



Australian Government

Office of Parliamentary Counsel

Annual Report 2016-2017

ISSN 1034-3202

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Australian Government
Office of Parliamentary Counsel

First Parliamentary Counsel

Senator the Hon George Brandis QC
Attorney-General
Parliament House
CANBERRA ACT 2600

Dear Attorney-General

I have pleasure in submitting the Annual Report and Financial Statements of the Office of Parliamentary Counsel for the year 1 July 2016 to 30 June 2017.

The report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013*. Subsection 46(1) of the *Public Governance, Performance and Accountability Act 2013* requires the report to be given to you to present to the Parliament.

This year, OPC has continued to meet high levels of demand for drafting services. OPC is well positioned to meet the challenges of future years.

I would like to record my appreciation of the work and support of all OPC staff during the year.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'P. Quiggin', with a horizontal line extending to the right.

Peter Quiggin PSM
First Parliamentary Counsel
18 September 2017

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First Parliamentary Counsel's Review



1 The year has been very successful for the Office of Parliamentary Counsel (**OPC**).

Bills

2 Over the year 217 Bills, totalling 7,638 pages, were introduced. These figures are a substantial increase over recent years.

3 Major legislation that was introduced included:

- education funding legislation;
- the reform of the Parliamentary entitlements scheme;
- the introduction of VET student loans;

- the telecommunications reform package;
- new legislation to regulate radiocommunications;
- legislation to regulate on-line gambling;
- amendments of the Ozone Protection and Synthetic Greenhouse Gas legislation (including related instruments) to implement a phase-down of hydrofluorocarbons;
- the Migration Amendment (Regulation of Migration Agents) Bill 2017; and
- the *Native Title (Indigenous Land Use Agreements) Act 2017*.

4 Legislation administered by the Treasury continues to be an area of substantial demand. Legislation that was introduced included:

- major reform to the superannuation system;
- laws providing for cuts to corporate and personal tax rates;
- laws establishing a diverted profits tax to deal with multinational tax avoidance;
- laws establishing a major bank levy;

- laws implementing recommendations from the competition policy review; and
- laws implementing GST on low value imports.

Instruments

5 During the year, 264 Federal Executive Council (**ExCo**) legislative and notifiable instruments, totalling 3,459 pages, drafted by OPC were made and registered on the Federal Register of Legislation (***the Legislation Register***).

6 OPC also drafted 108 other legislative instruments, totalling 1,308 pages, for government agency clients.

Sunsetting instruments

7 OPC continued to play a key role in the management of the sunseting of legislative instruments.

8 OPC worked closely with sunseting coordinators in all portfolios to encourage early action on instruments due to sunset. Key legislative instruments that were reviewed by portfolios and redrafted by OPC before the instruments were due to sunset included the *Human Services (Medicare)*

Regulations 2017, the *AusCheck Regulations 2017*, and the *National Health (Pharmaceutical Benefits) Regulations 2017*.

9 OPC greatly improved the quality and readability of these instruments through this process.

10 This year OPC presented a number of seminars on sunseting to staff of many agencies that are responsible for instruments. The seminars were presented at OPC in conjunction with the Attorney-General's Department and with input from the Department of Defence.

11 OPC will continue to play an important role in repealing spent and redundant legislation and ensuring that the Commonwealth statute book is as coherent, readable and readily accessible as possible.

Review of Sunsetting

12 I was appointed by the Attorney-General as a member of the panel to undertake the statutory review of sunseting.

13 The review is continuing and is expected to report to the Attorney-General in the final quarter of 2017.

Encouraging high drafting standards for legislative instruments

14 In 2012 the obligation to encourage high standards in the drafting of legislative instruments under section 16 of the *Legislation Act 2003 (the Legislation Act)* was transferred to me from the Secretary of the Attorney-General's Department. Since 2012 I have taken a number of measures to fulfil my obligations under section 16 of the Legislation Act and enhance the Commonwealth's overall statute book.

15 In 2016-2017 OPC continued to engage actively with rule-making agencies to encourage high standards and provided services to assist agencies drafting legislative or notifiable instruments. This work expands on OPC's activities under the program component standardisation and quality control of legislation.

16 A particular innovation this year was the introduction of a number of courses run by OPC for people involved in drafting legislative instruments.

17 More information on these activities is set out in later sections of this Annual Report.

Drafting resources

18 OPC has increased its drafting staff over the year. We have been recruiting new drafters to ensure that we will have sufficient capacity in the future.

19 During the year 2 new drafters started with OPC. We also completed a process to hire 3 more drafters.

20 In addition, OPC engaged the services of Mr Richard Dennis PSM who had previously been the Parliamentary Counsel for South Australia.

Publications

21 The Publications group functions include:

- managing the Legislation Register, including registering legislative instruments and lodging them for tabling in the Parliament;
- preparing compilations and reprints of, and information relating to, Commonwealth laws;
- publishing Commonwealth legislation and legislative information;

- preparing and publishing the Government Notices Gazette; and
- developing and operating the Legislation Register website (www.legislation.gov.au).

22 The main focus for the Publications group this year has been on data acquisition and cleansing to ensure quality is maintained and legislation is accessible on the Legislation Register. This included:

- digitising and publishing General Notice Gazettes, Special and Periodical Gazettes back to 1901;
- preparing versions of as made legislation from 1901 in multiple formats; and
- reviewing information about legislation to ensure its accuracy.

23 This work will assist with a project that begins next financial year to redevelop the Legislation Register.

Documentation and training

24 This year focus continued to be given to documenting the matters that specifically related to the drafting of instruments.

25 To provide greater training, drafters were rotated through Bill and instrument drafting positions. This will ensure that drafters can take on the full range of work that is now undertaken by OPC.

26 The rewritten Legislation Process Course has continued to be very popular with high enrolments and excellent feedback.

27 Two additional courses for staff from agencies have been developed and run. The first is an Advanced Legislation Process Course and the other is a basic course in drafting legislative instruments. These courses have also been very popular.

28 Substantial work has been undertaken to prepare documentation of the processes and procedures of the Publications group. This has assisted in training new staff and staff undertaking additional duties.

Financial performance

29 Financially, OPC is in a good position. OPC had a small surplus for the year and is budgeting for a break-even position in 2017-2018.

Additional funding for Treasury drafting

30 Additional funding was provided to OPC in the 2017 budget to assist OPC to meet the drafting needs of the Treasury.

31 These funds will be available from 2017-2018 onwards.

Liaison outside OPC

32 Over the year, OPC has continued to work on building closer relations with a number of key stakeholders. These have been in the Treasury, in the Attorney-General's Department, in the Department of Agriculture and Water Resources and in the Department of the Prime Minister and Cabinet.

33 OPC continued our close ties with a range of areas within the Attorney-General's Department on matters of mutual interest. In particular, I continued as a member of the Department's Legislation Committee and the Significant Legal Issues Committee.

34 OPC also has regular meetings with the Department of Immigration and Border Protection to assist with the management of their legislative program.

35 Through my membership of the Board of Taxation, I continued to maintain a close involvement in developments in taxation law and the implementation of that law.

36 Staff involved in Publications and Information Technology continued to be involved in the Australasian Parliamentary Counsel's Committee IT Forum. This year the meeting was hosted by the Queensland Parliamentary Counsel Office.

37 I gave speeches to a wide variety of organisations including:

- the Australian Government Lawyers Network;
- the Parliamentary Library;
- Flinders University;
- the South Australian Parliamentary Counsel Office;
- the Courts and Tribunals Branch of the Attorney-General's Department;
- the Law Society of Western Australia;
- the Western Australian Parliamentary Counsel Office;
- the New Zealand Parliamentary Counsel Office;
- a conference on the use of standards in regulation; and

- a symposium at La Trobe University.

38 Other staff spoke at a variety of universities and to other bodies.

39 Ms Meredith Leigh, Second Parliamentary Counsel, attended, on behalf of the Attorney-General's Department, the International Symposium on Comparative Perspectives on Legislation Making and Constitutional Rights Fulfilment in Indonesia. The Symposium brought together participants from legislation-making agencies from over 10 countries to share perspectives on the legislative drafting process.

40 During the year Ms Louise Finucane, First Assistant Parliamentary Counsel, represented Australia, on behalf of the Attorney-General's Department, on the review of Liechtenstein's compliance with Chapters II and V of the United Nation Convention Against Corruption (**UNCAC**). As part of the review, Louise took part as a member of the expert panel at the country visit in Liechtenstein.

41 Louise also represented Australia, on behalf of the Attorney-General's Department, at the meeting of the UNCAC

Implementation Review Group in Vienna. At that meeting, Louise presented a paper about Australia's experience of the review, and participated as a member of a panel discussing that topic.

42 OPC staff also met with delegations from South Korea and India.

Secondment to Scotland

43 One of our senior drafters, Ms Olivia Gossip, went on a secondment to Scotland for 3 months during the year.

44 In addition to working in the drafting office in Edinburgh, she also visited and spoke at the drafting offices in London, Belfast, Dublin and Cardiff.

45 The secondment was valuable to Ms Gossip and to all the drafting offices. Secondments provide an opportunity to consider the approaches and working methods of different drafting offices and to select the best approaches to be used.

CALC Conference and Presidency

46 The conference of the Commonwealth Association of Legislative Counsel (**CALC**) was

held in Melbourne with a workshop in Sydney. The conference and workshop were largely organised by staff from OPC assisted by staff from the Victorian and NSW drafting offices and CALC Council members.

47 A number of drafters from OPC attended the conference and workshop and 3 drafters presented papers.

48 At the CALC Conference, I stood down from the position of President having served 3 terms totalling 6 years.

49 As a result, responsibility for many of the secretariat functions, which had been done by OPC for many years, was transferred to the NZ Parliamentary Counsel's Office.

Corporate Services support

50 OPC's Corporate Services group has continued to provide outstanding support to the whole of OPC. Due to the small size of our Corporate Services group, many staff have duties covering a wide range of disparate areas. All of the Corporate Services staff have worked well in the small team environment to ensure that the

drafters, the Senior Management Team and other staff received all the support that they needed.

51 In addition to the ongoing administrative work of OPC, significant administrative activity during the year was devoted to:

- transitioning OPC's payroll processing and support from the outsourced provider to the Department of Industry, Innovation and Science Shared Services arrangements;
- implementing a new library management system;
- implementing OPC's 2016-2017 Healthier Work Plan;
- reviewing and updating policies, procedures and processes including business continuity management arrangements; and
- conducting procurement processes for cleaning, printing and courier services.

Departure of Marina Farnan

52 Ms Marina Farnan left OPC this year to take up the position of Chief Parliamentary Counsel of Victoria.

53 Until her departure, Marina held the position of Second Parliamentary Counsel.

54 Marina started work with OPC in April 1993 having previously worked in a number of Government Departments.

55 Marina worked on a vast range of legislation during her time with OPC. This included:

- *Succession to the Crown Act 2015*;
- *National Disability Insurance Scheme Act 2013*;
- *Navigation Act 2012*;
- *Personally Controlled Electronic Records Act 2012*;
- *Military Justice (Interim Measures) Act (No. 1) 2009*;
- *Fair Work Act 2009*;
- *Designs Act 2003*; and
- *Gene Technology Act 2000*.

56 In addition to her contribution through drafting, Marina made an enormous contribution as a member of OPC's Senior Management Team for 9 years.

57 In particular, she contributed to the drafting knowledge and overall management of OPC.

58 She also had numerous periods acting as FPC.

59 She had a substantial role in contributing to a positive culture and in implementing the transfer of subordinate legislation function to OPC.

Retirement of Paul Lanspeary

60 Paul Lanspeary retired from his position as First Assistant Parliamentary Counsel in November 2016.

61 Paul joined OPC in January 1983.

62 During his time at OPC Paul drafted many major pieces of legislation. One of the most important and memorable is the GST legislation. Other major projects include the Minerals Rent Resource Tax, the Evidence Act, the Higher Education Support Act, the Australian Consumer Law, and the proceeds of crime legislation. In addition, there have been many, many others covering almost every major policy area: health, attorney-general's, workplace relations, environment and treasury.

63 Paul's ability to take on the largest and highest profile jobs and

to get them done with no fuss has been an incredible asset to OPC.

Placements in House and Senate

64 During the year we continued the arrangements with each of the 2 Houses of Parliament to have drafters working in Parliament House.

65 The arrangement with the Senate is a secondment to the procedure office for one of our assistant drafters. This position is a valuable learning exercise for the drafters who are involved, as well as a practical way of OPC providing some assistance to the Senate.

66 We also provided a senior drafter to assist the House of Representatives to deal with Private Members' work. This arrangement has been quite successful and is being continued with the drafter predominately working from OPC's offices.

Outlook for coming year

67 I believe that the next year will see a substantial increase in the already very high level of demand for OPC's drafting resources.

68 At the same time, OPC will continue to concentrate on the need to recruit, train and retain the highest quality staff in order to meet the demands of the future. OPC will also need to recruit new drafters to ensure the long-term viability of OPC.

69 Work has also commenced on the redevelopment of the Legislation Register and on continuing to improve the effectiveness of the publications functions of OPC. These are critical in ensuring that the public has ready access to legislation.

Peter Quiggin PSM
First Parliamentary Counsel

Chapter 1—Overview of OPC

Role and functions of OPC

70 OPC is the Commonwealth's principal provider of professional legislative drafting and publishing services. OPC delivers timely, high quality drafting and advisory services for Bills, legislative instruments and other instruments, prepares compilations of laws as amended and publishes legislation and government notices on behalf of more than 70 agencies. OPC also provides comprehensive, free access to Commonwealth legislation and related material through the Federal Register of Legislation (***the Legislation Register***) website.

71 OPC was established under the *Parliamentary Counsel Act 1970*. Its functions are set out in section 3 of that Act. They are:

- the drafting of proposed laws for introduction into either House of the Parliament;
- the drafting of amendments of proposed laws that are being considered by either House of the Parliament;
- the drafting of subordinate legislation;
- the preparing of compilations and reprints of, and information relating to, laws of the Commonwealth;
- the publishing, and the making of arrangements for the printing and publishing, of:
 - laws, and proposed laws, of the Commonwealth;
 - compilations and reprints of laws of the Commonwealth; and
 - information relating to laws of the Commonwealth;
- the preparing and publishing of Government Notices Gazettes, including Special and Periodic Gazettes;
- functions conferred on OPC (or on First Parliamentary Counsel) under the *Legislation Act 2003*, and any other laws of the Commonwealth;
- with the written approval of the Minister—the provision of assistance to a foreign country in relation to the drafting, printing or publishing of laws of the country or information relating to those laws;
- functions conferred by the regulations; and

- functions incidental to any of the preceding functions.

Organisational structure

72 OPC is headed by the First Parliamentary Counsel and two Second Parliamentary Counsel.

73 OPC has 3 groups: Drafting, Publications and Corporate Services.

74 In the Drafting group, drafting is carried out in teams consisting of drafters (who are all lawyers) supported by administrative staff. Some of the teams involve only 2 drafters (a senior drafter and an assistant drafter) but some involve more drafters working together in a variety of arrangements.

75 The First Parliamentary Counsel, the Second Parliamentary Counsel, and all SES drafters are senior drafters. They each head a drafting team and report to the First Parliamentary Counsel. The other drafters are called assistant drafters and are supervised by the senior drafter who heads their team.

76 OPC's Publications group, headed by the General Manager Publishing, consists of:

- a team responsible for publishing policy, including preparation of sunseting and bulk repeal lists, the Legislation Register Helpdesk, performance management and contributions to OPC policies;
- a team responsible for preparing compilations, the operation of the Legislation Register, the publishing and the making of arrangements for the printing of Commonwealth legislation, and the publishing of the Government Notices Gazette;
- a team responsible for proofreading and editorial checking of all draft legislation drafted in OPC; and
- a team responsible for the development and operation of the Legislation Register website.

77 OPC's Corporate Services group, headed by the General Manager and Chief Finance Officer, consists of:

- an Information Technology (*IT*) section that manages, maintains and supports OPC's IT environment;
- staff providing human resources and financial services;

- staff providing administrative support, records management, and property and security services; and
- a legislation team responsible for arranging for Bills to be printed, tabled and related tasks.

Outcome and program structure

78 OPC's outcome for 2016-2017 is "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments".

79 For 2016-2017, OPC had one program and 5 program components contributing to meeting the outcome. The program was legislative drafting and publication. The program components were:

- Legislation;
- Program and project management;

- Legislative drafting capability;
- Standardisation and quality control of legislation; and
- Publication.

Purpose

80 OPC's purposes are derived from our enabling legislation and our outcome under the appropriation Acts.

81 OPC's purposes are to:

- enable government to carry out its legislative program through the drafting of all Bills, all legislative instruments to be made or approved by the Governor-General (Federal Executive Council instruments) and a range of other instruments; and
- ensure Commonwealth laws and instruments are freely available and accessible to everyone by publishing those laws and instruments on the Legislation Register website.

Chapter 2—Annual Performance Statement

Introductory statement

82 The annual performance statement has been prepared in accordance with section 39(1)(a) of the *Public Governance, Performance and Accountability Act*

2013 (*the PGPA Act*) for the 2016-17 financial year and accurately presents OPC's performance in accordance with section 39(2) of the PGPA Act.

OPC's purposes and results

Purpose 1—Legislative drafting

Enable the government to carry out its legislative program through the drafting of all Bills, all legislative instruments to be made or approved by the Governor-General (Federal Executive Council (**ExCo**) instruments) and a range of other instruments

Results for Purpose 1

Performance criteria 1.1

Criteria: Proportion of client surveys that indicate Bills and ExCo instruments reflect sponsors' policy intentions and are legally effective

Source: Corporate Plan 2016-17; Portfolio Budget Statement (**PBS**) 2016-17, page 291

Target	Result
100%	100%

Performance criteria 1.2

Criteria: Average rating (rating scale 1-5) received on client survey forms for overall satisfaction with the drafting process and draft legislation

Source: Corporate Plan 2016-17; PBS 2016-17, page 291

Target	Result
≥ 4	4.9

Performance criteria 1.3

Criteria: Proportion of Bills and ExCo instruments where drafting standards and conventions are applied consistently

Source: Corporate Plan 2016-17; PBS 2016-17, page 291

Target	Result
100%	100%

Purpose 2—Publication

Ensure Commonwealth laws and instruments are freely available and accessible to everyone by publishing those laws and instruments on the Federal Register of Legislation (*the Legislation Register*) website

Results for Purpose 2

Performance criteria 2.1

Criteria: Proportion of legislative instruments and gazette notices that are registered on a specific date as required by lodging entities

Source: Corporate plan 2016-17; PBS 2016-17, page 291

Target	Result
100%	100%

Performance criteria 2.2

Criteria: Proportion of other legislative instruments and gazette notices that are registered no later than 2 business days after lodgement

Source: Corporate plan 2016-17; PBS 2016-17, page 291

Target	Result
98%	100%

Performance criteria 2.3

Criteria: Proportion of Acts that are registered on the Legislation Register no later than 2 working days after receipt of notification of Royal Assent

Source: Corporate plan 2016-17; PBS 2016-17, page 291

Target	Result
98%	100%

Performance criteria 2.4

Criteria: Proportion of Act and legislative instrument compilations required to be prepared by OPC that are registered on the Legislation Register by the later of 90 days after Royal Assent or making date, or 28 days after commencement of the prospective amendments

Source: Corporate plan 2016-17; PBS 2016-17, page 291

Target	Result
90%	99%

Analysis of performance against Purpose 1: Legislative Drafting

Overview

83 OPC's outcome for 2016-2017 is "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments".

84 The first purpose that this gives rise to is to "enable the government to carry out its legislative program through the drafting of all Bills, all legislative instruments to be made or approved by the Governor-General (Federal Executive Council (**ExCo**) instruments) and a range of other instruments".

85 OPC meets this purpose by working with government agencies to clarify policy proposals and implement the intended policy of the executive government in legally effective legislation. The legislation drafted is comprehensible, workable and in a form available for scrutiny, and approval or rejection, by the Parliament.

86 OPC has met the targets for the performance criteria for this purpose in the 2016-2017 year.

87 All Bills and ExCo instruments were drafted in accordance with government priorities and in a form suitable for consideration and enactment.

88 Client feedback surveys during 2016-2017 indicated that all Bills and instruments reflected their sponsors' policy intentions.

89 Minor technical flaws have been detected in a small number of Bills. These have been, or will be, corrected through the Statute Law Revision process or through editorial changes made using First Parliamentary Counsel's powers under the *Legislation Act 2003 (the **Legislation Act**)*. Minor technical flaws detected in regulations are addressed using First Parliamentary Counsel's editorial power or through the next relevant drafting project.

90 Clients were also surveyed on their overall satisfaction with the drafting process and the resulting legislation. On a rating scale of 1 to

5, the average response for Bills was 4.9 and the average response for instruments was 4.9. Both of these are well above the target of 4.

91 Drafting standards are issued and formatting conventions are set by the First Parliamentary Counsel to ensure a consistent approach is taken in drafting.

92 The drafting standards and formatting conventions were applied consistently to Bills and ExCo instruments.

93 Quality assurance through editorial checking ensured drafting standards and formatting conventions were applied consistently and legislation was readable.

94 Client feedback surveys during 2016-2017 indicated that all Bills and instruments were easy to understand, having regard to the inherent complexity of the subject matter.

Bills

95 Before each parliamentary sittings, the Government formulates the program of Bills that it requires to be drafted for the sittings. Since it may not be possible for all Bills on

the program to be drafted, a drafting priority is given to each Bill.

96 On the basis of this program, departments or other agencies instruct drafters in OPC on the policy to be effected by each Bill.

97 In consultation with instructing officers, the drafters consider the constitutional and legal background against which the Bill is to be framed, analyse the policy and determine the structure of the Bill. Then they draft the Bill in terms intended to give effect to the policy in as precise and clear a manner as possible.

98 When a Bill is completed, OPC arranges for the Bill to be printed in sufficient numbers for consideration by the Parliament.

99 If the Government decides to amend a Bill during its passage through the Parliament, drafters in OPC prepare the necessary amendments and provide copies to the Parliament.

Drafting resources applied according to government priorities

100 Drafting resources were applied, and Bills were drafted, in

accordance with government priorities.

101 Most category T Bills were drafted and introduced. Several Bills retained category T status to ensure access to drafting resources throughout the sittings concerned. Many category A Bills, and 7 category B or C Bills, were drafted and introduced.

Statistics for Bills introduced

102 Over the year 217 Bills, totalling 7,368 pages, drafted in OPC were introduced into the Parliament.

103 The table following paragraph 106 gives more detailed figures for those Bills, broken down by parliamentary sittings periods.

104 The figures in the table also indicate the total number of Bills on the original program for each sittings that is set by the Parliamentary Business Committee of the Cabinet (**PBC**) at the end of the preceding sittings. As the original program is subject to variations during the sittings concerned, the number of Bills in a particular category that are introduced may exceed the number on the original program.

105 An understanding of the programming approach used by PBC is necessary to make sense of the tables. This involves dividing the legislation planned for a parliamentary sittings into 4 categories:

- **Category T (“time critical”):** These Bills are intended to be introduced and passed in a single sittings.
- **Category A:** Most important after category T. Generally intended for introduction, but not passage, during the sittings.
- **Category B:** Next most important. Generally intended for introduction, but not passage, during the sittings.
- **Category C:** Less important, or less likely to be ready for introduction (e.g. because final policy is dependent on the findings of a review that will not be completed until late in the sittings).

106 Some Bills in categories A, B and C may not be intended for introduction in the sittings concerned. These are Bills that are very large, or are required for consultation purposes before introduction. Drafting of such Bills needs to be started well before the sittings proposed for introduction.

Bill statistics

Category	Bills on original PBC program	Bills introduced
Spring 2016 (August—December 2016)		
T	70	70
A	62	22
B	30	8
C	0	2
Total	162	102
Autumn 2017 (February—March 2017)		
T	31	27
A	62	26
B	36	2
C	6	0
Total	135	55
Winter 2017 (May 2017)		
T	26	42
A	68	15
B	31	1
C	2	1
Total	127	59

Client feedback

107 OPC surveys its direct clients (agency instructors) about all Bills drafted. Among other things, clients are asked whether the Bills as introduced reflect their policy intentions. Survey responses for 2016-2017 indicated that all Bills reflected their sponsors' policy

intentions. However, since Bills are not introduced without clearance from those sponsors, it would be surprising if sponsors did not believe that Bills reflected the sponsors' policy intentions when they were introduced.

108 The target in the Portfolio Budget Statements for the average response to "overall satisfaction"

was 4.0 out of 5 (where 5 is the highest rating). The result for this year was 4.9 out of 5.

109 Comments included in responses to the client surveys reinforced this very high degree of satisfaction with OPC's services. Comments in response to the question "What did you like most about this experience with the Office?" included:

"[The drafter] was very helpful and explained her approaches clearly so instructors understand the implementation of specified policy in the provisions as drafted. She provided very useful guidance in analyzing and addressing difficult concepts that needed to be implemented in provisions in the Bill. She also raised important legal issues for consideration by instructors and she made sure that instructors understand the implications/application of provisions as drafted."

"The enthusiasm and commitment to service of the drafters."

"Improvements made to the legislation by asking questions outside the square."

"[The drafter] was very easy and pleasant to work with. It was a

challenging Bill for a number of reasons, and [the drafter's] patience, calm and experience was hugely reassuring and valuable at our end."

"[The drafters] were fabulous to deal with, always helpful and very creative and responsive."

"Clever creative people, exemplary service, quality work, professional and approachable. Our drafter often picked up the phone with questions for the day - efficient and constructive. The involvement of less experienced [departmental] officers was handled well."

"Our OPC drafters are simply experts in what they do - it's a rare pleasure to deal with people with such intelligence and skill in the APS."

"Exceptional work from [the drafter], as always! We really appreciated her expertise and guidance, both on technical and strategic issues. Also very grateful for her willingness to assist in answering questions (often at very short notice) which arose during debate on the Bill and in parliamentary committees."

"Responsiveness, technical skills, flexibility."

Parliamentary amendments

110 OPC keeps records of the numbers of parliamentary amendments drafted and the proportion of those amendments required to correct drafting errors in the Bills concerned. The figures are set out in the following table.

111 The table also shows figures for reporting years since 2011-2012, to enable trends to be identified. The table relates to the numbers of amendments drafted in OPC, not all of which were moved in the Parliament.

Parliamentary amendment statistics**Number of amendments drafted (% of total)**

Year	Government policy change	Government new policy	Government correction of drafting errors	Non-government amendments	Total
2016-2017	480 (89.7)	8 (1.5)	18 (3.4)	29 (5.4)	535
2015-2016	281 (74.7)	37 (9.8)	1 (0.3)	57 (15.2)	376
2014-2015	783 (88.0)	14 (1.6)	19 (2.1)	74 (8.3)	890
2013-2014	191 (81.6)	19 (8.1)	1 (0.4)	23 (9.9)	234
2012-2013	786 (71.6)	254 (23.2)	14 (1.3)	43 (3.9)	1,097
2011-2012	734 (86.6)	52 (6.1)	23 (2.7)	39 (4.6)	848

112 Amendments described as “government policy change” proposed changes to policy positions already dealt with in the Bill concerned. Amendments described as “government new

policy” added new material, dealing with new policy, to the Bill. Generally, these represented cases in which a Bill already in the Parliament was seen as a convenient vehicle for additional but urgent legislative provisions.

113 Amendments described as “non-government amendments” are very rarely drafted by OPC on instructions from the non-government members concerned. Usually they are prepared on instructions from departmental or ministerial staff for use in negotiations with non-government members.

114 The number of amendments to correct drafting errors was once again very low.

Instruments

115 OPC provides government agencies with drafting services for subordinate legislation.

116 OPC provides instrument drafting services that are tied to OPC under the *Legal Services Directions 2005* to sponsoring agencies on a budget-funded basis. OPC also provides instrument drafting services that are not tied to OPC to government agency clients on a contestable, user-pays basis.

117 OPC has a bidding and priority system for instruments which is very closely based on the system for Bills.

118 The main difference is that there is no ministerial involvement

in determining the final priorities. Where necessary, this will be done by OPC in consultation with the relevant government agencies.

119 In addition, the priorities used are 1, 2, 3 and 4 (rather than T, A, B and C).

120 The priority system has been very useful for OPC in planning instrument drafting work. It also appears to be assisting instructing agencies in achieving greater coordination of their instrument drafting.

121 As OPC drafts both Bills and instruments, drafters have been able to work closely on significant projects that required changes to both Acts and subordinate legislation. This has facilitated a more effective and efficient management of projects across both legislation processes.

Budget-funded instrument drafting services

122 Under the *Legal Services Directions 2005* the drafting of regulations, Ordinances and regulations of non-self-governing Territories, and other legislative instruments made or approved by the Governor-General is tied to OPC and is provided on a budget-

funded basis. Drafting services are also provided on a budget-funded basis for rules of court.

123 During the year, 264 ExCo legislative and notifiable instruments, totalling 3,459 pages, drafted by OPC were made and registered on the Legislation Register.

User-pays drafting services

124 Instrument drafting services that are not tied to OPC are provided on a contestable, user-pays basis. Editing, compilation and related IT services for instruments that are not tied to OPC are also provided on a user-pays basis. The fees for these services are consistent with the competitive neutrality guidelines and are relied on by OPC as part of the funding mix that assists to sustain the delivery of all its functions.

125 During the year, approximately 108 legislative and notifiable instruments, totalling 1,308 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Legislation Register.

Client feedback

126 OPC surveys its direct clients (agency instructors) about instruments drafted by OPC.

127 The target in the Portfolio Budget Statements for the average response to “overall satisfaction” was 4.0 out of 5 (where 5 is the highest rating). The result for this year was 4.9 out of 5.

128 Comments included in responses to the client surveys reinforced this very high degree of satisfaction with services provided by OPC. Comments in response to the question “*What did you like most about this experience with the Office?*” included:

“Our drafter’s expertise was evident. Furthermore, he was available to discuss the complex policy to ensure we had a shared understanding of policy aims.”

“Extremely professional, yet very relaxed, friendly, responsive, timely and approachable.”

“The drafting, and the legal analysis which underpinned it, was of a very high standard.”

“What I liked most about this experience was that the Office drafted our amendments very

quickly and effectively, and identified issues and workable solutions that we as the instructors hadn't identified or considered."

Legislative drafting capability

Building and maintaining drafters' capability for long-term viability of resources

129 For OPC to achieve its legislative drafting purpose, and meet the related performance criteria, into the future, it is essential that OPC's drafting capability is maintained.

130 In previous years, OPC's turnover of drafting staff has been extremely low.

131 This very low turnover (about 3% per annum for a number of years) enabled OPC to build up a strong group of drafters. It also meant that OPC did not need to recruit to the same extent that it had in previous years.

132 Since the transfer of the instrument drafting function, there has been an increase in the number of drafters leaving OPC. During the year, a number of drafters left OPC through retiring or transferring to other positions.

133 OPC recruited 2 new drafters during the year and completed the process to recruit another 3.

134 Assistant drafters working on Bills work closely with senior drafters (SES or Statutory Office holders). The primary purpose of this arrangement is to develop the drafting skills of the assistant drafters, while allowing the assistant drafters to make a significant contribution to OPC's drafting output.

135 Drafters working on instruments generally work in a team arrangement with about 2 assistant drafters and one SES drafter. On any particular instrument, there will generally be 2 drafters working together with one doing the principal drafting and the other checking or settling the work.

136 Legislative drafters have maintained and improved their drafting skills and knowledge through working in teams in a range of subject areas and through participating in various OPC professional development activities. See Chapter 4 (Management of human resources) for more details about this.

137 The Director of Drafter Training coordinates a program of formal training activities. A key component of this is the program of in-house seminars for drafters. The seminars cover emerging issues that drafters need to be aware of, as well as reminder sessions on topics that continue to be of relevance. The in-house seminars have been running for a number of years now and play an important role in the training and development of drafters.

Building instructor capability to enable efficient use of drafting resources and quality legislation

138 During the year, 16 Legislation Process Courses were run with a total of 476 participants.

139 A total of 253 legislation process courses have been run since they began in 1994.

140 In addition, the election period was used to develop 3 new courses. These are an Advanced Legislation Process Course, a course on drafting basic instruments and a more advanced instrument drafting course. It is envisaged that more courses, possibly in the form of masterclasses on specific topics, will be developed.

141 There were 4 Advanced Legislation Process Courses and 4 Simple Instrument training courses run with a total of 167 participants.

142 OPC considers that running these courses is an important way that OPC can contribute to the improvement in the standard of instructing and instrument drafting.

Standardisation and quality control of legislation

Drafting standards and quality assurance

143 An important aspect of ensuring that drafting standards and conventions are applied consistently is the editorial checking and quality assurance processes.

144 Editorial checking ensured that drafting standards and conventions and the normal rules of grammar were applied consistently to all Bills and ExCo instruments. Editorial checking involves a range of automated checks (including spelling and grammar checking built into our word-processing software, and customised checks to identify such things as departures from OPC's basic formatting requirements), as well as manual checks by an editorial team. This manual checking detects errors of various kinds, including:

- words missing from sentences;
- inconsistencies of expression;
- punctuation errors;
- grammatical errors (e.g. inconsistencies of tense or lack of agreement between subject and verb);
- incorrect cross-references;
- misdescribed amendments; and
- clashing amendments.

145 It should be noted that apart from such things as basic grammar, formatting requirements and standard amending forms, there are different drafting styles and some will be more or less appropriate than others for particular legislation. This means that while all OPC legislation should (and does) look basically the same, different legislation might make different use of aids such as outlines and notes, and use more or less technical or colloquial language, depending on such things as the subject matter of the legislation and its intended audience.

146 OPC has a Drafting Manual that gives an overview of drafting matters and then refers the reader to particular Drafting Directions for greater detail.

147 The Drafting Directions are organised on a subject-matter basis. This arrangement makes the Drafting Directions easy to use.

148 The Drafting Manual and all current Drafting Directions are available from the OPC Documents menu on OPC's website: www.opc.gov.au.

149 Over the past few years, discussions have taken place amongst drafters on the desirability of even greater consistency in the drafting of provisions and ways in which such consistency could be achieved. This has led to a noticeable increase in consultation between drafting teams about the best drafting approach to adopt in particular cases.

150 The compilations team within the Publications group has continued with significant work to move the format of compilations of Commonwealth legislation into a standard style. The compilations team also continues to provide an important quality control function for Commonwealth legislation.

151 OPC has regular meetings of drafters, used to discuss drafting issues of general interest. The meetings have been very productive and have been the

subject of positive feedback from drafters. OPC will continue to review the meetings to see how they can be improved.

Maintenance of the statute book

152 OPC prepared amendments to correct a number of minor errors in Acts, most of which were identified by the Publications group in the course of preparing compilations of Acts.

153 Two Statute Law Revision Bills were prepared in the financial year.

154 The Statute Law Revision Bill (No. 2) 2016 had previously been prepared in 2015-2016, was introduced in the Autumn 2016 sittings, then lapsed. It was prepared for reintroduction, as the Statute Law Revision (Spring 2016) Bill 2016, in the Spring 2016 sittings and assented to on 20 October 2016. That Bill included amendments to:

- reduce the need for reliance on substituted reference orders under sections 19B and 19BA of the *Acts Interpretation Act 1901*, and the need for such orders to be made in the future by inserting generic references

to Ministers and Departments in Commonwealth Acts; and

- repeal spent and obsolete provisions and Acts, to result in the repeal of approximately 27 pages of spent and obsolete provisions, including one Act.

155 The Statute Law Revision Bill 2016 was prepared in 2016-2017. It was the privilege Bill for the opening of the 45th Parliament.

156 Three general Statute Update Bills (which are now used to update the statute book and repeal spent Acts) were prepared in the financial year.

157 The Statute Update Bill 2016 had previously been prepared in 2015-2016, was introduced in the Autumn 2016 sittings, then lapsed. It was prepared for reintroduction, with the same short title, in the Spring 2016 sittings and assented to on 23 September 2016. That Bill included amendments to:

- update references to penalties expressed as a number of dollars with penalties expressed as a number of penalty units;
- replace references to “maximum penalty” with “penalty”;

- amend provisions that deal with the evidentiary status of a certificate or other instrument, or of a register, to provide that it is prima facie evidence of the matters stated in it; and
- update references to aircraft registered in accordance with the *Civil Aviation Regulations 1988*.
- repeal spent and obsolete provisions and Acts (which will result in the repeal of approximately 46 pages of spent and obsolete provisions); and
- modernise language and make other technical amendments in certain legislation.

158 The Statute Update (A.C.T. Self-Government (Consequential Provisions) Regulations) Bill 2016 was introduced in the Spring 2016 sittings and assented to on 22 February 2017. That Bill made minor technical amendments to 18 Acts across nine portfolios to incorporate previously unincorporated modifications made by the *A.C.T. Self-Government (Consequential Provisions) Regulations* and repeal Schedule 1 to those Regulations.

159 The Statute Update (Winter 2017) Bill 2017 was introduced in the Winter 2017 sittings. That Bill includes amendments to:

- amend Acts so that their text reflects the legal effect that key provisions of the *Acts and Instruments (Framework Reform) Act 2015* and section 10 of the *Acts Interpretation Act 1901* currently have; and

160 Over 2016-2017, OPC continued to work with the Attorney-General's Department to identify redundant legislation, including legislative instruments with the aim of providing for the repeal of those instruments in bulk. This work has enabled the repeal of approximately 18,000 instruments since legislation to enable bulk repeals was enacted in the Legislation Act in late 2012.

Editorial changes

161 Under Division 3 (Editorial changes and other changes) of Part 2 of Chapter 2 of the Legislation Act, First Parliamentary Counsel may make minor editorial changes to an Act or instrument, to correct an error, give effect to a misdescribed amendment, or bring the Act or instrument into line with legislative drafting practice. These changes must not alter the effect of the legislation.

162 These changes are intended to reduce the time needed for parliamentary consideration of these matters and ensure that readers of legislation can better access the law as in effect in the Act or instrument.

163 During 2016-2017, First Parliamentary Counsel exercised this power in 88 compilations. A summary of the kinds of editorial changes made for the 88 compilations is as follows:

Item	Kind of editorial change	Number
1	Change to typeface	20
2	Change to grammar, syntax or the use of conjunctives or disjunctives	5
3	Change to punctuation	20
4	Give effect to the misdescribed amendment as intended	29
5	Reordering of provisions	1
6	Renumbering of provisions	15
7	Removal of redundant text	15

Item	Kind of editorial change	Number
8	Correct a typographical error	29
9	Change to spelling	6
10	Update to reference of a law or a provision	1
11	Update a cross-reference	2

164 A report with details of all editorial changes made in 2016-2017 can be found on the Legislation Register at www.legislation.gov.au/Content/EditorialChanges.

Sunsetting and review of legislative instruments

165 Under the Legislation Act, legislative instruments sunset automatically after 10 years unless action is taken to preserve them.

166 The purpose of sunset is to ensure that legislative instruments are kept up-to-date, and only remain in force as long as they are required. Sunset is also an important mechanism to pursue clearer laws and reduce red tape.

167 OPC continued to work closely with agencies to manage

the sunseting of legislative instruments. This included working with sunseting coordinators in all portfolios to encourage early action on sunseting through the preparation of sunset lists for tabling in Parliament.

168 OPC also presented a number of seminars on sunseting in conjunction with the Attorney-General's Department and with assistance from the Department of Defence. The seminars were very well attended and very well received.

169 In 2016-2017, 2 lists of instruments due to sunset soon were prepared for the Attorney-General to table in Parliament in accordance with the Legislation Act.

170 OPC also assisted in the management of the sunseting of legislative instruments by drafting instruments for the Attorney-General under the Legislation Act to allow for the deferral of sunseting and to align the sunseting of instruments to facilitate the thematic review of instruments.

171 Key legislative instruments that were reviewed by agencies and redrafted by OPC before the instruments were due to sunset

included the *Human Services (Medicare) Regulations 2017*, the *AusCheck Regulations 2017*, and the *National Health (Pharmaceutical Benefits) Regulations 2017*.

172 The rewritten instruments greatly improved the quality and readability of these instruments and generally decreased the number of pages on the statute book.

173 First Parliamentary Counsel was appointed by the Attorney-General as one of the members of a panel to do a review of sunseting. The review is required by the Legislation Act. The review is expected to report late in 2017.

174 OPC will continue to play an important role in updating and modernising legislative instruments due to sunset, repealing spent and redundant legislation and ensuring that the Commonwealth statute book is as coherent, readable and readily accessible as possible.

Encouraging high standards in the drafting of legislative and notifiable instruments

175 In addition to the above deliverables for the standardisation and quality control of legislation, OPC also undertakes a broad

range of measures to encourage high standards in the drafting of Commonwealth legislative and notifiable instruments.

176 First Parliamentary Counsel (*FPC*) causes these measures to be undertaken to fulfil his obligation under section 16 of the Legislation Act to promote the legal effectiveness, clarity, and intelligibility to anticipated users of legislative and notifiable instruments.

177 Since this obligation transferred from the Secretary of the Attorney-General's Department to FPC in 2012, a number of measures have been taken to encourage high standards and enhance the quality of all legislative and notifiable instruments and the Commonwealth statute book generally. These measures include:

- harmonising drafting standards and the presentation of Commonwealth Bills and OPC drafted instruments to enable a more cohesive Commonwealth statute book and set a precedent for other drafters of untied legislative or notifiable instruments;
- developing a prioritisation system for ExCo legislative instruments to better manage the government's program and enhance the quality of instruments;
- developing broader instruments drafting expertise within OPC to enable more highly experienced drafters to be available to assist with untied drafting work;
- actively engaging with agencies in relation to untied instruments through OPC Client Advisers from whom agencies can also obtain quick, informal advice about legislative or notifiable instrument drafting;
- developing further guidance to agencies in relation to managing and drafting legislative or notifiable instruments through drafting standards and the reissue of the Instruments Handbook;
- rationalising instrument-making powers to ensure instruments that have the most significant impacts on

the community are professionally drafted by OPC;

- limiting the proliferation of the number and types of instruments in enabling legislation to achieve greater consistency in legislative and notifiable instruments;
- rationalising the number of legislative instruments that will need to be considered for sunseting through automatic repeal and bulk repeal instruments and working with agencies to manage sunseting; and
- developing and implementing further measures to efficiently manage the Commonwealth statute book through changes included in the *Acts and Instrument (Framework Reform) Act 2015*.

178 In addition to continued work on the above measures, in 2016-2017, FPC fulfilled his obligation under section 16 of the Legislation Act by causing steps to be taken for OPC to undertake and supervise the drafting of legislative

and notifiable instruments, providing advice and training in drafting and related matters to agencies, and providing drafting precedents to guide agencies in drafting instruments in the future.

179 OPC will seek to continue to build capacity to further assist agencies to draft their untied legislative instruments and take further steps to encourage high standards in the drafting of legislative and notifiable instruments.

180 In 2016-2017, OPC provided drafting services to settle or check legislative instruments drafted by a number of agencies, including:

- the Attorney-General's Department;
- the Department of Agriculture and Water Resources;
- the Department of Employment;
- the Department of Education and Training;
- the Department of Immigration and Border Protection;
- the Treasury;
- the Department of Finance; and
- the Department of Social Services.

181 OPC also sought to increase our services to agencies in the drafting of precedents to guide agencies in preparing instruments. This included preparing templates for the Department of Agriculture and Water Resources.

182 Templates for legislative instruments were also made available on the OPC website.

183 OPC has also continued to provide advice concerning the drafting of legislative instruments through making OPC Client Advisers available to a number of agencies.

184 To improve the readability and standard of non-self-governing Territory instruments and promote greater consistency in the drafting of these instruments across Territories, OPC also worked in consultation with the Department of Infrastructure and Regional Development to further develop drafting policy in relation to these instruments.

185 After excellent feedback on training programs provided to particular agencies in previous financial years, OPC presented a Drafting Simple Instruments Course. The course covers the essential requirements for drafting

simple instruments and will be available to all Commonwealth agency staff who have previously attended a Legislation Process Course. It is envisaged that this training will have a significant impact in encouraging high standards in the drafting of legislative and notifiable instruments across the Commonwealth.

186 Finally, FPC also continued to assist in preventing the inappropriate use of gender-specific language in legislative instruments through guidance provided to agencies in the Instruments Handbook and monitoring of the use of gender-specific language through reporting by agencies at the time of registration.

187 One instance of inappropriate use of gender-specific language was identified in an instrument registered in 2016-2017. The *Seacare Code of Practice Approval 2017*, preserved the *Seacare Authority Code of Practice 1/2000* beyond 1 April 2017 until 1 April 2019. The use of gender-specific language reflects the age of the existing Code. A new Code is being developed in consultation with industry.

188 As required under subsection 16(3) of the Legislation Act, FPC notified the rule-maker that the Code makes inappropriate

use of gender-specific language and notified both Houses of Parliament that the rule-maker had been advised of this matter.

Analysis of performance against Purpose 2: Publication

Overview

189 OPC's second purpose is "to ensure Commonwealth laws and instruments are freely available and accessible to everyone by publishing those laws and instruments on the Federal Register of Legislation website".

190 The Publications group meets this purpose by:

- managing the Legislation Register;
- registering legislative instruments and lodging them for tabling in the Parliament;
- preparing compilations and reprints of, and information relating to, Commonwealth laws;
- publishing Commonwealth legislation and legislative information;
- publishing the Government Notices Gazette;
- proofreading and editorial checking of OPC drafted legislation; and

- developing and operating the whole-of-government Legislation Register website (www.legislation.gov.au).

191 OPC has met all performance targets for this purpose in the 2016-2017 year.

192 100% of new legislative instruments and gazette notices were registered promptly, within timeframes set by client agencies, and in accordance with statutory requirements.

193 This met the performance target for legislative instruments and gazette notices that were to be registered on a specific date as required by lodging entities, and exceeded the target of 98% for other legislative instrument and gazette notices that were to be registered no later than 2 business days after lodgement.

194 100% of Acts were published on the Legislation Register no later than 2 working days after receipt of notification of

Royal Assent exceeding the performance target of 98%.

195 Act compilations were accurate and generally published promptly on the Legislation Register in accordance with statutory requirements.

196 99% of Act and legislative instrument compilations required to be prepared by OPC were registered on the Legislation Register by the later of 90 days after Royal Assent or making date, or 28 days after commencement of the prospective amendments. This exceeded the performance target of 90%.

197 This is an improvement on last financial year when this performance target was not met. The improvement in performance was assisted by a reduced volume of required compilations but also by the implementation of strategies to improve timeliness, particularly in peak periods.

Staffing

198 Staff have continued to be trained in all the areas of responsibilities within the Publications group to allow resources to be better utilised and directed during peak periods.

The Legislation Act and Legislation Register

199 In July 2014, OPC introduced a new annual fee model for standard Legislation Register services to assist clients. Fees for some agencies have substantially declined over the last 2 years as they change their registration practices. The Legislation Register fees continue to be consistent with the Australian Government Cost Recovery Guidelines and attribute costs that recognise the whole-of-life cost (including IT infrastructure costs) in publishing legislation.

200 The demand for current versions of legislation continues to be met by free online public access provided by the Legislation Register. Commercially printed copies of versions, if required, can be ordered online using the print-on-demand function on the Legislation Register.

201 As a result of an open tender process, print-on-demand and distribution services are now being provided by Docklands Ability Group Pty Ltd.

Data acquisition

202 The Publications group started data acquisition projects to

make difficult-to-find historical legislative material more accessible.

203 All historical General Notice Gazettes, Special and Periodical Gazettes from 1901 have now been published on the Legislation Register.

204 Work has started on preparing versions of as made legislation from 1901 in multiple formats to make this material easier to find and use. This project will continue into next financial year.

205 Significant resources have also been put into back-capturing historical meta-data on the Legislation Register to make it consistent with current standards and therefore easier to search and retrieve information about older legislation. For example, over 17,000 versions of legislation have had their meta-data updated to add their effective period. This project will also continue into next financial year.

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2015-2016	2016-2017	2015-2016	2016-2017
Legislative instruments	2,204	1,774	32,025	28,678
Notifiable instruments	14	85	35	131
Gazette notices	2,014	1,558	4,333	3,573
Numbered Acts	124	126	4,741	4,105
Act compilations	1,063	783	429,519	283,630
OPC prepared instrument compilations—budget-funded	375	256	97,671	64,032
OPC prepared instrument compilations—user-pays	225	245	34,135	42,547
Agency prepared instrument compilations	465	434	29,622	46,087

Note: The above statistics relate only to new items. They do not include backcaptured or republished historical documents.

Statistics—Legislative instruments registered and repealed

Year	Number registered	Number repealed
2016-2017	1,774	2,653
2015-2016	2,204	2,292

Statistics—Federal Register of Legislation website

Year	Total visits	Total unique visits	Total page views
2016-2017	8,658,986	4,359,051	25,637,630
2015-2016	7,636,928	4,170,139	25,481,132

Note: Total unique visitors is the number of unduplicated (counted only once) visitors. Total page views is the total number of pages viewed. For page views, repeated views of a single page are counted.

Influences on OPC's performance**Demand for legislation from particular portfolios**

206 There continued to be a substantial demand for the drafting of legislation for the Treasury and for the Attorney-General's portfolio.

207 Other portfolios that required substantial resources were Immigration and Border Protection, Agriculture and Water Resources, Infrastructure and Regional Development, and Health.

208 Significant instrument projects for the year included instruments for the *Biosecurity Act 2015*, Ordinances and other instruments for the reform of governance arrangements for Norfolk Island, the simplification of student visas, telecommunication

amendments to support the government's data retention legislation, insolvency law reform and court rules.

Exposure drafts

209 OPC's performance measures in relation to Bills are also affected by an increasing preference of the government, and among many of our clients, for exposing draft legislation for public comment before introduction into Parliament. This influences performance because the timeframes to provide resources are tighter for these Bills and further work is often required after consultation.

210 Since the adoption in 2002 of the Board of Taxation's recommendations on consultation in the tax area, much of the tax legislation drafted by OPC is

exposed for comment, either widely or in targeted consultations, before being finalised for introduction.

211 There is also an increasing trend towards the release of exposure drafts in other areas.

212 Sometimes, these exposure drafts are public exposure drafts. At other times, there are exposure drafts that are shown to a limited group with a particular interest in the area covered by the Bill.

213 Usually, exposure of a draft Bill generates proposals for change, and OPC receives drafting instructions to revise the Bill before introduction.

214 Sometimes, exposure reveals flaws in the draft Bill. Exposing a Bill for comment also provides an opportunity to improve the drafting of the Bill before introduction. However, the exposure process does absorb extra drafting resources and extends the time taken for the drafting project. This means that, increasingly, the Bills introduced in a particular year may reflect substantial work actually done by OPC in previous years, while work done during the reporting year is less visible.

215 For instruments, the time required for consultation processes is generally built into the timeframes for development and making. The development period for projects also does not generally extend beyond the financial year.

216 However, recently there has been more demand for instruments to be drafted and available with a Bill to assist with consideration of the package of changes by Parliament. After the transfer of functions, this work is generally undertaken closely with the Bill drafter and can provide significant efficiencies for the broader project.

OPC's funding position

217 OPC's funding was reduced by \$0.380 million in the 2016-2017 year primarily for the ongoing budget measure *Attorney-General's—one-off efficiency savings to specific agencies*.

OPC's financial performance

218 The deficit attributable to the Australian Government for OPC for the 2016-2017 financial year was \$0.186 million (after adding back non-cost recovered depreciation, this resulted in a

surplus of \$0.437 million). This compares to a surplus of \$0.225 million for 2015-2016 (after adding back non-cost recovered depreciation, a surplus of \$1.009 million).

219 Revenue from government decreased by \$0.366 million to \$13.773 million in 2016-2017, compared to \$14.139 million in 2015-2016. This was due to the ongoing budget measure *Attorney-General's—one-off efficiency savings to specific agencies*.

220 Own-source revenue decreased by \$0.047 million to \$6.614 million in 2016-2017, compared to \$6.661 million in 2015-2016.

221 Total expenses in 2016-2017 of \$20.573 million were consistent with 2015-2016.

222 Employee expenses increased by \$0.146 million to \$15.212 million in 2016-2017,

compared to \$15.066 million in 2015-2016.

223 Supplier expenses increased by \$0.184 million to \$4.216 million in 2016-2017, compared to \$4.032 million in 2015-2016.

224 At 30 June 2017, OPC had net assets (assets less liabilities) of \$13.782 million compared to \$13.656 million for the previous year.

225 At 30 June 2017, OPC had financial assets of \$16.453 million. This includes \$15.557 million of undrawn appropriations that are held in the Official Public Account under the Government's just-in-time drawdown arrangements, and cash at bank of \$0.368 million.

226 The entity resource statement, and expenses by outcome statement, are set out in Appendix A.

Chapter 3—Management and accountability

Corporate governance

Accountability

227 First Parliamentary Counsel (**FPC**) is accountable to the Parliamentary Business Committee of the Cabinet (**PBC**) for the allocation of drafting resources according to the legislation program determined by that Committee. FPC attends PBC meetings (usually held on the Monday of each parliamentary sitting week) to answer questions and provide advice about how the drafting of Bills is progressing.

Senior Management Team

228 FPC takes responsibility for most of the decision-making within OPC on strategic and high-level management issues. FPC is assisted in this by the other members of the Senior Management Team (**SMT**).

229 The SMT consists of:

- First Parliamentary Counsel (Mr Peter Quiggin);
- the two Second Parliamentary Counsel (Ms Marina Farnan until 12 January 2017, Ms Meredith Leigh, and Mr Keith

Byles acting from 15 January 2017); and

- the General Manager, who is also the Chief Finance Officer (Ms Susan Roberts); and
- the General Manager Publishing (Ms Aasha Swift).

230 The SMT meets regularly. Issues that the team considered during the year included:

- transition of payroll processing to the Department of Industry, Innovation and Science Shared Services arrangements;
- Federal Register of Legislation redevelopment project;
- State of the Service survey results;
- recruitment policies and strategies;
- corporate governance, including the Corporate Plan;
- enterprise bargaining;
- risk management, fraud control and business continuity management;
- financial management;
- workforce planning;
- performance management;
- training and development;
- health and wellbeing planning;

- review of library and online materials; and
- internal policies, practices and processes.

Workplace Consultative Committee

231 OPC places importance on the involvement of staff in the decision-making process. This is achieved through the Workplace Consultative Committee (**WCC**).

232 The membership for the WCC during 2016-2017 consisted of the members of the SMT and 6 employee representatives—one representing each of 2 drafter workgroups, 2 representing the publications workgroup, one representing the corporate services workgroup, and one general employee representative. The health and safety representative also attends meetings.

233 The WCC is the primary method for consultation with staff on matters other than drafting-related matters. The WCC meets every 6 weeks and is chaired by a staff representative. The WCC has proved to be an effective method of ensuring staff can contribute to decision-making within OPC in an efficient manner.

Audit Committee

234 OPC's Audit Committee consisted of:

- Mr Jeff Lamond, who was the Chair and an independent member;
- Ms Robyn McClelland until November 2016, and Mr Robert Hanlon from December 2016, who were the independent members; and
- Ms Sally Beasley until November 2016, and Ms Rebecca Considine from December 2016, who were the OPC members (SES drafters).

235 In addition, there is a standing invitation to the Australian National Audit Office to participate in the Audit Committee meetings. The General Manager and the Director Finance also attend meetings.

236 During the year, the activities of the Audit Committee included:

- providing advice to FPC and the General Manager on the preparation and review of OPC's Financial Statements;
- review of OPC's Internal Audit Plan, Risk Management Plan and Business Continuity Plan; and

- review of internal audit reports.

Other committees

237 Since the establishment of the WCC, the need for other office committees has diminished.

Staff meetings

238 Regular staff meetings are held monthly except in January and July.

239 The staff meeting is primarily an information meeting, and the agenda provides for FPC and other members of OPC to report on specified aspects of OPC operations and developments, such as the progress of the legislation program, staff movements and IT issues.

Risk management and fraud control

240 During the year, the annual review and update of OPC's risk management framework was completed.

241 OPC has in place a Fraud Control Policy and Plan and appropriate fraud control mechanisms that meet the needs of OPC and comply with the Commonwealth Fraud Control Framework for the 2016-2017

financial year, including reporting requirements. OPC has reviewed the Fraud Control Policy and Plan during the year. The review included an assessment of risks. No additional fraud control initiatives were undertaken as a result of the review.

242 OPC has in place appropriate fraud prevention, detection, investigation, reporting and data collection procedures and processes that meet OPC's specific needs and comply with the Commonwealth Fraud Control Framework.

243 A number of internal policies and procedures have been developed and updated to support and complement our Accountable Authority Instructions, Risk Management Policy and Plan, and Fraud Control Policy and Plan.

244 An integral element of OPC's risk management framework is business continuity management (**BCM**).

245 In 2016-2017, OPC undertook a review of the BCM framework. As a result of this review, OPC has commenced implementing actions to further strengthen this framework.

Operational risks

246 The major areas of operational risk are:

- matters affecting the availability of drafting resources; and
- matters affecting the availability of OPC's information technology (*IT*) system.

Drafting resources

247 To ensure the availability of drafting resources, OPC has adopted measures to address both short-term and long-term operational risks.

248 To address short-term risks, steps are taken to ensure that OPC's operations are not seriously affected by the absence of individual drafters. The allocation of drafting projects to teams of 2 or more drafters provides some insurance against resource problems caused by unexpected absences of drafters. The team arrangements ensure that current projects can continue in the absence of a team member. Management monitors the leave plans of all drafting staff to ensure that there are no unacceptable shortages of drafting resources caused by planned leave.

249 Addressing long-term risks of the availability of drafting resources is a substantially more complex issue. It takes approximately 5 to 6 years to train a legislative drafter to the point at which they can take sole responsibility for the drafting of Bills. Consequently, ensuring the availability of suitable drafting resources requires all of the following:

- a recruitment program to ensure that high quality lawyers are recruited;
- an approach to training that ensures that recruits are given the opportunity to develop high-level drafting skills in the shortest possible time; and
- the retention of trained drafters through the provision of interesting work, good career opportunities, attractive working conditions and appropriate remuneration.

250 In previous years, OPC's turnover of drafting staff has been extremely low. This very low turnover (about 3% per annum) enabled OPC to build up a strong group of drafters.

Information technology systems

251 OPC is very dependent upon its IT systems. These systems provide substantial efficiencies and are integral to the work of all OPC staff. Therefore, any interruption to the availability of the IT systems would have a major effect upon OPC.

252 Comprehensive risk management and contingency plans have been developed for OPC's IT systems. This has ensured very few interruptions to the availability of OPC's IT systems. In addition, OPC is prepared for the possibility of major damage to our IT systems.

253 OPC maintains an off-site server facility. This provides OPC with a high level of protection against loss of IT services and plays a key role in OPC's Business Continuity Management Plan.

254 OPC has reviewed the risk management and contingency plans as part of the work on business continuity management for the whole of OPC.

255 OPC continued to provide secure remote access to OPC's IT systems for staff who requested it.

This enables staff to perform some work from home and when travelling and also provides a contingency arrangement if OPC's buildings are unavailable.

Maintenance of ethical standards

256 OPC has taken steps to ensure that staff are aware of their rights and obligations under the *Public Service Act 1999*. These include training courses for all staff run by senior management and the circulation of materials throughout the office.

257 Formal procedures have been established for determining breaches of the Code of Conduct, and for dealing with public interest disclosures.

258 The APS Values, Code of Conduct, Accountable Authority Instructions and other material relevant to ethical conduct are incorporated, as appropriate, into OPC policies and guidelines.

259 All new employees to OPC are given a copy of the relevant material during their induction program including information about the Australian Public Service Commission's Ethics Advisory Service. In addition, new

employees are provided with the APS online induction program.

260 OPC sets very high ethical standards. OPC's policy on the acceptance of gifts and hospitality appears to be more restrictive than that of most other Commonwealth Government agencies. This policy applies equally to members of the SMT and to other staff.

SES remuneration

261 During the year, remuneration for all SES staff was determined under the OPC SES Enterprise Agreement 2016-2019.

262 Under the Enterprise Agreement, SES staff are entitled to the same increases in their base salary as are payable to non-SES staff. In addition, the allowances previously paid to SES staff have been rolled into their base salary. On top of their base salary and in

recognition of the value to OPC of retaining trained and experienced senior drafters, SES drafters are entitled to a loading that depends on the particular staff member's drafting experience. The experience loading is subject to the staff member concerned being appraised as at least "fully effective" each year.

External scrutiny

263 There have been no judicial decisions or decisions of administrative tribunals that have had, or may have, a significant direct impact on the operations of OPC.

264 There have been no reports on the operations of OPC by the Auditor-General (other than the report on financial statements), a parliamentary committee or the Commonwealth Ombudsman.

Chapter 4—Management of human resources

Survey of OPC staff

265 During May and June 2017 the Australian Public Service Commission (**APSC**) conducted the 2017 State of the Service Employee Census. Seventy four per cent of OPC staff participated in the survey ensuring that the results that we obtained were representative.

266 Overall OPC's results for 2017 were largely consistent with the 2016 results. There were some areas that we improved on and some areas where results were less positive. However, in nearly all areas the results were higher than the overall Australian Public Service (**APS**) results for 2017.

267 The reporting below compares OPC's results (from staff who responded to the survey) for 2017 to OPC's results for 2016, and to the APS results for 2017. Where percentages/scores are set out below, the result in bold is the OPC percentage/score for 2017, the result in normal font is the OPC percentage/score for 2016 and the result in italics is the APS percentage/score for 2017.

Working environment

268 **79%** of OPC staff agreed that they were proud to work at OPC (compared to 73% for OPC in 2016 and 70% for the APS in 2017); and **85%** of OPC staff were satisfied with their non-monetary employment conditions, such as leave, flexible work arrangements and other benefits (compared to 86% for OPC in 2016 and 75% for the APS in 2017).

Employee engagement

269 Employee engagement elements measure the relationship staff have with 4 dimensions of their work: the job they do; the team they work with; their immediate supervisor; and the agency they work for. The levels of staff engagement in OPC for 2017 were similar to those for the previous year and higher than the APS results across most areas. The one exception was immediate supervisor engagement where the results for OPC in 2017 were lower than the results for the APS in 2017.

270 Across the 4 areas, OPC staff rated engagement elements positively (between **55%** and **91%**,

compared to between 50% and 87% for OPC in 2016, and between 41% and 81% for the APS in 2017).

Learning and development

271 **91%** of OPC staff were satisfied with access to effective learning and development (compared to 78% for OPC in 2016 and 64% for the APS in 2017).

Senior leadership (SES) and immediate supervisors

272 For the 2017 survey, there was a change in wording for most questions about the SES and immediate supervisors. This has meant that the results for 2017 are not all comparable to the 2016 results.

273 For the questions that were comparable to the 2016 survey, OPC staff agreed that the SES in OPC are of a high quality (**82%**, 83% and 48%); the SES are sufficiently visible (**84%**, 83% and 46%); and communication between the SES and other employees is effective (**68%**, 75% and 40%).

274 In 2017, OPC staff were less satisfied with their immediate supervisor compared with the APS results for 2017 for responses to all questions asked. For the questions

that were comparable to the 2016 survey, OPC's results for 2017 were largely consistent with OPC's results for 2016 (between: **53%** and **79%**; 54% and 82%; and 72% and 89%).

Health, safety and wellbeing

275 An area where the results were very pleasing was employee attitudes to health, safety and wellbeing in the workplace. This area has been a particular focus for OPC during 2016-2017.

276 In 2017, OPC staff agreed that: the people in their workgroup were committed to workplace safety (**81%**, 81% and 85%); OPC cares about employees health and wellbeing (**80%**, 60% and 46%); and, considering their work and life priorities, that they were satisfied with their work-life balance (**85%**, 85% and 71%).

277 For the 2017 survey, additional questions were asked about health and wellbeing therefore, there is no comparison to OPC's 2016 results. In response to these additional questions, **84%** of staff were satisfied with the policies/practices and resources in place to help them manage their health and wellbeing (compared to 66% for the APS); **91%** of staff

agreed that OPC does a good job of communicating what it can offer in terms of health and wellbeing (compared to 57% for the APS); and 94% agreed that OPC does a good job of promoting health and wellbeing (compared to 56% for the APS).

APS Values

278 Staff continued to indicate that people in OPC act in accordance with the APS Values. The 2017 results for senior leaders, supervisors and workgroup colleagues were in the range of 90% to 97%, compared to 89% to 94% for OPC in 2016 and 71% to 90% for the APS in 2017.

Conclusion

279 Staff participation in these surveys is a very useful exercise as the results are directly comparable to those of the APS as a whole. The survey results provide information on areas in which we can improve.

Management and development of human resources

Training and development

280 OPC sees training and development as contributing

significantly to the consolidation and improvement of its capability. OPC undertakes its training and development activities in order to:

- make the best use of human resources available to OPC; and
- enhance career and development opportunities for all staff.

Staff development arrangements

281 OPC's Staff Development Plan establishes the following institutional arrangements for OPC's staff development activities:

- a senior drafter is designated Director of Drafter Training;
- the Director of Drafter Training and the General Manager have joint responsibility for staff development matters generally (including monitoring expenditure on staff development activities);
- staff development decisions in relation to particular staff are, by and large, made by supervisors jointly with either the Director of Drafter Training for staff who are drafters or the General Manager for other staff;

- staff development decisions are made by reference to the development needs of staff as identified in the individual development plans for staff that are settled as part of the performance management programs;
- the Director of Drafter Training and the General Manager have the function of reviewing the Staff Development Plan to make sure it is up-to-date and properly focused on OPC's needs;
- the Director of Drafter Training has the function of ensuring that a rolling program of internally provided training for drafters occurs.

282 These arrangements have the advantages of:

- involving supervisors in all aspects of staff development decision-making (including resource implications);
- linking staff development closely to the performance management programs;
- ensuring a high level of consistency in staff development decisions;
- ensuring there is proper equity and balance in the resources devoted to training staff who

are drafters and those devoted to training other staff; and

- ensuring that the program of internally provided training for drafters is properly focused, well-planned and regular.

Program of internally provided training for drafters

283 In consultation with drafters in OPC, a program of internally provided training for drafters has been developed. The program involves a mix of presentations by drafters within OPC and external presenters (with an emphasis on the areas of law that hold special interest and importance for drafters).

284 This year responsibility for drafter training was shared by 2 drafters. The Director of Drafter Training coordinated attendances at external conferences and seminars. Another senior drafter coordinated presentations by drafters within OPC and arranged for technical drafting issues to be discussed at drafter meetings.

285 During the year, the program included presentations on:

- secrecy provisions;
- plain language;
- statutory and other bodies;

- delegated legislation;
- retrospectivity and application provisions;
- statutory language and the Constitution;
- various other technical drafting and IT issues.

Conferences and seminars

286 OPC drafters attended, and presented papers at, the 2017 CALC Conference and Workshop held in Melbourne and Sydney.

287 OPC drafters also participated in a range of other external conferences and seminars organised by the Australian Government Solicitor (such as the AGS Administrative Law Forum), leading academic institutions and law firms.

Staff undertaking higher studies under Studies Assistance arrangements

288 During the year, 5 OPC staff members have accessed OPC's Studies Assistance arrangements to pursue higher studies relevant to their current work and career development.

Information technology training

289 OPC's legislative drafting capability relies heavily on our staff's proficiency with IT to undertake research and to prepare Bills and legislative instruments for the Australian Government.

290 During the year, OPC provided substantial training in IT. Most of that training was provided in-house, enabling it to be both cost-effective and responsive to the particular needs of staff.

291 The feedback provided by staff attending the various training sessions was resoundingly positive in terms of the content and presentation of the training and its relevance to current work.

292 OPC's professional IT staff also undertook external training during the year to ensure that their skills were maintained.

Productivity gains

293 Productivity gains have been achieved through:

- the review and continued updating of finance and other Corporate Services processes;
- improved liaison with key stakeholders;

- continued improvements through the application of IT; and
- cooperative agency procurement of goods and services.

Staffing statistics

294 The staffing statistics for OPC at 30 June 2017 are in Appendix B.

295 All staff employed by OPC are located in the ACT.

Coverage of workplace agreements

296 All non-SES employees are covered by an Enterprise Agreement which commenced on 12 May 2016 for a period of 3 years. SES employees are covered by an Enterprise Agreement which commenced on 18 October 2016 for a period of 3 years.

Salary ranges

297 The full range of salaries available under OPC's Enterprise Agreements as at 30 June 2017 is set out in Appendix B.

Non-salary benefits for APS employees

298 SES staff have the option of a fully-maintained, privately-plated vehicle, or an allowance in lieu, and are provided with free on-site parking.

299 Staff occupying designated positions closely involved with the legislation process receive a telephone allowance to cover the cost of any work-related calls. SES staff have had an amount included in their salary to replace this entitlement, on condition that they maintain a home phone and allow the number to be circulated to any person who may need it in the course of business.

300 To support the legislative drafting and associated work of OPC, staff can obtain remote access to OPC's IT system. Recognising that staff need to have internet access to use remote access, OPC pays an allowance to remote access users.

301 Other non-salary benefits available to staff were:

- employer-sponsored superannuation;
- the cost of prescription spectacles or other eyewear up to the value of \$530 every 2

- years or each time a new prescription is issued if that happens sooner; and
- dependant care costs arising from working arrangements that are required in specific circumstances.

Performance pay

302 There is no provision for performance pay for APS employees in OPC’s Performance Management Programs.

303 However, OPC has comprehensive Performance Management Programs covering all staff under which salary advancement is dependent on staff being rated as at least “fully effective”. An experience loading for SES staff is also dependent on those SES staff being rated as at least “fully effective”.

Staff changes and recruitment

- 304 During the year:
- Ms Naomi Carde, Ms Rebecca Considine and Ms Bronwyn Livermore were promoted to First Assistant Parliamentary Counsel (SES Band 2);
 - Mr Paul Millington and Ms Samara Zeitsch were promoted to Senior Assistant

Parliamentary Counsel (SES Band 1); and

- the following staff were recruited/promoted:
 - one Assistant Parliamentary Counsel, Grade 3;
 - two Assistant Parliamentary Counsel, Grade 2;
 - four Assistant Parliamentary Counsel, Grade 1;
 - two Senior Editorial and Publishing Officers;
 - three Assistant Editorial and Publishing Officers; and
 - one Assistant Human Resources Officer.

Workforce planning

305 OPC’s workforce planning document is an integral part of our broader planning processes and ensures that we have a workforce capable of delivering on the objectives of OPC now and into the future.

306 OPC’s strategies for ensuring that it has sufficient human resources to maintain its legislative drafting capability include:

- providing support for the Director of Drafter Training to coordinate the training and development of drafters;
 - giving assistant drafters intensive on-the-job training in legislative drafting as well as formal training in other relevant areas (such as IT);
 - supporting each assistant drafter appointed to act as a senior drafter by providing access to another senior drafter as a mentor;
 - recognising that the contribution individual drafters make to achieving OPC's outcome increases as their level of drafting experience increases; and
 - giving staff who do not have access to flex-time access to flexible working hours.
- providing for payment of an experience loading;
 - allowing some time off in recognition of the excess hours often worked by drafters (without providing a full flex-time scheme for drafters);
 - providing flexible working hours arrangements that allow drafters to better manage their work and personal commitments; and
 - permitting part-time arrangements for drafters (and other staff) to allow them to balance their work and personal commitments (these arrangements are available not only to staff with caring responsibilities, but also to any staff member whose wish to work part-time can be accommodated by operational requirements).

Effect of workplace agreements on staff retention

307 Retention of drafting staff has been aided by:

- providing more flexible leave arrangements, including annual leave and personal/carer's leave;
- recognising the value of experienced senior drafters by

Workplace diversity

OPC's Workplace Diversity Program

308 The objectives of OPC's Workplace Diversity Program are:

- to raise awareness of workplace diversity and of the value of a diverse workforce to OPC;

- to ensure that workplace structures, conditions, systems and procedures foster diversity and allow employees to manage work and personal life;
- to ensure equity in employment is promoted and upheld;
- to continue to provide opportunities for employees to participate and contribute to the work of OPC; and
- to prevent and eliminate bullying, harassment and unlawful discrimination in the workplace.

309 At the end of 2016-2017, the APSC conducted the 2017 State of the Service Employee Census. Seventy four per cent of OPC’s employees participated in the survey.

310 The following table shows OPC’s results against the performance indicators for each objective:

	Objectives and Performance Indicators (PI)	% Agreed	
		OPC	PI
1	The people in my workgroup behave in an accepting manner towards people from diverse backgrounds.	85	75

	Objectives and Performance Indicators (PI)	% Agreed	
		OPC	PI
	SES behave in an accepting manner towards people from diverse backgrounds.	78	75
	OPC is committed to creating a diverse workforce.	52*	75
2	Employees are satisfied with their work-life balance in OPC.	85	75
	Employees are satisfied with their ability to access and use flexible working arrangements.	85	75
	OPC’s workplace culture supports employees to achieve a good work-life balance.	85	75
	Supervisors and SES managers actively support the use of flexible work arrangements by all staff, regardless of gender.	73*&77	75
3	OPC routinely applies merit in decisions regarding engagement and promotion.	59*	75

Objectives and Performance Indicators (PI)	% Agreed	
	OPC	PI
SES Managers actively support opportunities for women to access leadership roles.	75	75
4 Communication between senior leaders and staff is effective.	68*	75
Employees are satisfied with the workplace attributes that impact on job satisfaction.	78	75
5 I would recommend OPC as a good place to work.	72*	75
Employees indicate that they have not been subjected to bullying or harassment.	87*	90

311 OPC’s results from the survey indicate that in most areas OPC is meeting the objectives of the Workplace Diversity Program.

312 However, there are some areas where the results are still below the performance indicator (these are indicated by an * against the OPC result in the table above).

There continued to be a substantial number of neutral responses of “neither agree nor disagree” for these survey questions which may mean that staff are unsure about these attributes of OPC.

313 These are areas that OPC is continuing to address and will look to improve on in the coming year.

OPC’s Reconciliation Action Plan

314 OPC is committed to the process of reconciliation between Indigenous and other Australians and recognises the importance of reconciliation to Australia’s future.

315 OPC’s Reconciliation Action Plan (**RAP**) was developed in consultation with staff to promote reconciliation both within OPC and across the broader Australian community. OPC’s RAP includes strategies for the recruitment and employment of Indigenous Australians and the promotion of an understanding of Indigenous culture and issues among all our staff.

316 During the year, the activities undertaken as part of the RAP included:

- reviewing the collection of Indigenous Australian art to

display in public areas of OPC's new premises; and

- provision of information on OPC's RAP to all new employees as part of their induction program.

Breastfeeding Friendly Workplace accreditation

317 OPC has undertaken an ongoing commitment to provide a supportive environment for breastfeeding women.

318 OPC maintains accreditation as a "Breastfeeding Friendly Workplace" from the Australian Breastfeeding Association by providing:

- guidance to staff about our workplace facilities and practices that support women to meet both their work and family commitments;
- appropriate facilities that double as parenting rooms; and
- information to staff about our breastfeeding policies in our induction program and a "comeback pack" for staff commencing maternity leave.

Changes to disability reporting in annual reports

319 Since 1994, non-corporate Commonwealth entities have reported on their performance as policy adviser, purchaser, employer, regulator and provider under the Commonwealth Disability Strategy. In 2007-2008, reporting on the employer role was transferred to the APSC's *State of the Service Report* and the *APS Statistical Bulletin*. These reports are available at www.apsc.gov.au. From 2010-2011, entities have no longer been required to report on these functions.

320 The Commonwealth Disability Strategy has been overtaken by the National Disability Strategy 2010-2020, which sets out a 10-year national policy framework to improve the lives of people with disability, promote participation and create a more inclusive society. A high-level 2-yearly report will track progress against each of the 6 outcome areas of the Strategy and present a picture of how people with disability are faring. The first of these reports was published in 2014, and can be found at www.dss.gov.au.

Work health and safety

Policy

321 OPC commits itself to taking, at all times, reasonably practicable steps to ensure the health and safety of its workers (staff and contractors) and visitors to the workplace. In ensuring their health and safety, OPC:

- provides and maintains a healthy and safe work environment;
- consults and cooperates with its workers, their health and safety representatives, and other duty holders, to achieve a healthy and safe workplace;
- complies with the *Work Health and Safety Act 2011 (WHS Act)* as a minimum standard, and implements in full the requirements of the WHS Act and its regulations;
- ensures that appropriate organisational arrangements are in place to facilitate the implementation of the WHS Act;
- provides appropriate resources to ensure that necessary health and safety programs and activities are established and maintained; and

- informs all workers about relevant health and safety matters and provides that information in languages other than English where this might be necessary.

Health and safety committee

322 The WHS Act requires the establishment of a health and safety committee at the request of a health and safety representative or 5 or more workers at the workplace. If a health and safety committee is not required to be established, other consultation procedures can be established for a workplace.

323 In OPC, the WCC fulfils the requirements of the WHS Act with respect to consultation with workgroups on health and safety matters. In addition, the WCC has incorporated the functions of a health and safety committee as a standing agenda item. The health and safety representative attends each WCC meeting.

Initiatives taken during the year

324 A physiotherapist or occupational therapist visited OPC throughout the year to conduct workstation assessments, particularly for new members of

staff and staff returning from extended leave.

325 During the year, OPC paid for influenza vaccinations for interested staff.

326 OPC maintained a policy of requiring staff to take an eye test, paid for by OPC, once every 2 years. OPC also provided reimbursement to staff for prescription eyewear up to the value of \$530 required as a result of the eye tests.

327 During the year, OPC also provided reimbursement to staff of up to \$200 to have an annual health and fitness assessment.

328 The induction program for new members of staff includes a session specifically aimed at enhancing their awareness of the importance of health and safety issues in the workplace and emphasising the responsibilities of both staff and management in that regard.

329 OPC maintains an appropriate collection of publications relating to health and safety in our library.

Health and wellbeing program

330 On 1 July 2016, OPC received recognition from the ACT Government service *Healthier Work* for our commitment to creating a healthier workplace by developing a 12-month Healthier Work Plan.

331 During the year, OPC implemented the activities from the 2016-17 Plan which promoted and supported the health areas of physical activity, healthy eating and social and emotional wellbeing.

332 In June 2017, we surveyed staff to assist us in evaluating the 2016-17 Plan and developing a Healthier Work Plan for the next 12-months. The results of the survey were very positive and reflected the high participation rates for the activities, and uptake of health and wellbeing initiatives, conducted throughout the year.

333 On 28 June 2017, OPC received recognition of moving to “Silver Status” with the creation of the second year Healthier Work Plan which will be implemented in 2017-2018.

Health and safety outcomes

334 The following outcomes were achieved as a result of

initiatives taken during the year or in past years:

- comprehensive workstation assessments by qualified health professionals ensured good outcomes for staff returning to work from injuries;
- staff awareness of the importance of health, wellbeing and safety in the workplace was raised, particularly through the new Healthier Work Plan initiatives; and
- staff survey results showed a high level of satisfaction with health and wellbeing in the workplace.

335 Although hard to measure, OPC considers that modest outlays

on health promotion activities provide good value for money, given the potential lost work time annually due to the effects of health issues.

Notifiable incidents

336 There were no notifiable incidents during the year requiring notification under section 38 of the WHS Act.

Investigations

337 OPC has not been the subject of any investigation and no notices have been issued to OPC during the year under Part 10 of the WHS Act.

Chapter 5—Purchasing and consultants

Purchasing

338 During the year, OPC finalised the 2 open tender procurement processes for cleaning and printing services.

339 The majority of other purchasing continued to be confined to simple procurement processes. Given the nature and extent of OPC's procurement activity, there is no current need to establish an accredited procurement unit within OPC.

340 OPC continues to consider cooperative agency procurement as an option when procuring property and services. A number of contracts are in place where a cooperative arrangement has been used, with OPC benefiting from support and savings, and reduced procurement costs, by accessing contracts from larger portfolio agencies.

341 OPC has complied with the core policies and practices as identified in the Commonwealth Procurement Rules and OPC's Accountable Authority Instructions and Office Procedural Circulars.

342 OPC's Annual Procurement Plan is reviewed annually and published on the AusTender website at www.tenders.gov.au.

Procurement initiatives to support small business

343 OPC supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (**SME**) and Small Enterprise participation statistics are available on the Department of Finance's website at www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts/.

344 OPC's procurement practices support SMEs by using the Commonwealth Contracting Suite and the use of electronic systems and processes used to facilitate on-time payment performance, including the use of payment cards.

Consultants

345 OPC engages consultants where it lacks specialist expertise or when independent research, review or assessment is required.

Consultants are typically engaged to:

- investigate or diagnose a defined issue or problem;
- carry out defined reviews or evaluations; or
- provide independent advice, information or creative solutions to assist OPC's decision-making.

346 Prior to engaging consultants, OPC takes into account the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the *Public Governance, Performance and Accountability Act 2013*, related regulations, the Commonwealth Procurement Rules and relevant internal policies.

347 During 2016-2017, one new consultancy contract for analysis of OPC's tenancy energy ratings was entered into involving total actual expenditure of \$1,485 (including GST).

348 The procurement method for the consultancy contract was by direct sourcing.

349 In addition, one ongoing consultancy contract for internal audit services was active during the 2016-2017 year, involving total actual expenditure of \$43,895.

350 Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website at www.tenders.gov.au or from the OPC Documents menu on OPC's website at www.opc.gov.au.

Chapter 6—Miscellaneous

Freedom of information

351 Agencies subject to the *Freedom of Information Act 1982 (FOI Act)* are required to publish information to the public as part of the Information Publication Scheme (*IPS*). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Advertising and market research etc.

352 The following information is required to be given by section 311A of the *Commonwealth Electoral Act 1918*.

353 During 2016-2017, vacant positions in OPC were advertised on recruitment sites through the government master advertising agency, Dentsu Mitchell. No money was paid by, or on behalf of, OPC to any other advertising agency,

market research organisation, polling organisation, direct mail organisation or media advertising organisation.

Ecologically sustainable development and environmental performance

354 Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* is set out in Appendix C.

Additional information

355 The contact officer for additional information about OPC is the General Manager, Ms Susan Roberts, who can be contacted by telephone on (02) 6120 1486, by fax on (02) 6120 1403 and by email at admin@opc.gov.au.

356 OPC's website address is www.opc.gov.au. This report is available on that site at www.opc.gov.au/about/documents.htm.

Appendix A—Entity resource statement and Expenses by outcome

Entity resource statement

	Actual available appropriation for 2016-17 \$'000	Payments made 2016-17 \$'000	Balance remaining 2016-17 ² \$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	14,527	14,527	-
Departmental appropriation ¹	14,085	-	14,085
s 74 retained revenue receipts	7,128	5,288	1,840
Total ordinary annual services	35,740	19,815	15,925
Total net resourcing and payments for entity	35,740	19,815	15,925

¹ Includes an amount of \$0.312 million for the Departmental Capital Budget. For accounting purposes, this amount has been designated as “contributions by owners”.

² The remaining balance is made up of the operating surplus attributable to OPC and outstanding liabilities.

Expenses for Outcome 1

Outcome 1—A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments	Budget 2016-17¹ \$'000	Actual expenses 2016-17 \$'000	Variance 2016-17 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
Departmental expenses			
Ordinary annual services (Appropriation Bill No. 1)	13,773	13,336	437
Retained revenue receipts (section 74)	6,246	6,550	(304)
Expenses not requiring appropriation in the budget year	722	687	35
Total for Program 1.1	20,741	20,573	168
Total expenses for Outcome 1	20,741	20,573	168

	Actual 2015-16	Actual 2016-17
Average staffing level (number)	91.3	92.0

¹ Estimated expenses as disclosed in the 2016-17 Portfolio Budget Statement.

Appendix B—Staffing statistics and salary ranges

Ongoing and non-ongoing employees as at 30 June 2017

As at 30 June 2017, OPC had 3 non-ongoing employees and no employees who identified as Indigenous.

As at 30 June 2016, OPC had 4 non-ongoing employees and no employees who identified as Indigenous.

Full-time and part-time employees as at 30 June 2017

Category	Total staff		Full-time		Part-time	
	16	17	16	17	16	17
Statutory office holders	3	3	3	3	0	0
SES Band 2	4	7 ⁴	4	5	0	2
SES Band 1	18 ¹	15 ⁵	10	9	8	6
Assistant Parliamentary Counsel Grade 3	15 ²	15 ⁶	10	10	5	5
Assistant Parliamentary Counsel Grade 2	2	3	2	3	0	0
Assistant Parliamentary Counsel Grade 1	2	4	2	4	0	0
Executive Level 2	8	8	8	8	0	0
Executive Level 1	7	7	7	7	0	0
OPC Broadband B (APS 4 - 6)	43 ³	44 ⁷	32	32	11	12
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	102	106	78	81	24	25

- 1 Includes 1 employee on leave without pay.
- 2 Includes 1 employee on maternity leave.
- 3 Includes 3 employees on leave without pay and 2 employees on maternity leave.
- 4 Includes 1 employee on leave without pay.
- 5 Includes 1 employee on maternity leave.
- 6 Includes 1 employee on maternity leave.
- 7 Includes 2 employees on maternity leave, 2 employees on leave without pay and 1 employee on temporary transfer.

Male and female employees as at 30 June 2017

Category	Total staff		Male		Female	
	16	17	16	17	16	17
Statutory office holders	3	3	1	2	2	1
SES Band 2	4	7 ⁴	3	2	1	5
SES Band 1	18 ¹	15 ⁵	4	4	14	11
Assistant Parliamentary Counsel Grade 3	15 ²	15 ⁶	9	8	6	7
Assistant Parliamentary Counsel Grade 2	2	3	0	1	2	2
Assistant Parliamentary Counsel Grade 1	2	4	1	3	1	1
Executive Level 2	8	8	6	6	2	2
Executive Level 1	7	7	5	5	2	2
OPC Broadband B (APS 4 - 6)	43 ³	44 ⁷	9	9	34	35
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	102	106	38	40	64	66

- 1 Includes 1 employee on leave without pay.
- 2 Includes 1 employee on maternity leave.
- 3 Includes 3 employees on leave without pay and 2 employees on maternity leave.
- 4 Includes 1 employee on leave without pay.
- 5 Includes 1 employee on maternity leave.
- 6 Includes 1 employee on maternity leave.
- 7 Includes 2 employees on maternity leave, 2 employees on leave without pay and 1 employee on temporary transfer.

Salary ranges as at 30 June 2017

Category	Minimum (\$)	Maximum (\$)
Salary ranges—SES positions		
First Assistant Parliamentary Counsel (SES Band 2), Senior Assistant Parliamentary Counsel (SES Band 1) and General Manager (SES Band 1)	150,915	249,397
Salary ranges—Non-SES drafting positions		
Assistant Parliamentary Counsel Grade 3	115,881	139,509
Assistant Parliamentary Counsel Grade 2	100,740	122,325
Assistant Parliamentary Counsel Grade 1	62,116	115,881
Salary ranges—Non-SES non-drafting positions		
Executive Level 2	115,881	139,509
Executive Level 1	100,740	122,325
OPC Broadband B:		
APS 6	79,274	91,063
APS 5	73,395	77,830
APS 4	65,804	71,449
OPC Broadband A:		
APS 3	59,043	63,726
APS 2	51,836	57,485
APS 1	45,805	50,623

Appendix C—Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*

How OPC's activities accorded with principles of ecologically sustainable development

1 OPC's activities are fully described in Chapter 1 of this report.

2 Given that OPC did not administer any legislation during the year and OPC's activities were undertaken largely on the instructions of clients, there was little scope for OPC's activities to give effect to the principles of ecologically-sustainable development listed in section 3A of the *Environment Protection and Biodiversity Conservation Act 1999*.

3 However, OPC staff took opportunities in their drafting work to draw the attention of instructors to the long-term and short-term ecological implications of legislation embodying their instructions. This accords with the first of the principles listed in that section ("decision-making processes should effectively integrate both long-term and short-term economic,

environmental, social and equitable considerations").

Appropriations Act outcome contributing to ecologically sustainable development

4 OPC has only one Appropriations Act outcome: "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments". It is difficult to conclude that this outcome makes any identifiable contribution to ecologically sustainable development.

Effect of OPC's activities on the environment

5 OPC's operations have direct and indirect effects on the environment, particularly through the use of energy, transport, office equipment and materials in office equipment. The following table, which relates to some of those commodities in the year, gives an indication of those effects and a comparison with the 2015-2016 year.

	2016-2017	2015-2016	Comments
Building Performance			
NABERS Rating	4.5	n/a	Formal NABERS rating for 28 Sydney Avenue, Forrest not obtained until July 2016.
OPC Tenancy Performance			
			OPC occupies a single floor of 2,770 m ² with a lease term until September 2025. The lease includes a Green Lease Schedule as required by government policy. Although not certified, OPC's tenancy is currently performing at a standard in excess of the requirements for a 4.5 NABERS rating.
Gas consumption			
mJ	0.0	2,854	This is gas consumption for one of OPC's previous tenancies, which was vacated in September 2015.
Tenant Light and Power			
Total kWh	139,219	198,573	2015-2016 consumption includes overlap of leases due to OPC's relocation from 2 premises to the new premises at 28 Sydney Avenue, Forrest on 10 August 2015.
Green Power kWh	13,922	17,620	
Total mJ	501,188	714,860	
kWh per m ²	50.0	62.0	2015-2016 figure adjusted for pro-

	2016-2017	2015-2016	Comments
mJ per m ²	181	224	rata occupation of 3 premises during the year.
kWh per ASL	1,513	2,175	Relocation to new, more energy efficient premises has enabled OPC to outperform the government's energy target of 7,500 mJ per person.
mJ per ASL	5,448	7,861	

Nominal Lighting Power Density (NLPD)

Watts per m ²	5.6	5.6	The NLPD also outperformed the government's recommended target of 8w per m ²
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Environmental impacts

CO ² produced (tonnes)	117.8	181.0	See paragraph 9 for the measures OPC has in place to minimise the effect of OPC's activities on the environment.
Purchase of copy paper (tonnes)	5.3	6.2	

6 These figures do not include energy and paper used by the contractor engaged by OPC to print Bills for introduction into the Parliament.

7 Water usage for OPC's tenancy is not separately metered.

Measures to minimise the effect of OPC's activities on the environment

8 OPC's workplace design maximises environmental sustainability, with a strong focus on access to natural light. The elongated floor plate has core

services, meeting, utility and storage rooms inbound, allowing all employee work spaces to be located within 12 metres of the perimeter windows. The fit-out has been designed to complement the building's environmental objectives including applying best practice in the selection of materials. Practical inclusions in the design include recycling provisions, use of natural and recycled materials, and plants for air quality and visual amenity.

9 The following measures were in place throughout the year to minimise the effect of OPC's activities on the environment:

- energy efficiency is routinely taken into account in decisions about acquiring equipment;
- double-sided printing and photocopying facilities are available, and staff are encouraged to use them;
- where possible, OPC is moving to online publication of documents to reduce the number of copies being printed;
- work procedures are modified to avoid paper use where practicable by, for example, editing documents on screen, using electronic forms of communication and filing documents in the electronic records management system;
- OPC has arrangements to collect toner cartridges, paper, glass, plastic and aluminium used in the office for recycling;
- staff are encouraged to turn off lights and office equipment when not in use. Lighting controls throughout the office include the use of sensors and timers which automatically turn lights off if no activity is detected for a pre-programmed time.

Appendix D—Financial Statements 2016-2017

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INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel for the year ended 30 June 2017:

- (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Office of Parliamentary Counsel as at 30 June 2017 and its financial performance and cash flows for the year then ended.

The financial statements of the Office of Parliamentary Counsel, which I have audited, comprise the following statements as at 30 June 2017 and for the year then ended:

- Statement by First Parliamentary Counsel and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for Opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Office of Parliamentary Counsel in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* to the extent that they are not in conflict with the *Auditor-General Act 1997* (the Code). I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's Responsibility for the Financial Statements

As the Accountable Authority of the Office of Parliamentary Counsel the First Parliamentary Counsel is responsible under the *Public Governance, Performance and Accountability Act 2013* for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Reduced Disclosure Requirements and the rules made under that Act. The First Parliamentary Counsel is also responsible for such internal control as the First Parliamentary Counsel determines is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the First Parliamentary Counsel is responsible for assessing the Office of Parliamentary Counsel's ability to continue as a going concern, taking into account whether the entity's operations will cease as a result of an administrative restructure or for any other reason. The First Parliamentary Counsel is also responsible for disclosing matters related to going concern as

applicable and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor’s Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit 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;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Ron Wah
Audit Principal

Delegate of the Auditor-General

Canberra
15 September 2017

Statement by First Parliamentary Counsel and Chief Finance Officer

In our opinion the attached financial statements for the year ended 30 June 2017 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Office of Parliamentary Counsel will be able to pay its debts as and when they fall due.



.....
Meredith Leigh
Acting First Parliamentary Counsel

15 September 2017



.....
Susan Roberts
Chief Finance Officer

15 September 2017

OFFICE OF PARLIAMENTARY COUNSEL

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OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF COMPREHENSIVE INCOME for the period ended 30 June 2017

	Notes	Actual 2017 \$'000	Original Budget 2017 \$'000	Actual 2016 \$'000
NET COST OF SERVICES				
EXPENSES				
Employee benefits	<u>1.1A</u>	15,212	15,701	15,066
Supplier expenses	<u>1.1B</u>	4,216	3,688	4,032
Depreciation and amortisation	<u>2.2A</u>	1,145	1,352	1,472
Write-down and impairment of assets	<u>1.1C</u>	-	-	5
Total expenses		20,573	20,741	20,575
LESS:				
OWN-SOURCE INCOME				
Own-source revenue				
Sale of goods and rendering of services	<u>1.2A</u>	6,279	5,994	6,409
Other revenue	<u>1.2B</u>	335	252	251
Other gains	<u>1.2C</u>	-	54	1
Total own-source revenue		6,614	6,300	6,661
Total own-source income		6,614	6,300	6,661
Net cost of services		(13,959)	(14,441)	(13,914)
Revenue from Government	<u>1.2D</u>	13,773	13,773	14,139
Surplus attributable to the Australian Government		(186)	(668)	225
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation surplus		-	-	-
Total comprehensive income attributable to the Australian Government	<u>3.2</u>	(186)	(668)	225

The above statement should be read in conjunction with the accompanying notes.

OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF FINANCIAL POSITION as at 30 June 2017

		Actual 2017 \$'000	Original Budget 2017 \$'000	Actual 2016 \$'000
	Notes			
ASSETS				
Financial Assets				
Cash and cash equivalents		368	355	325
Trade and other receivables	2.1A	16,085	13,185	14,715
Total financial assets		16,453	13,540	15,040
Non-Financial Assets				
Buildings - leasehold improvements	2.2A	3,429	3,370	3,888
Plant and equipment	2.2A	854	920	830
Intangibles	2.2A	722	1,545	1,248
Other non-financial assets	2.2B	205	282	205
Total non-financial assets		5,210	6,117	6,171
Total Assets		21,663	19,657	21,211
LIABILITIES				
Payables				
Suppliers	2.3A	1,427	141	1,106
Employee	2.3B	498	-	462
Other	2.3C	96	1,258	116
Total payables		2,021	1,399	1,684
Provisions				
Employee provisions	4.1A	5,860	5,981	5,871
Total provisions		5,860	5,981	5,871
Total Liabilities		7,881	7,380	7,555
Net Assets		13,782	12,277	13,656
EQUITY				
Parent Entity Interest				
Contributed equity		7,572	7,572	7,260
Reserves		1,495	1,495	1,495
Retained surplus		4,715	3,210	4,901
Total Equity		13,782	12,277	13,656

The above statement should be read in conjunction with the accompanying notes.

**OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF CHANGES IN EQUITY for the period ended 30 June 2017**

	<u>Asset Revaluation</u>								
	<u>Contributed Equity</u>		<u>Retained Earnings</u>		<u>Reserve</u>		<u>Total Equity</u>		
	Original	Original	Original	Original	Original	Original	Original	Original	
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
2017	2016	2017	2016	2017	2016	2017	2016	2017	2016
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY									
Opening balance									
Balance carried forward from previous period	7,260	7,260	6,772	6,772	4,901	4,901	1,495	1,495	13,656
Adjusted opening balance	7,260	7,260	6,772	6,772	4,901	4,901	1,495	1,495	13,656
Comprehensive income									
Surplus (Deficit) for the period	-	-	-	-	(186)	(186)	-	-	(186)
Total comprehensive income	-	-	-	-	(186)	(186)	-	-	(186)
Transactions with owners									
Contributions by owners	312	312	488	488	-	-	-	-	312
Departmental capital budget	312	312	488	488	-	-	-	-	312
Sub-total transactions with owners	7,572	7,572	7,260	7,260	4,715	4,715	1,495	1,495	13,782
Closing balance at 30 June	7,572	7,572	7,260	7,260	4,715	4,901	1,495	1,495	13,656

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity Injections

Departmental Capital Budgets (DCBs) are recognised directly in Contributed Equity in that year.

OFFICE OF PARLIAMENTARY COUNSEL
CASH FLOW STATEMENT for the period ended 30 June 2017

	Actual 2017 \$'000	Original Budget 2017 \$'000	Actual 2016 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	19,547	20,565	23,405
Sales of goods and rendering of services	6,781	6,246	6,696
Net GST received	146	190	787
Total cash received	26,474	27,001	30,888
Cash used			
Employees	15,188	15,701	15,674
Suppliers	4,243	4,054	4,893
Section 74 receipts transferred to the Official Public Account	7,128	6,246	7,625
Total cash used	26,559	26,001	28,192
Net cash from (used by) operating activities	(85)	1,000	2,696
INVESTING ACTIVITIES			
Cash received			
Net proceeds from sale of assets	-	-	4
Total cash received	-	-	4
Cash used			
Purchase of leasehold improvements, plant and equipment	164	312	3,214
Purchase of intangibles	20	1,000	36
Total cash used	184	1,312	3,250
Net cash from (used by) investing activities	(184)	(1,312)	(3,246)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	312	312	488
Total cash received	312	312	488
Net cash from (used by) financing activities	312	312	488
Net increase (decrease) in cash held	43	-	(62)
Cash and cash equivalents at the beginning of the reporting period	325	355	387
Cash and cash equivalents at the end of the reporting period	368	355	325

The above statement should be read in conjunction with the accompanying notes.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017**

OVERVIEW

1 Basis of Preparation of the Financial Statements

The Financial Statements and notes are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The Financial Statements have been prepared in accordance with:

- *Public Governance, Performance and Accountability Act 2013 (Financial Reporting) Rule 2015* for reporting periods on or after 1 July 2015; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The Financial Statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The Financial Statements are presented in Australian dollars and values are rounded to the nearest thousand unless otherwise specified.

2 New Australian Accounting Standards

The following new standard has been issued and is applicable to the current reporting period and had a material effect on the entity's financial statements.

Adoption of new Australian Accounting Standard requirements

Standard	Applicable from	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 124 Related Party Disclosures	1 July 2016	In 2016-17, OPC applied the new accounting standard AASB 124 - Related Party Disclosures. The Key Management Personnel remuneration and Related Party transactions are disclosed in Note 4.2 and Note 4.3 respectively.

Future Australian Accounting Standard requirements

The following new standard has been issued and is applicable to future reporting periods and may have a material effect on the entity's financial statements.

Standard	Applicable from	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 16 Leases	1 July 2019	Lessees will be required to bring all leases on the Statement of Financial Position as the distinction between operating and finance leases has been eliminated.

3 Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2017 (2016:nil).

4 Taxation

OPC is exempt from all forms of taxation except fringe benefits tax (FBT) and the goods and services tax (GST). Revenues, expenses and assets are recognised net of GST: except where the amount of GST incurred is not recoverable from the Australian Taxation Office; and except for receivables and payables.

5 Events after the Reporting Date

There is no subsequent event that had the potential to significantly affect the ongoing structure and financial activities of the entity.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017**

BUDGET VARIANCE EXPLANATIONS

OPC delivers drafting and advisory services for Bills and subordinate legislation, prepares compilations of laws as amended and registers laws and instruments on behalf of more than 70 Commonwealth entities.

OPC's drafting work is regulated by the Legal Services Directions. All Bill and regulation drafting is tied to OPC and budget funded. OPC delivers legislative publishing services to and on behalf of the whole of the Australian Government through the Federal Register of Legislation (*the Legislation Register*).

OPC recovers the cost of core services from Government entities that publish legislation on the Legislation Register through annual fees.

OPC provides drafting services for legislative instruments and other publishing services on a fee for service basis. The demand for these services is client driven and therefore difficult to budget accurately.

The following is an explanation of the major variances between the original budget presented in the 2016-17 Portfolio Budget Statements and the 2016-17 final outcome as presented in accordance with Australian Accounting Standards for OPC.

Variances are considered to be major if the variance is greater than 10% between budget and actual.

Statement of Comprehensive Income

Supplier expenses

Actual supplier expenses are higher than budget mainly due to the following unbudgeted projects: digitisation of high demand historical legislative material for publication on the Legislation Register to improve accessibility (\$0.388 million); and the implementation of the shared services arrangement for OPC's payroll services (\$0.054 million).

Depreciation and amortisation

Actual depreciation and amortisation is lower than budget mainly due to the extension of the useful life of the Legislation Register from 7 years to 9 years. The redeveloped Legislation Register is expected to go-live in 2020.

Own-source income

Other gains was incorrectly categorised in the budget. It should have been categorised as other revenue.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2017**

Statement of Financial Position

Trade and other receivables

Actual trade and other receivables was higher than budget mainly due to higher appropriations receivable due to: unbudgeted profits for the 2015-16 year (\$1.009 million) and the 2016-17 year (\$0.437 million); and delay in the commencement of expenditure for the redevelopment of the Legislation Register (\$1 million).

Intangibles

Actual intangibles was lower than budget mainly due to the delay in the commencement of the Legislation Register redevelopment (\$1 million) offset by the reduced amortisation as a result of the extension of the useful life of the current Legislation Register (\$0.162 million).

Other non-financial assets

Actual other non-financial assets was lower than budget due to the timing difference of receipts and payments.

Total payables

Total payables was higher than budget due to: the timing difference of receipts and payments; and the timing of the unbudgeted projects as detailed in the suppliers expenses explanation above. In addition, the categorisation of actual payables has been changed since the budget to improve the readability and clarity of the payables disclosure.

Cash Flow Statement

Operating Activities - Net GST received

The actual net GST received is lower than budget due to: higher than expected fee for service drafting revenue; additional legislation courses held; and the delay in the commencement of the Legislation Register redevelopment.

Operating Activities - Section 74 receipts transferred to the Official Public Account

The actuals are higher than budget due to higher sales of goods and rendering of services revenue.

Investing Activities - Purchase of leasehold improvements, plant and equipment and intangibles

The actuals are lower than budget due to the delay of the commencement of the redevelopment of the Legislation Register and the delay in general Information Technology capital purchases.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2017

1. FINANCIAL PERFORMANCE

1.1: Expenses

	2017	2016
	\$'000	\$'000
<u>1.1A: Employee benefits</u>		
Wages and salaries	11,405	10,907
Superannuation:		
Defined contribution plans	615	523
Defined benefit plans	1,505	2,096
Leave and other entitlements	1,529	1,398
Separation and redundancies	158	142
<i>Total employee benefits</i>	<u>15,212</u>	<u>15,066</u>

Accounting Policy

Accounting policies for employee related expenses are contained in the People and relationships section.

1.1B: Supplier expenses

Goods and services supplied and rendered

IT & telecommunications	1,219	1,177
Printing	662	266
Staff training & development	165	130
Property	128	162
Library	125	140
Accounting/audit services	115	64
Human resources	115	295
Travel general	48	44
Insurance	33	35
Legal	25	31
Other	239	247
<i>Total goods and services supplied and rendered</i>	<u>2,874</u>	<u>2,591</u>
Goods supplied	87	107
Services rendered	2,787	2,484
<i>Total goods and services supplied and rendered</i>	<u>2,874</u>	<u>2,591</u>
Other supplier expenses		
Operating lease rentals	1,228	1,294
Workers compensation expenses	114	147
<i>Total other supplier expenses</i>	<u>1,342</u>	<u>1,441</u>
<i>Total supplier expenses</i>	<u>4,216</u>	<u>4,032</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2017

1.1: Expenses

Leasing commitments

Lease for office accommodation and car parking

The lease for office accommodation and car parking on premises, commenced on 1 October 2015 for a term of 10 years with annual increases of 3.6%. The next increase is on 1 October 2017.

There is an option to extend the lease by three years.

Leases for motor vehicles

OPC leases 2 vehicles under the Government Executive Vehicle Scheme, each for a term of the lesser of 2 years or 40,000kms.

2017	2016
\$'000	\$'000

Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:

Within 1 year	1,228	1,214
Between 1 to 5 years	5,299	5,077
More than 5 years	5,019	6,433
Total operating lease commitments	<u>11,546</u>	<u>12,724</u>

Accounting Policy

Leases

Operating lease payments are expensed on a straight line basis which is representative of the pattern of benefits derived from the leased assets.

1.1C: Write-Down and Impairment of Assets

Write-down of plant and equipment	-	3
Write-down of intangibles	-	2
Total write-down and impairment of assets	<u>-</u>	<u>5</u>

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 for the year ended 30 June 2017

1.2: Income

	2017	2016
<i>Own-source Revenue</i>	\$'000	\$'000

1.2A: Sale of goods and rendering of services

Sale of goods	100	186
Rendering of services	6,179	6,223
<i>Total sale of goods and rendering of services</i>	<u>6,279</u>	<u>6,409</u>

Accounting Policy

Sale of goods

Revenue from the sale of goods is recognised when the risks and rewards of ownership have passed to the buyer and the costs incurred can be reliably measured. Risk and rewards of ownership are considered passed to the buyer at the time of delivery of the goods to the customer.

Rendering of services

Revenue is recognised when OPC has the right to be compensated for services performed and the stage of completion can be reliably measured. It is recorded at the amount likely to be received for the provision of that service..

1.2B: Other revenue

Reimbursement of expenses	271	193
Resources received free of charge		
Remuneration of auditors	64	58
<i>Total other revenue</i>	<u>335</u>	<u>251</u>

Accounting Policy

Other Revenue

Resources received free of charge are recognised as revenue when and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense

1.2C: Other gains

Gain on disposal	-	1
<i>Total other gains</i>	<u>-</u>	<u>1</u>

Revenue from Government

1.2D: Revenue from Government

Appropriations:		
Departmental appropriation	13,773	14,139
<i>Total revenue from Government</i>	<u>13,773</u>	<u>14,139</u>

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue when OPC gains control of the appropriation.

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2. FINANCIAL POSITION

2.1: Financial Assets

	2017	2016
	\$'000	\$'000
2.1A: Trade and other receivables		
Goods and services receivable		
Goods and services	429	510
GST receivable from the Australian Taxation Office	99	3
<i>Total goods and services receivable</i>	<u>528</u>	<u>513</u>
Appropriations receivable		
Appropriations receivable	15,557	14,202
<i>Total appropriations receivable</i>	<u>15,557</u>	<u>14,202</u>
<i>Total trade and other receivables</i>	<u>16,085</u>	<u>14,715</u>

Accounting Policy

Goods and services receivable

Receivables for goods and services are recognised at the nominal amounts due less any impairment allowance account. Credit terms are 30 days. Collectability of debts is reviewed at balance date and an allowance is made when collectability of the debt is no longer probable.

Appropriations receivable

Appropriations receivable are appropriations controlled by OPC but held in the Official Public Account under the Government's just-in-time draw down arrangements. Appropriations receivable are recognised at their nominal amounts.

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 for the year ended 30 June 2017

2.2: Non-Financial Assets

2.2A: Reconciliation of opening and closing balances of property, plant and equipment, and intangibles 2017

	Buildings - Leasehold Improvements	Plant & Equipment	Internally developed software	Computer software purchased	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2016					
Gross book value	4,267	1,004	4,477	569	10,317
Accumulated depreciation and impairment	(379)	(174)	(3,302)	(496)	(4,351)
Net book value 1 July 2016	3,888	830	1,175	73	5,966
Additions:					
By purchase	-	164	-	20	184
Revaluations and impairments recognised in other comprehensive income	-	-	-	-	-
Revaluations and impairments recognised in net cost of services	-	-	-	-	-
Depreciation and amortisation	(423)	(176)	(522)	(24)	(1,145)
Other movements					
Reclassification	(36)	36	-	-	-
Disposals:					
Other disposals	-	-	-	-	-
Net book value 30 June 2017	3,429	854	653	69	5,005
Net book value as of 30 June 2017 represented by:					
Gross book value	4,228	1,201	4,477	589	10,495
Accumulated depreciation and impairment	(799)	(347)	(3,824)	(520)	(5,490)
	3,429	854	653	69	5,005

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 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2017

2.2: Non-Financial Assets

Accounting Policy

Acquisition of Assets

Leasehold improvements, plant and equipment, and intangibles are recorded at cost on acquisition except as stated below.

Asset Recognition Threshold

Purchases of leasehold improvements, plant and equipment, and intangibles are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Derecognition

All items of leasehold improvements, plant and equipment, and intangibles are derecognised upon disposal or when no further future economic benefits are expected from their use.

Impairment

All leasehold improvements, plant and equipment, and intangibles were assessed for impairment at 30 June 2017. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

No indicators of impairment were identified for leasehold improvements, plant and equipment, and intangibles.

Leasehold improvements, plant and equipment

Depreciation

Depreciable leasehold improvements, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to OPC using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2017	2016
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 25 years	3 to 25 years

Intangibles

Intangibles are carried at cost less accumulated amortisation and accumulated impairment losses.

Amortisation

Intangibles are amortised on a straight-line basis over their anticipated useful life.

The useful life of OPC's intangibles are as follows:

	2017	2016
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	9 years	7 years

2017	2016
\$'000	\$'000

2.2B: Other non-financial assets

Prepayments	<u>205</u>	<u>205</u>
Total other non-financial assets	<u>205</u>	<u>205</u>

No indicators of impairment were found for other non-financial assets.

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2.3: Payables

	2017	2016
	\$'000	\$'000
<u>2.3A: Suppliers</u>		
Trade creditors and accruals ¹	356	140
Rent payable ²	1,071	966
<i>Total suppliers</i>	<u>1,427</u>	<u>1,106</u>
¹ Settlement is usually made in 30 days.		
² Settlement will be made progressively until the end of the office lease in 2025.		
<u>2.3B: Employee</u>		
Salaries and wages	350	312
Bonuses	74	65
Salary packaging	32	37
FBT payable	42	48
<i>Total employee</i>	<u>498</u>	<u>462</u>
<u>2.3C: Other payables</u>		
Unearned income	96	116
<i>Total other payables</i>	<u>96</u>	<u>116</u>

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3. FUNDING

3.1: Appropriations

	2017	2016
	\$'000	\$'000
3.1A: Annual Departmental Appropriations ('Recoverable GST exclusive')		
Ordinary annual services		
Annual Appropriation ¹	13,773	14,707
PGPA Act - section 74	7,128	7,625
Capital Budget	312	488
Total appropriation	21,213	22,820
Appropriation applied	(19,815)	(23,955)
Variance²	1,398	(1,135)

¹ Includes \$3,653 for 2016-17 departmental appropriation that has been withheld and quarantined for administrative purposes. No formal determination has been made.

² The variance is mainly due to the surplus for the year after adding back non-cost recovered depreciation.

3.1B: Unspent Annual Departmental Appropriations ('Recoverable GST exclusive')

<i>Appropriation Act (No. 1) 2013-14¹</i>	23	23
<i>Appropriation Act (No. 1) 2014-15</i>	-	-
<i>Appropriation Act (No. 1) 2015-16</i>	-	14,179
<i>Appropriation Act (No. 1) 2016-17²</i>	15,534	-
Cash at bank	368	325
Total	15,925	14,527

¹This amount of \$23,000 is departmental appropriation which has been quarantined. No formal determination has been made.

²This includes \$3,653 which is departmental appropriation that has been quarantined. No formal determination has been made.

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3.2: Net Cash Appropriation Arrangements

	2017 \$'000	2016 \$'000
Total Comprehensive Income less depreciation/amortisation expenses previously funded through revenue appropriation	437	1,009
Less:		
Depreciation and amortisation for the period	(1,145)	(1,472)
Add:		
Cost recovered amortisation	<u>522</u>	<u>688</u>
Depreciation and amortisation expenses previously funded through revenue appropriation	<u>(623)</u>	<u>(784)</u>
Total comprehensive income as per the Statement of Comprehensive Income	<u>(186)</u>	<u>225</u>

OFFICE OF PARLIAMENTARY COUNSEL
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for the year ended 30 June 2017

4. PEOPLE AND RELATIONSHIPS

4.1: Employee Provisions

	2017	2016
	\$'000	\$'000
4.1A: Employee provisions		
Leave	5,860	5,871
Total employee provisions	5,860	5,871

Accounting Policy

Employee provisions

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Long-term employee benefits are measured at total net present value of the defined benefit obligation at the end of the reporting period.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of OPC is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including OPC's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to paragraph 24(a) of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* using the shorthand method. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. OPC recognises a provision for termination when it has developed a detailed formal plan for terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

Staff of OPC are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or a complying fund chosen by the employee.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and other funds are defined contribution schemes.

The liability for defined benefits is recognised in the Financial Statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance as an administered item.

OPC makes employer contributions to the employee superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. OPC accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

Accounting Judgements and Estimates

The long service leave provision at balance date required management judgement including:

- future salary and wage increases, and
- past patterns of promotions and departures.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
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4.2: Key Management Personnel Remuneration

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. OPC has determined the Key Management Personnel to be the First Parliamentary Counsel, the two Second Parliamentary Counsel, the General Manager and Chief Finance Officer, and the General Manager Publications. Key management personnel remuneration is reported in the table below:

	2017
	\$
Short-term employee benefits ¹	1,372,716
Post-employment benefits ²	216,588
Other long-term employee benefits ³	298,822
<i>Total key management personnel remuneration expenses</i>	<u>1,888,126</u>

The total number of Key Management Personnel that are included in the above table are 6 full-time employees.

¹Short-term employee benefits includes salary, performance bonuses, motor vehicle allowances and SES experience loading.

²Post-employment benefits includes superannuation.

³Other long-term employee benefits includes annual leave and long service leave.

4.3: Related Party Disclosures

Related party relationships:

OPC is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the entity, it has been determined that there are no related party transactions to be separately disclosed.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2017

5. MANAGING UNCERTAINTIES

5.1: Financial Instruments

	Notes	2017 \$'000	2016 \$'000
5.1A: Categories of financial instruments			
Financial Assets			
Loans and receivables			
Cash and cash equivalents		368	325
Goods and services receivables	2.1A	429	510
Total financial assets		797	835
Financial Liabilities			
Other Liabilities			
Payables - suppliers	2.3A	1,427	1,106
Payables - employee	2.3B	456	414
Payables - other	2.3C	96	116
Total financial liabilities		1,979	1,636

Accounting Policy

Financial assets

Trade receivables and other receivables are classified as 'loans and receivables' and are recorded at face value less any impairment. Trade receivables are recognised when OPC becomes party to a contract and has a legal right to receive cash. Trade receivables are derecognised on payment.

Loans and receivables are assessed for impairment at the end of each reporting period. Allowances are made when collectability of the debt is no longer probable.

Financial Liabilities

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced). Supplier and other payables are derecognised on payment.

The net fair values of the financial assets and liabilities are at their carrying amounts. OPC derived no interest income from financial assets in either the current or prior year.

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 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2017

5.2: Fair Value

5.2A: Fair Value Measurement

	Fair value measurements at the end of the reporting period	
	2017 \$'000	2016 \$'000
Non-financial assets¹		
Plant and equipment		
Recurring	854	830
Non Recurring	-	-
Leasehold improvements		
Recurring	3,429	3,888
Non Recurring	-	-
Total fair value measurement of non-financial assets	4,283	4,718

¹OPC's assets are held for operational purposes and not held for the purposes of deriving a profit.

Accounting Policy

Fair Value Measurement

OPC deems transfers between levels of the fair value hierarchy to have occurred at the end of each reporting period.

Revaluations

All leasehold improvements, plant and equipment are measured at fair value in the Statement of Financial Position.

Following initial recognition at cost, property, plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Each year, a review of the carrying amounts of assets is conducted and presented to OPC's Senior Management Team as an "officer's valuation". Where it is considered that the carrying amount of an asset at the date of reporting would materially differ from the fair value, an independent valuation is recommended. All leasehold improvements, plant and equipment is subject to a formal valuation at least once every three years.

An "officer's valuation" was undertaken in 2016-17 and it was determined that non-financial assets were held at Fair Value. An independent valuation was undertaken in 2014-15 by Australian Valuation Solutions.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset class that was previously recognised through operating result. Revaluation decrements for a class of assets are recognised directly through operating result except to the extent that they reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

A reconciliation of movements and impact of the valuation on leasehold improvements and plant and equipment has been included in Note 2.2A

Appendix E—List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AD(g)	Letter of transmittal			
17AI		A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the PGPA Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	
17AD(h)	Aids to access			
17AJ(a)		Table of contents	Mandatory	Pages i-ii
17AJ(b)		Alphabetical index	Mandatory	Index
17AJ(c)		Glossary of abbreviations and acronyms	Mandatory	Glossary
17AJ(d)		List of requirements	Mandatory	Appendix E
17AJ(e)		Details of contact officer	Mandatory	Chapter 6
17AJ(f)		Entity's website address	Mandatory	Chapter 6
17AJ(g)		Electronic address of report	Mandatory	Chapter 6
17AD(a)	Review by accountable authority			
17AD(a)		A review by the accountable authority of the entity.	Mandatory	First Parliamentary Counsel's Review
17AD(b)	Overview of the entity			
17AE(1)(a)(i)		A description of the role and functions of the entity.	Mandatory	Chapter 1
17AE(1)(a)(ii)		A description of the organisational structure of the entity.	Mandatory	Chapter 1
17AE(1)(a)(iii)		A description of the outcomes and programs administered by the entity.	Mandatory	Chapter 1
17AE(1)(a)(iv)		A description of the purposes of the entity as included in corporate plan.	Mandatory	Chapter 1
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments – Mandatory	N/A

Appendix E—List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AE(2)		Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A
17AD(c)	Report on the Performance of the entity			
	<i>Annual Performance Statements</i>			
17AD(c)(i); 16F		Annual performance statement in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule.	Mandatory	Chapter 2
17AD(c)(ii)	Report on Financial Performance			
17AF(1)(a)		A discussion and analysis of the entity's financial performance.	Mandatory	Chapter 2
17AF(1)(b)		A table summarising the total resources and total payments of the entity.	Mandatory	Appendix A
17AF(2)		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory	Chapter 2
17AD(d)	Management and Accountability			
	<i>Corporate Governance</i>			
17AG(2)(a)		Information on compliance with section 10 (fraud systems).	Mandatory	Chapter 3
17AG(2)(b)(i)		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	Chapter 3
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	Chapter 3

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(2)(b)(iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	Chapter 3
17AG(2)(c)		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	Chapter 3
17AG(2)(d) and (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the PGPA Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	N/A
<i>External Scrutiny</i>				
17AG(3)		Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	Chapter 3
17AG(3)(a)		Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	N/A
17AG(3)(b)		Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the PGPA Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
<i>Management of Human Resources</i>				
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	Chapter 4

Appendix E—List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> • statistics on staffing classification level; • statistics on full-time employees; • statistics on part-time employees; • statistics on gender; • statistics on staff location; • statistics on employees who identify as Indigenous. 	Mandatory	Chapter 4 Appendix B
17AG(4)(c)		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	Chapter 4 Appendix B
17AG(4)(c)(i)		Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	Chapter 4 Appendix B
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level.	Mandatory	Appendix B
17AG(4)(c)(iii)		A description of non-salary benefits provided to employees.	Mandatory	Chapter 4
17AG(4)(d)(i)		Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	N/A
17AG(4)(d)(ii)		Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iii)		Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iv)		Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
	Assets Management			
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory	N/A
	Purchasing			

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(6)		An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory	Chapter 5
Consultants				
17AG(7)(a)		A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST).	Mandatory	Chapter 5
17AG(7)(b)		A statement that “ <i>During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ”	Mandatory	Chapter 5
17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	Chapter 5
17AG(7)(d)		A statement that “ <i>Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.</i> ”	Mandatory	Chapter 5
Australian National Audit Office Access Clauses				

Appendix E—List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(8)		If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
Exempt contracts				
17AG(9)		If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	N/A

Small Business				
17AG(10) (a)		A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory	Chapter 5
17AG(10) (b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	Chapter 5
17AG(10) (c)		If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Location
Financial Statements				
17AD(e)		Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act.	Mandatory	Appendix D
17AD(f) Other Mandatory Information				
17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that “ <i>During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.</i> ”	If applicable, Mandatory	N/A
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	Chapter 6
17AH(1)(b)		A statement that “ <i>Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].</i> ”	If applicable, Mandatory	N/A
17AH(1)(c)		Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	Chapter 4
17AH(1)(d)		Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	Chapter 6
17AH(1)(e)		Correction of material errors in previous annual report.	If applicable, mandatory	N/A
17AH(2) Information required by other legislation				
		Work health and safety (Schedule 2, Part 4 of the <i>Work Health and Safety Act 2011</i>).	Mandatory	Chapter 4
		Ecologically sustainable development and environmental performance (section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999</i>).	Mandatory	Chapter 6 and Appendix C

Glossary

AASB	Australian Accounting Standards Board
ACT	Australian Capital Territory
APS	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to 6)
APSC	Australian Public Service Commission
assistant drafter	a drafter other than a senior drafter
BCM	business continuity management
CALC	Commonwealth Association of Legislative Counsel
ExCo	Federal Executive Council
FOI Act	<i>Freedom of Information Act 1982</i>
FPC	First Parliamentary Counsel
IPS	Information Publication Scheme
IT	information technology
Legislation Act	<i>Legislation Act 2003</i>
Legislation Register	Federal Register of Legislation
NABERS	National Australian Built Environment Rating System
NLPD	Nominal Lighting Power Density
OPC	Office of Parliamentary Counsel
PBC	Parliamentary Business Committee (a committee of the Cabinet)
PBS	Portfolio Budget Statement

<i>PGPA Act</i>	<i>Public Governance, Performance and Accountability Act 2013</i>
<i>PGPA Rule</i>	<i>Public Governance, Performance and Accountability Rule 2014</i>
<i>RAP</i>	Reconciliation Action Plan
<i>senior drafter</i>	First Parliamentary Counsel, a Second Parliamentary Counsel or a drafter in the SES
<i>SES</i>	Senior Executive Service
<i>SME</i>	Small and Medium Enterprises
<i>SMT</i>	Senior Management Team
<i>UNCAC</i>	United Nation Convention Against Corruption
<i>WCC</i>	Workplace Consultative Committee
<i>WHS Act</i>	<i>Work Health and Safety Act 2011</i>

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