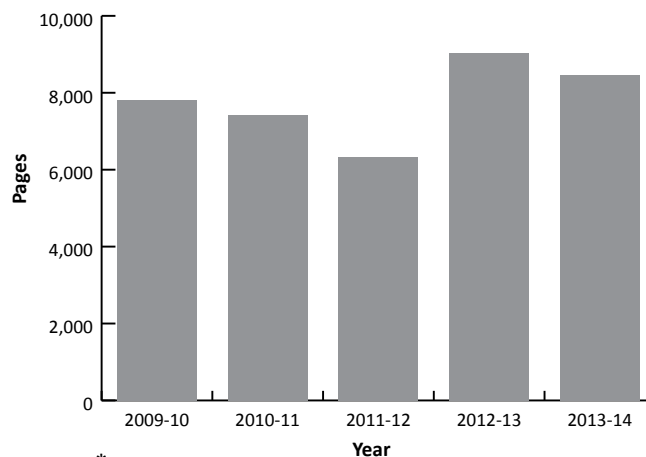
The primary role of the Parliamentary Reporting Service is to produce electronic and hard copy transcripts of the debates of the Legislative Assembly and, when required, of evidence given before parliamentary committees and of proceedings of other forums, such as youth parliaments. The Parliamentary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

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

Parliamentary Reporting Service - total audio hours transcribed



Parliamentary Reporting Service - number of transcribed pages published*



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

Major initiatives

Key projects	Overview	Status
New Library information management system	Implementation of a new Parliamentary Library information management system was finalised. This system delivers improved online access to information services for Library clients.	Completed
Hansard review	A review of the efficiency and effectiveness of the Parliamentary Reporting Service Area (Hansard) was conducted.	Completed
Procedural documentation reviews	Reviews were undertaken to update the Parliamentary Procedures Handbook and the Committee Office Manual.	Completed

Key Performance Indicators

Measures	2013-14 Target	2013-14 Actual
Chamber and Procedural Services		
Number of questions on notice processed	1,075	931
Number of tabled paper and reports registered and archived	2,000	2,468
Committee Office		
Number of parliamentary committee briefings provided	400	555
Number of parliamentary committee reports tabled	60	175
Parliamentary Reporting Service		
Internet publication of the first two hours of proceedings (Hansard) by 2pm each sitting day	95%	98%
Parliamentary Library		
Number of Libray client information briefs prepared	700	853
Percentage of Library information and research responses issued within agreed timeframes	98%	98%
Parliamentary Security		
Number of precinct visitors processed through security scanning procedures	75,000	71,512
Percentage of Members satisfied with service provided to Goal 1 (satisfied/very satisfied)	95%	100%

Looking ahead

Initiatives in 2014-2015 include:

- prepare for and deliver the transition from the 54th Parliament to the 55th Parliament, including the new Member induction program, following the forthcoming general election.

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 18.

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; telecommunication and asset management; financial accounting and insurance; procurement, stores and goods receiving; secretarial support for Members within the precinct; budget management; and the maintenance of financial information systems.

Human Resource Services

Human Resource Services provides human resource and industrial relations services to Members and the Parliamentary Service, including payroll and personnel administration, recruitment, selection and induction, an Employee Assistance Service and rehabilitation coordination.

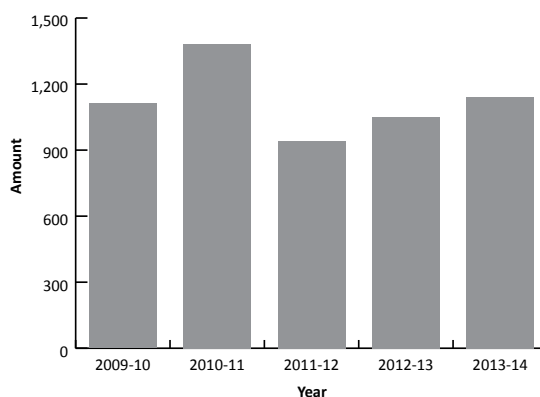
Information Technology Services

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

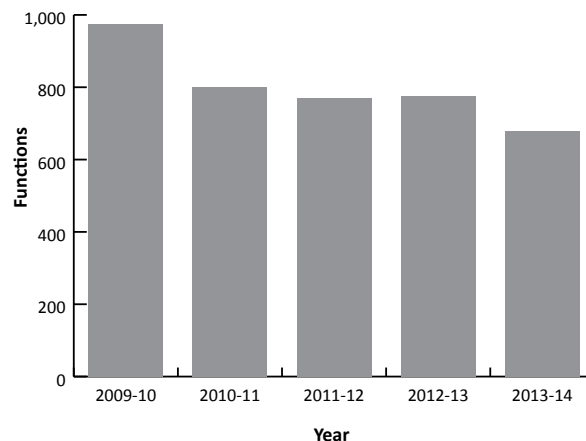
Property Services

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

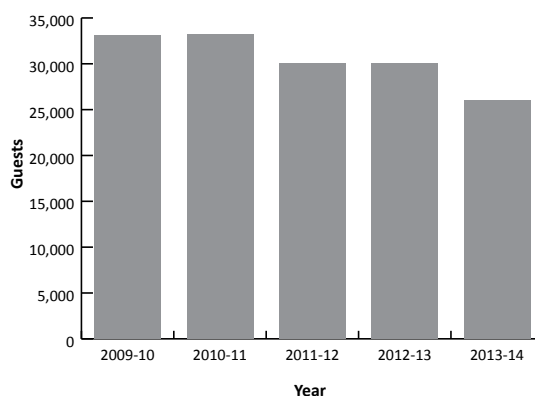
Finance and Administrative Service - total travel bookings



Catering Services - number of functions



Catering Services - number of guests attending functions



Major initiatives

Key projects	Overview	Status
New remuneration system	During 2013-2014 the Parliamentary Service implemented the new Members' remuneration system set down by the Queensland Independent Remuneration Tribunal.	On-going
Planning for new converged telecommunications infrastructure within the precinct and electorate offices	During 2013-14, planning commenced for a major upgrade of existing telecommunication platforms in the precinct and electorate offices, including a significant upgrade of existing electorate office data services. The new model, to be implemented by late 2014 will deliver improved telecommunications functionality and flexibility through replacing ageing equipment with new office handsets and scalable integration with the electorate office and precinct data network.	On-going
Ongoing implementation of Parliament House Conservation Plan recommendations	<p>In 2009, a strategic review of parliamentary buildings was undertaken and also a Parliament House Conservation Plan was prepared. During 2013-2014, implementation continued in relation to a number of the recommendations arising out of the Conservation Plan, including:</p> <ul style="list-style-type: none"> • continuation of the internal repainting of Parliament House and completion of a further stage in the ongoing Stonework Restoration program • developing design options for the upgrade of fire protection systems within Parliament House • revaluation and assessment of various heritage furniture items which form part of the Parliament House collection. 	On-going

Key Performance Indicators

Measures	2013-14 Target	2013-14 Actual
Property Services		
Percentage of planned capital works projects completed	95%	91%
Catering Services		
Number of catered functions held	700	679
Number of attendees at these catered functions	30,000	26,027
Financial and Administrative Services		
Percentage of external suppliers paid in accordance with trading terms	85%	82%
Human Resource Management		
Accuracy of payroll production	99%	99%
Information Technology Services		
Percentage of service desk calls completed within two hours of request	70%	74%
Percentage availability of full IT network resources (percentage of time during the year - network services are available 24 hours a day, seven days a week)	98.5%	99.5%
Percentage of Members satisfied with service provided to Goal 2 (satisfied/very satisfied)	95%	100%
Percentage Shared Services clients satisfaction with services provided	95%	100%

Looking ahead

Initiatives in 2014-2015 include:

- delivering new converged telecommunications infrastructure within the precinct and electorate offices
- replacement of existing electorate office computer hardware under new model delivering centralised and secure storage of electorate office data and improved remote access to data files
- delivering a significant upgrade of the Parliamentary Service financial information management system
- continuation of the program to repaint the interior of Parliament House
- prepare for and deliver the transition from the 54th Parliament to the 55th Parliament.

Goal 3 - Raise community awareness and understanding

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

In pursuit of this goal, Parliamentary Service resources have been allocated to actively promote, educate and raise awareness among Queenslanders about their Parliament, its processes and activities. Key actions that support the achievement of this goal include communicating information on the Parliament's Internet site and by direct outreach, providing educational and training activities throughout the year and by involvement in various community activities.

Key performance indicators for Goal 3 are set out in the table on page 22.

Public consultation by parliamentary committees

Following reforms to the parliamentary committee system that were implemented in August 2011, a number of strategies have been implemented to promote Queensland's committee inquiry

process. In particular, to explain how inquiries operate, and to raise awareness of how Queenslanders can get involved with committee inquiries and influence decision making. Parliamentary committees actively promote awareness of their inquiries by undertaking the following activities:

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

hearings will occur. Many committee hearings are broadcast live on the Parliament's website and can then also be watched on replay following the hearing. This allows persons across Queensland with an interest in particular inquiries to follow hearings and events as they occur

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

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

Parliamentary committee training seminars

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

- the 'Understanding Parliamentary Committees' seminar is aimed

at members of the public and members of community groups. In 2013-2014 a free 'Understanding Parliamentary Committees' seminar was held in Townsville on 7 November 2013

- the 'Committees & You' seminar is aimed at leaders of community, stakeholder and industry groups. During 2013-2014, two free public seminars were held, one in Cairns and one at Parliament House
- the 'Committees@Work' seminar is aimed at public servants who as part of their roles would be likely to interact with parliamentary committees. During 2013-2014, two 'Committees@Work' seminars were held at Parliament House.

Education activities

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

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

In 2013-14 the following number of students attended these programs:

- 691 Year 10 to 12 students and teachers as part of 27 school group activities

- 345 TAFE students and teachers as part of 11 group activities
- 514 tertiary students and lecturers as part of 16 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 14 seminars were held during 2013-14 with 507 public servants attending. This included regional seminars held in Townsville and the Sunshine Coast.

Teacher professional development training

Training is offered to Queensland teachers on how to conduct a parliamentary committee role play and optional preferential voting activities in their classrooms. Three teacher professional development training sessions were held in 2013-2014. These sessions were held at Parliament House, in Townsville and on the Sunshine Coast. This training provided 57 teachers with practical education resources, enhancing their knowledge of democracy and the processes of the Queensland Parliament.

Regional educational program

- A regional educational program was developed and trialled in 2011-12 and then implemented in

2012-13. As part of this program the following education activities were undertaken in Townsville in November 2013 and then on the Sunshine Coast in May 2014:

- 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.

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

Youth parliaments

This year saw the continuation of the Parliament's youth parliament program. Six youth parliament events were facilitated during 2013-2014, four at Parliament House and two regional events held in Townsville and the Sunshine Coast. A total of 454 students participated in these youth parliaments.

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

- the Eric Deeral Indigenous Youth Parliament was held at Parliament House on 5 July 2013
- the YMCA Youth Parliament was held at Parliament House from 1 to 4 October 2013

- the Townsville Youth Parliament was held on 6 November 2013
- a Legal Studies Youth Parliament was held at Parliament House on 2 May 2014 for Brisbane based Year 11 and 12 Legal Studies students
- the Sunshine Coast Youth Parliament was held on 29 May 2014
- the Eric Deeral Indigenous Youth Parliament was held at Parliament House on 26 June 2014.

Constitutional conventions

In addition to the youth parliaments, the Parliamentary Service partnered with the Department of Education and Training to conduct four school constitutional conventions, including three for Aboriginal and Torres Strait Islander students. These conventions were held in Cairns, Townsville and two in Brisbane with a total of 290 students participating.

Queensland Parliamentary Internship Program

During 2013-2014, 24 tertiary students participated in the Queensland Parliamentary Internship Program. This program has now been in operation annually since 1995.

School tours

School groups have visited Parliament House over many decades, generally comprising grade seven students. In 2012-

2013, a standardized educational presentation aligned to the National Curriculum was added to the tour program for each visiting school group. This presentation provides an overview of the Queensland Parliament, its roles and processes. As well, students now participate in a parliamentary debate role-play while seated in the Legislative Assembly Chamber. These activities, along with filling out a student work book, aim to reinforce learnings of the visit.

In total, 426 school tours were conducted during 2013-2014, comprising 10,970 students and 1,075 accompanying teachers, parents and guardians.

Daily tours

Members of the public are welcome to visit Parliament House each week day for a free guided tour. In 2013-2014, 3,960 visitors took part in 536 public tours.

Education resources

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

All of these resources are available to access for free on the Parliament's Internet site, with the iBook also

able to be downloaded for free from the Apple iTunes online store. Each school group that visits Parliament House receives an Everyone's Parliament educational resource kit which includes factsheets, brochures and posters for the classroom. As well, each visitor to Parliament House who participates in a guided tour is given a brochure containing historical and educational information about the Queensland Parliament. These resources are also given to seminar attendees and distributed at community events. In excess of 78,000 parliamentary educational resource items were distributed during 2013-2014.

High Teas

Members of the public can also attend High Teas in the Strangers' Dining Room at Parliament House on the first Friday of each month, plus on other special occasions throughout the year. Following High Tea, guests are provided with a guided tour of the Parliament including the O'Donovan Library. A total of 16 High Teas were held during 2013-2014, with 1,331 people attending.

Community involvement

The Parliamentary Service is involved with the Queensland community through a variety of activities and initiatives. During 2013-2014, more than 4,000 people attended over 108 community activities conducted by the Parliament.

Significant community activities included:

- the Parliament participated in NAIDOC week events during July 2013, including holding information stalls at the Neville Bonner Oval in Ipswich and at Cotton Tree Park in Maroochydore
- Parliament House was a popular destination as part of the Brisbane Open House event held on 12 and 13 October 2013
- the Parliamentary Oration Series was launched on 18 October 2013 with Sir Leo Hielscher AC presenting the inaugural address.

Major initiatives

Key projects	Overview	Status
Regional educational program	The Parliament continued its three-year regional educational program which is designed to reach all major Queensland regional centres within the parliamentary term.	On-going
Parliamentary committee training seminars	The Parliament continued its program of training seminars that are offered to assist Queenslanders who wish to participate in committee inquiries.	On-going

Key Performance Indicators

Measures	2013-14 Target	2013-14 Actual
Parliamentary Education and Communications Secretariat		
Number of educational activities held	90	108
Attendees at educational activities	4,000	6,009
Percentage of Members satisfied with services provided to Goal 3 (satisfied/very satisfied)	95%	100%

Looking ahead

Initiatives in 2014-2015 include:

- continue to implement the three-year regional education program. Upcoming activities will be held in Rockhampton and on the Gold Coast
- launch of a permanent display to mark the 150th anniversary of the Queensland Parliament's official record of debates (Hansard).

Goal 4 - A progressive Parliamentary Service

To develop and maintain a professional and progressive Parliamentary Service.

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

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

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

Communication strategies

Consultative Committee

Meetings between management and unions are conducted via the Parliamentary Service Consultative Committee, established under the Parliamentary Service enterprise bargaining agreement. The Consultative Committee had previously finalised the *Parliamentary Service Certified Agreement 2009*. This agreement was certified by the Queensland Industrial Relations Commission on 9 November 2009 and covers the period from 2009 until such time as it is replaced by a new Agreement.

The subsequent round of enterprise bargaining commenced in 2012, with the Parliamentary Service being part of the Core Public Sector Certified Agreement. The Core Agreement is yet to be finalised and will be arbitrated by the Queensland Industrial Relations Commission.

Intranet

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

A 'Notice Board' gives advice of all events in which the Parliament is involved in the coming weeks. 'Parliamentary Events' advises of functions and activities currently taking place in the parliamentary precinct. A calendar advises of functions and activities booked to take place in the coming months.

Workforce management

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

Performance management is undertaken for the majority of staff within the agency to ensure individual performance is regularly monitored. The Parliamentary Service's induction program is available for all staff including staff located in Members' electorate offices. For staff located within the parliamentary precinct, the induction program is a two stage process with individual inductions conducted within 24 hours of staff commencing work and a one-day induction program held within four months of staff commencing. Induction processes for electorate office staff are primarily conducted

electronically with the aim being to complete the induction process within two working days of the officer commencing employment.

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

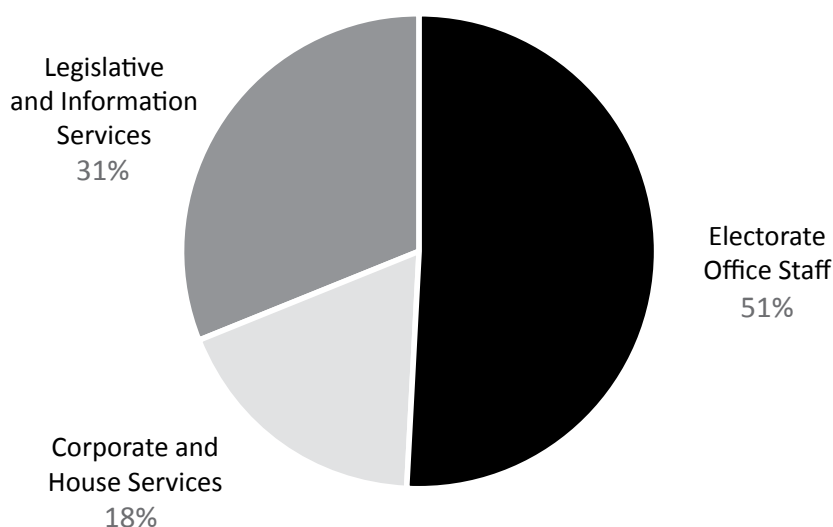
Training and professional development

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

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

A Training and Development Plan for the Parliamentary Service is developed each year to address the training needs of all staff. Corporate training activities are also addressed through the plan each year.

Percentage of staff by area



The number of full-time equivalent staff as at 30 June 2014 was 384.

Some of the training undertaken in 2013-2014 in accordance with the training and development plan included:

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

Conferences and seminars

Some of the conferences and seminars attended by staff during 2013-14 included:

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

Opportunity and Support Systems

Equal Employment Opportunity

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

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

An Equal Employment Opportunity survey of Parliament House staff was commenced in 2009-2010 and continued into 2013-2014. The survey is designed to collect data about the current workforce to form a picture of the current employee profile.

Employee Assistance Program

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

Public Sector Ethics Act 1994

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

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

2013-2014 staff information

Study and Research Assistance Scheme (SARAS)	Total
Officers receiving assistance	31
Permanent retention rate¹	%
Parliamentary precinct staff	91.5
Electorate office staff	75.9
Permanent separation rate²	%
Parliamentary precinct staff	8.5
Electorate office staff	24.1
Sick leave - average number of days per officer	
Parliamentary precinct staff	7.6
Electorate office Staff	3.16

1. Permanent employees still employed for the period 1 July 2013 to 30 June 2014

2. Permanent employees who separated during the period 1 July 2013 to 30 June 2014

2013-2014 staff information

	Number of Staff	Male	Female	% Female
Managerial	24	13	11	46%
Professional	22	2	20	91%
Clerical	106	31	75	71%
Operational	55	36	19	34%
Electorate	217	39	178	82%
Totals	424	121	303	71%

Job satisfaction and staff morale

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

Staff recognition

In 2013-2014, 20 staff were issued with badges in recognition of their length of service. These staff are listed below.

Service badges awarded		
10-year service	Patricia Adlam Stella Baxter Amanda Benn	Renee Gastaldon Janine Hurley Leah Illott
15-year service	Chris King Lynelle Osborne Vicki O'Flynn	Annie Taguada
20-year service	Neil Laurie Ann Leahy Colleen Lutzke	Roylene Mills Wendy Rollo
30-year service	Nick Ambruosi	
40 year service	Sue Hanlon	

Meritorious service

In 2013-2014, ten 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:

Glenn Simpson	For efforts in the replacement of the entire data switching infrastructure within the Parliamentary Precinct including the incorporation of a corporate wireless network.
Damian Wheatley	For efforts as the principal technical architect and the lead engineer who designed and built the Parliament's new virtualised data and storage infrastructure.
Rob Hansen	For work in parliamentary twinning activities with the Papua New Guinea and Vanuatu Parliaments.
Alaina Megson	For contribution to the new electorate office staff induction program in 2012.
Sharon O'Brien	For contribution to the new electorate office staff induction program in 2012.
Judy Webster	For contribution to the new electorate office staff induction program in 2012.
Michael Watkin	For excellence in leadership in Security and Attendant Services and the Parliamentary Service.
Cliff Ku	For excellence in service delivery over many years.
Andrea Musch	For excellence in service delivery over many years.
Jennifer Shanks	For successfully leading a small Library team in the implementation of the new Library management software system.

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 2013, the recipients of these awards were-

Speaker's Award	
Carolyn McCullagh	For excellence in service delivery to internal and external clients.
Clerk's Award	
Brenda Binotto	For excellence in service delivery to internal and external clients.

Corporate governance

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

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

Management structure

Committee of the Legislative Assembly

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

The committee comprises the following seven members:

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

'Alternate' means another member of the Assembly nominated by the first member to perform the first member's role as a member of the committee. The Speaker is the chairperson of the committee and the Leader of the House is

responsible for calling the meeting and setting the agenda.

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

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

Under the *Parliamentary Service Act 1988*, the general role of the CLA in relation to the Parliamentary Service is to:

- a) decide major policies to guide the operation and management of the parliamentary service
- b) prepare budgets
- c) decide the size and 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 her various roles. These roles include public engagement, education and support of MPs and a range of other legislative responsibilities.

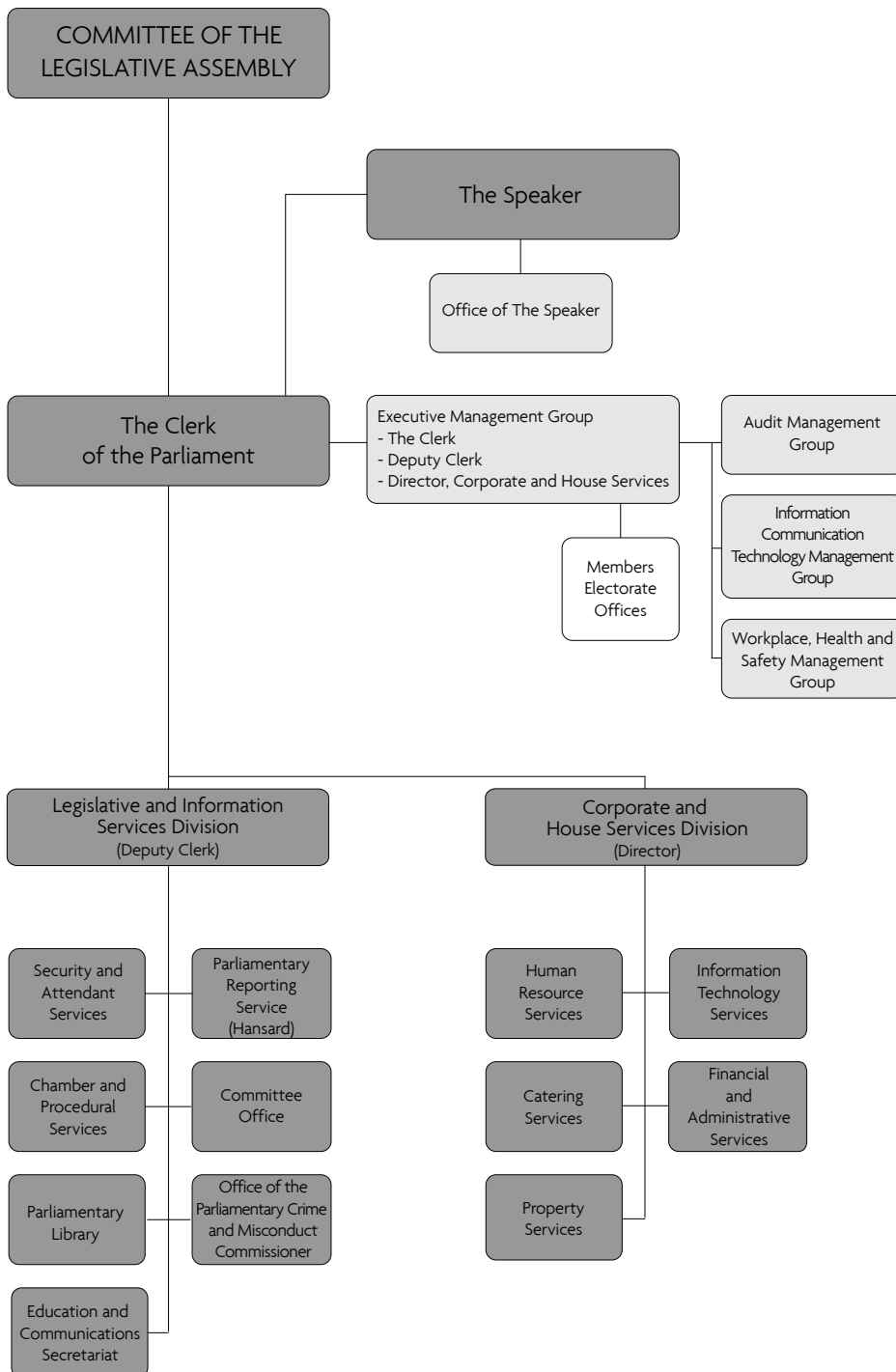
The Clerk of the Parliament

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

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

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

Parliamentary Service organisational structure as at 30 June 2014



Divisional leaders

The Parliamentary Service has two divisions:

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

Both divisional leaders report to the Clerk of the Parliament.

Management Groups

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

Executive Management Group

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

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

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

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

During 2013-2014, the EMG:

- supervised the implementation of a new Remuneration System for Members
- initiated implementation of an upgrade to Parliamentary Service telecommunication infrastructure and services
- initiated a review of the Parliamentary Reporting Service and considered a variety of recommendations arising out of the review
- considered and actioned a range of internal and external audit matters
- coordinated the development of all management plans, including the Training and Development Plan and the Parliamentary Service budget.

Audit Management Group

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

- supervising, evaluating and facilitating the practical discharge of the Internal Audit function,

particularly in terms of planning, monitoring and reporting.

- liaising with External Audit (the Queensland Audit Office) regarding external audit strategy, reports and fees as well as linkages with internal audit activity.
- through the internal and external audit functions, apprising the Parliamentary Service's financial and operational reporting.

For 2013-2014, 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 2013-2014 the AMG:

- reviewed the Parliament's 2012-2013 financial statements and Queensland Audit Office audit report
- reviewed the 2012-2013 Chief Finance Officer assurance statement
- reviewed the 2012-2013 Internal Audit Report and endorsed audit recommendations
- developed a new Audit Management Plan, including AMG Charter, Strategic Internal Audit Plan and 2013-2014 Internal Audit Work Plan.

The AMG also considered a new fraud control assessment plan and high level risk management maturity assessment tool for possible further use by the AMG.

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 2013-2014, the ICTMG considered or approved design and implementation plans for-

- the replacement of electorate office and precinct computers

- the replacement of electorate office and precinct telecommunication infrastructure and services
- new centralised email archiving arrangements

ICTMG also initiated a review of strategic issues associated with the future of audio-visual digital capture, web broadcast and archive.

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 2013-2014 were:

- Emiliana Paznikov, Logan Electorate Office
- Estella Rodighiero, Pine Rivers Electorate Office
- Tony Muller, Catering Services
- Lee Quinn, Parliamentary Security
- Alistair MacLennan, Parliamentary Library.

During 2013-2014, the WHSMG met on four occasions and developed, participated in, and assisted with:

- implementation of the Parliamentary Workplace for Wellness program
- implementation of Heart foundation presentations
- Workplace Health and Safety Representative training
- review of signage and line marking for the new traffic conditions at the rear of the Annexe
- promotion of Safe Work Australia Week
- Manual handling training
- assisting the Queensland Fire and Rescue Services with the annual fire safety audit
- ongoing safety improvements through regular safety inspections

- induction training for parliamentary staff and contractors
- ongoing reporting and reviewing of Incident and WorkCover statistics
- monitoring all reported hazards and incidents.

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 2013-2014:

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

Performance Management

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

Internal management reporting

All line managers are required to submit quarterly management reports to the Clerk. These reports document financial and operational performance against performance targets outlined in the Parliamentary Service Management Plan.

Auditing and review

The Parliamentary Service engages an external contractor to provide internal audit services. The external contractor consults with the Parliamentary Service Audit Management Group and takes into consideration Queensland Treasury's Audit Committee Guidelines. The Clerk of the Parliament, in his capacity as the accountable officer, considers and addresses internal audit reports and any recommendations contained therein. No significant issues were identified during the 2013-2014 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 2013-2014. All recommendations in audit reports have been responded to accordingly.

Resource management

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

Records management

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

Management standards

The Parliamentary Service maintains a strong commitment to the development and maintenance of a culture of care, diligence, ethical behaviour, public defensibility, integrity, accountability and leadership. This commitment is reflected in management standards covering workplace health and safety delivered through the Workplace Health and Safety Management Group, and the Code of Conduct for Officers and Employees of the Parliamentary

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

Management profiles

Committee of the Legislative Assembly

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

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

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

Hon. Fiona Simpson MP

BA, MA, GAICD

Speaker of the Legislative Assembly

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

Mr Ray Stevens MP

BA(Economic and Financial Studies)

Leader of the House

Ray Stevens has been the Member for the seat of Mermaid Beach since 2006, in May 2012 became the Leader of the House, and in September 2012 became Assistant Minister to the Premier on e-Government. Mr Stevens formerly held the shadow portfolios of Tourism, Racing, Fair Trading, Housing Accessibility and Public Works and has also served on the Parliament's Finance and Administration Committee.

Hon. Tim Nicholls MP

LLB

Premier's nominee

Tim Nicholls has been the Member for the seat of Clayfield since 2006 and in April 2012 became the Treasurer and Minister for Trade. Mr Nicholls formerly served as the Deputy Leader of the Opposition and Deputy Leader of the Parliamentary Liberal Party. He has held the shadow portfolios of Treasurer, Finance, Trade, Racing, Employment and Economic Development, Future Growth, Public Transport and Traffic Management and Tourism, Fair Trading and Wine Industry Development. Mr Nicholls has also served on the Parliament's Finance and Administration Committee, the Legal, Constitutional and Administrative Review Committee and was Deputy Chair of Parliament's Integrity, Ethics and Parliamentary Privileges Committee.

Hon. Jeff Seeney MP

Deputy Premier

Jeff Seeney has been the Member for the seat of Callide since 1998 and in April 2012 became the Deputy Premier, Minister for State Development, Infrastructure and Planning. Mr Seeney formerly served as the Leader of the Opposition, Leader of the Queensland Coalition, Leader of The Nationals, Leader of Opposition Business, Deputy Leader of the Opposition and Deputy Leader of the National Party. Mr Seeney has held the shadow portfolios of State Development, Infrastructure,

Planning, Reconstruction, Natural Resources, Mines and Energy, Trade, Water, Small Business, Information Technology and Innovation, Industrial Relations, Treasurer, Decentralisation, Fair Trading and Police and Corrective Services. Mr Seeney has also served on the Parliament's Industry, Education, Training and Industrial Relations Committee, the Environment and Resources Committee, the Members' Ethics and Parliamentary Privileges Committee, the Standing Orders Committee and the Scrutiny of Legislation Committee.

Mr Curtis Pitt MP

BA

Manager of Opposition Business

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

Ms Annastacia Palaszczuk MP

BA MA(Hons) LLB GDLP

Leader of the Opposition Annastacia Palaszczuk has been the Member for the seat of Inala since 2006 and in May 2012 became the Leader of the Opposition and the Shadow Minister for Justice and Attorney-General, Industrial Relations, Education, Training and Employment, Tourism, Major Events and Commonwealth Games. Ms Palaszczuk formerly served as the Minister for Transport, Multicultural Affairs and Disability Services and as a member of the Parliament's Education and Innovation Committee, the Members' Ethics and Parliamentary Privileges Committee and Public Works Committee.

for Rural and Regional Queensland and was a former member of the Parliament's Education and Innovation Committee, the Finance and Administration Committee and the Scrutiny of Legislation Committee and Public Accounts Committee in current and past parliaments.

Mr Tim Mulherin MP

Deputy Leader of the Opposition

Tim Mulherin has been the Member for the seat of Mackay since 1995 and in May 2012 became the Deputy Leader of the Opposition and the Shadow Minister for State Development, Infrastructure, Planning and Racing, Agriculture, Fisheries and Forestry, Local Government.

Mr Mulherin is also a Member of the Parliament's State Development, Infrastructure and Industry Committee and Committee of the Legislative Assembly.

Mr Mulherin formerly served as the Minister for Agriculture, Food and Regional Economies, Primary Industries and Fisheries, Minister

Executive Management Group

Mr Neil Laurie

LLB LLM(Hons) MBA

Clerk of the Parliament

Neil has been the Principal Officer of the Legislative Assembly, the Chief Executive Officer of, and the Accountable Officer for, the Parliamentary Service since February 2003. Neil has over 20 years' experience with the Parliamentary Service, including six years as Deputy Clerk and Clerk of Committees and over 11 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 25 years' experience with the Parliamentary Service.

Service Area Managers

Mr Craig Atkinson

BBus

Manager, Financial and Administrative Services

Craig is the Manager of Financial and Administrative Services, and the Chief Finance Officer for the Parliamentary Service. His duties include establishing systems of financial management, asset and logistics management, preparing annual financial statements and ensuring compliance with relevant financial management legislation and standards as well as promoting best practice in financial management across the Parliamentary Service. Craig has over 20 years' experience in financial management.

Ms Katherine Brennan

*BAppSc BA GradDipLibMan
GradDipMan*

Parliamentary Librarian

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

Ms Leanne Clare

BCom CPA GradCertLegStud

First Clerk Assistant (Procedure) 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 has over 30 years' experience in audit, research and management roles.

Mr Mike Coburn

Manager, Information Technology Services

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

Mr Stephen Finimore

Manager, Committee Office

Stephen leads the team that provides professional advice and research, administrative and procedural support to the various committees of the Parliament in fulfilling their roles and engaging with the community. He has over 30 years' experience in the Parliament and in the private sector.

Mrs Ruth Limkin

BBus GAICD

Speaker's Executive Officer

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

Mr Darryl McCarthy

Manager, Property Services

Darryl and the Property Services team are responsible for managing the buildings within the parliamentary precinct as well as 94 electorate offices located throughout Queensland. Darryl has over 20 years' experience in the construction and maintenance fields.

Mr Peter Morris

BBus Cert III (Adult Literacy)

Manager, Human Resource Services

Peter is responsible for ensuring the delivery of human resources and industrial relations services to Parliamentary Service staff and Members of Parliament. Peter has experience in both human resource management and industrial relations at an operational and managerial level. Peter has 22 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 17 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 20 years' experience in the Parliamentary Service.

Other information

Legal framework

The Parliamentary Service was created by the *Parliamentary Service Act 1988*. No Acts are administered by the Parliamentary Service. The *Parliament of Queensland Act 2001* came into effect on 6 June 2002 and consolidated laws relating to the Legislative Assembly, its powers, procedures, Members and committees. The Act was developed as a companion to the *Constitution of Queensland 2001*.

Privacy

The Queensland Parliamentary Service privacy policy conforms to the requirements of the *Information Privacy Act 2009 (IPA)*. A privacy policy has been drafted, approved and placed on the Parliamentary Service Intranet and Internet in accordance with the requirements of the IPA. Further information about the privacy policy can be obtained by emailing privacy@parliament.qld.gov.au or by phoning (07) 3406 7167.

Early retirement, redundancy and retrenchment

The Parliamentary Service did not process any early retirements, redundancies or retrenchments in 2013-2014.

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 2014.

Statement of Comprehensive Income

In summary, the operating activities of the Legislative Assembly and Parliamentary Service delivered an operating surplus of \$4.102 million. The surplus is due primarily to non-cash savings associated with the accounting treatment of Members' allowances paid pursuant to a new remuneration system introduced on 1 January 2014, and the value of capital works performed by the Department of Public Works and Housing in respect of the Parliament House Stonework Restoration Program.

Statement of Financial Position

The Legislative Assembly and Parliamentary Service maintained a stable financial position in 2013-14 with a small increase in net asset of \$1.533 million compared to 2012-13.

Land and buildings on the Parliamentary precinct (\$262 million) represent the majority of the total assets of the Legislative Assembly. Liabilities are represented by trade creditors, accrued employee benefits, and provisions in relation to post-employment benefits for former Members of Parliament.

Statement of comprehensive income

	2012-13 amount (\$,000)	2013-14 amount (\$,000)
Total income	81,937	85,715
Total expenses	81,541	81,613
Net operating surplus	396	4,102

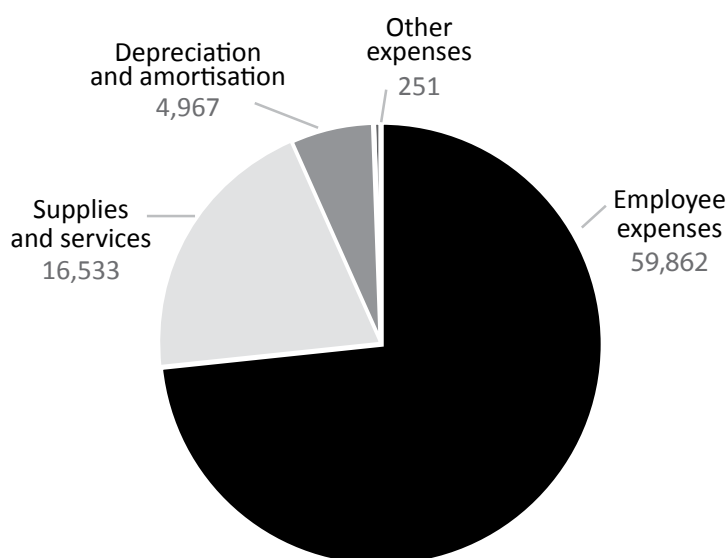
Statement of financial position

	2012-13 amount (\$,000)	2013-14 amount (\$,000)
Total assets	277,508	280,441
Total liabilities	9,364	10,764
Net assets (equity)	268,144	269,677
Increase/decrease in net assets	23,830	1,533

The graph to the right depicts expenditure by major resource category for 2013-14. 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.

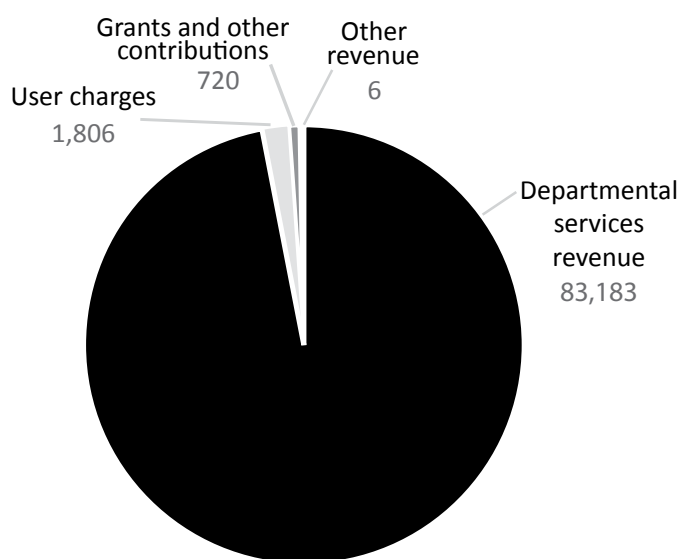
Expenses by category 2013-14



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.

Income by category 2013-14



Financial statements - introduction

Foreword

The Clerk of the Parliament is pleased to present the financial statements for the Legislative Assembly of Queensland and Parliamentary Service for the year ending 30 June 2014.

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 2013-14 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 2013-14. 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 2014.

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 2014. 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 2014.

Statement of Changes in Equity

Equity is the residual difference between assets and liabilities and reflects the net worth of the

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

Statement of Cash Flows

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

Statement of Comprehensive Income by Service Areas

This statements reports income and expenditure (including changes in property, plant and equipment asset values) of the Legislative Assembly of Queensland under the two major service areas – *Members' Salaries, Entitlements and Electorate Office Services and Parliamentary Precinct Support Services* for the financial year ending 30 June 2014.

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 2014.

THE LEGISLATIVE ASSEMBLY OF QUEENSLAND
FINANCIAL STATEMENTS

for the financial year ended 30 June 2014

LEGISLATIVE ASSEMBLY OF QUEENSLAND

Legislative Assembly of Queensland Financial Statements 2013-14

Contents

	Page No.
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Comprehensive Income by Major Service Areas	7
Statement of Assets and Liabilities by Major Service Areas	8
Notes to and forming part of the Financial Statements	9
Management Certificate	42

General Information

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

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

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

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

Parliament House
 Corner George and Alice Streets
 BRISBANE QLD 4000

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

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2014

	Notes	2014 \$'000	2013 \$'000
INCOME FROM CONTINUING OPERATIONS			
Departmental services revenue	2	83,183	79,489
User charges	3	1,806	1,688
Grants and other contributions	4	720	737
Other revenue	5	6	23
Total revenue		85,715	81,937
Total Income from Continuing Operations		85,715	81,937
EXPENSES FROM CONTINUING OPERATIONS			
Employee expenses	6	59,862	57,049
Supplies and services	8	16,533	16,060
Depreciation and amortisation	9	4,967	7,990
Other expenses	10	251	442
Total Expenses from Continuing Operations		81,613	81,541
Operating Result from Continuing Operations		4,102	396
OTHER COMPREHENSIVE INCOME			
Increase (decrease) in asset revaluation surplus	20	26	27,316
Total Other Comprehensive Income		26	27,316
Total Comprehensive Income		4,128	27,712

The accompanying notes form part of these statements.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF FINANCIAL POSITION
as at 30 June 2014

	Notes	2014 \$'000	2013 \$'000
Current Assets			
Cash and cash equivalents	11	4,685	2,957
Receivables	12	1,138	1,417
Inventories	13	179	205
Other current assets	14	3,223	187
Total Current Assets		9,225	4,766
Non-Current Assets			
Intangibles	15	622	640
Property, plant & equipment	16	270,594	272,102
Total Non-Current Assets		271,216	272,742
Total Assets		280,441	277,508
Current Liabilities			
Payables	17	3,414	2,512
Accrued employee benefits	18	1,342	1,369
Other current liabilities	19	448	7
Total Current Liabilities		5,204	3,888
Non-Current Liabilities			
Accrued employee benefits	18	5,560	5,476
Total Non-Current Liabilities		5,560	5,476
Total Liabilities		10,764	9,364
Net Assets		269,677	268,144
Equity			
Accumulated surpluses		26,776	25,269
Asset revaluation surplus	20	242,901	242,875
Total Equity		269,677	268,144

The accompanying notes form part of these statements.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2014

	Accumulated Surpluses		Asset Revaluation Surplus		Contributed Equity		TOTAL	
	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000
Balance as at 1 July 2013	25,269	28,755	242,875	215,559	-	-	268,144	244,314
Operating Result from Continuing Operations	4,102	396	-	-	-	-	4,102	396
<i>Total Other Comprehensive Income</i>								
- Increase In Asset Revaluation Surplus	-	-	26	27,316	-	-	26	27,316
<i>Transactions with Owners as Owners:</i>								
- Equity withdrawals (Note 2)	-	-	-	-	(4,409)	(4,174)	(4,409)	(4,174)
- Appropriated equity injections	-	-	-	-	-	292	-	292
- Unforeseen expenditure	-	-	-	-	1,814	-	1,814	-
- Transfers between Accumulated Surplus and Contributed Equity *	(2,595)	(3,882)	-	-	2,595	3,882	-	-
Balance as at 30 June 2014	26,776	25,269	242,901	242,875	-	-	269,677	268,144

The accompanying notes form part of these statements.

* Prior to 2012, Contributed Equity reflected the cumulative impact of prior year equity adjustments, resulting in a negative Contributed Equity balance. Commencing from 2012-13, Contributed Equity amounts have been transferred to Accumulated Surpluses to the extent that the amount maintains a nil or positive Contributed Equity balance.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF CASH FLOWS
for the year ended 30 June 2014

	Notes	2014 \$'000	2013 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
Departmental services receipts		82,660	82,944
Grants and contributions		-	17
User charges		2,322	1,823
GST input tax credits from ATO		221	1,753
GST collected from customers		2,020	208
Other		77	33
<i>Outflows:</i>			
Accountable Advance for Members		(2,746)	-
Employee expenses		(59,437)	(55,704)
Supplies and services		(16,226)	(16,526)
GST remitted to ATO		(216)	(193)
GST paid to suppliers		(1,900)	(2,160)
Net cash provided by operating activities	21	6,775	12,195
Cash flows from investing activities			
<i>Inflows:</i>			
Sales of property, plant and equipment		-	20
<i>Outflows:</i>			
Payments for property, plant and equipment		(2,452)	(4,920)
Net cash used in investing activities		(2,452)	(4,900)
Cash flow from financing activities			
<i>Outflows:</i>			
Equity withdrawals		(2,595)	(3,882)
Net cash used in financing activities		(2,595)	(3,882)
Net increase (decrease) in cash held		1,728	3,413
Cash at beginning of financial year		2,957	(456)
Cash at end of financial year	11	4,685	2,957

The accompanying notes form part of these statements.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF COMPREHENSIVE INCOME BY MAJOR SERVICE AREAS
for the year ended 30 June 2014

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000
INCOME FROM CONTINUING OPERATIONS								
Departmental services revenue	53,773	46,998	29,410	32,491	-	-	83,183	79,489
User charges	-	14	1,544	1,395	262	279	1,806	1,688
Grants and other contributions	-	0	720	737	-	-	720	737
Other revenue	-	0	6	23	-	-	6	23
Total revenue	53,773	47,012	31,680	34,646	262	279	85,715	81,937
Total income from Continuing Operations	53,773	47,012	31,680	34,646	262	279	85,715	81,937
EXPENSES FROM CONTINUING OPERATIONS								
Employee expenses	40,908	38,062	18,827	18,855	127	132	59,862	57,049
Supplies and services	3,940	8,478	7,466	7,438	127	144	16,533	16,060
Depreciation and amortisation	1,038	888	3,929	7,102	-	-	4,967	7,990
Other expenses	4	0	247	433	-	-	251	442
Total Expenses from Continuing Operations	50,890	47,437	30,469	33,828	254	276	81,613	81,541
Operating Result from Continuing Operations	2,883	(425)	1,211	818	8	3	4,102	396
OTHER COMPREHENSIVE INCOME								
Increase in asset revaluation surplus	-	-	26	27,316	-	-	26	27,316
Total Other Comprehensive Income	-	-	26	27,316	-	-	26	27,316
Total Comprehensive Income	2,883	(425)	1,237	28,134	8	3	4,128	27,712

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

All income and expenses within Parliamentary Precinct Support Services relate to the provision of administrative and support services to Members' Salaries, Entitlements and Electorate Office Services. Refer to Note 1 (w).

QAO
certified statements

LEGISLATIVE ASSEMBLY OF QUEENSLAND

STATEMENT OF ASSETS AND LIABILITIES BY MAJOR SERVICE AREAS
as at 30 June 2014

	Members' Salaries, Entitlements and Electorate Office Services		Parliamentary Precinct Support Services		General - Not Attributed		Total	
	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000
Current Assets								
Cash and cash equivalents	-	-	4,685	2,957	-	-	4,685	2,957
Receivables	-	-	1,102	1,386	36	31	1,138	1,417
Inventories	-	-	179	205	-	-	179	205
Other current assets	-	-	3,223	187	-	-	3,223	187
Total Current Assets	-	-	9,189	4,735	36	31	9,225	4,766
Non-Current Assets								
Intangibles	-	-	622	640	-	-	622	640
Property, plant & equipment	3,818	4,228	266,776	267,874	-	-	270,594	272,102
Total Non-Current Assets	3,818	4,228	267,398	268,514	-	-	271,216	272,742
Total Assets	3,818	4,228	276,587	273,249	36	31	280,441	277,508
Current Liabilities								
Bank overdraft	-	-	-	-	-	-	-	-
Payables	-	-	3,414	2,512	-	-	3,414	2,512
Accrued employee benefits	428	416	914	953	-	-	1,342	1,369
Other current liabilities	-	-	448	7	-	-	448	7
Total Current Liabilities	428	416	4,776	3,472	-	-	5,204	3,888
Non-Current Liabilities								
Accrued employee benefits	5,560	5,476	-	-	-	-	5,560	5,476
Total Non-Current Liabilities	5,560	5,476	-	-	-	-	5,560	5,476
Total Liabilities	5,988	5,892	4,776	3,472	-	-	10,764	9,364
Net Assets	(2,170)	(1,664)	271,811	269,777	36	31	269,677	268,144

QAO
certified statements

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE LEGISLATIVE ASSEMBLY

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

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

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

The objectives and goals of the Parliamentary Service are available on the Queensland Parliament's website at www.parliament.qld.gov.au.

For the purposes of the 2013-14 Financial Statements, reference to the Legislative Assembly encompasses the activities and operations of the Legislative Assembly and Parliamentary Service.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Statement of Compliance

The Legislative Assembly of Queensland has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury and Trade's Minimum Reporting Requirements for the year ending 30 June 2014, and other authoritative pronouncements.

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

(b) The Reporting Entity

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

The major departmental services undertaken by the Legislative Assembly are disclosed in paragraph 1(w).

(c) Trust Transactions and Balances

The Legislative Assembly undertakes certain trustee transactions on behalf of the O'Donovan Collection Preservation Fund.

As the Legislative Assembly acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in Note 25. Applicable audit arrangements also are shown.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(d) **Departmental Services Revenue/Administered Revenue**

Appropriations provided under the Appropriation (*Parliament*) Act 2013 are recognised as revenue when received except where an approval has been obtained from Queensland Treasury and Trade to recognise a receivable or a payable.

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

Taxes, fees and fines collected, but not controlled, by the Legislative Assembly are reported as administered revenue. In 2013-14, fines imposed by the Parliament on former Members were returned to Queensland Treasury and Trade (refer to note 26).

(e) **User Charges, Taxes, Penalties and Fines**

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

(f) **Grants and Contributions**

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the Legislative Assembly obtains control over them (control is generally obtained at the time of receipt). Where grants are received that are reciprocal in nature, revenue is progressively recognised as it is earned, according to the terms of the funding agreements.

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

(g) **Special Payments**

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

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

There were no special payments as at 30 June 2014.

(h) **Cash and Cash Equivalents**

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June 2014. It includes imprest accounts and cash advances.

(i) **Receivables**

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

The collectability of receivables is assessed periodically with provision being made for impairment. There were no bad debts as at 30 June 2014.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(j) Inventories

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

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

Net realisable value is determined on the basis of the Legislative Assembly's normal selling pattern. Expenses associated with marketing, selling and distribution are deducted to determine net realisable value.

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

(k) Acquisitions of Assets

Actual cost is used for the initial recording of all non-current physical and intangible asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use, including architects' fees and engineering design fees. However, any training costs are expensed as incurred.

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

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

(l) Property, Plant and Equipment

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

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

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

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

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

Valuables include heritage objects such as paintings, prints, clocks, heritage furniture, and a 20th Century Heritage Book Collection.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(l) Property, Plant and Equipment (cont'd)

The following Parliamentary Library assets have not been valued:

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

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

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

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

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

Land, buildings and valuables are measured at fair value in accordance with AASB 116 *Property, Plant and Equipment*, AASB 13 *Fair Value Measurement* and Queensland Treasury and Trade's Non-Current Asset Policies for the Queensland Public Sector. These assets are reported at their revalued amounts, being the fair value at the date of valuation, less any subsequent accumulated depreciation and impairment losses where applicable. In respect of these asset classes, the cost of items acquired during the financial year has been judged by management of the Legislative Assembly to materially represent their fair value at the end of the reporting period.

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

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

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

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

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

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

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.

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

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

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

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

Materiality concepts under AASB1031 *Materiality* are considered in determining whether the difference between the carrying amount and the fair value of an asset is material. Separately identified components of assets are measured on the same basis as the assets to which they relate.

(n) Fair Value Measurement

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

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(n) Fair Value Measurement (cont'd)

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

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

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

None of the Legislative Assembly's valuations of assets or liabilities are eligible for categorisation into level 1 of the fair value hierarchy. As 2013-14 is the first year of application of AASB 13 by the Legislative Assembly, there were no transfers of assets between fair value hierarchy levels during the period.

More specific fair value information about the Legislative Assembly's Intangible Assets and Property, Plant and Equipment is outlined in Notes 15 and 16, respectively.

(o) Intangibles

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

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

Purchased Software

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

Internally Generated Software

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

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

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

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

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

Valuables are not depreciated. This is based upon an assessment that the fair value of these assets will not reduce over time.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

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

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

Unless otherwise stated above, all other classes are depreciated on a straight line basis so as to allocate the net cost or revalued amount of each asset, less its estimated residual value, progressively over its estimated useful life to the Legislative Assembly. A review of the estimated useful life of depreciable assets is conducted annually.

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

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

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

For each class of depreciable asset the following depreciation and amortisation rates were used:

Class	Rate %
Buildings:	
Heritage	1 - 20
Operational	4 - 20
Plant and Equipment:	
Computer Equipment	20 - 30
Other Equipment	5 - 20
Leasehold improvements	14 - 20
Intangible Assets:	
Software	10 - 25

(q) Impairment of Non-Current Assets

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(q) Impairment of Non-Current Assets (cont'd)

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

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

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income, unless the asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase. Refer also to Note 1 (m).

The Legislative Assembly has no asset impairment as at 30 June 2014.

(r) Leases

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

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

The Legislative Assembly has no finance leases.

(s) Payables

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

(t) Financial Instruments*Recognition*

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

Classification

Financial instruments are classified and measured as follows:

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

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(u) Employee Benefits

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

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

Wages, Salaries and Sick Leave

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

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

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

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

Annual Leave

The Queensland Government's Annual Leave Central Scheme (ALCS) became operational on 30 June 2008 for departments, commercialised business units and shared service providers. Under this scheme, a levy is made on the department to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

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

Long Service Leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Legislative Assembly to cover 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.

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(u) Employee Benefits (cont'd)

Superannuation

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

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

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

Key Management Personnel and Remuneration

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

Post Employment Benefits

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

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

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

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

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

(w) Major Service Areas of the Legislative Assembly

As at reporting date, the Legislative Assembly had two major service areas called *Members' Salaries, Entitlements and Electorate Office Services* and *Parliamentary Precinct Support Services*.

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

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

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

Parliamentary Precinct Support Services delivers:

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

(x) Insurance

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

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

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and expense or capital where applicable.

(z) Contributed Equity

Appropriations for equity adjustments are adjusted to 'Contributed Equity' in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public Sector Entities* to the extent that Contributed Equity maintains a nil or positive value. Where a negative equity adjustment is sufficient to decrease Contributed Equity beyond a nil balance, an amount shall be recognised as a decrease to Accumulated Surpluses so to ensure that Contributed Equity maintains a nil balance.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(aa) Advances

Effective 1 January 2014, the Queensland Independent Remuneration Tribunal approved changes to the way Members' allowances are acquitted. Under the new system, allowances paid in advance are recorded as Accountable Advances until expenditure is acquitted by the Member in accordance with the *Members' Remuneration Handbook*. Amounts are recorded as expenditure in the period when advances are acquitted.

(ab) Taxation

The Legislative Assembly is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Legislative Assembly of Queensland. GST credits receivable from, and GST payable to the Australian Taxation Office, are recognised (refer to Note 12).

(ac) Issuance of Financial Statements

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

(ad) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

The Legislative Assembly has made no judgements or assessments (other than in relation to valuation of property, plant and equipment as outlined in Note 16) which may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(ae) Rounding and Comparatives

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(af) New and Revised Accounting Standards

The Legislative Assembly did not voluntarily change any of its accounting policies during 2013-14. The only Australian Accounting Standard changes applicable for the first time as from 2013-14 that have had a significant impact on the Legislative Assembly's financial statements are those arising from AASB 13 *Fair Value Measurement*, as explained below.

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

The Legislative Assembly reviewed its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to assess whether those methodologies comply with AASB 13. To the extent that the previous methodologies were not in compliance with AASB 13, valuation methodologies were revised accordingly to be in line with AASB 13. The revised valuation methodologies have not resulted in material differences from the previous methodologies.

AASB 13 has required an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. For those fair value measurements of assets or liabilities that substantially are based on data that is not 'observable' (i.e. accessible outside the department), the amount of information disclosed has significantly increased. Note 1(n) explains some of the principles underpinning the additional fair value information disclosed. Most of this additional information is set out in note 16 Property Plant and Equipment.

A revised version of AASB 119 *Employee Benefits* became effective for reporting periods beginning on or after 1 January 2013. As the Legislative Assembly does not directly recognise any employee benefit liabilities (refer to Note 1(u)), the only implications for the department were the revised concept of 'termination benefits' and the revised recognition criteria for termination benefit liabilities. If termination benefits meet the AASB 119 timeframe criterion for 'short-term employee benefits', they will be measured according to the AASB 119 requirements for 'short-term employee benefits'. Otherwise, termination benefits need to be measured according to the AASB 119 requirements for 'other long-term employee benefits'. Under the revised standard, the recognition and measurement of 'other long-term employee benefits' are accounted for according to most of the requirements for defined benefit plans.

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(af) New and Revised Accounting Standards (cont'd)

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

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

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

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

AASB 1055 *Budgetary Reporting* applies from reporting periods beginning on or after 1 July 2014. The Legislative Assembly will need to include in its 2014-15 financial statements the original budgeted figures from the Income Statement, Balance Sheet, Statement of Changes in Equity, and Cash Flow Statement as published in the 2014-15 Queensland Government's Service Delivery Statements. The budgeted figures will need to be presented consistently with the corresponding (actuals) financial statements, and will be accompanied by explanations of major variances between the actual amounts and the corresponding original budgeted figures.

In addition, the department will need to include the original budgeted information for major classes of administered income and expenses, and major classes of administered assets and liabilities. This budgeted information will need to be presented consistently with the corresponding (actuals) administered information, and will be accompanied by explanations of major variances between the actual amounts and the corresponding budgeted financial information.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

(af) New and Revised Accounting Standards (cont'd)

AASB 9 *Financial Instruments* (December 2010) and AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9* (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and *Interpretations 2, 5, 10, 12, 19 & 127*] become effective from reporting periods beginning on or after 1 January 2015. The main impacts of these standards on the Legislative Assembly are that they will change the requirements for the classification, measurement and disclosures associated with the Legislative Assembly's financial assets. Under the new requirements, financial assets will be more simply classified according to whether they are measured at amortised cost or fair value. Pursuant to AASB 9, financial assets can only be measured at amortised cost if two conditions are met. One of these conditions is that the asset must be held within a business model whose objective is to hold assets in order to collect contractual cash flows. The other condition is that the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Legislative Assembly has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, the department's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the Legislative Assembly enters into, it is not expected that any of the department's financial assets will meet the criteria in AASB 9 to be measured at amortised cost. Therefore, as from the 2017-18 financial statements, all of the Legislative Assembly's financial assets are expected to be required to be measured at fair value, and classified accordingly. The same classification will be used for net gains/losses recognised in the Statement of Comprehensive Income in respect of those financial assets. In the case of the Legislative Assembly's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value.

The Legislative Assembly will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2017-18. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2017-18 financial statements to explain the impact of adopting AASB 9.

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
2. RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO DEPARTMENTAL SERVICES REVENUE RECOGNISED IN STATEMENT OF COMPREHENSIVE INCOME		
Budgeted departmental services appropriation	79,830	84,708
Transfers from/to other headings	-	(292)
Lapsed departmental service appropriation	-	(1,280)
Unforeseen expenditure	3,800	-
Total departmental services receipts	<u>83,630</u>	<u>83,136</u>
Less: Opening balance of output funding receivable	-	3,712
Plus: Closing balance of output funding receivable	-	-
Plus: Opening balance of output funding payable	-	65
Less: Closing balance of output funding payable	447	-
Departmental services revenue recognised in Statement of Comprehensive Income	<u>83,183</u>	<u>79,489</u>
 RECONCILIATION OF PAYMENTS FROM CONSOLIDATED FUND TO EQUITY ADJUSTMENT RECOGNISED IN CONTRIBUTED EQUITY		
Budgeted equity adjustment appropriation	(4,409)	(4,174)
Lapsed equity adjustment	-	-
Transfer from/to other headings	-	292
Unforeseen expenditure	1,814	-
Equity adjustment recognised in Contributed Equity	<u>(2,595)</u>	<u>(3,882)</u>
<p>Unforeseen expenditure in departmental services was largely due to increases in Members' salaries and allowances related to determinations by the Queensland Independent Remuneration Tribunal. These increases were offset in part by a transfer of funding from departmental service to equity associated with adjustments to annual depreciation on Parliamentary buildings following an independent revaluation conducted in June 2013.</p> <p>Unforeseen expenditure in equity adjustments relate to revaluation of Parliamentary buildings conducted in June 2013, offset by deferral of funding for the ongoing Parliament House stonework restoration program and an upgrade of data cabling in the Parliamentary Precinct.</p>		
3. USER CHARGES		
Carparking Fees	135	-
Catering sales	1,193	1,249
Corporate services support	262	279
Education activities	146	89
Other	70	71
Total	<u>1,806</u>	<u>1,688</u>
4. GRANTS AND OTHER CONTRIBUTIONS		
Goods and services received below fair value	720	720
Grants - Natural Disaster Relief and Recovery Arrangements (NDRRA)	-	17
Total	<u>720</u>	<u>737</u>
5. OTHER REVENUE		
Sundry Revenue	6	23
Total	<u>6</u>	<u>23</u>

Page 24 of 42



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014	2013
	\$'000	\$'000
6. EMPLOYEE EXPENSES		
Employee Benefits:		
Wages and salaries	49,220	47,157
Employer superannuation contribution *	4,901	4,348
Annual leave expense *	2,447	2,372
Long service leave levy *	526	483
Other benefits	47	69
Employee Related Expenses:		
Payroll tax *	1,513	1,512
Fringe Benefits Tax	770	874
Workers' compensation premium *	119	148
Member's post employment expense *	96	(128)
Professional development	130	123
Other related expenses	93	91
Total	<u>59,862</u>	<u>57,049</u>

* Refer to Note 1(t)

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

	2014	2013
Number of Employees	471	471

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

7. KEY MANAGEMENT PERSONNEL AND REMUNERATION

Table A explains the role of key executive management personnel and only includes those positions that had authority and responsibility for planning, directing and controlling the activities of the Legislative Assembly during 2013-14. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

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

Table B sets out each key management personnel's remuneration. For the 2013-14 year, the base fortnightly salary of key management personnel increased by 2.2% in accordance with government policy. Remuneration packages for key management personnel comprise the following components:

- Short term employee benefits which include:
 - Base - consisting of base salary, allowances and leave entitlements expensed for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee benefits include amounts expensed in respect of long service leave.
- Post-employment benefits include amounts expensed in respect of employer superannuation obligations.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

TABLE A – KEY MANAGEMENT PERSONNEL DETAILS

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



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

TABLE B – KEY MANAGEMENT REMUNERATION

Position (date resigned if applicable)		Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000				
1 July 2013 - 30 June 2014							
	Clerk of the Parliament	289	-	9	32	-	330
	Deputy Clerk of the Parliament	178	11	5	19	-	213
	Director, Corporate and House Services	159	21	7	19	-	206
Total Remuneration							749

Position (date resigned if applicable)		Short Term Employee Benefits		Long Term Employee Benefits	Post Employment Benefits	Termination Benefits	Total Remuneration
		Base \$'000	Non-Monetary Benefits \$'000				
1 July 2012 - 30 June 2013							
	Clerk of the Parliament	278	-	9	31	-	318
	Deputy Clerk of the Parliament	163	18	5	19	-	205
	Director, Corporate and House Services	146	22	6	19	-	193
Total Remuneration							716

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



LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
8. SUPPLIES AND SERVICES		
Commercial and professional services	3,149	3,045
Computer software and data services	732	908
Consumables	564	568
Cost of Goods Sold	776	740
Maintenance and minor equipment	1,728	2,146
Members' Entitlements	1,989	1,627
Operating lease rentals	5,387	5,155
Other costs	412	283
Telephones and utilities	1,796	1,588
Total	<u>16,533</u>	<u>16,060</u>
9. DEPRECIATION AND AMORTISATION		
Depreciation and amortisation incurred in respect of:		
Buildings *	3,519	6,767
Computer Equipment	280	233
Other Equipment	1,096	968
Intangibles	72	22
Total	<u>4,967</u>	<u>7,990</u>
* Reduction in building depreciation reflects revision to useful lives and residual values for various building components following a revaluation of buildings conducted in June 2013.		
10. OTHER EXPENSES		
Loss/(Gain) from disposal of non-current assets	5	228
Insurance premiums - QGIF	107	105
External audit fees *	99	105
Internal audit fees	35	-
Other	5	4
Total	<u>251</u>	<u>442</u>

* Total external audit fees relating to 2013-14 financial year were estimated to be \$99,000 (2012-13: \$95,000). There are no non-audit services included in this amount.

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
11. CASH AND CASH EQUIVALENTS		
Cash at bank	4,681	2,953
Imprest accounts	4	4
Total	<u>4,685</u>	<u>2,957</u>
12. RECEIVABLES		
Trade debtors	197	461
GST receivable	334	453
GST payable	(20)	(15)
Annual leave reimbursements	523	409
Long service leave reimbursements	104	109
Total	<u>1,138</u>	<u>1,417</u>
13. INVENTORIES		
Catering stock-at-cost	89	102
Gift shop-at-cost	55	56
Stationery and stores-at-cost	35	47
Total	<u>179</u>	<u>205</u>
14. OTHER CURRENT ASSETS		
Accountable Advance for Members *	2,746	-
Prepayments	477	187
Total	<u>3,223</u>	<u>187</u>

* Refer to Note 1 (aa).

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
15. INTANGIBLES		
Internal use software-at-cost	947	938
Less: accumulated amortisation	<u>(370)</u>	<u>(298)</u>
	577	640
 Software WIP-at-cost	 <u>45</u>	 <u>-</u>
	45	-
 Total	 <u><u>622</u></u>	 <u><u>640</u></u>

Intangibles Reconciliation

	Software Purchased		Software WIP		TOTAL	
	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000	2014 \$'000	2013 \$'000
Carrying amount at 1 July 2013	640	358	-	204	640	562
Acquisitions	-	-	54	314	54	314
Amortisation	(72)	(23)	-	-	(72)	(23)
Disposal	-	(213)	-	-	-	(213)
Reclassification	9	518	(9)	(518)	-	-
Carrying amount at 30 June 2014	577	640	45	-	622	640

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
16. PROPERTY, PLANT & EQUIPMENT		
Buildings		
At fair value	132,877	131,908
Less: Accumulated depreciation	<u>(56,747)</u>	<u>(54,637)</u>
	76,130	77,271
Land		
At fair value	<u>186,000</u>	<u>186,000</u>
	186,000	186,000
Valuables		
At fair value	<u>4,256</u>	<u>4,221</u>
	4,256	4,221
Computer Equipment		
At cost	2,013	1,929
Less: Accumulated depreciation	<u>(1,129)</u>	<u>(954)</u>
	884	975
Other Equipment		
At cost	7,193	6,350
Less: Accumulated depreciation	<u>(4,062)</u>	<u>(2,981)</u>
	3,131	3,369
Work in progress		
At cost	<u>193</u>	<u>266</u>
	193	266
Total	<u>270,594</u>	<u>272,102</u>

Property, Plant & Equipment Reconciliation

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

	Buildings \$'000	Land \$'000	Valuables \$'000	Computer Equipment \$'000	Other Equipment \$'000	Work In Progress	Total \$'000
Carrying amount at 1 July 2012	83,890	156,750	3,295	474	2,717	47	247,173
Acquisitions	724	-	-	768	1,642	2,505	5,639
Transfer between classes	2,285	-	-	-	-	(2,286)	(1)
Disposals	-	-	-	(34)	(22)	-	(56)
Revaluation	(2,861)	29,250	926	-	-	-	27,315
Depreciation	(6,767)	-	-	(233)	(968)	-	(7,968)
Carrying amount at 30 June 2013	77,271	186,000	4,221	975	3,369	266	272,102

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

Categorisation of fair values recognised as at 30 June 2014 – refer note 1(n)

Asset	Input Level 2 \$'000	Input Level 3 \$'000	Total \$'000
Land	186,000	-	186,000
Buildings	-	76,130	76,130
Valuables			
- Artwork & Objects	2,700	-	2,700
- Heritage Furniture	1,556	-	1,556
Library Collection			
- 20 th Century Heritage Collection	-	394	394
			266,780

Land and Buildings

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

Indexation

In 2014, an interim revaluation was performed on land and buildings using the recommended index provided by the SVS. The index is based on an individual factor change per property derived from the review of market transactions.

The index applicable to land as at 30 June 2014 is a Factor 1.0 representing a nil change.

The index applicable to Parliamentary buildings as at 30 June 2014 is a Factor 1.01 - this reflects a 1% change in building valuation. However, since the last revaluation the cumulative movement in index was less than 5%, therefore, no indexation was applied.

Land Input Level

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

Buildings Input Level

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

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

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

Buildings Input Level (cont'd)

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit different patterns of consumption (useful lives). Allowance has also been made for residual value at the time the asset is considered to be no longer available for use and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as factors such as serviceability and maintenance costs.

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

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

<i>Unobservable Input</i>	<i>5% Change in Useful Lives¹</i>	<i>5% Change in Residual Value²</i>	<i>Change in Replacement Cost³</i>
Percentage movement in fair value	5%	5%	2.7%
Dollar movement in fair value	\$175,950	\$2,073,859	\$2,055,510

Notes

¹ Useful life sensitivity – A change in useful lives will either reduce or increase depreciation expenses. As buildings are depreciated on a straight-line basis the sensitivity analysis was applied to the current annual depreciation amount of 3,519,000.

² Residual value sensitivity – Based on a current buildings residual value of \$41,477,182.

³ Replacement cost sensitivity – based on average movement of the March Queensland non-residential construction index published by the Australian Bureau of Statistics. The average index movement between 1998 and 2014 was 2.7%.

Valuables

Artwork and Objects

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

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

Artwork and Objects Input Level

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

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

Notes

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

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

Valuables (cont'd)

Heritage Furniture

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

Heritage Furniture Input Level

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

20th Century Heritage Book Collection

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

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

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

Library Collection Input Level

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

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

Notes

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

Computer and Other Equipment

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
17. PAYABLES		
Trade creditors	3,414	2,512
Total	<u>3,414</u>	<u>2,512</u>
18. ACCRUED EMPLOYEE BENEFITS		
Current		
Post employment benefits	428	416
Annual leave levy payable	738	757
Long service levy payable	156	153
Other	20	43
Total	<u>1,342</u>	<u>1,369</u>
Non-current		
Post employment benefits	5,560	5,476
Total	<u>5,560</u>	<u>5,476</u>
19. OTHER CURRENT LIABILITIES		
Unearned revenue *	448	7
Total	<u>448</u>	<u>7</u>
* Unearned revenue related to departmental services revenue received in 2013-14 in relation to a planned upgrade of electorate office and precinct telecommunication services. Expenditure for the upgrade will be incurred in 2014-15.		
20. ASSET REVALUATION SURPLUS		
Land		
Opening balance	172,385	143,135
Revaluation increments	-	29,250
Closing balance	<u>172,385</u>	<u>172,385</u>
Buildings		
Opening balance	66,985	69,846
Revaluation decrements	-	(2,861)
Closing balance	<u>66,985</u>	<u>66,985</u>
Valuables		
Opening balance	3,505	2,578
Revaluation increments	26	927
Closing balance	<u>3,531</u>	<u>3,505</u>
TOTAL	<u>242,901</u>	<u>242,875</u>

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

	2014 \$'000	2013 \$'000
21. RECONCILIATION OF OPERATING SURPLUS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES		
Operating surplus	4,102	396
Depreciation and amortisation	4,967	7,990
Loss on sale of assets	5	247
Gain on sale of assets	-	(20)
Receipt adjustment for goods received below fair value	(720)	(720)
	-	-
<u>Changes in assets and liabilities:</u>		
(Increase)/decrease in departmental services revenue receivable	-	3,712
(Increase)/decrease in GST input tax credits receivable	120	(407)
(Increase)/decrease in LSL reimbursement receivable	6	976
(Increase)/decrease in annual leave reimbursement receivables	(114)	1,115
(Increase)/decrease in trade debtors	172	(175)
(Increase)/decrease in other receivables	88	(8)
(Increase)/decrease in accountable advances	(2,746)	-
(Increase)/decrease in inventories	26	-
(Increase)/decrease in prepayments	(288)	(104)
Increase/(decrease) in trade creditors	1,131	(252)
Increase/(decrease) in GST payable	5	15
Increase/(decrease) in accrued employee entitlements	74	(107)
Increase/(decrease) in annual leave scheme payables	-	(793)
Increase/(decrease) in long service leave payables	-	-
Increase/(decrease) in other liabilities	(53)	330
Net Cash provided by operating activities	<u>6,775</u>	<u>12,195</u>

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

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

	2014 \$'000	2013 \$'000
- Not later than one year	5,177	4,586
- Later than one year and not later than five years	5,552	6,450
Total	<u>10,729</u>	<u>11,036</u>

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

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

Capital Expenditure Commitments

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

- Not later than one year	22	27
Total	<u>22</u>	<u>27</u>

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

22. COMMITMENTS FOR EXPENDITURE (cont'd)

Other Commitments

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

	2014	2013
	\$'000	\$'000
- Not later than one year	238	238
- Later than one year and not later than five years	-	238
Total	238	476

23. CONTINGENCIES

There are no known material contingencies as at 30 June 2014.

24. FINANCIAL INSTRUMENTS

(a) *Categorisation of Financial Instruments*

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

Category	Note	2014	2013
		\$'000	\$'000
Financial Assets			
Cash and cash equivalents	11	4,685	2,957
Receivables	12	1,138	1,417
Total		5,823	4,374
Financial Liabilities			
Financial Liabilities measured at amortised cost:			
Payables	17	3,414	2,512
Total		3,414	2,512

(b) *Financial Risk Management*

The Legislative Assembly's activities expose it to a variety of financial risks – interest rate risk, credit risk, liquidity risk and market risk.

The Legislative Assembly does not trade in foreign currency and is not exposed to commodity price changes. The Legislative Assembly has no exposure to interest rate risk as financial assets and liabilities are non-interest bearing. Financial risk management is implemented pursuant to Government and Legislative Assembly policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the department.

All financial risk is managed by Financial and Administrative Services under policies approved by the Legislative Assembly. The Legislative Assembly provides written principles for overall risk management, as well as policies covering specific service areas.

The Legislative Assembly measures risk exposure using the following methods:

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

24. FINANCIAL INSTRUMENTS (cont'd)

(c) Credit Risk Exposure

Credit risk exposure refers to the situation where the Legislative Assembly may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

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

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

Maximum Exposure to Credit Risk Category	Note	2014 S'000	2013 S'000
Financial Assets			
Cash	11	4,685	2,957
Receivables	12	1,138	1,417
Total		5,823	4,374

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

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

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

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

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

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

Financial Assets Past Due But Not Impaired						
Financial Assets	2014			2013		
	Less than 30 Days S'000	Greater than 30 Days S'000	Total Financial Assets S'000	Less than 30 Days S'000	Greater than 30 Days S'000	Total Financial Assets S'000
Receivables	148	40	188	334	26	360
Total	148	40	188	334	26	360

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

24. FINANCIAL INSTRUMENTS (cont'd)

(d) Liquidity Risk

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

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

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

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

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

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

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

(e) Fair Value

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS 2013-14

25. TRUST TRANSACTIONS AND BALANCES

The Legislative Assembly undertakes certain trustee transactions on behalf of the O'Donovan Collection Preservation Fund. As the Legislative Assembly acts only in a custodial role in respect of these transactions and balances, they are not recognised in the financial statements, but are disclosed in these notes for the information of users.

	2014 \$'000	2013 \$'000
Trust Assets and Liabilities		
Cash	5	4

The Auditor-General of Queensland performed the audit of the Legislative Assembly's trust transactions for 2013-2014.

26. ADMINISTERED REVENUE

	2014 \$'000	2013 \$'000
Taxes, Fees and Fines*	172	-

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

27. EVENTS OCCURRING AFTER BALANCE DATE

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

LEGISLATIVE ASSEMBLY OF QUEENSLAND

CERTIFICATE OF THE LEGISLATIVE ASSEMBLY

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

- (a) The prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) The statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Legislative Assembly for the financial year ended 30 June 2014 and of the financial position of the Legislative Assembly at the end of that year.
- (c) These assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.



C R ATKINSON
BBus
MANAGER,
FINANCIAL & ADMINISTRATIVE SERVICES



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

29 August 2014

29 August 2014

INDEPENDENT AUDITOR'S REPORT

To The Clerk of the Parliament, Legislative Assembly of Queensland

Report on the Financial Report

I have audited the accompanying financial report of the Legislative Assembly of Queensland which comprises the statement of financial position and statement of assets and liabilities by major service areas, as at 30 June 2014, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of comprehensive income by major service areas for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certificates given by the Clerk of Parliament and the Manager, Financial and Administrative Services.

The Accountable Officer's Responsibility for the Financial Report

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

Auditor's Responsibility

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

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

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

Independence

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

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

Opinion

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

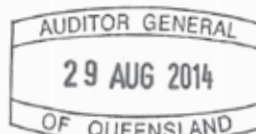
- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Legislative Assembly of Queensland for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

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



A M GREAVES FCA FCPA
Auditor-General of Queensland



Queensland Audit Office
Brisbane

Glossary

Clerk of the Parliament

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

Committee of the Legislative Assembly

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

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

e-petitions

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

Executive Government

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

Financial year

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

Hansard

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

Key Performance Indicators (KPIs)

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

Legislative Assembly

A body of people elected to represent constituencies and make, amend or repeal legislation. The Queensland Legislative Assembly is made up of 89 elected representatives.

Parliament

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

Parliamentary Service

The Parliamentary Service consists of staff members who provide support services to Members of Parliament at Parliament House in Brisbane and in the 94 electorate offices throughout Queensland.

Record of Proceedings

The official report of the debates and proceedings of the Parliament and its committees. Also known as Hansard.

Speaker

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

Tabled papers

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

Appendix

Annual report compliance

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

Summary of requirement	Basis for requirement	Page
Letter of compliance		
A letter of compliance from the accountable officer or statutory body to the relevant Minister	ARRs – section 8	2
Accessibility		
Table of contents	ARRs – section 10.1	i
Glossary	ARRs – section 10.1	86
Public availability	ARRs – section 10.2	inside front cover
Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 8.3	inside front cover
Copyright notice	<i>Copyright Act 1968</i> ARRs – section 8.4	inside front cover

Summary of requirement	Basis for requirement	Page
General information		
Introductory Information	ARRs – section 11.1	2
Agency role and main functions	ARRs – section 11.2	3
Operating environment	ARRs – section 11.3	9
Review of proposed forward operations	ARRs – section 10.6	27, 32, 38
Non-financial performance		
Agency objectives and performance indicators	ARRs – section 12.3	4
Agency service areas, and service standards	ARRs – section 12.4	14, 18, 22
Financial performance		
Summary of financial performance	ARRs – section 13.1	5, 39-40

Summary of requirement	Basis for requirement	Page
Governance – management and structure		
Organisational structure	ARRs – section 14.1	29
Executive management	ARRs – section 14.2	34-37
<i>Public Sector Ethics Act 1994</i>	<i>Public Sector Ethics Act 1994</i> (section 23 and Schedule) ARRs – section 14.5	25
Governance – risk management and accountability		
Risk management	ARRs – section 15.1	30
External scrutiny	ARRs – section 15.2	32
Internal audit	ARRs – section 15.3	30
Governance – human resources		
Workforce planning, attraction and retention	ARRs – section 16.1	23-27
Early retirement, redundancy and retrenchment	Directive No.11/12 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 16.2	38

Summary of requirement	Basis for requirement	Page
Financial statements		
Certification of financial statements	FAA – section 62 FPMS – sections 42, 43 and 50 ARRs – section 18.1	83
Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	84-85
Remuneration disclosures	<i>Financial Reporting Requirements for Queensland Government Agencies</i> ARRs – section 18.3	68-69

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

Feedback

We hope you have found our Annual Report 2013-2014 informative. We value your feedback in order to improve the quality and assess the relevance and content of our future annual reports.

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



Delivery Address:

Parliament House
69 Alice St
BRISBANE QLD 4000

No stamp required
if posted in Australia



The Clerk of the Parliament
Reply Paid 76362
BRISBANE QLD 4000



Thank you for your feedback

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

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

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

7. (Optional) Name: _____

Address: _____

