



QUEENSLAND PARLIAMENT

COMMITTEES

Annual Report 2023-24



Report No. 13, 57th Parliament
Cost of Living and Economics Committee
August 2024

Cost of Living and Economics Committee

Chair	Mr Linus Power MP, Member for Logan
Deputy Chair	Mr Ray Stevens MP, Member for Mermaid Beach
Members	Ms Amanda Camm MP, Member for Whitsunday
	Mr Michael Crandon MP, Member for Coomera
	Mrs Melissa McMahon MP, Member for Macalister
	Mr Adrian Tantari MP, Member for Hervey Bay (until 15 April 2024)
	Ms Jess Pugh MP, Member for Mount Ommaney (from 16 April 2024)

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All web address references are current at the time of publishing.

Acknowledgements

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Contents

Chair's foreword	1
Report in brief	2
1 Functions of the committee	3
2 Overview of committee activities	3
3 Examination of budget estimates	4
4 Bill inquiries	4
4.1 Pharmacy Business Ownership Bill 2023 (Report 1)	5
4.2 Economic Development and Other Legislation Amendment Bill 2024 (Report 4)	5
4.3 State Financial Institutions and Metway Merger Amendment Bill (Report 7)	6
4.4 Cheaper Power (Supplementary Appropriation) Bill 2024 (Report 5)	6
4.5 Progressive Coal Royalties Protection (Keep Them in the Bank) Bill 2024 (Report 9)	6
5 Other inquiries	6
5.1 Inquiry into the report on the strategic review of the Queensland Audit Office 2023	6
5.2 Request for approval to raise the basic rates of audit fees	7
5.3 Public accounts inquiries	7
5.3.1 Consideration of Auditor-General reports	7
5.3.2 Australian Council of Public Accounts Committees 17 th Biennial Conference 2024	9
6 Scrutiny of subordinate legislation	10
7 Consideration of forms authorised by legislation	10
8 Committee expenditure	11
Appendix A: Meeting attendance record	13

Chair's foreword

This report details the activities of the Cost of Living and Economics Committee from 13 February to 30 June 2024.

In accordance with section 108 of the *Parliament of Queensland Act 2001*, the report includes a summary of issues considered by the committee, a brief description of Ministerial responses to committee recommendations, a statement of revenue and spending for the year, and a list of committee meetings and names of members attending or absent from each meeting.

On behalf of the committee, I would like to take this opportunity to thank all those who have contributed to the work of the committee during this reporting period.

I also thank my fellow committee members for their productive and collaborative approach to the committee's work and acknowledge the parliamentary staff for their professional support throughout the year.



Linus Power MP

Chair




Report in brief

The Cost of Living and Economics Committee (committee) was established by the Queensland Legislative Assembly on 13 February 2024 as a portfolio committee with responsibility for:

- Premier and Cabinet
- Treasury, Trade and Investment.

This report covers the period from 13 February 2024 to 30 June 2024 in the 2023-24 financial period.

From 13 February 2024 to 30 June 2024, the committee:

	examined 7 bills		held 7 public inquiries		reviewed 2 pieces of subordinate legislation
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The committee’s examination of referred bills included proposals to:

- promote the professional, safe and competent provision of pharmacy services¹
- expand the scope of Economic Development Queensland to develop social and affordable housing²
- appropriate funds to provide energy subsidies to Queenslanders³
- implement legislative obligations regarding Australia New Zealand Banking Corporation’s acquisition of Suncorp Bank.⁴

Following its consideration of these Bills, the committee recommended that each of them be passed.

In addition to scrutinising legislation, the committee commenced an inquiry into the report of the 2023 strategic review of the Queensland Audit Office. The committee is scheduled to report to the Legislative Assembly by 17 September 2024.

The committee also:

- considered a request made by the Auditor-General to increase the basic rates of audit fees
- consulted three entities on their forward work and strategic plans
- considered five Auditor-General reports.

On 11 June 2024, the Appropriation Bill 2024 was tabled in the Legislative Assembly. The committee then commenced preparation for its examination of portfolio budget estimates 2024-25. The 2024-25 budget estimates process is ongoing at the time of writing.

The committee’s total expenditure for the reporting period was \$179,000.

¹ Pharmacy Business Ownership Bill 2023.
² Economic Development and Other Legislation Amendment Bill 2024.
³ Cheaper Power (Supplementary Appropriation) Bill 2024.
⁴ State Financial Institutions and Metway Merger Amendment Bill 2024.

1 Functions of the committee

The Cost of Living and Economics Committee is a portfolio committee responsible for:

- Premier and Cabinet
- Treasury, Trade and Investment

The committee has a broad range of responsibilities within its portfolio area, as detailed in Figure 1, below. These responsibilities are set out in the *Parliament of Queensland Act 2001*.⁵ The committee is also responsible for overseeing the performance of the Auditor-General and the Integrity Commissioner as detailed in Schedule 6 of the Standing Rules and Orders of the Legislative Assembly.

Figure 1: Committees are responsible for oversight of many matters within their portfolio areas



2 Overview of committee activities

During the period 13 February 2024 to 30 June 2024, the committee engaged with stakeholders on seven inquiries, encompassing Bill referrals and oversight responsibilities. The committee held public briefings and hearings, taking evidence from 42 witnesses.

Members' attendance at committee meetings, hearings and briefings is set out in **Appendix A**.

The committee's reports tabled during the reporting period are available from the committee's webpage: www.parliament.qld.gov.au/COLEC.

⁵ Sections 92-94.

Table 1: Committee activities, by type, 13 February 2024 to 30 June 2024

Activity	Number
Deliberative meetings	20
Public briefings	6
Public hearings – Brisbane	3
Witnesses questioned at private and public briefings and hearings	42
Inquiry submissions received	53
Interactions with Schedule 6 oversight bodies ⁶	6
Bill inquiries	7
Pieces of subordinate legislation examined	3
Forms authorised by legislation considered	3
Other inquiries	2
Auditor-General reports examined	5
Inquiries referred by the Legislative Assembly	7
Inquiries into other matters	2
Reports tabled	7

3 Examination of budget estimates

On 11 June 2024, the Appropriation Bill 2024 was tabled in Parliament. The committee then commenced preparations for the examination of the 2024-25 budget estimates for its portfolio areas, which totalled approximately \$9.5 billion.

The committee is scheduled to hold estimates public hearings with the Speaker, the Premier, and the Treasurer and Minister for Trade and Investment during 22 and 23 July 2024. The committee is required to report to the Legislative Assembly by 9 August 2024.

4 Bill inquiries

When it examines legislation, the committee is responsible for considering:

- the policy to which it gives effect
- whether it complies with basic standards for laws, known as fundamental legislative principles
- whether it is compatible with the human rights of people in Queensland
- whether subordinate legislation is lawful.

The committee conducted seven bill inquiries during the reporting period. As shown in Table 2, the committee made a number of recommendations in relation to the bills it considered. Government

⁶ Auditor-General and Integrity Commissioner.

responses to recommendations made by the committee (where provided) are noted in the discussions of each inquiry below.⁷

Table 2: Bills examined by the committee, 13 February 2024 to 30 June 2024

Bill	Report no.	Recommendations
Pharmacy Business Ownership Bill 2023	1	1
Economic Development and Other Legislation Amendment Bill 2024	4	1
State Financial Institutions and Metway Merger Amendment Bill 2024	6	1
Cheaper Power (Supplementary Appropriation) Bill 2024	5	1
Progressive Coal Royalties Protection (Keep Them in the Bank) Bill 2024	Inquiries ongoing as at 30 June 2024	
Estimates – Appropriation (Parliament) Bill 2024 and Appropriation Bill No 2. 2024		

4.1 Pharmacy Business Ownership Bill 2023 (Report 1)

The Bill's primary objective was to promote the professional, safe and competent provision of pharmacy services. The Bill was referred to the committee's predecessor committee – the Economics and Governance Committee (EGC) – on 30 November 2023.

The Bill sought to:

- repeal and replace the *Pharmacy Business Ownership Act 2001*
- clarify the requirements of the 2001 Act regarding ownership and operation of pharmacy businesses
- establish a regulatory council as a statutory body to administer the Act
- establish a licencing framework, and
- contemporise provisions relating to the functions and powers of inspectors, legal proceedings, delegations and protections from civil liability.

The committee made one recommendation, that the Bill be passed. The Bill was passed on 19 March 2024.

4.2 Economic Development and Other Legislation Amendment Bill 2024 (Report 4)

The main objective of the Bill was to strengthen the remit of Economic Development Queensland to deliver social and affordable housing.

The Bill sought to amend the *Economic Development Act 2012* to:

- create additional pathways for EDQ to facilitate delivery of social and affordable housing
- include undertaking investment activities in property assets as a function of the Minister for Economic Development Queensland
- establish place renewal areas to enable EDQ to lead coordinated and integrated urban renewal through a place renewal framework

⁷ The Government has 3 months to response to recommendations made by the committee (Parliament of Queensland Act 2001, s 107(4))

- implement measures to deliver operational efficiencies to the Minister for Economic Development Queensland's existing functions, and
- adjust EDQ's corporate structure to optimise its broad capabilities across planning and development activities.

The committee recommended that the Bill be passed. The Bill was passed on 18 June 2024.

4.3 State Financial Institutions and Metway Merger Amendment Bill (Report 7)

The main objective of the Bill was to ensure the mandatory articles conditions under part 6 of the Act continued to apply to Suncorp once Suncorp Bank was removed from the application of part 6.

The Bill sought to amend the *State Financial Institutions and Metway Merger Act 1996* to:

- ensure the operational headquarters of Suncorp, as an insurer, will remain in Queensland; and
- amend the head office requirements and impose new reporting requirements on Suncorp.

The committee recommended that the Bill be passed. The Bill was passed on 18 June 2024.

4.4 Cheaper Power (Supplementary Appropriation) Bill 2024 (Report 5)

The main objective of the Bill was to secure supplementary appropriation for Financial Year 2023-24 to fund power bill rebates for Queenslanders.

The Bill sought to:

- appropriate \$2.267 billion to fund energy bill rebates as follows
 - \$1000 to eligible households, and
 - \$325 to eligible small businesses.

The committee made one recommendation, that the Bill be passed. The Bill was passed on 6 June 2024.

4.5 Progressive Coal Royalties Protection (Keep Them in the Bank) Bill 2024 (Report 9)

The main objective of the Bill was to legislate a minimum coal royalty rate that could not be reduced or repealed without legislative amendment.

The Bill sought to:

- prescribe a coal royalty rate floor, and
- ensure that any proposed reduction in the minimum coal royalty rate would be subject to parliamentary scrutiny.

The committee received 8 submissions on the Bill and held a public briefing with Queensland Treasury on 10 June 2024. The committee is required to report to the Legislative Assembly by 2 August 2024.

5 Other inquiries

The committee undertook 2 other inquiries during the reporting period pursuant to its oversight responsibilities: an inquiry into the report on the strategic review of the Queensland Audit Office, and a request by the Auditor-General to increase the basic rates of audit fees.

5.1 Inquiry into the report on the strategic review of the Queensland Audit Office 2023

Section 68 of the *Auditor-General Act 2009* (AG Act) requires a strategic review of the Queensland Audit Office (QAO) to be conducted at least every 5 years, counting from when the Minister makes a response to the parliamentary committee report on the most recent earlier strategic review, up to when the next reviewer is appointed.

The parliamentary committee with oversight responsibility for the QAO and the Auditor-General is required to be consulted about the appointment of the reviewer and the terms of reference for the review. Following consultation with the committee, Professor Emeritus Ian O'Connor AC was appointed as lead reviewer for the 2023 strategic review, with Moore Audit Australia as the support reviewer.

Pursuant to the AG Act, the responsible Minister must table the review report in the Legislative Assembly within 3 sitting days after the Minister receives the report. On 15 February 2024, the Premier tabled the final review report. The report was automatically referred to the committee for its consideration under section 92(2) of the *Parliament of Queensland Act 2001*.

The committee held a public briefing on 15 April 2024 and public hearing on 29 April 2024, with a second public briefing scheduled for 19 August 2024. The committee is scheduled to report to the Legislative Assembly by 17 September 2024.

5.2 Request for approval to raise the basic rates of audit fees

Under the AG Act, the Auditor-General may increase the basic rates of fees once each financial year, with the approval of the parliamentary committee. On 17 April 2024, the Auditor-General wrote to the committee seeking approval of a 10 per cent increase in the QAO's basic rates of audit fees, commencing 1 October 2024.

In considering the request, the committee sought advice from Queensland Treasury, had regard to the government indexation rate and requested supplementary information from the QAO. At the time of writing, the committee continues to consider the Auditor-General's request and will table a report to in the Legislative Assembly by July 2024.

5.3 Public accounts inquiries

5.3.1 Consideration of Auditor-General reports

The committee's role includes consideration of reports of the Auditor-General that fall within its portfolio.⁸ The Auditor-General leads the Queensland Audit Office (QAO), which is the independent auditor of the public sector. It reports to parliament on the results of its audit work, providing insights and advice, and recommendations for improvement.

In the reporting period, the committee considered five Auditor-General reports. As detailed in Table 3, the committee reports on its consideration of these in the sections that follow.

⁸ Parliament of Queensland Act 2001, s 94(1).

Table 3: Auditor-General reports considered, 13 February 2024 to 30 June 2024:

Auditor-General report	Consideration completed/ongoing	Committee report no.	Committee recommendations
Report 13: 2022-23— <i>Managing Queensland's debt and investments 2022</i>	completed	this report	-
Report 17: 2022-23 — <i>Implementing machinery of government changes</i>	completed	this report	-
Report 3: 2023-24 — <i>2023 status of Auditor-General's recommendations</i>	completed	this report	-
Report 10: 2023-24— <i>Managing Queensland's debt and investments 2023</i>	completed	this report	-
Report 11: 2023-24— <i>State entities 2023</i>	completed	this report	-

5.3.1.1 Report 13: 2022-23—Managing Queensland's debt and investments 2022

Report 13: 2022-23 outlines the results of a QAO financial audit examining how the Queensland Government is managing its debt and investments and reports on some recent transactions relating to these. It also discusses risks associated with state debt and investments and how these relate to the work of government entities.

While Report 13 did not make any recommendations, it referred to the QAO's recommendation in its Report 11: 2021-22 *Establishing the Queensland Future Fund*, that Queensland Treasury include further detail on the funds established under the *Queensland Future Fund Act 2020*.⁹

The committee is satisfied that further consideration is not required. This concludes the committee's consideration of the Report 13 2022-23.

5.3.1.2 Report 17: 2022-23 —Implementing machinery of government changes

Report 17: 2022-23 provides an overview of machinery of government changes following the 2020 Queensland General election, analyses the strategies adopted by the central agencies and four departments and assesses the impacts of restructures on departments' internal controls.

The report emphasises the costs and risks of restructures and makes seven recommendations to address audit findings.

The committee is satisfied that further consideration is not required. This concludes the committee's consideration of Report 17 2022-23.

5.3.1.3 Report 3: 2023-24 —2023 status of Auditor-General's recommendations

Report 3: 2023-24 is the third report in a series of audit insights reporting on public sector entities' self-assessed progress implementing Auditor-General recommendations made in the 41 reports from 2015-16 to 2021-22.

Of these 41 reports, seven were highlighted in the status update to monitor implementation of the recommendations. The report also summarised common implementation challenges and identified opportunities for entities to improve systems and practices.

⁹ The further detail included the preparation and publication of financial statements for each fund created under the Act, along with additional information to be included within the Queensland Future Fund's annual report prepared by the Treasurer, including governance arrangements, activities and performance of key investments, and public disclosure of the audited financial information of the fund.

The committee is satisfied that further consideration is not required. This concludes the committee's consideration of Report 3 2023-24.

5.3.1.4 Report 10: 2023-24—Managing Queensland's debt and investments 2023

Report 10: 2023-24 details the findings of a financial audit of the 2022-23 financial statements of the Queensland Treasury, Queensland Treasury Corporation and Queensland Investment Corporation Limited. Moreover, the audit analysed financial performance and recent transactions relating to Queensland's debt and investments, and provided insights into associated risks and how government entities managed them.

The report made no recommendations; however, highlighted the following overall findings:

- In 2022–23, net debt (financial liabilities minus financial assets) decreased, as it did in 2021–22. However, net debt is expected to increase due to falling commodities royalties.
- Despite volatility across investment portfolios, there has been a slight increase in the fair value of investments (the price at which they could be sold) in 2022–23 due to stronger investment returns (compared to 2021–22).
- The Queensland Future Fund received earnings from its investments, increasing the fund's value from \$7.718 billion as at 30 June 2022 to \$8.336 billion as at 30 June 2023.

In October 2022, the government increased the investment in its Housing Investment Fund (the fund) to \$2 billion. The \$2 billion investment is held in the Consolidated Fund (the government's central bank account) and managed by QIC Limited. The Department of Housing, Local Government, Planning and Public Works (the department) will receive \$130 million in appropriation funding per year to deliver the Housing Investment Fund's planned targets.

The committee is satisfied that further consideration is not required. This concludes the committee's consideration of Report 10 2023-24.

5.3.1.5 Report 11: 2023-24— State entities 2023

Report 11: 2023-24 summarises the audit results of 240 Queensland state government entities, including the 20 core government departments. It also analyses the consolidated financial performance of the Queensland Government (referred to as the 'total state sector') for 2022–23.

The QAO reported an increase of net operating surplus for 2022-23 compared the previous year (primarily due to royalty revenue for coal and oil), similar issues with entities' systems and processes as those reported in previous years, and an increase in contractor consultancy costs.

The report made three recommendations, addressing cybersecurity risks associated with third party service providers; and policies and procedures and education for special payments, especially ex gratia payments.

The committee is satisfied that further consideration is not required. This concludes the committee's consideration of Report 11 2023-24.

5.3.2 Australian Council of Public Accounts Committees 17th Biennial Conference 2024

Pursuant to section 94 of the *Parliament of Queensland Act 2001* the committee is responsible for public accounts within its portfolio area of responsibility. The committee itself is also a public accounts committee. In April 2024 the committee sent a delegation of two members to represent the Parliament of Queensland at the 17th Biennial Australasian Council of Public Accounts Committees Conference in Perth, Western Australia.

6 Scrutiny of subordinate legislation

Subordinate legislation is legislation made by a department or other entity under powers given to them by an act of parliament. All subordinate legislation must be tabled in the Legislative Assembly, which can disallow it by resolution.¹⁰ To help it decide whether or not to do so, the Legislative Assembly refers each item of subordinate legislation to the relevant portfolio committee for consideration.

When examining subordinate legislation, each committee considers a range of matters, including:

- whether it has sufficient regard for basic standards for legislation, known as ‘fundamental legislative principles’
- whether it is consistent with the human rights of people in Queensland
- whether the explanatory notes provide an adequate explanation of why the subordinate legislation is needed and what it does.

During the reporting period, the committee examined three pieces of subordinate legislation. As shown in Table 4, the committee did not identify any matters of concern regarding fundamental legislative principles or human rights.

Table 4: Portfolio subordinate legislation examined, 13 February 2024 to 30 June 2024

Report No.	Subordinate legislation	Matters identified		Explanatory notes adequate
		Fundamental legislative principles	Human rights	
2	No. 169 - Statutory Bodies Financial Arrangements Regulation 2023	0	0	✓
3	No. 196 - Integrity (Designated Persons) Amendment Regulation 2023	0	0	✓
6	No. 28 - Motor Accident Insurance (Administration Fee and Levies) and Other Legislation Amendment Regulation 2024	0	0	✓

7 Consideration of forms authorised by legislation

The committee’s responsibilities include monitoring the operation of section 48 of the *Acts Interpretation Act 1954* in relation to legislation within its portfolio area. That section sets out a number of requirements for forms, including how forms must be notified and made available to the public.

During the reporting period, the committee considered 3 forms within its portfolio area, notified in the *Queensland Government Gazette*. These forms are listed in Table 5 below. The committee did not identify any issues of concern regarding these forms.

¹⁰ Statutory Instruments Act 1992, ss 49 & 50.

Table 5: Forms authorised by legislation examined, 13 February 2024 to 30 June 2024.

Form No.	Version	Form heading	Authorising law
QRO-INF 4	1	Infringement Notice – Photographic Detection Device Offence	<i>State Penalties Enforcement Act 1999</i>
QRO-INF 10	1	Infringement Notice – Photographic Detection Device Offence	<i>State Penalties Enforcement Act 1999</i>
QRO-INF 11	1	Infringement Notice – Photographic Detection Device Offence	<i>State Penalties Enforcement Act 1999</i>

8 Committee expenditure

Committees are funded from the appropriation made to the Legislative Assembly and rarely generate revenue. After funding is allocated for the committee office as a whole, expenditure by individual committees is determined by their specific requirements and volume of work. Travel expenditure is subject to an additional approval process.

In the reporting period, the committee's total expenditure was \$179,000. The committee did not receive any revenue.

Figure 2 below shows the main areas of expenditure.

Figure 2: Main areas of committee expenditure from 13 February 2024 to 30 June 2024



As illustrated, committee secretariat employee expenses comprised the majority of the committee's expenditure. The committee's secretariat is a three-person team, supplemented with additional resources from across the Committee Office as needed throughout the year. Other significant expenditure included travel for committee business (including the 17th Biennial Australasian Council of Public Accounts Committees Conference), meeting expenses and legal advice.¹¹

Table 6 provides a more detailed breakdown of the committee's expenditure for the year.

¹¹ Legal advice encompasses expert briefings on legislation compliance with the Human Rights Act 2019 obtained in support of the committee's consideration of Bills, subordinate legislation and forms.

Table 6: Expenditure of the committee, 13 February 2024 to 30 June 2024

Item	\$
Employee expenses	153,753
Meeting expenses (broadcast support & catering)	3,634
Technology (software licences, telephones, teleconferencing & videoconferencing)	2,240
Legal advice	2,997
Printing and supplies	640
Committee travel (including business travel)	15,736
Total expenditure	\$179,000

Appendix A: Meeting attendance record

Table 7 below shows the attendance of committee members at private committee meetings (PrM), public briefings (PB), and public hearings (PH) during the reporting period.

Standing Order 202(1) provides that in the case of a committee members' illness or inability to attend, another member may be appointed to attend that meeting or stand in for a particular inquiry. The details of these appointments are included in the footnotes.

Table 7: Meeting attendance record, 13 February 2024 to 30 June 2024.

Meeting Date	Activity	Linus Power MP	Ray Stevens MP	Michael Crandon MP	Melissa McMahon MP	Amanda Camm MP	Adrian Tantari MP ¹²	Jess Pugh MP ¹³
4 March	PrM	✓	✓	✓	✓	✗ ¹⁴	✗ ¹⁵	
	PB	✓	✓	✓	✓	✗ ¹⁶	✗ ¹⁷	
7 March	PrM	✓	✓	✓	✓	✗ ¹⁸	✗ ¹⁹	
18 March	PrM	✓	✓	✓	✓	✓	✓	
25 March	PrM	✓	✓	✓	✓	✓	✓	
3 April	PrM	✓	✓	✓	✓	✓	✓	
	PB	✓	✓	✓	✓	✓	✓	
12 April	PrM	✓	✓	✓	✓	✓	✓	
15 April	PrM	✓	✓	✓	✓	✓	✗ ²⁰	
	PB	✓	✓	✓	✓	✓	✗ ²¹	
19 April	PrM	✓	✓	✓	✓	✓		✓

¹² Adrian Tantari MP ceased to be a member of the committee on 15 April 2024.

¹³ Jess Pugh MP commenced as a member of the committee from 16 April 2024.

¹⁴ Ann Leahy MP was a substitute member for Amanda Camm MP.

¹⁵ James Martin MP was a substitute member for Adrian Tantari MP.

¹⁶ Ann Leahy MP was a substitute member for Amanda Camm MP.

¹⁷ James Martin MP was a substitute member for Adrian Tantari MP.

¹⁸ Ann Leahy MP was a substitute member for Amanda Camm MP.

¹⁹ Adrian Tantari MP was an apology.

²⁰ Stirling Hinchliffe MP was a substitute member for Adrian Tantari MP.

²¹ Stirling Hinchliffe MP was a substitute member for Adrian Tantari MP.

Meeting Date	Activity	Linus Power MP	Ray Stevens MP	Michael Crandon MP	Melissa McMahon MP	Amanda Camm MP	Adrian Tantari MP ¹²	Jess Pugh MP ¹³
	PH	✓	✓	✓	✓	✓		✓
29 April	PrM	✓	✓	✓	✓	✓		x ²²
	PH	✓	✓	✓	✓	✓		✓
2 May	PrM	✓	✓	✓	x ²³	✓		✓
7 May	PrM	✓	✓	✓	✓	✓		✓
9 May	PrM	✓	✓	✓	✓	✓		✓
	PB	✓	✓	✓	✓	✓		✓
15 May	PrM	✓	✓	✓	✓	✓		✓
17 May	PrM	✓	✓	✓	✓	✓		x ²⁴
	PH	✓	✓	✓	✓	✓		✓
20 May	PrM	✓	✓	✓	✓	✓		✓
24 May	PrM	✓	✓	✓	✓	✓		✓
28 May	PrM	✓	✓	✓	✓	✓		✓
10 June	PrM	✓	✓	x ²⁵	✓	✓		✓
	PB	✓	✓	x ²⁶	✓	✓		✓
17 June	PrM	✓	✓	✓	✓	x ²⁷		✓
19 June	PrM	✓	✓	✓	✓	✓		✓

Legend: PrM private meeting
PB public briefing
PH public hearing

Absent x
Present ✓

²² Julianne Gilbert MP was a substitute member for Jess Pugh MP.

²³ Melissa McMahon MP was an apology.

²⁴ Barry O'Rourke MP was a substitute member for Jess Pugh MP.

²⁵ Michael Crandon MP was an apology.

²⁶ Michael Crandon MP was an apology.

²⁷ Amanda Camm MP was an apology.