



Australian Government

Office of Parliamentary Counsel

Annual Report 2014-2015

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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 2014 to 30 June 2015.

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 black ink, appearing to read 'Peter Quiggin', with a horizontal line drawn underneath.

Peter Quiggin PSM
First Parliamentary Counsel
30 September 2015

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Contents

First Parliamentary Counsel’s Review	1
Second full year of expanded functions	1
Bills	1
Repeal Day	2
Instruments	3
Sunsetting instruments	3
Encouraging high drafting standards for legislative instruments	4
Drafting resources	4
Publications	4
Documentation and training	5
Financial performance	5
Liaison outside OPC	5
Corporate Services support	6
CALC Conference	7
Retirement of John Leahy SC PSM	7
Placements in House and Senate	7
Outlook for coming year	8
Chapter 1—Overview of OPC	9
Role and functions of OPC	9
Organisational structure	10
Outcome and program structure	11
Chapter 2—Report on performance	12
Progress towards outcome	12
Review of performance in relation to program and contribution to outcome	13
Actual performance in relation to deliverables and key performance indicators, and analysis of performance	15
Influences on OPC’s performance	46
OPC’s financial performance	48
Chapter 3—Management and accountability	50
Corporate governance	50
Risk management and fraud control	52
Operational risks	52
Maintenance of ethical standards	54

SES remuneration	55
External scrutiny	55
Chapter 4—Management of human resources	56
Survey of OPC staff.....	56
Management and development of human resources	58
Workplace diversity.....	63
Work health and safety	66
Chapter 5—Purchasing and consultants	69
Purchasing.....	69
Procurement initiatives to support small business.....	69
Consultants.....	70
Chapter 6—Miscellaneous	71
Freedom of information	71
Advertising and market research etc.....	71
Ecologically sustainable development and environmental performance	71
Additional information	71
Appendix A—Entity resource statement and Expenses for outcome	72
Appendix B—Staffing statistics and salary ranges.....	74
Appendix C—Reporting required by section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999</i>	77
Appendix D—Financial Statements 2014-2015.....	80
Appendix E—List of requirements	124
Glossary	129
Index	131

First Parliamentary Counsel's Review



1 The year has been one of both change and consolidation for the Office of Parliamentary Counsel (*OPC*).

Second full year of expanded functions

2 This financial year was the second full year of OPC's expanded functions. Legislation in 2012 amended the *Parliamentary Counsel Act 1970* to expand OPC's role to include the drafting of legislative instruments and the publication of legislation.

3 In addition, the legislation transferred some functions under the *Legislative Instruments Act*

2003 from the Secretary of the Attorney-General's Department to First Parliamentary Counsel.

4 This year was spent consolidating the many changes that had been made in previous years.

5 There was also substantial work on co-locating the whole of OPC. This work was substantially complete at the end of the year with a scheduled moving date of 10 August 2015.

Bills

6 Over the year 172 Bills, totalling 6395 pages, were introduced. These figures exclude Bills introduced in the last 2 weeks of the 2014 Winter sittings even though they were in July 2014. This is to ensure that the figures are properly comparable with other years.

7 Major legislation that was introduced included:

- Legislation to amalgamate Administrative Tribunals;
- Major reforms of the Comcare scheme;

- Reform of governance arrangements for Norfolk Island;
- Legislation to protect children from cyber-bullying material;
- Legislation to implement the Korea-Australia Free Trade Agreement and the Japan-Australia Economic Partnership Agreement; and
- Legislation to deal with the merging of the Department of Immigration and Border Protection and the Australian Customs Services and the creation of the Australian Border Force.

8 The Regulatory Powers (Standard Provisions) Bill, which provides for standard provisions that can be applied to regulatory schemes, was passed. This Act removes the need to repeat substantial provisions in many Acts and will also lead to greater consistency in regulatory powers. OPC was closely involved in this project from its inception. Work has commenced on a project to apply its provisions to other legislation.

9 Taxation and superannuation legislation continues to be an area of substantial demand.

10 The practice of preparing exposure drafts of legislation across portfolios continued to become more common. The volume of exposure drafts is such that OPC is considering how to accommodate them while still delivering the Government's legislative program.

Repeal Day

11 OPC had a substantial involvement in the 2014 Spring and 2015 Autumn Repeal Days.

12 A Statute Law Revision Bill and a Spent and Redundant Repeal Regulation was prepared for each Repeal Day as part of OPC's ongoing commitment to maintaining the statute book and removing legislation that no longer has any operation.

13 The *Amending Acts 1970 to 1979 Repeal Act 2015* repealed 656 spent Acts. This Act was introduced in the 2014 Spring sittings and assented to on 25 February 2015.

14 In addition, OPC prepared the *Amending Acts 1980 to 1989 Repeal Bill 2015*, which was introduced on 18 March 2015. This Bill proposes to repeal 870 Acts dating from 1980 to 1989.

15 The repeals of spent Acts remove a large amount of clutter from electronic databases such as ComLaw.

16 OPC is in the process of preparing further Bills to repeal amending Acts from later years.

17 A range of other Bills were also introduced on Repeal Day including an Omnibus Bill containing material from all portfolios.

18 A number of instruments to repeal substantial numbers of redundant instruments were also tabled on Repeal Day.

Instruments

19 During the year, some 253 Federal Executive Council (**ExCo**) Legislative Instruments, totalling 8,091 pages, drafted by OPC were made and registered on the Federal Register of Legislative Instruments.

20 OPC also drafted approximately 103 other legislative instruments, totalling 1,647 pages, for government agency clients. A major project was the *Telecommunications Numbering Plan*.

Sunsetting instruments

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

22 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 on 1 April 2015 included the *Customs Regulations 1926* and *Excise Regulations 1925* as well as the *Telecommunications Numbering Plan Declaration 2000* and *Telecommunications Numbering Plan Number Declaration* and related instruments. OPC greatly improved the quality and readability of these instruments through this process.

23 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.

Encouraging high drafting standards for legislative instruments

24 In 2012 the obligation to encourage high standards in the drafting of legislative instruments under section 16 of the *Legislative Instruments Act 2003 (the LIA)* 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 LIA and enhance the Commonwealth's overall statute book.

25 In 2014-2015 OPC continued to actively engage with rule-making agencies to encourage high standards and provided services to assist agencies drafting legislative instruments. This work expands on OPC's activities under Program component 1.4 in relation to the standardisation and quality control of legislation.

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

Drafting resources

27 OPC continued to have a reduction in drafting staff.

28 This was done through drafters retiring or transferring to other positions outside of OPC.

29 OPC was not in a position to recruit any drafters during the year but expects to hire some in the coming year.

Publications

30 The Publications group functions include:

- managing the Federal Register of Legislative Instruments, 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 whole-of-government legislation ComLaw website (www.comlaw.gov.au).

31 The changes to the design and level of publishing fees made in the previous year were successfully

implemented and have been well received by OPC's clients.

32 Substantial work was done during the year to:

- continue to liaise with agencies to prepare for and manage the sunseting of legislative instruments;
- automate the processes around the sunseting of instruments;
- change the hosting arrangements for ComLaw; and
- introduce a new annual fee service model for ComLaw.

Documentation and training

33 The work to revise and reissue the Drafting Directions that guide drafters in aspects of their work to ensure that they are relevant for drafters of instruments was largely completed last year. This year greater focus was given to documenting the matters that specifically related to the drafting of instruments.

34 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.

35 The expansion of our functions has necessitated the rewriting of the legislation process course to cover the additional functions. This was largely complete at the end of the year and courses are planned for early in the coming financial year.

36 Work has also continued on preparing training materials to assist those in agencies who are responsible for drafting a range of legislative instruments.

Financial performance

37 Financially, OPC is in a good position. OPC had a small surplus for the year and is budgeting for a break-even position in 2015-2016.

Liaison outside OPC

38 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 and in the Department of the Prime Minister and Cabinet.

39 The liaison officer system introduced over the past few years has continued. The system provides for a senior OPC drafter

and a senior staff member in the relevant part of the Attorney-General's Department to be initial contacts for systemic issues that arise. This system has worked well in ensuring better communication and resolving a number of issues that have arisen.

40 OPC has also developed closer ties with a range of areas within the Attorney-General's Department on matters of mutual interest. In particular, I am a member of the Department's Legislation Committee.

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

42 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.

43 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 held in Hobart. OPC

will be hosting the meeting in the coming year.

44 OPC met with drafters from Hong Kong and Singapore, who were visiting Australia.

Corporate Services support

45 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.

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

- negotiating the lease for OPC's new premises;
- planning and project management for the fit-out of the new premises;
- reviewing and updating financial policies, procedures and processes, particularly to ensure compliance with the

*Public Governance,
Performance and Accountability
Act 2013;*

- developing and implementing a new time recording system for billable compilations preparation; and
- reviewing OPC's records management system, including revising and updating the records and information management policies and procedures, and implementing additional access controls in the records management system.

CALC Conference

47 I led a delegation to the conference of the Commonwealth Association of Legislative Counsel (**CALC**) in Edinburgh. There was also a drafting workshop in Belfast.

48 The conference and workshop were a great success and the papers presented by OPC staff were very well received.

49 I took the opportunity to hold meetings with drafters from drafting offices in London, Edinburgh, Belfast and Dublin.

50 I was re-elected as President of CALC for a further 2 year term at the conference.

Retirement of John Leahy SC PSM

51 Mr John Leahy SC PSM retired from OPC this year.

52 John is a highly experienced drafter who has made an enormous contribution to drafting and to the publication of legislation across Australia.

53 John worked with OPC until the early 1990s before leaving to head the drafting offices in Queensland, the Australian Capital Territory and Qatar. He also headed the Office of Legislative Drafting (**OLDP**).

54 John returned to OPC in 2011 as the Principal Legislative Counsel and has been instrumental in the success of the transfer of functions from OLDP.

55 The expansion of OPC to include instrument drafting and publications is something that John believed in for many years and his outstanding work over the last few years ensured that this was achieved in a seamless manner.

Placements in House and Senate

56 During the year we continued the arrangements with

each of the two Houses of Parliament to have drafters working in Parliament House.

57 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.

58 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 although the drafter now works predominately from OPC's offices.

Outlook for coming year

59 The most exciting thing for OPC for the coming year will be the move to the new building.

60 This will result in all of OPC's staff being in the one

location and is the final milestone in the transfer of functions.

61 I believe that the next year will see a continuation of the very high level of demand for OPC's drafting resources.

62 At the same time, OPC will continue to concentrate on the need to 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.

63 Work will also continue on improving ComLaw and 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

64 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 ComLaw website.

65 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 *Acts Publication Act 1905*, the *LIA* 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

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

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

68 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.

69 The First Parliamentary Counsel, the Second Parliamentary Counsel, the Principal Legislative 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.

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

- the compilations team that prepares compilations and

reprints of Commonwealth legislation;

- a section responsible for the operation of the Federal Register of Legislative Instruments, the publishing and the making of arrangements for the printing of Commonwealth legislation, and the preparation and publishing of Government Notices Gazettes; and
- a team responsible for the development and operation of the ComLaw website.

71 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;
- a legislation section that is responsible for editorial services, arranging for Bills to be printed and similar tasks;
- staff providing administrative, human resources, financial and security services; and
- service centres that provide proofreading and editorial checking and administrative support for drafters.

Outcome and program structure

72 For 2014-2015, the outcome for OPC 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”.

73 For 2014-2015, 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.

Chapter 2—Report on performance

Progress towards outcome

74 OPC's outcome for 2014-2015 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".

Giving legal effect to intended policy

75 An important aspect of parliamentary democracy is that an elected government is able to implement its policies through laws and instruments that are legally effective.

76 OPC meets this aspect of its outcome 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.

Coherent, readable and readily accessible Commonwealth laws and instruments

77 Another important aspect of parliamentary democracy is that the public is able to access coherent and readable legislation. OPC aspires to make all Commonwealth legislation coherent, readable and accessible to the widest possible audience. Through the ComLaw website, OPC provides free online access to up-to-date Commonwealth legislation.

78 OPC also contributes to meeting this aspect of the outcome by:

- maintaining a high standard of legislative drafting capability, in particular by providing substantial drafting training to its employees and by continuously improving drafting techniques;
- progressing work on practical measures to improve the clarity and accessibility of Commonwealth primary and subordinate legislation;
- adopting a consistent layout and format for legislation that

will enable ready accessibility for the public when published;

- preparing timely compilations of legislation as amended and publishing legislation and government notices on behalf of more than 70 government agencies;
- continuing to work with other agencies to manage the sunseting of legislative instruments; and
- encouraging a high standard of legislative drafting proposals by providing advice to other agencies on legislative projects and by training staff of policy agencies who might be responsible for giving drafting instructions to OPC.

Review of performance in relation to program and contribution to outcome

79 OPC's outcome is supported by the program for 2014-

2015: "legislative drafting and publication". The objectives of this program are 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; and
- ensure Commonwealth laws and instruments are freely available and accessible to everyone by publishing those laws and instruments on the ComLaw website.

80 OPC has met the objectives of the program in the 2014-2015 year. Below is a summary of OPC's overall performance in relation to the program and contribution to the outcome.

Summary of overall achievement of contributions to outcome

Program indicator Performance

Legislative drafting

All Bills and ExCo instruments are drafted in accordance with government priorities, reflect sponsors' policy intentions and are legally effective

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

Client feedback surveys during 2014-2015 indicated that all Bills and instruments reflected their sponsors' policy intentions.

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. Minor technical flaws detected in regulations are addressed where possible through the next relevant drafting project.

Legislation drafted is coherent, readable and readily accessible

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

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

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

Client feedback surveys during 2014-2015 indicated that all Bills and instruments were easy to understand, having regard to the inherent complexity of the subject matter.

Publication

Commonwealth laws and instruments are freely available and accessible to

Commonwealth legislation was available free of charge in an authoritative form on OPC's ComLaw website. The website was visited 7,247,055 times during the year.

Summary of overall achievement of contributions to outcome

Program indicator**Performance**

everyone by publishing those laws and instruments on the ComLaw website

The majority of ComLaw content, created and published since 2005, is consistent with international standards for accessibility. The BrowseAloud facility available through ComLaw offers text-to-speech technology so that people with literacy difficulties, cognitive disabilities or visual impairments can more easily access legislation.

New legislative instruments and Government Gazette notices were published promptly and within the timeframes set by client agencies.

Actual performance in relation to deliverables and key performance indicators, and analysis of performance

81 The program “legislative drafting and publication” is further supported by the following five program components:

- Program component 1.1—Legislation;
- Program component 1.2—Program and project management;

- Program component 1.3—Legislative drafting capability;
- Program component 1.4—Standardisation and quality control of legislation;
- Program component 1.5—Publication.

82 The sections below indicate OPC’s performance during the year in relation to the deliverables and key performance indicators for each program component that contributes to the objectives of OPC’s program and outcome.

Program component 1.1—Legislation

Indicator	Performance
<p><i>Deliverable:</i> Drafting of Bills and ExCo instruments in accordance with government priorities</p>	<p>All Bills and ExCo instruments were drafted in accordance with government priorities and supplied in accordance with deadlines for legislation processes.</p>
<p><i>Key performance indicator:</i> Bills and ExCo instruments are drafted in accordance with government priorities and supplied in accordance with deadlines for legislation processes</p>	
<p><i>Deliverable:</i> Drafting of private members' Bills where resources permit</p>	<p>No requests to draft private members' Bills were received, although a drafter was provided to the House of Representatives to assist the House with the drafting of Bills for private members and another drafter was seconded to the Senate to assist with drafting for private Senators.</p>
<p><i>Key performance indicator:</i> Private members' Bills are drafted where resources permit</p>	
<p><i>Key performance indicator:</i> Bills and ExCo instruments reflect sponsors' policy intentions and are legally effective</p>	<p>100% of client feedback surveys indicated that all Bills and instruments drafted in 2014-2015 reflected their sponsors' policy intentions and were legally effective. 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.</p>
	<p>An average rating of 4.9 (where 5 is the highest rating) was received on client survey forms for overall satisfaction with the drafting process and draft Bills.</p>
	<p>An average rating of 4.9 (where 5 is the highest rating) was received on client survey forms for overall satisfaction with the drafting process and</p>

Indicator	Performance
	<p data-bbox="639 241 847 271">draft instruments.</p> <p data-bbox="639 304 1225 396">Drafting standards and conventions were applied consistently to 100% of draft Bills and ExCo instruments.</p>

Bills

83 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.

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

85 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.

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

87 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

88 Drafting resources were applied, and Bills were drafted, in accordance with government priorities.

89 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 8 Category B or C Bills, were drafted and introduced. For a number of Bills, no instructions were received.

Statistics for Bills introduced

90 Over the year 172 Bills, totalling 6,395 pages, drafted in OPC were introduced into the

Parliament. These figures exclude Bills introduced in the last 2 weeks of the 2014 Winter sittings even though it was in July 2014. This is to ensure that the figures are properly comparable with other years.

91 The table following paragraph 95 gives more detailed figures for those Bills, broken down by parliamentary sittings periods.

92 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 (note that the original program is subject to variations during the sittings concerned);
- the number of Bills on the Government's legislation program for which OPC received no instructions; and
- the number of Bills that OPC was not able to complete despite having received timely instructions.

93 There are various circumstances in which a Bill would not fall into any of the categories

covered by a column in the table. A Bill would not fall into any of those categories if:

- instructions were received during the sittings concerned, but too late for the Bill to be introduced even if drafting resources had been available;
- instructions were received in good time, and drafting was started, but the Bill was too big to be finished during the sittings concerned;
- instructions were received, and drafting was started, but outstanding policy issues were not resolved in time for the Bill to be finished during the sittings concerned;
- the Bill was completed but was not approved by the Minister in time for introduction during the sittings concerned; or
- the Bill was overtaken by events, and abandoned, after drafting started (or after it finished).

94 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).

95 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

	Bills on original PBC program	Bills introduced	Bills for which no instructions were received	Bills which were not able to be finished even though timely instructions were received
Spring 2014 (November—December 2014)				
T	37	41	3	0
A	52	21	15	0
B	18	1	7	0
C	2	2	0	0
Total	109	65	25	0
Autumn 2015 (February—March 2015)				
T	25	23	8	0
A	38	18	14	0
B	10	2	5	2
C	2	2	0	0
Total	75	45	27	2
Winter 2015 (May—June 2015)				
T	31	47	13	0
A	31	14	17	1
B	25	1	16	0
C	1	0	1	1
Total	88	62	47	2

96 Apart from the numbers of Bills introduced, totalling the numbers shown for the year may be misleading as there is some overlap from sittings to sittings (e.g. the same Bill may be included in the PBC program, or may be covered by the heading “Bills for

which no instructions were received” for 2 or even all sittings during the year).

97 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 2014-2015 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.

98 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.

99 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:

"OPC consistently managed all aspects of this drafting exercise with a sound understanding of its priority to government, allocating and reallocating resources as required. This positive and supportive approach to resource allocation by the agency head was reflected in the attitude of the drafting team who remained

positive, engaged, enthusiastic and creative throughout the process. This Bill was very complex with multiple stakeholders, compressed timeframes and shifting policy positions. Yet, the relationship between my officers and the drafting team remained positive and mutually supportive, with new challenges confronted with good humour and professionalism."

"As with all of my past experiences, the officers in OPC are exceptionally professional and willing to assist to achieve the required policy outcome."

"It is always a pleasure to deal with OPC drafters, they are always professional and courteous. Offer great suggestions and we always get a very good product."

"As noted above, the drafting of the Bill entailed a number of challenges. We are particularly appreciative of the flexibility, patience, collegiality and commitment that [the drafters] have demonstrated throughout the process, in addition to their considerable technical expertise."

"The drafting team, despite very tight competing deadlines, provided thorough and timely advice and were very available to discuss

throughout the process.”

Parliamentary amendments

100 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.

101 The table also shows figures for reporting years since 2008-2009, 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
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
2010-2011	529 (79.4)	58 (8.7)	3 (0.5)	76 (11.4)	666
2009-2010	1,110 (81.6)	97 (7.1)	61 (4.5)	92 (6.8)	1,360
2008-2009	812 (67.4)	340 (28.2)	14 (1.2)	38 (3.2)	1,204

102 The number of amendments was similar to previous years (other than last year

which included the election period which meant that the Spring sittings was very short and there were few amendments during that sittings).

103 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.

104 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.

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

Instruments

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

107 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.

Budget-funded drafting services

108 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.

109 During the year, some 253 ExCo legislative instruments, totalling 8,091 pages, drafted by OPC were made and registered on the Federal Register of Legislative Instruments.

User-pays drafting services

110 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.

111 During the year, approximately 103 legislative instruments, totalling 1,647 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Federal Register of Legislative Instruments.

Client feedback

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

113 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. This was an improvement from the previous year which indicates that our work to improve the standard of instrument drafting is achieving results.

114 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:

“The Office was responsive and intuitive to our instructions and policy requirements. We thoroughly enjoyed working closely with the Office in resolving the various drafting issues and to develop the regulation.”

“Patience and willingness to help out, providing advice and direction when asked. Attempts to make the instrument in the simplest way.”

“The easy and flexible nature of the drafters and their willingness to assist in whatever we needed given how this exercise unfolded in tight timeframes. I would actually appreciate the opportunity to work with this drafting team again in the future.”

“Drafter provided quick turnarounds of drafts and updates, was very willing to engage and was excellent in terms of understanding and explaining the issues—which were quite complex—in plain English, and that was also very much reflected in the final draft.”

“Very professional, easy to work with and very patient with this

instrument. The policy area were very confused and slow in giving policy intent. OPC were very patient.”

“OPC provided drafts of the regulations in a timely manner which made it easier to consult with

relevant policy areas on technical amendments in the draft regulations. OPC were very responsive in dealing with queries and helpful in preparing drafting options for consideration.”

Program component 1.2—Program and project management

Indicator	Performance
<i>Deliverable:</i> Allocation of drafting work in accordance with priorities and management of legislative projects, so as to make optimum use of drafting resources	Drafting work for Bills was allocated in accordance with the priorities set by the Parliamentary Business Committee, having regard to efficiencies available from a flexible application of those priorities, and legislative projects were managed, so as to make optimum use of drafting resources. Drafting work for consideration by the ExCo was allocated in accordance with government priorities and meeting timeframes as guided by sponsoring agencies so as to make optimum use of drafting resources.

115 In managing OPC’s Bill drafting resources, the First Parliamentary Counsel applied the programming categories described above (see paragraph 94). Generally, Bills are allocated for drafting, and are drafted, in order of priority. That is, category T Bills are drafted in preference to category A Bills, which are drafted in preference to category B Bills, and so on.

116 Occasionally, however, there are efficiencies to be gained from a slightly more flexible approach to the categories. For instance, it may be sensible to delay allocation of a particular high category Bill until a drafting team with relevant expertise becomes available.

117 The allocation of drafting resources according to the categories is borne out by the

figures in the table under paragraph 95 in the section on Program component 1.1—Legislation. This shows that the higher a Bill's category, the more likely it is that drafting resources will be found to enable it to be introduced and, conversely, that the lower a Bill's category, the more likely it is to miss out on introduction in a particular sittings even if timely drafting instructions are given to OPC.

118 Drafting teams are usually responsible for several Bills of different categories at any one time. This means that some work may be done on lower category Bills during lulls in a drafter's higher category work (e.g. while clients are considering a first draft of a higher category Bill or awaiting ministerial approval of detailed policy proposals). This explains why some lower category Bills are introduced each sittings while other higher category Bills are unable to be finished; a drafter might be able to finish a small category C Bill in the intervals between work on category T and A Bills, but might not have enough "spare" time to be able to make useful progress with a more substantial category B Bill.

119 Government Bills were supplied to the Parliament in

accordance with applicable deadlines. However, most deadlines for the introduction of Bills are not immutable, and may change to reflect progress in policy development and drafting, consultation requirements, clearance processes or other matters affecting the availability of draft Bills for introduction.

120 Until recently, there was no similar legislation program for instrument drafting work.

121 Last year OPC implemented a bidding and priority system for instruments. This was very closely based on the system for Bills.

122 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 Departments.

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

124 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 co-ordination of their instrument drafting.

125 For most Bill and instrument drafting projects, the drafters advised instructors on aspects of the management of the project. For some projects (especially large projects or ones being handled by inexperienced instructors), the drafters had to play

a major role in project management.

126 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.

Program component 1.3—Legislative drafting capability

Indicator	Performance
<i>Deliverable:</i> Training lawyers recruited to OPC in legislative drafting, to ensure the long-term viability of drafting resources	All assistant drafters worked closely with senior drafters. The primary purpose of this arrangement was to develop the drafting skills of the assistant drafters.
<i>Deliverable:</i> Training potential instructors in policy development and preparation of instructions, to ensure efficient use of drafting resources and quality of legislation	No legislation process courses for instructors and potential instructors for Bills were conducted during the year. As a result, OPC did not meet the target to run at least 10 courses each year. The courses are being adapted to include material for instruments and will be extended to more extensively cover the processes for instruments for the next financial year.

Indicator	Performance
<p><i>Deliverable:</i> Legislative drafters maintain and improve drafting skills and knowledge</p>	<p>Legislative drafters 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.</p> <p>The Director of Drafter Training has implemented an extensive program of training sessions for drafters. A significant program of training was provided to integrate drafting approaches for Bills and instruments and build drafting knowledge across OPC in the drafting of both Bills and instruments.</p>

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

127 In previous years, OPC’s turnover of drafting staff has been extremely low.

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

129 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.

130 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.

131 Drafters working on instruments generally work in a team arrangement with about 3 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.

132 The working arrangements for drafters is a matter that OPC will

continue to work on over the next year or so.

133 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.

134 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

135 In past years, OPC has generally conducted around 10 legislation process courses each year, with an average of 138 participants per year. A total of 224 legislation process courses have been run since they began in 1994.

136 A project to rewrite the materials to cover instrument drafting as well as Bill drafting is underway. Consequently, no courses were run during the year.

137 The rewriting of the material is largely complete and courses have been planned for October 2015 once we have moved to our new building.

Program component 1.4—Standardisation and quality control of legislation

Indicator	Performance
<p><i>Deliverable:</i> Consistently applying drafting standards and conventions to all Bills and ExCo instruments</p> <p><i>Key performance indicator:</i> Drafting standards and conventions are applied consistently to all Bills and ExCo instruments</p>	<p>Editorial checking ensured that drafting standards and conventions were applied consistently to 100% of Bills and instruments.</p> <p>Further work was done to bring the drafting standards and formatting conventions for Bills and instruments even closer.</p> <p>Discussions were held on the desirability of greater consistency in the drafting of provisions and ways in which such consistency could be achieved.</p> <p>OPC rules, standards and conventions continued to be documented and promulgated as they were updated.</p>
<p><i>Deliverable:</i> Preparation of a Statute Law Revision Bill to correct technical errors and to remove Acts that no longer have any operation</p>	<p>OPC prepared the Statute Law Revision Bill (No. 2) 2015 in this financial year to correct technical errors and to remove Acts that no longer have any operation.</p> <p>Most of the technical errors that were corrected were identified by OPC in the course of preparing compilations of Acts.</p>
<p><i>Deliverable:</i> Automatic repeal of solely commencing, amending or repealing legislative instruments and preparation of bulk repeal instruments for other legislative instruments</p>	<p>OPC prepared the <i>Spent and Redundant Instruments Repeal Regulation 2014 (No.2)</i> and the <i>Spent and Redundant Instruments Repeal Regulation 2015 (No. 1)</i> in this financial year to repeal in bulk legislative instruments and provisions that are spent or no longer required under section 48E of the LIA.</p> <p>Most of the instruments that were repealed were identified by OPC through ComLaw data.</p> <p>Solely commencing, amending or repealing legislative instruments were automatically repealed under Part 5A of the LIA once the instruments were spent. This automated process continued to ensure that these</p>

Indicator	Performance
	types of instruments were efficiently removed from the statute book and enabled compilations of legislative instruments to more clearly reflect current instruments in force.
<i>Deliverable:</i> Working with agencies to manage the sunset of legislative instruments	<p>OPC prepared lists of legislative instruments due to sunset on 1 April 2016 and 1 October 2016 for tabling in Parliament by the Attorney-General in accordance with section 52 of the LIA. These lists were prepared for tabling 18 months before the sunset dates and are provided by OPC to agencies to encourage review of instruments before their sunset date.</p> <p>OPC also actively engaged with agencies to assist in the management of the sunset of legislative instruments and the remaking of instruments needed after their sunset date.</p>

Drafting standards and quality assurance

138 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), and “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.

139 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.

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

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

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

143 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.

144 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.

145 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

146 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.

147 Two Statute Law Revision Bills were prepared in the financial year. The Statute Law Revision Bill (No. 2) 2014 was introduced in the Spring 2014 sittings and assented to on 25 February 2015 as the *Statute Law Revision Act (No. 1)*

2015. That Act included amendments to:

- modernise language by replacing references to “servants” with references to “employees” and by removing gender specific language;
- improve the *Veterans’ Entitlements Act 1986* by better signposting definitions and making technical corrections; and
- repeal spent and obsolete provisions and Acts, which resulted in the repeal of approximately 30 pages of spent and obsolete provisions, including 3 spent Acts.

148 The Statute Law Revision Bill (No. 2) 2015 was introduced in the Autumn 2015 sittings. That Bill includes amendments to:

- make clear on the face of Acts that the Crown in right of the Australian Capital Territory and of the Northern Territory is bound and modernise the form of provisions about whether the Crown is liable to be prosecuted for an offence;
- modernise language by replacing references to “reference base” with references to “index reference

period” and by removing gender specific language; and

- repeal spent and obsolete provisions and Acts, which will result in the repeal of approximately 85 pages of spent and obsolete provisions, including 6 spent Acts.

149 The *Amending Acts 1970 to 1979 Repeal Act 2015* repealed 656 spent Acts. This Act was introduced in the 2014 Spring sittings and assented to on 25 February 2015.

150 In addition, OPC prepared the *Amending Acts 1980 to 1989 Repeal Bill 2015*, which was introduced on 18 March 2015. This Bill proposes to repeal 870 Acts dating from 1980 to 1989.

151 Over 2014–2015, OPC continued to work with the Attorney-General’s Department to identify redundant legislative instruments and provide for their repeal in bulk. This work has enabled the repeal of more than 17,825 instruments since legislation to enable bulk repeals was enacted in the LIA in late 2012.

152 Following on from measures introduced in relation to automatic and bulk repeals of instruments, OPC has continued to work with the Attorney-General’s

Department to implement further measures to better manage the Commonwealth statute book and improve access to laws and instruments.

153 In 2014-15 OPC worked with the Attorney-General's Department on measures in the *Acts and Instruments (Framework Reform) Act 2015* that will enable minor editorial changes that do not alter the effect of a law to be made in compilations of legislation. 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. OPC will continue to develop its policies in relation to editorial changes with Senate Scrutiny Committees and other stakeholders before the Act commences.

Sunsetting and review of legislative instruments

154 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.

155 Key legislative instruments that were reviewed by agencies and redrafted by OPC before the instruments were due to sunset on 1 April 2015 included the *Customs Regulations 1926* and *Excise Regulations 1925* as well as the *Telecommunication Numbering Plan Declarations* and related instruments.

156 The rewritten instruments greatly improved the quality and readability of these instruments and decreased the number of pages on the statute book. The *Telecommunications Numbering Plan 2015* that replaced the *Telecommunications Numbering Plan 1997* made significant structural changes to enable greater readability and the new instrument reduced the number of pages by over 50%.

157 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 instruments

158 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 instruments.

159 The First Parliamentary Counsel causes these measures to be undertaken to fulfil his obligation under section 16 of the LIA to promote the legal effectiveness, clarity, and intelligibility to anticipated users, of legislative instruments.

160 Since this obligation transferred from the Secretary of the Attorney-General's Department to the First Parliamentary Counsel in 2012, a number of measures have been taken to encourage high standards and enhance the quality of all legislative 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 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 Parliamentary Counsel client advisers from whom agencies can also obtain quick, informal advice about legislative instrument drafting;
- developing further guidance to agencies in relation to managing and drafting legislative instruments through drafting standards and the reissue of the

Legislative Instruments Handbook;

- rationalising legislative 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 legislative instruments in enabling legislation to enable greater consistency in legislative 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 further measures to efficiently manage the Commonwealth statute book including notifiable instruments through changes included in the *Acts and Instrument (Framework Reform) Act 2015*.

161 In addition to continued work on the above measures, in 2014-2015, the First Parliamentary Counsel fulfilled his obligation under section 16 of the LIA by causing steps to be taken for OPC to undertake and supervise the drafting of legislative 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.

162 In 2014-2015, OPC increased the number of untied legislative instruments it drafted for agencies at the same time as increasing the number of pages drafted for ExCo legislative instruments work.

163 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 instruments.

164 In 2014-2015, OPC provided drafting services to settle or check legislative instruments drafted by a number of agencies, including:

- the Department of Agriculture;

- the Classification Branch of the Attorney-General's Department;
- the Department of Defence;
- the Department of Social Security;
- the Department of Veterans' Affairs; and
- the Department of Finance.

165 OPC also sought to increase our services to agencies in the drafting of precedents to guide agencies in preparing instruments in 2014-15. OPC also provided training to officers of the Department of Communication on the drafting of legislative instruments and held 3 workshops for employees of the Civil Aviation and Safety Authority relating to drafting matters.

166 OPC continued to provide advice concerning the drafting of

legislative instruments through making OPC Parliamentary Counsel Client Advisers available to a number of agencies.

167 Finally, the First Parliamentary Counsel also continued to assist in preventing the inappropriate use of gender-specific language in legislative instruments through guidance provided to agencies in the Legislative instruments Handbook and monitoring of the use of gender-specific language through reporting by agencies at the time of registration.

168 No inappropriate use of gender-specific language was identified in instruments that had already been made and therefore no notification was required under subsection 16(3) of the LIA.

Program component 1.5—Publication

Indicator	Performance
<p><i>Deliverable:</i> Maintenance of free public access to Commonwealth legislation through the ComLaw website</p> <p><i>Key performance indicator:</i> Free public access to Commonwealth legislation is provided through the ComLaw website</p>	<p>Free public access to Commonwealth legislation was provided through the ComLaw website.</p> <p>The ComLaw website was generally available 24 hours a day, seven days a week, excluding notified periods for website maintenance and updates.</p>
<p><i>Deliverable:</i> Timely publication of new Acts on ComLaw in accordance with statutory requirements</p> <p><i>Key performance indicator:</i> New Acts are published promptly on ComLaw</p>	<p>New Acts were published promptly on ComLaw to ensure statutory requirements were met.</p> <p>100% of Acts were published on ComLaw no later than two working days after receipt from the relevant Parliament House Table Office exceeding the performance target of 99%.</p>
<p><i>Deliverable:</i> Timely registration of new legislative instruments on the Federal Register of Legislative Instruments in accordance with statutory requirements</p> <p><i>Key performance indicator:</i> New legislative instruments that are lodged for registration are registered promptly on the Federal Register of Legislative Instruments</p>	<p>All new legislative instruments were registered promptly, and within timeframes set by client agencies, in accordance with statutory requirements.</p> <p>100% of urgent new legislative instruments were registered within the time required by rule-making agencies meeting the performance target of 100%.</p> <p>More than 99% of new legislative instruments were registered no later than two working days after the day they were lodged, slightly exceeding the performance target of 98%.</p>

Indicator	Performance
<p><i>Deliverable:</i> Timely delivery of legislative instruments for tabling in Parliament</p> <p><i>Key performance indicator:</i> Legislative instruments are delivered promptly for tabling in Parliament</p>	<p>Legislative instruments were delivered promptly for tabling in Parliament.</p> <p>100% of new legislative instruments were delivered to each House of the Parliament for tabling within six sitting days after registration meeting the performance target of 100%.</p> <p>More than 97% of legislative instruments were delivered to each House of the Parliament for tabling within three working days after registration exceeding the performance target of 95%.</p>
<p><i>Deliverable:</i> Timely preparation and publication of accurate compilations of Acts on ComLaw in accordance with statutory requirements</p> <p><i>Key performance indicator:</i> Act compilations are accurate and published promptly on ComLaw</p>	<p>Act compilations were accurate and generally published promptly on ComLaw in accordance with statutory requirements.</p> <p>36% of Act compilations were prepared and published on ComLaw within five working days after the commencement of amendments. This did not meet the performance target of 85%.</p> <p>Performance indicators for the Publications Group were reviewed during the year as the existing measure for timeliness was driving a prioritisation system based purely on time and not on client feedback or the importance or number of amendments affecting the compilation. For example, a compilation with only a small number of consequential amendments may have been prioritised ahead of compilations implementing significant changes.</p> <p>The performance indicator for the preparation of Act compilations for 2015-2016 will be that 100% of Act compilations will be completed by the later of 90 days after Royal Assent or 28 days after the commencement of prospective amendments. This change will allow OPC to prioritise the preparation of compilations with particular regard to client feedback, the substance of amendments as</p>

Indicator	Performance
	<p>well as timeliness.</p> <p>This financial year, 100% of Act compilations were completed by the later of 90 days after Royal Assent or 28 days after the commencement of prospective amendments.</p> <p>98% of Act compilations prepared by OPC in the financial year were free of errors requiring rectification. This did not meet the performance target of 99%.</p>
<p><i>Deliverable:</i> Timely preparation and registration of accurate compilations of legislative instruments on the Federal Register of Legislative Instruments in accordance with statutory requirements</p> <p><i>Key performance indicator:</i> Legislative instrument compilations are accurate and registered promptly on the Federal Register of Legislative Instruments</p>	<p>Legislative instrument compilations were accurate and generally registered promptly on the Federal Register of Legislative Instruments (<i>FRLI</i>) in accordance with statutory requirements.</p> <p>71% of regulation, ordinance and proclamation compilations were prepared and registered within five working days after the commencement of amendments. This did not meet the performance target of 85%.</p> <p>As mentioned above, performance indicators for the Publications Group were reviewed during the year. The performance indicator for the preparation of legislative instrument compilations for 2015-2016 will be that 100% of legislative instrument compilations will be completed by the later of 90 days after registration on FRLI or 28 days after the commencement of prospective amendments. This change will allow OPC to prioritise the preparation of compilations with particular regard to client feedback, the substance of amendments as well as timeliness.</p> <p>This financial year, 100% of legislative instrument compilations were completed by the later of 90 days after registration on FRLI or 28 days after the commencement of prospective amendments.</p> <p>91% of legislative instrument compilations prepared by rule-making agencies were</p>

Indicator	Performance
	<p>registered within two working days after the day they were lodged. This did not meet the performance target of 99%.</p> <p>93% of legislative instrument compilations prepared by OPC in the financial year were free of errors requiring rectification. This did not meet the performance target of 99%.</p>
<p><i>Deliverable:</i> Timely publication of Gazette notices on ComLaw</p> <p><i>Key performance indicator:</i> Gazette notices are published promptly on ComLaw</p>	<p>Gazette notices were published promptly on ComLaw within timeframes set by client agencies.</p> <p>100% of urgent Gazette notices were published on ComLaw within the time required by rule-making agencies meeting the performance target.</p> <p>100% of Gazette notices were published on ComLaw no later than two working days after the day they were lodged exceeding the target of 98%.</p>
<p><i>Deliverable:</i> Timely registration of new legislative instruments on the Federal Register of Legislative Instruments in accordance with statutory requirements</p> <p><i>Key performance indicator:</i> New legislative instruments that are lodged for registration are registered promptly on the Federal Register of Legislative Instruments</p>	<p>All new legislative instruments were registered promptly, and within timeframes set by client agencies, to ensure statutory requirements were met.</p> <p>More than 97% of routine new legislative instruments were registered no later than 2 business days after the day they were lodged for registration.</p> <p>100% of urgent new legislative instruments were registered as required by lodging agencies.</p>
<p><i>Deliverable:</i> Preparation and registration of compilations on the Federal Register of Legislative Instruments in accordance with statutory requirements</p>	<p>Compilations were registered on FRLI promptly and in accordance with statutory requirements.</p>

Indicator	Performance
<p><i>Deliverable:</i> Electronic publication of Commonwealth Acts and preparation and electronic publication of compilations of Commonwealth Acts on ComLaw</p>	<p>Commonwealth Acts were published promptly on ComLaw and generally within one day of their being available.</p> <p>Preparation and electronic publication of Act compilations were generally prompt. Where there were a substantial number of amendments affecting a large number of Acts that commenced on one day, OPC prioritised the preparation of compilations with particular regard to client feedback.</p>
<p><i>Deliverable:</i> Accurate and timely preparation and publication of Government Gazette notices</p> <p><i>Key performance indicator:</i> Government Gazette notices are prepared and published promptly</p>	<p>Government Gazette notices were published accurately and within timeframes set by client agencies.</p> <p>More than 97% of routine notices were published no later than 2 business days after the day they were lodged for publication.</p> <p>100% of urgent notices were published as required by clients.</p>

169 The Publications group functions include:

- managing the Federal Register of Legislative Instruments, 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 whole-of-government legislation ComLaw website (www.comlaw.gov.au).

170 The Publications group underwent significant structural change during the financial year to create a more horizontal and flexible structure.

171 The skill base of staff continues to be expanded so that resources can be better utilised and directed during peak periods.

172 These changes, as well as reductions in staff numbers, have had a short term impact on performance but the Group is expecting to increase productivity over the next few years as the versatility of its staff expands.

173 In July 2014, OPC introduced a new annual fee model for standard ComLaw services to assist clients. Clients had found it hard to budget for ComLaw fees under the old “pay as you go” fee model. The old fee model also involved substantial administrative costs for both OPC and clients.

174 Feedback from clients has shown a strong preference for the new annual fee model, which takes into account both recent and current content holdings.

175 ComLaw 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 legislative instruments and Gazette notices.

176 Liaison with agencies to prepare for and manage the sunset of legislative instruments and related matters continued. Under the *Legislative Instruments Act 2003 (LIA)*, all legislative instruments sunset or cease automatically after 10 years unless action is taken to preserve them. 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.

177 In 2014-2015, two lists of instruments due to sunset soon were prepared for the Attorney-General to table in Parliament in accordance with the LIA.

178 Significant IT changes were also made to automate processes around the sunset of instruments from 1 April 2015.

179 The demand for current versions of legislation continues to be met by free online public access provided by ComLaw. If a printed version is required, clients can use the print-on-demand function on ComLaw. This enables them to purchase a commercially printed copy of the most current

compilation online and have it delivered to them.

180 Nearly 12,000 historical Statutory Rules were sourced and published to ComLaw. ComLaw now has an almost complete set of numbered Statutory Rules (**SRs**) and Select Legislative Instruments (**SLIs**) from 1903. The project to source the missing historical SRs from the early 1900s continues.

181 Since 1 July 2014, SLIs have ceased to be printed and are only published electronically. SLIs are made available on ComLaw soon after each meeting of the Executive Council.

182 In January 2015 the ComLaw website moved its hosting environment from another Government department using dedicated hardware to the Cloud.

183 Overall, the stability and performance of the website has noticeably improved with positive comments received from clients.

184 System development and enhancements have also begun on the ComLaw system to meet new requirements as a result of amendments to the LIA (soon to be the *Legislation Act 2003*) that will commence in early 2016.

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2013-2014	2014-2015	2013-2014	2014-2015
Legislative instruments	1,820	1,998	20,282	25,866
Gazette notices	2,045	2,132	4,498	4,034
Numbered Acts	141	167	4,458	7,559
Act compilations	892	802	373,352	358,209
OPC prepared instrument compilations—budget-funded	368	243	118,068	71,265
OPC prepared instrument compilations—user-pays	321	244	31,295	45,338
Agency prepared instrument compilations	826	573	49,271	28,022

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
2014-2015	1,998	2,418
2013-2014	1,820	17,446

Statistics—ComLaw website

Year	Total visits	Total unique visits	Total page views
2014-2015	7,247,055	3,764,336	24,196,455
2013-2014	6,865,715	3,514,303	23,892,781

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

Transfer of instrument drafting and publication functions to OPC

185 The work connected to the transfer of functions from the Office of Legislative Drafting and Publishing (**OLDP**) within the Attorney-General’s Department (**AGD**) is now complete.

186 The transfer has resulted in substantial changes to the structure and working arrangements of drafters as well as to the structures of the publications area.

Demand for legislation from particular portfolios

187 There continued to be a substantial demand for the drafting of legislation for the Treasury and

legislation for the Attorney-General’s portfolio.

188 Another portfolio that required substantial resources was Immigration and Border Protection.

189 Significant stand-alone instrument projects for the year included the redrafting of the Customs Regulations, Excise Regulations and Telecommunications numbering instruments and legislation in the areas of carbon farming, the future of financial advice, health, migration, public governance, non-self-governing territories and court rules.

2014 Spring Repeal Day and 2015 Autumn Repeal Day

190 On the 2014 Spring Repeal Day and 2015 Autumn Repeal Day the Government introduced

legislation and tabled documents to repeal hundreds of pieces of legislation.

191 During the Repeal Day sittings, OPC allocated significant drafting, publications and corporate services resources to prepare for the Repeal Days and respond to the resulting changes to legislation. The allocation of these resources reflected the size of the project and the high priority it was given by the Government.

192 The legislation was successfully completed in time for the Repeal Days. Necessary changes to ComLaw arising from the enactment of repeals have also been successfully completed.

Exposure drafts

193 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.

194 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.

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

196 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.

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

198 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 elapsed 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.

199 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.

200 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

201 OPC received additional funding of \$0.565 million in the 2014-2015 year for the *National Security—additional counter-terrorism funding* budget measure.

OPC's financial performance

202 The surplus attributable to the Australian Government for OPC for the 2014-2015 financial year was \$0.129 million (after adding back non-cost recovered depreciation, this resulted in a surplus of \$0.739 million). This compares to a surplus of \$1.690 million for 2013-2014 (after adding back non-cost recovered depreciation, a surplus of \$2.274 million).

203 Revenue from government decreased by \$0.606 million to \$15.433 million in 2014-2015, compared to \$16.039 million in 2013-2014. This was due to the termination of funding for the 2010-2011 budget measure for additional drafting resources to support taxation reform, offset by funding for the *National Security—additional counter-terrorism* budget measure.

204 Own-source revenue decreased by \$0.187 million to \$6.507 million in 2014-2015, compared to \$6.694 million in 2013-2014.

205 Total expenses increased by \$0.768 million to \$21.811

million in 2014-2015, compared to \$21.043 million in 2013-2014.

206 Employee expenses decreased by \$0.913 million to \$15.143 million in 2014-2015, compared to \$16.056 million in 2013-2014. This was due to a decrease in OPC's average staffing level by 11.5.

207 Supplier expenses increased by \$1.474 million to \$5.185 million in 2014-2015, compared to \$3.711 million in 2013-2014. This was mainly due to early recognition of rent expense for existing and new premises in accordance with accounting standards and additional costs of co-location to new premises.

208 At 30 June 2015, OPC had net assets (assets less liabilities) of \$12.943 million compared to \$11.993 million for the previous year.

209 At 30 June 2015, OPC had financial assets of \$16.862 million. This includes \$15.843 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 \$0.387 million.

210 The entity resource statement, and expenses for outcome statement, are set out in Appendix A.

Chapter 3—Management and accountability

Corporate governance

Accountability

211 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

212 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**).

213 The SMT consists of:

- First Parliamentary Counsel (Mr Peter Quiggin);
- the two Second Parliamentary Counsel (Ms Marina Farnan and Mr Iain McMillan); and

- the General Manager, who is also the Chief Finance Officer (Ms Susan Roberts).

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

- planning and project management of the fit-out of the new premises;
- planning the co-location of staff;
- ComLaw hosting arrangements;
- State of the Service survey results;
- review of fees;
- recruitment policies and strategies;
- corporate governance, including the Corporate Plan;
- enterprise bargaining;
- risk management;
- financial management;
- workforce planning;
- training and development of drafters; and
- internal policies, practices and processes.

Workplace Consultative Committee

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

216 The membership for the WCC during 2014-2015 consisted of the members of the senior management team and 7 employee representatives—one representing each of 2 drafter workgroups, 2 representing the publications workgroup, 2 representing the corporate services workgroup, and 1 general employee representative. One of the health and safety representatives also attends meetings.

217 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

218 OPC's Audit Committee consisted of Mr Dale Boucher, who

was the Chair and external to OPC, together with two SES drafters who hold office for 2 years at a time. 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.

219 During the year, in accordance with upcoming requirements of the *Public Governance, Performance and Accountability Act 2013*, OPC changed the membership of the Audit Committee to consist of one OPC member (an SES drafter) and 2 independent members, including the Chair of the Committee.

220 Robyn McClelland commenced as an independent member of OPC's Audit Committee in February 2015 to replace one of the OPC members.

221 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 and Risk Management Plan; and

- review of internal audit reports.

Other committees

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

Staff meetings

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

224 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

225 During the year, the review and update of OPC's risk management framework was completed to ensure compliance with the new Commonwealth Risk Management Policy.

226 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 2014-2015 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.

227 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.

228 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.

229 An integral element of OPC's risk management framework is business continuity management.

Operational risks

230 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

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

232 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.

233 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.

234 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 assistant drafters.

Information technology systems

235 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.

236 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.

237 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.

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

239 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

240 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.

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

242 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.

243 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.

244 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

245 During the year, remuneration for all SES staff was determined under the OPC SES Enterprise Agreement 2011-2014.

246 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

247 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.

248 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

249 During May and June 2015 the Australian Public Service Commission (**APSC**) conducted the 2015 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.

250 This was the third survey for OPC that included staff who transferred from the Attorney-General's Department to OPC in October 2012. Overall OPC's results for 2015 were largely consistent with the 2014 results, and generally higher than the APS results for 2015.

251 The reporting below compares OPC's results (from staff who responded to the survey) for 2015 to OPC's results for 2014, and where available, to the APS results for 2015. Where percentages/scores are set out below, the result in bold is the OPC percentage/score for 2015, the result in normal font is the OPC percentage/score for 2014 and the result in italics is the APS percentage/score for 2015.

Working environment

252 **77%** of OPC staff agreed that they were proud to work at OPC (compared to 75% for OPC in 2014 and 67% for the APS in 2015); and **82%** of OPC staff were satisfied with their non-monetary employment conditions, such as leave, flexible work arrangements and other benefits (compared to 83% for OPC in 2014 and 76% for the APS in 2015).

Employee engagement

253 Employee engagement (predictors of productivity and loyalty) covers 4 areas—employee engagement with: the job they do; the team to which they belong; their immediate supervisor; and the agency to which they belong. The levels of staff engagement in OPC for 2015 were similar to those for the previous year across all areas, except for agency engagement where the results for 2015 were higher than for 2014. The results in OPC for 2015 were higher than the APS results across all areas in 2015.

254 Across the 4 areas, OPC staff rated engagement elements positively (between **59%** and **83%**,

compared to 50% and 84% for OPC in 2014, and 42% and 80% for the APS in 2015).

Learning and development

255 **83%** of OPC staff were satisfied with access to effective learning and development. This compared favourably with the 2014 result of 72% for OPC and 61% for the APS in 2015.

Leadership: supervisors and senior leaders

256 In 2015, OPC staff were more satisfied with their immediate supervisor's leadership actions across all areas compared with the APS results for 2015, and had similar satisfaction levels in 2015 compared with OPC results for 2014 across all areas (between: **71%** and **84%**; 67% and 86%; and 63% and 74%).

257 Except in one area (the most senior leaders are sufficiently visible), the 2015 rating by OPC staff for satisfaction with senior leadership was much higher than the 2014 rating (between 1 and 15 percentage points higher). In comparison to the APS results for 2015, OPC staff rated senior leadership between 21 and 33 percentage points higher.

Health, safety and wellbeing

258 Another area where the results were quite pleasing was employee attitudes to health, safety and wellbeing in the workplace. This is particularly important during a period of change for OPC.

259 In 2015, OPC staff agreed that: the people in their workgroup were committed to workplace safety (**84%**, 84% and 84%); OPC genuinely cares about employees being healthy and safe at work (**85%**, 74% and 63%); and, considering their work and life priorities, that they were satisfied with their work-life balance (**78%**, 80% and 72%).

APS Values

260 Staff indicated that people in OPC act in accordance with the APS Values. The 2015 results for senior leaders, supervisors and workgroup colleagues were in the range of **91%** to **96%**, compared to 88% to 99% for OPC in 2014 and 69% to 89% for the APS in 2015.

Conclusion

261 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.

262 It was pleasing to see the 2015 results for senior leaders' effectiveness in leading and managing organisational change (65%, 57% and 45%), and engaging with staff on how to respond to future challenges (68%, 57% and 47%) were much improved against the prior year results for OPC and higher than the 2015 APS-wide results, as this was a key area of focus for the Senior Management Team in 2014-2015.

Management and development of human resources

Training and development

263 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

264 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.

265 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

266 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).

267 The program this year focused on drafting delegated legislation and communication of drafting techniques between drafters working on Bills and instruments, to support the transfer of instrument drafting functions to OPC.

268 During the year, the program included presentations on:

- delegated legislation;
- the *Succession to the Crown Act 2015*;
- definitions;
- the CALC conference;
- drafting in the UK;
- assent checking;
- various other technical drafting and IT issues.

269 OPC drafters presented papers at the CALC Conference, held in Edinburgh (Scotland), from 15 to 17 April 2015.

270 OPC drafters also participated in a range of other external conferences and seminars

organised by the Australian Government Solicitor, leading academic institutions and law firms.

Staff undertaking higher studies under Studies Assistance arrangements

271 During the year, 2 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

272 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.

273 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.

274 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.

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

Productivity gains

276 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 property and services.

Staffing statistics

277 The staffing statistics for OPC at 30 June 2015 are in Appendix B.

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

Coverage of workplace agreements

279 All OPC employees are covered by Enterprise Agreements which commenced on 15 July 2011.

Salary ranges

280 The full range of salaries available under OPC's Enterprise Agreements as at 30 June 2015 is set out in Appendix B.

Non-salary benefits for APS employees

281 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.

282 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.

283 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.

284 Other non-salary benefits available to staff were:

- employer-sponsored superannuation;
- the cost of prescription spectacles or other eyewear up to the value of \$500 every 2 years or each time a new prescription is issued if that happens sooner;
- an allowance of \$300 to eligible staff to spend on health and wellbeing activities or equipment; and
- dependant care costs arising from working arrangements that are required in specific circumstances.

Performance pay

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

286 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

287 During the year the following staff were recruited/promoted:

- seven Publishing Officers;
- two Assistant Editorial Officers; and
- two Assistant Executive Support Officers.

Workforce planning

288 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.

289 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.

Effect of workplace agreements on staff retention

290 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 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).

unlawful discrimination in the workplace.

292 At the end of 2014-2015, the APSC conducted the 2015 State of the Service Employee Census. Seventy four per cent of OPC’s employees participated in the survey.

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

Workplace diversity

OPC’s Workplace Diversity Program

291 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

Objectives and Performance Indicators (PI)	% Agreed	
	OPC	PI
1 The people in my workgroup are accepting of people from diverse backgrounds.	82	75
My supervisor is accepting of people from diverse backgrounds.	75	75
OPC is committed to creating a diverse workforce.	42*	75
2 Employees are satisfied with their work-life balance in OPC.	78	75
Employees are satisfied with their	87	75

	Objectives and Performance Indicators (PI)	% Agreed	
		OPC	PI
	ability to access and use flexible working arrangements.		
	OPC's workplace culture supports employees to achieve a good work-life balance.	80	75
3	OPC routinely applies merit in decisions regarding engagement and promotion.	59*	75
4	Communication between senior leaders and staff is effective.	67*	75
	Employees are satisfied with the workplace attributes that impact on job satisfaction.	76	75
5	I would recommend OPC as a good place to work.	74	75
	Employees indicate that they have not been subjected to bullying or harassment.	91	90

294 OPC's results from the survey indicate that in most areas

OPC is meeting the objectives of the Workplace Diversity Program.

295 However, there are some key areas where the results are still below the performance indicator, although these areas have improved compared to the 2014 results (these are indicated by an * against the performance indicator 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.

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

OPC's Reconciliation Action Plan

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

298 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.

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

- displaying of Indigenous Australian art in public areas of OPC; and
- provision of information on OPC's RAP to all new employees as part of their induction program.

Breastfeeding Friendly Workplace accreditation

300 OPC has undertaken a commitment to provide a supportive environment for breastfeeding women.

301 During the year, OPC staff were located in 2 premises, in Barton and Deakin. Both premises were accredited as a "Breastfeeding Friendly Workplace". As part of the planning for our new premises we ensured that the new premises would meet the standards for accreditation.

302 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

303 Since 1994, Commonwealth departments and agencies 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 Australian Public Service Commission's *State of the Service Report* and the *APS Statistical Bulletin*. These reports are available at www.apsc.gov.au. From 2010-2011, departments and agencies were no longer required to report on these functions.

304 The Commonwealth Disability Strategy has been

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

Work health and safety

Policy

305 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

306 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.

307 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. One of the health and safety representatives attends each WCC meeting.

Initiatives taken during the year

308 A physiotherapist or occupational therapist visited OPC regularly to conduct workstation assessments. They checked whether furniture and equipment were ergonomically sound and discussed any problems with members of staff.

309 During the year, OPC paid for influenza vaccinations and bone density testing for interested staff.

310 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 \$500 required as a result of the eye tests.

311 During the year, an allowance of \$300 was paid to eligible staff to spend on health and wellbeing activities or equipment.

312 During the year, OPC's Employee Assistance Program

introduced an additional service to allow staff access to accredited practicing dietitians to assist with nutrition issues.

313 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.

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

Health and safety outcomes

315 The following outcomes were achieved as a result of initiatives taken during the year or in past years:

- improvements were made to workplace safety;
- comprehensive workstation assessments by qualified health professionals ensured good outcomes for staff returning to work from injuries; and
- staff awareness of the importance of health and safety in the workplace was raised.

316 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

317 There were no notifiable incidents during the year requiring

notification under section 38 of the WHS Act.

Investigations

318 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

319 During the year, OPC finalised the procurement for the hosting of ComLaw in the cloud and undertook one other major procurement, for construction services for the fit-out of OPC's new premises.

320 Although the fit-out of the new premises substantially increased OPC's procurement activity during the year, 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.

321 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.

322 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.

323 OPC's Annual Procurement Plan for the 2015-2016 financial year was published on the AusTender website at www.tenders.gov.au in June 2015.

Procurement initiatives to support small business

324 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/.

325 OPC's procurement practices support SMEs by using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 and the use of electronic systems and processes used to facilitate on-time payment performance, including the use of payment cards.

Consultants

326 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.

327 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.

328 During 2014-2015, 3 new consultancy contracts for valuation services, independent testing of the

ComLaw system, and review of the records management system were entered into, involving total actual expenditure of \$71,361.72 (including GST).

329 The procurement method for the 3 consultancy contracts was by limited tender as the values of the services to be procured were under the relevant procurement threshold.

330 In addition, 2 ongoing consultancy contracts for property assessment and evaluation, and internal audit services were active during the 2014-2015 year, involving total actual expenditure of \$50,734.75 (including GST).

331 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

332 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.

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

334 During 2014-2015, no money was paid by, or on behalf of, OPC to any advertising agency, market research organisation, polling organisation, direct mail

organisation or media advertising organisation.

Ecologically sustainable development and environmental performance

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

Additional information

336 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.

337 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 for outcome

Entity resource statement

	Actual available appropriation for 2014-15 (\$'000)	Payments made 2014-15 (\$'000)	Balance remaining 2014-15 ² (\$'000)
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year departmental appropriation	14,170	-	14,170
Departmental appropriation ¹	16,363	14,303	2,060
s 74 retained revenue receipts	7,223	7,223	-
Total ordinary annual services	37,756	21,526	16,230
Total net resourcing for entity	37,756	21,526	16,230

¹ Includes an amount of \$0.930 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 2014-15¹ (\$'000)	Actual expenses 2014-15 (\$'000)	Variance 2014-15 (\$'000)
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
Departmental expenses			
Ordinary annual services (Appropriation Bill No. 1)	14,868	14,129	739
Ordinary annual services (Appropriation Bill No. 3)	565	565	-
Retained revenue receipts (section 74)	5,725	6,453	(728)
Expenses not requiring appropriation in the budget year	448	664	(216)
Total for Program 1.1	21,606	21,811	(205)
Total expenses for Outcome 1	21,606	21,811	(205)

	Actual 2013-14	Actual 2014-15
Average staffing level (number)	103.4	91.9

¹ Estimated expenses as disclosed in the 2014-15 Portfolio Additional Estimates Statement.

Appendix B—Staffing statistics and salary ranges

Ongoing and non-ongoing employees as at 30 June 2015

As at 30 June 2015, OPC had 3 non-ongoing employees and no employees who identified as Indigenous.

As at 30 June 2014, OPC had 1 casual employee and no employees who identified as Indigenous.

Full-time and part-time employees as at 30 June 2015

Category	Total staff		Full-time		Part-time	
	14	15	14	15	14	15
Statutory office holders	3	3	3	3	0	0
SES Band 2	6	5	6	5	0	0
SES Band 1	14 ¹	18	11	12	3	6
Assistant Parliamentary Counsel Grade 3	20 ²	15 ⁶	15	10	5 ⁵	5
Assistant Parliamentary Counsel Grade 2	6	4 ⁷	4	3	2	1
Assistant Parliamentary Counsel Grade 1	3 ³	0	2	0	1	0
Executive Level 2	6	6	6	6	0	0
Executive Level 1	7	6	7	6	0	0
OPC Broadband B (APS 4 - 6)	43 ⁴	42 ⁸	39	35	4	7
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	108	99	93	80	15	19

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

Male and female employees as at 30 June 2015

Category	Total staff		Male		Female	
	14	15	14	15	14	15
Statutory office holders	3	3	2	2	1	1
SES Band 2	6	5	4	3	2	2
SES Band 1	14 ¹	18	2	4	12	14
Assistant Parliamentary Counsel Grade 3	20 ²	15 ⁵	11	8	9	7
Assistant Parliamentary Counsel Grade 2	6	4 ⁶	3	2	3	2
Assistant Parliamentary Counsel Grade 1	3 ³	0	0	0	3	0
Executive Level 2	6	6	4	4	2	2
Executive Level 1	7	6	4	4	3	2
OPC Broadband B (APS 4 - 6)	43 ⁴	42 ⁷	10	11	33	31
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	108	99	40	38	68	61

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

Salary ranges as at 30 June 2015

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)	147,234	243,318
Salary ranges—Non-SES drafting positions		
Assistant Parliamentary Counsel Grade 3	110,838	133,438
Assistant Parliamentary Counsel Grade 2	96,356	117,001
Assistant Parliamentary Counsel Grade 1	59,413	110,838
Salary ranges—Non-SES non-drafting positions		
Executive Level 2	110,838	133,438
Executive Level 1	96,356	117,001
OPC Broadband B:		
APS 6	75,824	87,100
APS 5	70,201	74,443
APS 4	62,940	68,340
OPC Broadband A:		
APS 3	56,473	60,953
APS 2	49,580	54,983
APS 1	43,812	48,420

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 2013-2014 year.

Commodity	Amount bought in 2014-2015	Amount bought in 2013-2014	Comments
Electricity used on OPC's Barton premises	108,858 kWh	110,518 kWh	<p>This does not include electricity used in air-conditioning and lift services supplied by the lessor of the premises, as figures reflecting OPC's use of those services are not available.</p> <p>In 2014-2015, 10,027 kWh of the electricity was "green power" provided by ERM Power Retail through a Whole-of-Government agreement administered by the Department of Defence.</p>
Electricity used on OPC's Deakin premises	278,365 kWh	265,783 kWh	<p>The Deakin lease is for an entire building with a net lettable area of 1,776m² and OPC is responsible for the costs of central services such as air-conditioning and lifts.</p> <p>In 2014-2015, 27,836 kWh of the electricity was "green power" provided by ERM Power Retail.</p>
Electricity used on OPC's Forrest premises	n/a	1,391 kWh	<p>OPC was granted access to our new premises in Forrest on 1 May 2015 to commence the fit-out construction works, with occupation from early August 2015.</p>
Copy paper	1.1 t	6.9 t	<p>The copy paper is used in office printers and copiers. The substantial reduction in paper bought in 2014-2015 is mostly attributed to the planned reduction of stocks prior to relocating to new premises in the 2015-2016 year.</p>

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 No figures on OPC's use of water are available for the Barton premises, as there is no separate metering of water used by OPC. Figures for OPC's use of water on the Deakin premises were not available for this financial year.

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

8 In 2014-2015, OPC signed a 10 year lease for Level 4, 28 Sydney Avenue, Forrest. The building is new A Grade office accommodation. The design of the building provides a balance between commercial and sustainable development with a targeted 5 star NABERS energy rating.

9 OPC committed to a workplace design that maximised 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 included recycling provisions, use of natural and recycled materials, and plants for air quality and visual amenity.

10 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.

Appendix D—Financial Statements 2014-2015

Contents

Auditor-General's Report on Financial Statements

Certification of Financial Statements

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Schedule of Commitments

Notes to Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

I have audited the accompanying annual financial statements of the Office of Parliamentary Counsel for the year ended 30 June 2015, which comprise:

- Statement by the First Parliamentary Counsel and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Schedule of Commitments; and
- Notes to and forming part of the financial statements comprising a Summary of Significant Accounting Policies and other explanatory information.

First Parliamentary Counsel's Responsibility for the Financial Statements

The First Parliamentary Counsel of the Office of 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 and the rules made under that Act. The First Parliamentary Counsel is also responsible for such internal control as is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of the accounting policies used and the

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reasonableness of accounting estimates made by the First Parliamentary Counsel of the Office of Parliamentary Counsel, as well as evaluating the overall presentation of the financial statements.

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

Independence

In conducting my audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel:

- (a) comply with Australian Accounting Standards 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 2015 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



Kristian Gage
Audit Principal

Delegate of the Auditor-General

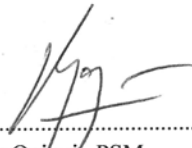
Canberra

24 September 2015

Statement by First Parliamentary Counsel and Chief Finance Officer

In our opinion the attached financial statements for the year ended 30 June 2015 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.



.....
Peter Quiggin PSM
First Parliamentary Counsel

23 September 2015



.....
Susan Roberts
Chief Finance Officer

23 September 2015

**OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2015**

	Notes	2015 \$'000	2014 \$'000
NET COST OF SERVICES			
EXPENSES			
Employee benefits	4A	15,143	16,056
Supplier expenses	4B	5,185	3,711
Depreciation and amortisation	4C	1,295	1,269
Finance costs	4D	7	7
Write-down and impairment of assets	4E	175	-
Loss from asset sales		6	-
Total expenses		21,811	21,043
LESS:			
OWN-SOURCE INCOME			
Own-source revenue			
Sale of goods and rendering of services	5A	6,289	6,475
Other revenue	5B	218	219
Total own-source revenue		6,507	6,694
Total own-source income		6,507	6,694
Net cost of (contribution by) services		(15,304)	(14,349)
Revenue from Government	5C	15,433	16,039
Surplus attributable to the Australian Government		129	1,690
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus		(109)	10
Total comprehensive income attributable to the Australian Government	3	20	1,700

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

OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF FINANCIAL POSITION as at 30 June 2015

	Notes	2015 \$'000	2014 \$'000
ASSETS			
Financial Assets			
Cash and cash equivalents		387	345
Trade and other receivables	7A	<u>16,475</u>	<u>15,145</u>
Total financial assets		<u>16,862</u>	<u>15,490</u>
Non-Financial Assets			
Buildings - leasehold improvements	8A/8C	1,737	390
Plant and equipment	8B/8C	465	581
Intangibles	8D	1,994	2,666
Other non-financial assets	8E	<u>278</u>	<u>232</u>
Total non-financial assets		<u>4,474</u>	<u>3,869</u>
Total Assets		<u>21,336</u>	<u>19,359</u>
LIABILITIES			
Payables			
Suppliers	9A	164	273
Other payables	9B	<u>1,532</u>	<u>746</u>
Total payables		<u>1,696</u>	<u>1,019</u>
Provisions			
Employee provisions	10A	6,069	6,075
Other provisions	10B	<u>628</u>	<u>272</u>
Total provisions		<u>6,697</u>	<u>6,347</u>
Total Liabilities		<u>8,393</u>	<u>7,366</u>
Net Assets		<u>12,943</u>	<u>11,993</u>
EQUITY			
Parent Entity Interest			
Contributed equity		6,772	5,842
Reserves		1,495	1,604
Retained surplus (accumulated deficit)		<u>4,676</u>	<u>4,547</u>
Total Equity		<u>12,943</u>	<u>11,993</u>

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 2015

	Retained Earnings		Asset Revaluation Surplus		Contributed Equity/Capital		Total Equity	
	2015	2014	2015	2014	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance	4,547	2,857	1,604	1,594	5,842	5,592	11,993	10,043
Balance carried forward from previous period	4,547	2,857	1,604	1,594	5,842	5,592	11,993	10,043
Adjusted opening balance								
Comprehensive income								
Other comprehensive income - changes to asset revaluation surplus/(loss)	-	-	(109)	10	-	-	(109)	10
Surplus (Deficit) for the period	129	1,690	-	-	-	-	129	1,690
Total comprehensive income	129	1,690	(109)	10	-	-	20	1,700
Transactions with owners								
Contributions by owners								
Return of contributed equity	-	-	-	-	-	(38)	-	(38)
Departmental capital budget	-	-	-	-	930	288	930	288
Sub-total transactions with owners	-	-	-	-	930	250	930	250
Closing balance at 30 June	4,676	4,547	1,495	1,604	6,772	5,842	12,943	11,993

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

OFFICE OF PARLIAMENTARY COUNSEL
CASH FLOW STATEMENT for the period ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations		19,537	20,149
Sales of goods and rendering of services		7,425	6,947
Net GST received		<u>261</u>	<u>257</u>
Total cash received		<u>27,223</u>	<u>27,353</u>
Cash used			
Employees		14,903	16,564
Suppliers		5,055	4,611
Section 74 receipts transferred to the Official Public Account		<u>7,223</u>	<u>6,205</u>
Total cash used		<u>27,181</u>	<u>27,380</u>
Net cash from (used by) operating activities	11	<u>42</u>	<u>(27)</u>
INVESTING ACTIVITIES			
Cash used			
Purchase of leasehold improvements, plant and equipment		1,922	11
Purchase of intangibles		<u>108</u>	<u>-</u>
Total cash used		<u>2,030</u>	<u>11</u>
Net cash from (used by) investing activities		<u>(2,030)</u>	<u>(11)</u>
FINANCING ACTIVITIES			
Cash received			
Contributed equity		<u>2,030</u>	<u>11</u>
Total cash received		<u>2,030</u>	<u>11</u>
Net cash from (used by) financing activities		<u>2,030</u>	<u>11</u>
Net increase (decrease) in cash held		<u>42</u>	<u>(27)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>345</u>	<u>372</u>
Cash and cash equivalents at the end of the reporting period		<u>387</u>	<u>345</u>

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

OFFICE OF PARLIAMENTARY COUNSEL
 SCHEDULE OF COMMITMENTS as at 30 June 2015

	2015 \$'000	2014 \$'000
BY TYPE		
Commitments receivable		
GST recoverable on commitments	1,653	265
Total commitments receivable	1,653	265
Commitments payable		
Capital commitments		
Land and buildings	2,475	-
Property, Plant and Equipment	633	-
Total capital commitments	3,108	-
Other commitments		
Operating lease ¹	13,541	2,116
Other commitments	1,532	797
Total other commitments	15,073	2,913
Total commitments payable	18,181	2,913
Net commitments by type	16,528	2,648
BY MATURITY		
Commitments receivable		
Capital receivable		
One year or less	283	-
Total capital receivable	283	-
Operating lease receivable		
One year or less	82	153
From one to five years	442	39
Over five years	707	-
Total operating lease receivable	1,231	192
Other commitments receivable		
One year or less	82	24
From one to five years	57	49
Over five years	-	-
Total other commitments receivable	139	73
Total commitments receivable	1,653	265

OFFICE OF PARLIAMENTARY COUNSEL
SCHEDULE OF COMMITMENTS as at 30 June 2015

Commitments payable

Capital commitments

One year or less	3,108	-
Total capital commitments	3,108	-

Operating lease commitments

One year or less	900	1,687
From one to five years	4,864	429
Over five years	7,777	-
Total operating lease commitments	13,541	2,116

Other commitments

One year or less	900	257
From one to five years	632	540
Over five years	-	-
Total other commitments	1,532	797

Total commitments payable	18,181	2,913
Net commitments by maturity	16,528	2,648

NB: Commitments are GST inclusive where relevant.

Notes

1. Operating lease consists of a lease for office accommodation and two licences for car parking.

Nature of lease/general description of leasing arrangement

Forrest Office

Lease for office accommodation and carparking

OPC relocated to a new premises on 10 August 2015. A lease has been signed commencing on 1 October 2015 for a term of 10 years with annual increases of 3.6%. The next increase is on the 1 October 2016. There is an option to extend the lease by three years.

Licence agreement for offsite carparking

A licence agreement has been signed for carparking commencing 10 August 2015 for a term of 1 year. There is no option to extend the licence.

The above schedule 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 2015**

Table of Contents - Notes

- Note 1: Summary of Significant Accounting Policies
- Note 2: Events after the Reporting Date
- Note 3: Net Cash Appropriation Arrangements
- Note 4: Expenses
- Note 5: Income
- Note 6: Fair Value Measurements
- Note 7: Financial Assets
- Note 8: Non-Financial Assets
- Note 9: Payables
- Note 10: Provisions
- Note 11: Cash Flow Reconciliation
- Note 12: Senior Management Personnel Remuneration
- Note 13: Financial Instruments
- Note 14: Financial Assets Reconciliation
- Note 15: Appropriations
- Note 16: Reporting of Outcomes
- Note 17: Budgetary Reports and Explanations of Major Variances

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

Note 1: Summary of Significant Accounting Policies

1.1 Objectives of Office of Parliamentary Counsel (OPC)

OPC is an Australian Government controlled entity. It is a not-for-profit entity. The objectives of OPC are:

- 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 instruments) and a range of other instruments; and
- to ensure Commonwealth laws and instruments are freely available and accessible to everyone by publishing those laws and instruments on the ComLaw website.

OPC is structured to meet one outcome:

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.

OPC's activities contributing toward this outcome are classified as departmental.

OPC has one program, legislative drafting and publishing, and five program components contributing to meeting Outcome 1. The program components are as follows:

- Legislation
- Program and project management
- Legislative drafting capability
- Standardisation and quality control of legislation
- Publication

The continued existence of OPC in its present form is dependent on Government policy and on continuing appropriations by Parliament for OPC's administration and programs.

The Australian Government continues to have regard to developments in case law, including the High Court's most recent decision on Commonwealth expenditure in *Williams v Commonwealth [2014] HCA 23*, as they contribute to the larger body of law relevant to the development of Commonwealth programs. In accordance with its general practice, the Government will continue to monitor and assess risk and decide on any appropriate actions to respond to risks of expenditure not being consistent with constitutional or other legal requirements.

Section 83 of the Constitution provides that no amount may be paid out of the Consolidated Revenue Fund except under an appropriation made by law.

OPC has reviewed its processes and controls over payments for these items and determined that there is a low risk of the certain circumstances mentioned in the legal advice applying to OPC.

1.2 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:

- Financial Reporting Rule (FRR) for reporting periods on or after 1 July 2014; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

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.

1.3 Significant Accounting Judgements and Estimates

No accounting assumptions and estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

1.4 New Australian Accounting Standards

Adoption of new Australian Accounting Standard requirements

OPC has elected to apply AASB 2015-7 *Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities* for this financial year, even though the Standard is not required to be applied until annual reporting periods beginning on or after 1 July 2016. AASB 2015-7 provides relief from disclosing quantitative information about significant unobservable inputs used in fair value, where leasehold improvements, plant and equipment is held for its current service potential rather than to generate future net cash inflows.

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.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 1055 Budgetary reporting	Additional disclosure to identify variances between actuals to budget with explanation for major variances.

Future Australian Accounting Standard requirements

The new standards, any amendments to standards and interpretations which have been issued have been reviewed and will have no material impact on the future reporting period.

1.5 Revenue

OPC receives revenue from the sale of goods and the rendering of services.

Revenue from the sale of goods is recognised when:

- the risks and rewards of ownership have been transferred to the buyer;
- the seller retains no managerial involvement nor effective control over the goods;
- the revenue and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to the entity.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- the probable economic benefits associated with the transaction will flow to the entity.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

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

Resources Received Free of Charge

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.

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.

Appropriations receivable are recognised at their nominal amounts.

1.6 Gains

Sale of Assets

A gain from disposal of non-current assets is recognised when control of the asset has passed to the buyer.

1.7 Transactions with the Government as Owner

Equity injections

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

1.8 Employee Benefits

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 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

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

shorthand method. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

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.

1.9 Leases

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

1.10 Borrowing Costs

All borrowing costs are expensed as incurred.

1.11 Fair Value Measurement

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

1.12 Cash

Cash is recognised at its nominal amount and includes deposits on demand in bank accounts.

1.13 Financial assets

OPC classifies its financial assets as loans and receivables.

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.

1.14 Financial Liabilities

OPC classifies financial liabilities as other 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.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

1.15 Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2015 (2014:nil).

1.16 Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value.

1.17 Leasehold Improvements, Plant and Equipment

Asset Recognition Threshold

Purchases of leasehold improvements, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$1,000, 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).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in the lease for office accommodation taken up by OPC where there exists an obligation to yield up the premises in good and tenantable repair having regard to the condition of the premises at the commencement of the term. These costs are included in the value of OPC's leasehold improvements with a corresponding provision for the 'make good' recognised.

Revaluations

Following initial recognition at cost, leasehold improvements, plant and equipment are carried at fair value less accumulated depreciation and accumulated impairment losses. 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 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.

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.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

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

	<u>2015</u>	<u>2014</u>
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 25 years	3 to 20 years

Impairment

All assets were assessed for impairment at 30 June 2015. 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.

Derecognition

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

1.18 Intangibles

OPC's intangibles comprise purchased computer software and internally developed software. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life.

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

	<u>2015</u>	<u>2014</u>
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	7 years	7 years

All software assets were assessed for indications of impairment as at 30 June 2015.

1.19 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.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 2: 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.

Note 3: Net Cash Appropriation Arrangements

	2015 \$'000	2014 \$'000
Total Comprehensive Income less depreciation/amortisation expenses previously funded through revenue appropriation ¹	630	2,284
Less:		
Depreciation and amortisation for the period	(1,295)	(1,269)
Add:		
Cost recovered amortisation	<u>685</u>	<u>685</u>
Depreciation and amortisation expenses previously funded through revenue appropriation	<u>(610)</u>	<u>(584)</u>
Total comprehensive income as per the Statement of Comprehensive Income	<u>20</u>	<u>1,700</u>

1. From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriations for depreciation/amortisation expenses ceased. OPC now receives a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 4: Expenses

	2015 \$'000	2014 \$'000
Note 4A: Employee benefits		
Wages and salaries	11,020	11,269
Superannuation:		
Defined contribution plans	459	568
Defined benefit plans	2,203	2,217
Leave and other entitlements	1,423	1,748
Separation and redundancies	38	254
Total employee benefits	15,143	16,056
Note 4B: Supplier expenses		
Goods and services		
IT & telecommunications	1,074	789
Consultancies	311	90
Human resources	261	193
Printing	214	279
Property	188	201
Staff training & development	177	135
Library	140	127
Accounting/audit services	96	79
Travel general	61	22
Legal	37	61
Other	172	173
Total goods and services	2,731	2,149
Goods and services are supplied and rendered in connection		
Provision of goods - related parties	-	17
Provision of goods - external parties	71	75
Rendering of services - related parties	412	507
Rendering of services - external parties	2,248	1,550
Total goods and services	2,731	2,149
Other supplier expenses		
Operating lease rentals – external parties:		
Minimum lease payments	1,935	1,331
Contingent rentals	186	186
Onerous rent	263	-
Workers compensation expenses	70	45
Total other supplier expenses	2,454	1,562
Total supplier expenses	5,185	3,711

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 4: Expenses

	2015 \$'000	2014 \$'000
Note 4C: Depreciation and amortisation		
Depreciation:		
Plant and equipment	204	183
Leasehold improvements	311	311
<i>Total depreciation</i>	<u>515</u>	<u>494</u>
Amortisation:		
Intangibles:		
Computer software purchased	95	90
Internally developed software	685	685
<i>Total amortisation</i>	<u>780</u>	<u>775</u>
<i>Total depreciation and amortisation</i>	<u>1,295</u>	<u>1,269</u>
Note 4D: Finance costs		
Unwinding of discount	7	7
<i>Total finance costs</i>	<u>7</u>	<u>7</u>
Note 4E: Write-Down and Impairment of Assets		
Write-down of receivables	22	-
Impairment of plant and equipment	111	-
Write-down of plant and equipment	42	-
<i>Total write-down and impairment of assets</i>	<u>175</u>	<u>-</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 5: Income

	2015 \$'000	2014 \$'000
<i>Own-source Revenue</i>		
<u>Note 5A: Sale of goods and rendering of services</u>		
Sale of goods and rendering of services in connection with		
Sale of goods - related parties	95	175
Sale of goods - external parties	93	112
Rendering of services - related parties	6,098	6,173
Rendering of services - external parties	3	15
<i>Total sale of goods and rendering of services</i>	<u>6,289</u>	<u>6,475</u>
<u>Note 5B: Other revenue</u>		
Reimbursement of expenses	164	177
Resources received free of charge		
Remuneration of auditors	54	42
<i>Total other revenue</i>	<u>218</u>	<u>219</u>
<i>Revenue from Government</i>		
<u>Note 5C: Revenue from Government</u>		
Appropriations:		
Departmental appropriation	15,433	16,039
<i>Total revenue from Government</i>	<u>15,433</u>	<u>16,039</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 6: Fair Value Measurements

Note 6A: Fair Value Measurements, Valuation Techniques and Inputs Used

	Level ²	2015 \$'000	2014 \$'000	Valuation techniques ³	Significant Inputs ⁴
Non-financial assets¹					
Recurring non-financial assets					
Leasehold improvements	3	-	390	Cost	Replacement cost new, lease term
Plant and equipment	2	193	402	Market	Adjusted prices of, and market transactions for, second hand equipment
Plant and equipment	3	184	179	Cost	Replacement cost new, useful life
Non-recurring non-financial assets⁵					
Leasehold improvements	3	86	-	Cost	Replacement cost new, lease term
Plant and equipment	2	46	-	Market	Adjusted prices of, and market transactions for, second hand equipment
Plant and equipment	3	1	-	Cost	Replacement cost new, useful life
Total fair value measurements of non-financial assets		509	971		
Work in Progress					
Leasehold improvements		1,651	-		
Plant and equipment		42	-		
Total non-financial assets in the Statement of Financial Position		2,202	971		

1. OPC's assets are held for operational purposes and not held for the purposes of deriving a profit. The highest and best use of all non-financial assets are the same as their current use.

2. Level 2 measurements use inputs to estimate fair value where there are observable markets other than quoted prices in active markets for identical assets and level 3 measurements use inputs to estimate fair value where there are no observable market prices for the assets being valued.

3. There was a change in valuation technique from the previous reporting period for some assets within the Library Collection. These assets have now been referenced to market inputs.

4. The future economic benefits of OPC's plant and equipment and leasehold improvements are not primarily dependent on their ability to generate cash flows. OPC has not disclosed quantitative information about the significant unobservable inputs for the level 3 measurements in these classes.

5. Due to the office relocation in August 2015, OPC identified a number of assets that were not required for operational reasons. These assets have been tested for impairment and measured on a non-recurring basis at 30 June 2015.

All leasehold improvements, plant and equipment are measured at fair value in the Statement of Financial Position. On 30 June 2015, an independent valuer conducted a desktop valuation. When estimating fair value, market prices (with adjustments) were used where available. Where market prices were not available, depreciated replacement cost was used.

A reconciliation of movements and impact of the valuation on leasehold improvements and plant and equipment has been included in Note 8.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 6: Fair Value Measurements

Note 6B: Reconciliation for Recurring and Non-recurring Level 3 Fair Value Measurements

Recurring and Non-recurring Level 3 fair value measurements - reconciliation for assets

	Non-financial assets					
	Leasehold Improvements		Plant and equipment		Total	
	2015	2014	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July	390	701	179	266	569	967
Total (losses) recognised in net cost of services ¹	(311)	(311)	(86)	(87)	(397)	(398)
Total gains/(losses) recognised in other comprehensive income ²	7	-	(24)	-	(17)	-
Purchases	-	-	120	-	120	-
Transfers into Level 3 ³	-	-	6	-	6	-
Total as at 30 June	86	390	195	179	281	569

1. These losses are presented in the Statement of Comprehensive Income under depreciation, write-down and impairment of assets.

2. These gains/(losses) are presented in the Statement of Comprehensive Income under changes in asset revaluation surplus.

3. Within the library collection, assets have been transferred from Level 2 to 3 due to the market based approach requiring professional judgement to determine the fair value measurement.

OPC's policy for determining when transfers between levels are deemed to have occurred can be found in Note 1.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 7: Financial Assets

	2015 \$'000	2014 \$'000
Note 7A: Trade and other receivables		
Goods and services receivable - related entities	373	1,227
Goods and services receivable - external parties	8	28
Appropriations receivable - existing programs	15,843	13,825
GST receivable from the Australian Taxation Office	251	65
Total trade and other receivables	16,475	15,145
Receivables are expected to be recovered in:		
No more than 12 months	16,475	15,145
More than 12 months	-	-
Total trade and other receivables (net)	16,475	15,145
Receivables are aged as follows:		
Not overdue	16,461	14,942
Overdue by:		
Less than 30 days	5	121
30 to 60 days	6	13
61 to 90 days	-	36
More than 90 days	3	33
Total receivables	16,475	15,145

Credit terms for goods and services are net 30 days (2014: 30 days)

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 8: Non-Financial Assets

	2015	2014
	\$'000	\$'000
<u>Note 8A: Buildings</u>		
Leasehold improvements:		
Work in progress	1,651	-
Fair value	86	701
Accumulated depreciation	-	(311)
<i>Total land and buildings</i>	<u>1,737</u>	<u>390</u>
<u>Note 8B: Plant and equipment</u>		
Plant and equipment:		
Work in progress	42	-
Fair value	423	992
Accumulated depreciation	-	(411)
<i>Total plant and equipment</i>	<u>465</u>	<u>581</u>

All revaluations are conducted in accordance with the revaluation policy stated in Note 1. In 2014-15, an independent valuer, Australian Valuation Solutions, conducted a valuation of property, plant and equipment and a life review of assets to assist in the impairment assessment.

A revaluation increment of \$7,145 for land and buildings (2014: \$nil), and a decrement of \$30,282 for plant and equipment (2014: \$nil) were made to the asset revaluation reserve. A decrement of \$42,300 for plant and equipment was recognised as expense (2014: \$nil).

All assets were assessed for impairment. OPC relocated to new premises in August 2015. As a result of the relocation, a number of assets have been identified as surplus to requirements. These assets have been impaired as they are no longer required for operational activities. These assets will be disposed of after relocation.

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 8: Non-Financial Assets

Note 8C: Reconciliation of opening and closing balances of property, plant and equipment 2015

	Buildings - Leasehold Improvements \$'000	Plant & Equipment \$'000	Total \$'000
As at 1 July 2014			
Gross book value	701	992	1,693
Accumulated depreciation and impairment	(311)	(411)	(722)
Net book value 1 July 2014	390	581	971
Additions:			
By purchase	-	229	229
Revaluations and impairments recognised in other comprehensive income	7	(30)	(23)
Revaluations and Impairments recognised in net cost of services	-	(153)	(153)
Depreciation expense	(311)	(204)	(515)
Net book value 30 June 2015	86	423	509
Net book value as of 30 June 2015 represented by:			
Gross book value	86	423	509
Accumulated depreciation and impairment	-	-	-
	<u>86</u>	<u>423</u>	<u>509</u>
Work in progress	1,651	42	1,693
	<u>1,737</u>	<u>465</u>	<u>2,202</u>

Note 8C: Reconciliation of opening and closing balances of property, plant and equipment 2014

	Buildings - Leasehold Improvements \$'000	Plant & Equipment \$'000	Total \$'000
As at 1 July 2013			
Gross book value	701	981	1,682
Accumulated depreciation and impairment	-	(228)	(228)
Net book value 1 July 2013	701	753	1,454
Additions:			
By purchase	-	11	11
Depreciation expense	(311)	(183)	(494)
Net book value 30 June 2014	390	581	971
Net book value as of 30 June 2014 represented by:			
Gross book value	701	992	1,693
Accumulated depreciation and impairment	(311)	(411)	(722)
	<u>390</u>	<u>581</u>	<u>971</u>

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 8: Non-Financial Assets

Note 8D: Reconciliation of the opening and closing balances of intangibles 2015

	Internally developed software \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2014			
Gross book value	4,444	514	4,958
Accumulated amortisation and impairment	(1,930)	(362)	(2,292)
Net book value 1 July 2014	2,514	152	2,666
Additions:			
By purchase	-	108	108
Amortisation	(685)	(95)	(780)
Net book value 30 June 2015	1,829	165	1,994

Net book value as of 30 June 2015 represented by:

Gross book value	4,444	578	5,022
Accumulated amortisation and impairment	(2,615)	(413)	(3,028)
	1,829	165	1,994

No indicators of impairment were identified for intangible assets.

No intangible assets are expected to be sold or disposed of within the next 12 months.

Note 8D: Reconciliation of the opening and closing balances of intangibles 2014

	Internally developed software \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2013			
Gross book value	4,444	519	4,963
Accumulated amortisation and impairment	(1,245)	(277)	(1,522)
Net book value 1 July 2013	3,199	242	3,441
Amortisation	(685)	(90)	(775)
Net book value 30 June 2014	2,514	152	2,666

Net book value as of 30 June 2014 represented by:

Gross book value	4,444	514	4,958
Accumulated amortisation and impairment	(1,930)	(362)	(2,292)
	2,514	152	2,666

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 8: Non-Financial Assets

	2015	2014
	\$'000	\$'000
Note 8E: Other non-financial assets		
Prepayments	<u>278</u>	<u>232</u>
<i>Total other non-financial assets</i>	<u>278</u>	<u>232</u>
Total other non-financial assets are expected to be recovered in:		
No more than 12 months	<u>275</u>	<u>227</u>
More than 12 months	<u>3</u>	<u>5</u>
<i>Total other non-financial assets</i>	<u>278</u>	<u>232</u>

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 9: Payables

	2015 \$'000	2014 \$'000
Note 9A: Suppliers		
Trade creditors and accruals	125	236
FBT payable	39	37
Total suppliers	164	273
Suppliers in connection with		
Related parties	39	84
External parties	125	189
Total suppliers	164	273

Settlement is usually made within 30 days.

Note 9B: Other Payables

Salaries and wages	715	476
Bonuses	96	93
Salary packaging	22	20
Unearned income	89	135
Rent Payable	610	22
Total other payables	1,532	746

Total other payables are expected to be settled in:

No more than 12 months	928	740
More than 12 months	604	6
Total other payables	1,532	746

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 10: Provisions

	2015 \$'000	2014 \$'000	
Note 10A: Employee provisions			
Leave	6,069	6,075	
Total employee provisions	6,069	6,075	
Employee provisions are expected to be settled in:			
No more than 12 months	1,544	2,004	
More than 12 months	4,525	4,071	
Total employee provisions	6,069	6,075	
Note 10B: Other provisions			
Provision for restoration obligations	365	272	
Provision for onerous contract	263	-	
Total other provisions	628	272	
Other provisions are expected to be settled in:			
No more than 12 months	628	-	
More than 12 months	-	272	
Total other provisions	628	272	
	Provision for restoration \$'000	Provision for onerous contract \$'000	Total \$'000
Carrying amount 1 July 2014	272	-	272
Additional provisions made	86	263	349
Unwinding of discount or change in discount rate	7	-	7
Closing balance 2015	365	263	628

OPC currently has one agreement for the leasing of premises which has a provision requiring OPC to restore the premises to their original condition at the conclusion of the lease. OPC has made a provision to reflect the present value of this obligation.

OPC co-located all staff to new premises in August 2015. The two existing leases expire in September 2015. As OPC will not receive any economic benefit, a provision for onerous contract has been recognised for two months rent.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 11: Cash Flow Reconciliation

	2015 \$'000	2014 \$'000
Reconciliation of cash and cash equivalents as per Statement of Financial Position to Cash Flow Statement		
Cash and cash equivalents as per:		
Cash Flow Statement	387	345
Statement of financial position	<u>387</u>	<u>345</u>
<i>Difference</i>	<u>-</u>	<u>-</u>
Reconciliation of net cost of services to net cash from operating activities:		
Net cost of services	(15,304)	(14,349)
Add revenue from government	15,433	16,039
Adjustments for non-cash items		
Depreciation /amortisation	1,295	1,269
Impairment of assets	153	-
Increase (decrease) in asset revaluation surplus due to change in makegood liability	(86)	10
Movements in assets/liabilities		
Assets		
(Increase) in net receivables	(2,429)	(1,919)
(Increase) in prepayments	(46)	(55)
Liabilities		
(Decrease) in employee provisions	(6)	(511)
Increase / (Decrease) in supplier payables	785	(508)
(Decrease) in other payables	(109)	-
Increase/(Decrease) in other provisions	<u>356</u>	<u>(3)</u>
<i>Net cash from / (used by) operating activities</i>	<u>42</u>	<u>(27)</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 12: Senior Management Personnel Remuneration

	2015	2014
	\$	\$
Short-term employee benefits:		
Salary	3,430,107	3,252,621
Performance bonus	96,208	93,954
Allowances ¹	1,033,163	912,891
Other	71,645	77,691
Total short-term employee benefits	<u>4,631,123</u>	<u>4,337,157</u>
Post- employment benefits:		
Superannuation	1,117,160	1,086,270
Total post employment benefits	<u>1,117,160</u>	<u>1,086,270</u>
Other long-term employee benefits:		
Annual leave	310,616	341,162
Long service leave	88,789	13,949
Total other long-term employee benefits	<u>399,405</u>	<u>355,111</u>
Total senior management personnel expenses	<u>6,147,688</u>	<u>5,778,538</u>

The total number of senior management personnel that are included in the above table are 18 full-time employees and 5 part-time employees (2014: 18 full-time employees and 6 part-time employees).

¹ Allowances includes motor vehicle, SES experience loading and retention allowances.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 13: Financial Instruments

	Notes	2015 \$'000	2014 \$'000
Note 13A: Categories of financial instruments			
Financial Assets			
Loans and receivables			
Cash and cash equivalents		387	345
Goods and services receivables	7A	381	1,255
Total financial assets		768	1,600
Financial Liabilities			
Other Liabilities			
Payables - suppliers	9A	125	236
Other Payables	9B	1,532	746
Total financial liabilities		1,657	982

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.

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 13: Financial Instruments

Note 13B: Credit risk

OPC is exposed to minimal credit risk as loans and receivables are cash and trade receivables. The maximum exposure to credit risk is the risk that arises from potential default of a debtor. This amount is equal to the total trade receivables in 2015: \$380,708 (2014: \$1,255,599). OPC has assessed the risk of the default on payment and has not recognised any impairment allowance for doubtful debts in 2015 (2014: \$nil).

	Not Past Due Nor Impaired	Not Past Due Nor Impaired	Past due or impaired	Past due or impaired
	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000
Loans and receivables				
Cash and cash equivalents	387	345	-	-
Trade & other receivables	367	1,052	14	203
Total	754	1,397	14	203

Ageing of financial assets that are past due but not impaired for 2015

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Loans and receivables					
Trade receivables	5	6	-	3	14
Total	5	6	-	3	14

Ageing of financial assets that are past due but not impaired for 2014

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Loans and receivables					
Trade receivables	121	13	36	33	203
Total	121	13	36	33	203

There are no financial assets which are impaired.

Note 13C: Liquidity risk

OPC has sufficient financial assets to meet all financial liabilities at 30 June 2015.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 14: Financial Assets Reconciliation

	Notes	2015 \$'000	2014 \$'000
Total financial assets as per Statement of Financial Position		16,862	15,490
Less: non-financial instrument components:			
Appropriations Receivable	7A	15,843	13,825
GST receivable from the Australian Taxation Office	7A	251	65
Total non-financial components		16,094	13,890
Total financial assets as per financial instruments note	13A	768	1,600

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 15: Appropriations

	2015 \$'000	2014 \$'000
Table A: Annual Appropriations ('Recoverable GST exclusive')		
Ordinary annual services		
Annual appropriation ¹	16,363	16,327
FMA Act - section 31	-	6,205
PGPA Act - section 74	7,223	-
Total appropriation	23,586	22,532
Appropriation applied	(21,526)	(20,188)
Variance ²	2,060	2,344

¹ Includes \$23,000 for 2013-14 departmental appropriation which has been quarantined. 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 and increase in provisions and other payables.

Table B: Departmental Capital Budgets ('Recoverable GST exclusive')

Ordinary annual services - Departmental Capital Budget ¹		
Annual appropriation	930	288
Total appropriation	930	288
Payments for non-financial assets ²	(2,030)	(11)
Variance ³	(1,100)	277

1. Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1, 3, 5). They form part of ordinary services, and are not separately identified in the Appropriation Acts. For more information on ordinary annual services appropriation, see Table A: Annual Appropriations.

2. Payments made on non-financial assets include purchase of assets and expenditure on assets which have been capitalised.

3. In 2014-15 OPC utilised unspent Departmental Capital Budget from previous years. The remaining unspent Departmental Capital Budget at 30 June 2015 was \$250.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 15: Appropriations

Table C: Unspent Departmental Annual Appropriations ('Recoverable GST exclusive')

Appropriation Act (No. 1) 2012-13 - DCB	-	823
Appropriation Act (No. 1) 2013-14 - DCB	-	277
Appropriation Act (No. 1) 2013-14	-	12,725
Appropriation Act (No. 1) 2014-15	15,843	-
Cash at Bank	387	345
Total	16,230	14,170

Note 16: Reporting of Outcomes

Note 16: Net Cost of Outcome Delivery

	Outcome 1	
	2015 \$'000	2014 \$'000
Expenses	21,811	21,043
Own source income		
Sale of goods and rendering of services	6,289	6,475
Other revenue	218	219
Total own source income	6,507	6,694
Net cost of outcome delivery	15,304	14,349

Outcome 1 is described in Note 1.1. Net costs shown include intra-government costs that are eliminated in calculating the actual Budget Outcome.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

Note 17: Budgetary Reports and Explanations of Major Variances

OPC delivers drafting and advisory services for Bills and subordinate legislation, prepares compilations of laws as amended and registers law 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 ComLaw. OPC recovers the cost of core services from Government entities that publish legislation on ComLaw 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.

Variances are considered to be major if either of the following criteria are met:

- greater than 10 % between the budget and actual, and
- greater than 10% of total expenses.

The following tables provide a comparison of the original budget as presented in the 2014-15 Portfolio Budget Statements (PBS) to the 2014-15 final outcome as presented in accordance with Australian Accounting Standards for the entity. The Budget is not audited.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 17: Budgetary Reports and Explanations of Major Variances

Note 17A: Departmental Budgetary Reports

Statement of Comprehensive Income for the period ended 30 June 2015

	Actual	Budget estimate	
		Original ¹	Variance ²
	2015	2015	2015
	\$'000	\$'000	\$'000
NET COST OF SERVICES			
Expenses			
Employee benefits	15,143	15,526	(383)
Supplier expenses	5,185	4,425	760
Depreciation and amortisation	1,295	1,090	205
Finance costs	7	-	7
Write-down and impairment of assets	175	-	175
Loss from asset sales	6	-	6
Total expenses	21,811	21,041	770
Own-Source Income			
Own-source revenue			
Sale of goods and rendering of services	6,289	5,725	564
Other revenue	218	-	218
Total own-source revenue	6,507	5,725	782
Gains			
Other gains	-	42	(42)
Total gains	-	42	(42)
Total own-source income	6,507	5,767	740
Net (cost of)/contribution by services	15,304	15,274	30
Revenue from Government	15,433	14,868	565
Surplus attributable to the Australian Government	129	(406)	535
OTHER COMPREHENSIVE INCOME			
Change in asset revaluation surplus	(109)	-	(109)
Total comprehensive income attributable to the Australian Government	20	(406)	426

1. OPC's original budgeted financial statement was first presented to parliament in respect of the current reporting period in the 2014-15 PBS.

2. Between the actual and original budgeted amounts for 2015. See explanations of major variances in Note 17B.

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015

Note 17: Budgetary Reports and Explanations of Major Variances

Statement of Financial Position as at 30 June 2015

	Actual	Budget estimate	
		Original ¹	Variance ²
	2015	2015	2015
	\$'000	\$'000	\$'000
ASSETS			
Financial assets			
Cash and cash equivalents	387	308	79
Trade and other receivables	16,475	11,583	4,892
Other financial assets	-	700	(700)
Total financial assets	16,862	12,591	4,271
Non-Financial assets			
Land and buildings	1,737	1,903	(166)
Plant and equipment	465	708	(243)
Intangibles	1,994	2,109	(115)
Other non-financial assets	278	330	(52)
Total non-financial assets	4,474	5,050	(576)
Total Assets	21,336	17,641	3,695
LIABILITIES			
Payables			
Suppliers	164	481	(317)
Other payables	1,532	772	760
Total payables	1,696	1,253	443
Provisions			
Employee provisions	6,069	6,325	(256)
Other provisions	628	276	352
Total provisions	6,697	6,601	96
Total Liabilities	8,393	7,854	539
Net Assets	12,943	9,787	3,156
EQUITY			
Parent Entity Interest			
Contributed equity	6,772	6,810	(38)
Reserves	1,495	1,594	(99)
Retained surplus/(accumulated deficit)	4,676	1,383	3,293
Total equity	12,943	9,787	3,156

1. OPC's original budgeted financial statement was first presented to parliament in respect of the current reporting period in the 2014-15 PBS.

2. Between the actual and original budgeted amounts for 2015. See explanations of major variances in Note 17B.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2015

Note 17: Budgetary Reports and Explanations of Major Variances

Cash Flow Statement for the period ended 30 June 2015

	Actual	Budget estimate	
		Original ¹	Variance ²
	2015	2015	2015
	\$'000	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	19,537	19,827	(290)
Sale of goods and rendering of services	7,425	5,725	1,700
Net GST received	261	190	71
Total cash received	27,223	25,742	1,481
Cash used			
Employees	14,903	15,292	(389)
Suppliers	5,055	4,579	476
Section 74 receipts transferred to the OPA	7,223	5,041	2,182
Total cash used	27,181	24,912	2,269
Net cash from/(used by) operating activities	42	830	(788)
Cash used			
Purchase of property, plant and equipment	1,922	1,682	240
Purchase of intangibles	108	-	108
Total cash used	2,030	1,682	348
Net cash from/(used by) investing activities	(2,030)	(1,682)	(348)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	2,030	930	1,100
Total cash received	2,030	930	1,100
Net cash from/(used by) financing activities	2,030	930	1,100
Net increase/(decrease) in cash held	42	78	(36)
Cash and cash equivalents at the beginning of the reporting period	345	230	115
Cash and cash equivalents at the end of the reporting period	387	308	79

1. OPC's original budgeted financial statement was first presented to parliament in respect of the current reporting period in the 2014-15 PBS.

2. Between the actual and original budgeted amounts for 2015. See explanations of major variances in Note 17B.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

Note 17: Budgetary Reports and Explanations of Major Variances

Note 17B: Departmental Major Budget Variances for 2015

Explanations of major variances	Affected line items (and statement)
<p><u>Supplier expenses</u></p> <p>Actual supplier expenses are higher than budget mainly due to the early recognition of rent expense for both the existing and new premises in accordance with AASB accounting standards. This includes a provision recognised for onerous rent for OPC's existing premises (\$0.263 million) and straight-lining of rent expense for the new premises (\$0.604 million).</p>	<p><i>Supplier expenses (Statement of Comprehensive Income), Other payables (Statement of Financial Position), Other provisions (Statement of Financial Position), Operating cash used - suppliers (Cash Flow Statement).</i></p>
<p><u>Depreciation expense</u></p> <p>Actual depreciation expense is higher than budget mainly due to an underestimation of depreciation by \$0.199 million in the budget.</p>	<p><i>Depreciation (Statement of Comprehensive Income), Plant and equipment (Statement of Financial Position), Intangibles (Statement of Financial Position).</i></p>
<p><u>Write-down and impairment of assets</u></p> <p>An actual write down (\$0.042 million) and impairment (\$0.109 million) of plant and equipment assets was recognised in the current year. This was due to co-locating two offices to one premises in August 2015. Some furniture and office equipment that was not able to be relocated into the new premises and had not reached their useful lives were written off and impaired.</p>	<p><i>Write-down and impairment of assets (Statement of Comprehensive Income), Plant and equipment (Statement of Financial Position).</i></p>
<p><u>Sales of goods and rendering of services</u></p> <p>Actual rendering of services revenue is higher than budget mainly due to unforeseen demand for drafting services (\$0.582 million) provided by OPC and publishing compilation services (\$0.080 million). The restructure of the drafting group and development of a streamlined time billing system has also had a positive impact on the revenue generated.</p>	<p><i>Sale of goods and rendering of services (Statement of Comprehensive Income), Sale of goods and rendering of services (Cash Flow Statement), Section 74 receipts transferred to OPA (Cash Flow Statement), Trade and other receivables (Statement of Financial Position).</i></p>
<p><u>Other revenue</u></p> <p>OPC received other revenue (\$0.218 million) for staff secondments to the Senate and House of Representatives. Other revenue was incorrectly disclosed in the budget as sale of goods and rendering of services.</p>	<p><i>Sale of goods and rendering of services (Statement of Comprehensive Income), Other revenue (Statement of Comprehensive Income), Other gains (Statement of Comprehensive Income).</i></p>
<p><u>Revenue from Government</u></p> <p>OPC received an additional \$0.565 million in Appropriation Bill 3 for additional resources for drafting National Security legislation.</p>	<p><i>Revenue from Government (Statement of Comprehensive Income), Trade and other receivables (Statement of Financial Position), Appropriations (Cash flow Statement).</i></p>

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2015**

Note 17: Budgetary Reports and Explanations of Major Variances

Note 17B: Departmental Major Budget Variances for 2015

<u>Explanations of major variances</u>	<u>Affected line items (and statement)</u>
<p><u>Trade and other receivables</u></p> <p>Actual trade and other receivables is higher than budget mainly due to higher appropriation receivable partially offset by lower trade receivables. Appropriation receivable was higher than budget due to higher than expected profit for the 2013-2014 year (\$2.375 million) and the 2014-2015 year (\$0.739 million); increase in provisions and payables mainly due to early recognition of rent for properties (\$0.872 million), and the funds set aside for future ComLaw development (\$0.685 million) being incorrectly disclosed as a change in retained earnings. Actual accrued revenue (trade receivables) is lower than budget due to changing the registration billing to annual billing. This budgeted revenue amount (\$0.7 million) was incorrectly disclosed in other financial assets.</p>	<p><i>Trade and other receivables (Statement of Financial Position), Other financial assets (Statement of Financial Position), Retained surplus (Statement of Financial Position), Distribution to owners (Changes in Equity Statement), Sale of goods and rendering of services (Cash Flow Statement), Section 74 receipts transferred to OPA (Cash Flow Statement).</i></p>
<p><u>Purchase of plant and equipment</u></p> <p>Actual plant and equipment is lower than budget mainly due to: impairment of furniture and office equipment (\$110,000); reduction in fair value (\$73,000) as a result of a valuation of plant and equipment and reduced depreciation due to delay of capital purchases.</p>	<p><i>Plant and equipment (Statement of Financial Position), Write down and impairment of assets (Statement of Comprehensive Income), Asset revaluation reserve (Statement in Changes in Equity), Purchase of leasehold improvements, plant and equipment (Cash Flow Statement).</i></p>
<p><u>Suppliers payable</u></p> <p>Actual suppliers payable is lower than budget due to an improvement of paying supplier invoices on time.</p>	<p><i>Suppliers (Statement of Financial Position).</i></p>
<p><u>Other payables</u></p> <p>Actual other payables is higher than budget due to the early recognition of rent payable (\$0.603 million) for the new premises in accordance with AASB accounting standards.</p>	<p><i>Supplier expenses (Statement of Comprehensive Income), Other payables (Statement of Financial Position).</i></p>
<p><u>Other provisions</u></p> <p>The other provisions is higher than budget due to the recognition of onerous rent (\$0.263 million) for the existing premises in accordance with AASB accounting standards.</p>	<p><i>Supplier expenses (Statement of Comprehensive Income), Other provisions (Statement of Financial Position).</i></p>
<p><u>Other - funds set aside for future ComLaw software development</u></p> <p>The adjustment to retained earnings in the budget was incorrectly disclosed. The correct disclosure for funds set aside for future ComLaw software development is an increase in appropriation receivable.</p>	<p><i>Trade and other appropriations (Statement of Financial Position), Retained earnings (Statement of Financial Position) Other - funds set aside for future ComLaw software development (Statement of Changes in Equity).</i></p>
<p><u>Contributed equity</u></p> <p>Actual contributed equity in the Cash Flow Statement is higher than budget due to: an incorrect disclosure in the budget for contributed equity (\$0.752 million) and a delay in expected capital purchases from the previous year.</p>	<p><i>Appropriation (Cash Flow Statement), Contributed equity (Cash Flow Statement).</i></p>

Appendix E—List of requirements

Ref*	Part of Report	Description	Requirement	Location
8(3) & A.4		Letter of transmittal	Mandatory	
A.5		Table of contents	Mandatory	
A.5		Index	Mandatory	
A.5		Glossary	Mandatory	
A.5		Contact officer(s)	Mandatory	Chapter 6
A.5		Internet home page address and internet address for report	Mandatory	Chapter 6
9	<i>Review by Secretary</i>		Mandatory	
9(1)		Review by departmental secretary	Mandatory	FPC's Review
9(2)		Summary of significant issues and developments	Suggested	FPC's Review
9(2)		Overview of department's performance and financial results	Suggested	FPC's Review
9(2)		Outlook for following year	Suggested	FPC's Review
9(3)		Significant issues and developments – portfolio	Portfolio departments – suggested	N/A
10	<i>Departmental Overview</i>		Mandatory	
10(1)		Role and functions	Mandatory	Chapter 1
10(1)		Organisational structure	Mandatory	Chapter 1
10(1)		Outcome and program structure	Mandatory	Chapter 1
10(2)		Where outcome and program structures differ from PBS/PAES or other portfolio statements accompanying any other additional appropriation bills (other portfolio statements), details of variation and reasons for change	Mandatory	N/A
10(3)		Portfolio structure	Portfolio departments – mandatory	N/A
11	<i>Report on Performance</i>		Mandatory	
11(1)		Review of performance during the year in relation to programs and contribution to outcomes	Mandatory	Chapter 2
11(2)		Actual performance in relation to deliverables and KPIs set out in PBS/PAES or other portfolio statements	Mandatory	Chapter 2

* The reference is to the location of the item in the Requirements – e.g., “A.4” refers to the fourth item in Attachment A.

Ref*	Part of Report	Description	Requirement	Location
11(2)		Where performance targets differ from the PBS/PAES, details of both former and new targets, and reasons for the change	Mandatory	N/A
11(2)		Narrative discussion and analysis of performance	Mandatory	Chapter 2
11(2)		Trend information	Mandatory	Chapter 2
11(3)		Significant changes in nature of principal functions/services	Suggested	N/A
11(3)		Performance of purchaser/provider arrangements	If applicable, suggested	N/A
11(3)		Factors, events or trends influencing departmental performance	Suggested	Chapter 2
11(3)		Contribution of risk management in achieving objectives	Suggested	N/A
11(4)		Performance against service charter customer service standards, complaints data, and the department's response to complaints	If applicable, mandatory	N/A
11(5)		Discussion and analysis of the department's financial performance	Mandatory	Chapter 2
11(6)		Discussion of any significant changes in financial results from the prior year, from budget or anticipated to have a significant impact on future operations	Mandatory	Chapter 2
11(7) & E		Agency resource statement and summary resource tables by outcomes	Mandatory	Appendix A
12	Management and Accountability			
	<i>Corporate Governance</i>			
12(1)		Agency heads are required to certify their agency's actions in dealing with fraud	Mandatory	Chapter 3
12(2)		Statement of the main corporate governance practices in place	Mandatory	Chapter 3
12(3)		Names of the senior executive and their responsibilities	Suggested	Chapter 3
12(3)		Senior management committees and their roles	Suggested	Chapter 3
12(3)		Corporate and operational plans and associated performance reporting and review	Suggested	N/A
12(3)		Internal audit arrangements including approach adopted to identifying areas of significant financial or operational risk and arrangements to manage those risks	Suggested	Chapter 3

Appendix E—List of requirements

Ref*	Part of Report	Description	Requirement	Location
12(3)		Policy and practices on the establishment and maintenance of appropriate ethical standards	Suggested	Chapter 3
12(3)		How nature and amount of remuneration for SES officers is determined	Suggested	Chapter 3
	<i>External Scrutiny</i>			
12(4)		Significant developments in external scrutiny	Mandatory	Chapter 3
12(4)		Judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner	Mandatory	Chapter 3
12(4)		Reports by the Auditor-General, a Parliamentary Committee, the Commonwealth Ombudsman or an agency capability review	Mandatory	Chapter 3
	<i>Management of Human Resources</i>			
12(5)		Assessment of effectiveness in managing and developing human resources to achieve departmental objectives	Mandatory	Chapter 4
12(6)		Workforce planning, staff retention and turnover	Suggested	Chapter 4
12(6)		Impact and features of enterprise or collective agreements, individual flexibility arrangements (IFAs), determinations, common law contracts and AWAs	Suggested	Chapter 4
12(6)		Training and development undertaken and its impact	Suggested	Chapter 4
12(6)		Work health and safety performance	Suggested	Chapter 4
12(6)		Productivity gains	Suggested	Chapter 4
12(7)		Statistics on staffing	Mandatory	Chapter 4 Appendix B
12(8)		Statistics on employees who identify as Indigenous	Mandatory	Appendix B
12(9)		Enterprise or collective agreements, IFAs, determinations, common law contracts and AWAs	Mandatory	Chapter 4 and Appendix B
12(10) & B		Performance pay	Mandatory	Chapter 4
	<i>Assets management</i>			
12(11)-(12)		Assessment of effectiveness of assets management	If applicable, mandatory	N/A
	<i>Purchasing</i>			
12(13)		Assessment of purchasing against core policies and principles	Mandatory	Chapter 5

Ref*	Part of Report	Description	Requirement	Location
<i>Consultants</i>				
12(14)-(23)		The annual report must include a summary statement detailing the number of new consultancy services contracts let during the year; the total actual expenditure on all new consultancy contracts let during the year (inclusive of GST); the number of ongoing consultancy contracts that were active in the reporting year; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST). The annual report must include a statement noting that information on contracts and consultancies is available through the AusTender website.	Mandatory	Chapter 5
<i>Australian National Audit Office Access Clauses</i>				
12(24)		Absence of provisions in contracts allowing access by the Auditor-General	Mandatory	N/A
<i>Exempt contracts</i>				
12(25)		Contracts exempted from publication in AusTender	Mandatory	N/A
<i>Small Business</i>				
12(26)-(28)		Procurement initiatives to support small business	Mandatory	Chapter 5
<i>Financial Statements</i>				
13		Financial Statements	Mandatory	Appendix D
<i>Other Mandatory Information</i>				
14(1) & C.1		Work health and safety (Schedule 2, Part 4 of the <i>Work Health and Safety Act 2011</i>)	Mandatory	Chapter 4
14(1) & C.2		Advertising and Market Research (section 311A of the <i>Commonwealth Electoral Act 1918</i>) and statement on advertising campaigns	Mandatory	Chapter 6
14(1) & C.3		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
14(1)		Compliance with the agency's obligations under the <i>Carer Recognition Act 2010</i>	If applicable, mandatory	N/A
14(2) & D.1		Grant programs	Mandatory	N/A

Appendix E—List of requirements

Ref*	Part of Report	Description	Requirement	Location
14(3) & D.2		Disability reporting – explicit and transparent reference to agency-level information available through other reporting mechanisms	Mandatory	Chapter 4
14(4) & D.3		Information Publication Scheme statement	Mandatory	Chapter 6
14(5)		Correction of material errors in previous annual report	If applicable, mandatory	N/A
F		List of requirements	Mandatory	Appendix E

Glossary

AASB	Australian Accounting Standards Board
ACT	Australian Capital Territory
AGD	Attorney-General's Department
ANAO	Australian National Audit Office
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
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
KPI	key performance indicator
LIA	<i>Legislative Instruments Act 2003</i>
OLDP	Office of Legislative Drafting and Publishing
OPC	Office of Parliamentary Counsel
PAES	Portfolio Additional Estimates Statements
PBC	Parliamentary Business Committee (a committee of the Cabinet)
PBS	Portfolio Budget Statement
RAP	Reconciliation Action Plan

<i>senior drafter</i>	First Parliamentary Counsel, a Second Parliamentary Counsel, Principal Legislative Counsel or a drafter in the SES
<i>SES</i>	Senior Executive Service
<i>SLIs</i>	Select Legislative Instruments
<i>SME</i>	Small and Medium Enterprises
<i>SMT</i>	Senior Management Team
<i>SRs</i>	Statutory Rules
<i>WCC</i>	Workplace Consultative Committee
<i>WHS Act</i>	<i>Work Health and Safety Act 2011</i>

Index

Accountability	Paragraph 211
Advertising and market research	Paragraph 333
Entity resource statement and Expenses for outcome	Appendix A
Audit Committee	Paragraph 218
Bills	Paragraph 83
Breastfeeding policy	Paragraph 300
Consultants	Paragraph 326
Contact officer for additional information	Paragraph 336
Corporate governance	Paragraph 211
Disability reporting	Paragraph 303
Drafting resources	Paragraph 231
Environmental reporting	Appendix C
Ethical standards—maintenance of	Paragraph 240
External scrutiny	Paragraph 247
Financial performance—discussion and analysis	Paragraph 202
Financial Statements	Appendix D
First Parliamentary Counsel's Review	Paragraph 1
Freedom of information	Paragraph 332
Full-time and part-time employees	Appendix B
Human resources—management of	Chapter 4
Influences on OPC's performance	Paragraph 185

Information technology systems	Paragraph 235
Instruments	Paragraph 106
Internet address	Paragraph 337
Male and female employees	Appendix B
Management and accountability	Chapter 3
Non-salary benefits	Paragraph 281
Operational risks	Paragraph 230
Organisational structure	Paragraph 66
Outcome and program structure	Paragraph 72
Outcome—coherent, readable and readily accessible Commonwealth laws and instruments	Paragraph 77
Outcome—giving legal effect to intended policy	Paragraph 75
Overview of OPC	Chapter 1
Parliamentary amendments	Paragraph 100
Performance information—actual performance, and analysis of performance	Paragraph 81
Performance information—review of performance	Paragraph 79
Performance pay	Paragraph 285
Productivity gains	Paragraph 276
Progress towards outcome	Paragraph 74
Purchasing	Paragraph 319
Purchasing and consultants	Chapter 5
Reconciliation Action Plan	Paragraph 297

Report on performance	Chapter 2
Requirements	Appendix E
Risk management and fraud control	Paragraph 225
Role and functions of OPC	Paragraph 64
Salary ranges	Appendix B
Senior management team	Paragraph 212
SES remuneration	Paragraph 245
Staff development arrangements	Paragraph 264
Staff changes and recruitment	Paragraph 287
Staff statistics	Appendix B
Staff meetings	Paragraph 223
Staff retention	Paragraph 290
Studies Assistance arrangements	Paragraph 271
Survey of OPC staff	Paragraph 249
Training and development	Paragraph 263
Training—drafters	Paragraph 266
Training—information technology	Paragraph 272
Workforce planning	Paragraph 288
Work health and safety	Paragraph 305
Workplace agreements—coverage	Paragraph 279
Workplace Consultative Committee	Paragraph 215
Workplace diversity	Paragraph 291
