



Australian Government

Office of Parliamentary Counsel

Annual Report 2017-2018

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Australian Government
Office of Parliamentary Counsel

First Parliamentary Counsel

The Hon Christian Porter MP
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 2017 to 30 June 2018.

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

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'ML'.

Meredith Leigh
Acting First Parliamentary Counsel
17 September 2018

Contents

First Parliamentary Counsel’s Review	1
Reappointment as First Parliamentary Counsel	1
Appointment of Second Parliamentary Counsel	1
Bills	1
Instruments	2
Alternative drafting	3
Sunsetting instruments	3
Review of Sunsetting	4
Encouraging high drafting standards for legislative instruments	4
Drafting resources	4
Publications	5
Documentation and training	5
Financial performance	6
Additional funding for Treasury drafting	6
Additional funding for National Security Legislative Program drafting	6
Liaison outside OPC	6
PCC Conference	7
Corporate Services support	8
Placements in House and Senate	8
Outlook for coming year	9
Chapter 1—Overview of OPC	10
Role and functions of OPC	10
Organisational structure	11
Outcome and program structure	12
Purpose	12
Chapter 2—Annual Performance Statement	13
Introductory statement	13
OPC’s purposes and results	13
Analysis of performance against Purpose 1: Legislative Drafting	15
Alternative drafting	18
Analysis of performance against Purpose 2: Publication	33
Influences on OPC’s performance	37
OPC’s financial performance	39

Chapter 3—Management and accountability	40
Corporate governance	40
Risk management and fraud control	42
Operational risks	43
Maintenance of ethical standards	44
SES remuneration	45
External scrutiny	45
Chapter 4—Management of human resources	46
Survey of OPC staff	46
Management and development of human resources	48
Workplace diversity	53
Work health and safety	56
Chapter 5—Purchasing and consultants	59
Purchasing	59
Procurement initiatives to support small business	59
Consultants	59
Chapter 6—Miscellaneous	61
Freedom of information	61
Advertising and market research etc.	61
Ecologically sustainable development and environmental performance	61
Additional information	61
Appendix A—Entity resource statement and Expenses by outcome	62
Appendix B—Staffing statistics and salary ranges	64
Appendix C—Reporting required by section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999</i>	67
Appendix D—Financial Statements 2017-2018	71
Appendix E—List of requirements	97
Glossary	105
Index	107

First Parliamentary Counsel's Review



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

Reappointment as First Parliamentary Counsel

2 In May 2018, I was reappointed for a third term as First Parliamentary Counsel. This appointment is for a period of 5 years.

3 I am looking forward to continuing to work with OPC staff, our clients and our stakeholders. Together, we will continue to deliver high quality legislation for the Australian Government, and make

it available to the public through the Federal Register of Legislation.

Appointment of Second Parliamentary Counsel

4 Mr Keith Byles PSM was appointed as Second Parliamentary Counsel on 14 January 2018 for a 7 year term.

5 Mr Byles is one of OPC's most experienced drafters. His technical expertise and experience in leadership roles will be particularly valuable for the Commonwealth as OPC manages an increasingly challenging legislative environment.

6 Mr Byles has been a drafter in OPC since 1980 and has made a strong contribution to OPC and the implementation of successive governments legislative programs during his 37 years with OPC.

Bills

7 Over the year, 199 Bills, totalling 6,684 pages, were introduced. These figures are a slight reduction compared to the previous year. There was, however, a substantial increase in the volume of Parliamentary Amendments that were drafted.

8 Major legislation that was introduced included:

- the National Redress Scheme for Institutional Child Sexual Abuse;
- legislation to address modern slavery;
- legislation related to unexplained wealth;
- rewritten Export Control legislation;
- the Enhancing Online Safety (Non-consensual Sharing of Intimate Images) Bill 2018, which provides for a civil penalty regime for the non-consensual sharing of intimate images;
- the Veteran-centric reform legislation;
- the Road Vehicle Standards legislation;
- the Office of National Intelligence Bill 2018;
- the Family Law Amendment (Parenting Management Hearings) Bill 2017; and
- the Underwater Cultural Heritage Bill 2018, which was a rewrite and update of the *Historic Shipwrecks Act 1976*.

9 Legislation administered by the Treasury continues to be an area of substantial demand.

Legislation that was introduced included:

- the *Financial Sector Legislation Amendment (Crisis Resolution Powers and Other Measures) Act 2018*, which was a major project to strengthen the Australian Prudential Regulation Authority's powers to deal with possible future financial crises;
- laws neutralising the effects of hybrid mismatch arrangements and branch mismatch arrangements; and
- laws dealing with Asia Region Funds Passports.

Instruments

10 During the year, 271 Federal Executive Council (**ExCo**) legislative and notifiable instruments drafted by OPC, totalling 3,627 pages, were made and registered on the Federal Register of Legislation (***the Legislation Register***).

11 OPC also drafted 161 other legislative instruments, totalling 3,291 pages, for government agency clients.

12 Major instruments that were made included:

- the *Parliamentary Business Resources Regulations 2017*; and
- the *Migration Amendment (Skilling Australians Fund) Regulations 2018*.

Alternative drafting

13 During the year, the Treasury conducted a trial of using drafters other than OPC for some legislation.

14 The alternative drafters drafted 4 Bills, totalling 44 pages, that were introduced during the year.

15 The alternative drafters drafted 3 regulations, totalling 19 pages, that were made during the year.

Sunsetting instruments

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

17 OPC worked closely with sunseting coordinators in all portfolios to encourage early action on instruments due to sunset.

18 Key legislative instruments that were reviewed by portfolios and redrafted by OPC before the

instruments were due to sunset included:

- *Copyright Regulations 2017*;
- *Health Insurance Regulations 2018*;
- *National Rental Affordability Scheme Regulations 2018*;
- *Marriage Regulations 2017*;
- *Defence (Inquiry) Regulations 2018*;
- *Defence Force Discipline Regulations 2018*;
- *Child Support (Assessment) Regulations 2018*; and
- *Child Support (Registration and Collection) Regulations 2018*.

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

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

21 OPC will continue to play an important role in repealing spent and redundant legislation and ensuring that the Commonwealth statute book is as coherent,

readable and readily accessible as possible.

Review of Sunsetting

22 I was appointed by the former Attorney-General as a member of the panel to undertake the statutory review of sunsetting.

23 The former Attorney-General tabled the *Report on the Operation of the Sunsetting Provisions in the Legislation Act 2003* in the House of Representatives on 23 October 2017 and in the Senate on 13 November 2017.

24 The Legislation Amendment (Sunsetting Review and Other Measures) Bill 2018, which implements many of the recommendations of the review, was introduced in June 2018.

Encouraging high drafting standards for legislative instruments

25 In 2012 the obligation to encourage high standards in the drafting of legislative instruments under section 16 of the *Legislation Act 2003* (**the Legislation Act**) was transferred to me from the Secretary of the Attorney-General's Department. Since 2012 I have

taken a number of measures to fulfil my obligations under section 16 of the Legislation Act and enhance the Commonwealth's overall statute book.

26 In 2017-2018 OPC continued to engage actively with rule-making agencies to encourage high standards and provided services to assist agencies drafting legislative or notifiable instruments. This work expands on OPC's activities under the program component standardisation and quality control of legislation.

27 This year we continued the courses run by OPC for people involved in drafting legislative instruments.

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

Drafting resources

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

30 During the year, 5 new drafters started with OPC. We also commenced a process to hire more drafters.

31 In addition, we were able to engage Mr Paul Lanspeary who had retired the previous financial year. He is a very experienced drafter.

32 OPC continued to engage the services of Mr Richard Dennis AM PSM who had previously been the Parliamentary Counsel for South Australia. He was awarded an AM in the Queen's Birthday Honours list in 2018.

Publications

33 The Publications group functions include:

- managing the Legislation Register, including registering legislative instruments and lodging them for tabling in the Parliament;
- preparing compilations and reprints of, and information relating to, Commonwealth laws;
- publishing Commonwealth legislation and legislative information;
- preparing and publishing the Government Notices Gazette; and
- developing and operating the Legislation Register website (www.legislation.gov.au).

34 The Publications group has continued to focus on data acquisition and cleansing to ensure quality is maintained and legislation is accessible on the Legislation Register. This included:

- continuing to prepare and publish versions of as made legislation from 1901 in multiple formats;
- continuing to prepare and publish PDF versions of Bills and explanatory memoranda from 1901; and
- reviewing information about legislation to ensure its accuracy.

35 Work also began on a project to redevelop the Legislation Register.

Documentation and training

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

37 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.

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

39 The Advanced Legislation Process Course and two basic courses in drafting legislative instruments have also been very popular.

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

Financial performance

41 Financially, OPC is in a good position. OPC had a small surplus for the year and is budgeting for a break-even position in 2018-2019.

Additional funding for Treasury drafting

42 Additional funding was provided to OPC in the 2017-18 Budget to assist OPC to meet the drafting needs of the Treasury.

43 These funds were used in 2017-2018 to enable OPC to recruit more drafters and to allocate

greater drafting resources to the drafting of Treasury legislation.

Additional funding for National Security Legislative Program drafting

44 Additional funding was provided to OPC in the 2017-18 Additional Estimates to assist OPC to meet the drafting associated with the National Security Legislative Program.

45 These funds were used in 2017-2018 to enable OPC to recruit more drafters in preparation for the demands of this initiative.

Liaison outside OPC

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

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

Committee and the Significant Legal Issues Committee.

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

49 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.

50 Staff involved in Publications and Information Technology continued to be involved in the Australasian Parliamentary Counsel's Committee IT, Publishing and Office Systems Forum. This year the meeting was hosted by the Singapore Attorney-General's Chambers.

51 I gave speeches to a wide variety of organisations, including:

- a drafting forum in Singapore;
- the South Australian Parliamentary Counsel Office;
- the South Australian Attorney-General's Department;
- the Tax Institute in Western Australia;
- the Law Society of Western Australia;

- the Western Australian Parliamentary Counsel Office; and
- the Australian Government Legal Network.

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

53 OPC staff also met with a delegation from South Korea.

PCC Conference

54 OPC organised a drafting conference in Canberra in April 2018.

55 The conference was a combined event for the Australasian Parliamentary Counsel's Committee and the Pacific Region of the Commonwealth Association of Legislative Counsel (**CALC**).

56 Around 160 drafters from Australia, New Zealand, Hong Kong, Singapore and Pacific Island countries attended the conference.

57 A highlight of the conference was the keynote address by Hon Justice Hilary Penfold QC PSM, an ACT Supreme Court Judge and former First Parliamentary Counsel.

58 We were also privileged to have Hon Justice Stephen Gageler AC of the High Court speak at the conference dinner.

59 A number of drafters from OPC spoke at the conference.

60 A workshop was held on the Monday following the conference. The workshop, which was for overseas drafters, was hosted by OPC and by the ACT Parliamentary Counsel's Office.

61 Both the conference and the workshop were highly successful.

Corporate Services support

62 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.

63 In addition to the ongoing administrative work of OPC,

significant administrative activity during the year was devoted to:

- transitioning OPC's property management services to Jones Lang LaSalle (ACT) Pty Ltd under the Whole of Government Property Services arrangements;
- implementing a system which assists staff in compiling amending legislation into principal Acts. This system speeds up the compilation process by automating some of the manual work involved;
- continuing promotion and implementation of activities in OPC's second year Healthier Work Plan; and
- reviewing and updating policies, procedures and processes. This included those for privacy management, and business continuity management and ICT Disaster Recovery arrangements.

Placements in House and Senate

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

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

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

Outlook for coming year

67 I believe that the next year will see a substantial increase in the already very high level of

demand for OPC's drafting resources.

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

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

Peter Quiggin PSM
First Parliamentary Counsel

Chapter 1—Overview of OPC

Role and functions of OPC

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

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

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

- functions incidental to any of the preceding functions.

Organisational structure

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

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

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

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

76 OPC's Publications group, headed by the General Manager Publishing, is responsible for:

- publishing policy, including preparation of sunseting and bulk repeal lists and the Legislation Register Helpdesk;
- preparing compilations, operating the Legislation Register, and publishing and making arrangements for the printing of Commonwealth legislation Gazettes;
- proofreading and editorial checking of all draft legislation drafted in OPC; and
- the development and operation of the Legislation Register website.

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

- an Information Technology (*IT*) section that manages, maintains and supports OPC's IT environment;
- staff providing human resources and financial services;
- staff providing administrative support, records management, and property and security services; and
- a legislation team responsible for arranging for Bills to be printed and tabled, and related tasks.

Outcome and program structure

78 OPC's outcome for 2017-2018 is "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments".

79 For 2017-2018, OPC had one program and 5 program components contributing to meeting the outcome. The program was legislative drafting and publication. The program components were:

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

- Publication.

Purpose

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

81 OPC's purposes are to:

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

Chapter 2—Annual Performance Statement

Introductory statement

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

2013 (*the PGPA Act*) for the 2017-18 financial year and accurately presents OPC's performance in accordance with section 39(2) of the PGPA Act.

OPC's purposes and results

Purpose 1—Legislative drafting

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

Results for Purpose 1

Performance criteria 1.1

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

Source: Corporate Plan 2017-18; Portfolio Budget Statement (**PBS**) 2017-18, page 279

Target	Result
100%	100%

Performance criteria 1.2

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

Source: Corporate Plan 2017-18; PBS 2017-18, page 279

Target	Result
≥ 4	4.9

Performance criteria 1.3

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

Source: Corporate Plan 2017-18; PBS 2017-18, page 279

Target	Result
100%	100%

Purpose 2—Publication

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

Results for Purpose 2

Performance criteria 2.1

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

Source: Corporate Plan 2017-18; PBS 2017-18, page 279

Target	Result
100%	100%

Performance criteria 2.2

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

Source: Corporate Plan 2017-18; PBS 2017-18, page 279

Target	Result
98%	99.96%

Performance criteria 2.3

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

Source: Corporate Plan 2017-18; PBS 2017-18, page 279

Target	Result
98%	100%

Performance criteria 2.4

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

Source: Corporate Plan 2017-18; PBS 2017-18, page 279

Target	Result
90%	100%

Analysis of performance against Purpose 1: Legislative Drafting

Overview

83 OPC's outcome for 2017-2018 is "A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments".

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

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

86 OPC has met the targets for the performance criteria for this purpose in the 2017-2018 year.

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

88 Client feedback surveys during 2017-2018 indicated that all Bills and instruments reflected their sponsors' policy intentions.

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

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

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

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

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

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

94 Client feedback surveys during 2017-2018 indicated that all Bills and instruments were easy to understand, having regard to the inherent complexity of the subject matter.

Bills

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

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

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

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

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

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

Drafting resources applied according to government priorities

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

accordance with government priorities.

101 Most category T Bills were drafted and introduced. Several Bills retained category T status to ensure access to drafting resources throughout the sittings concerned. Many category A Bills, and 4 category B or C Bills, were drafted and introduced.

Statistics for Bills introduced

102 Over the year, 199 Bills drafted in OPC, totalling 6,684 pages, were introduced into the Parliament.

103 The table following paragraph 109 gives more detailed figures for those Bills, broken down by parliamentary sittings periods.

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

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

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

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

Alternative drafting

107 During the year, the Treasury conducted a trial of using drafters other than OPC for some legislation.

108 The alternative drafters drafted a total of 4 Bills, totalling 44 pages, that were introduced during the year.

109 Those Bills are not included in the Bill statistics set out below.

Bill statistics

Category	Bills on original PBC program	Bills introduced
Spring 2017 (August—December 2017)		
T	40	71
A	65	20
B	35	0
C	1	0
Total	141	91
Autumn 2018 (February—March 2018)		
T	20	25
A	73	38
B	44	1
C	2	1
Total	139	65
Winter 2018 (May—June 2018)		
T	25	30
A	54	7
B	41	2
C	3	0
Total	123	39

Client feedback

110 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 2017-2018 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.

111 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.

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

"I have never worked on a legislative project for the Commonwealth and not worked

with OPC previously. I have a much better understanding of the skills and expertise of an OPC drafter, and the utmost respect for those skills and expertise. I would also like to compliment the OPC drafter's relationship management skills with this legislative project which was a significant policy outcome for the department."

"All of our engagement with OPC has been so incredibly constructive, and all of our drafters went above and beyond to finalise the legislation for our Scheme. We asked a great deal of OPC, and on every occasion the drafters delivered."

"We greatly appreciated the friendly, professional interactions with our drafters, and the confidence they inspired in us, as public servants relatively inexperienced in the world of legislation."

"It is always a pleasure to work with such professionalism."

"The staff are outstanding and approachable and put things in simple terms. Nothing is ever too much trouble."

"We were able to quickly establish a friendly and supportive

relationship with the drafters, who were extremely willing to entertain last-minute additions and deal with horribly short timeframes with good grace.”

“The drafters were fantastic to deal with, and able to produce a high quality product in a timely fashion.”

“Open lines of communication which expedited timely resolution of issues that arose. The drafter was extremely easy to talk to and through the issues.”

“The responsiveness of the drafters was excellent. Comments from instructing officers were quickly and effectively taken on board - including several changes to the same provisions over a period of some weeks. The patience of the OPC team was much appreciated.”

“The drafting team's ability to engage (quickly and effectively) with very technical provisions in existing legislation, understanding of the intended outcomes and responsiveness when we sought to add a late measure to the project.”

Parliamentary amendments

113 The number of parliamentary amendments drafted by OPC in 2017-2018 was 1,552.

This is substantially higher than for previous recent years. It was the largest number since 2001-2002.

114 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.

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

116 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.

117 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.

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

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
2017-2018	1,457 (93.9)	17 (1.1)	27 (1.7)	51 (3.3)	1,552
2016-2017	480 (89.7)	8 (1.5)	18 (3.4)	29 (5.4)	535
2015-2016	281 (74.7)	37 (9.8)	1 (0.3)	57 (15.2)	376
2014-2015	783 (88.0)	14 (1.6)	19 (2.1)	74 (8.3)	890
2013-2014	191 (81.6)	19 (8.1)	1 (0.4)	23 (9.9)	234
2012-2013	786 (71.6)	254 (23.2)	14 (1.3)	43 (3.9)	1,097
2011-2012	734 (86.6)	52 (6.1)	23 (2.7)	39 (4.6)	848

Instruments

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

120 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.

121 OPC has a bidding and priority system for instruments which is 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 government agencies.

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 coordination of their instrument drafting.

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

Budget-funded instrument drafting services

126 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.

127 During the year, 271 ExCo legislative and notifiable instruments drafted by OPC, totalling 3,627 pages, were made and registered on the Legislation Register.

User-pays drafting services

128 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.

129 During the year, approximately 161 legislative and notifiable instruments, totalling 3,291 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Legislation Register.

Client feedback

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

131 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.

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

“Our drafter was knowledgeable, polite and efficient. She was willing to spend time educating me on process and reasons for the language used, given this was my first project amending legislation.”

“Professional, polite, responsive client service and an improvement to our instruments. Version control was excellent.”

“Clear communication and prompt drafting and amendments. [The drafter] explained the issues in a very clear way, whether it was a technical issue or it raised a policy question for us that we may have missed.”

“Our drafter brought a positive and collegiate attitude which was much appreciated over the course of a lengthy and difficult project.”

“[The drafter] was very happy to talk through the issues she raised and was responsive to the particular approaches we had to adopt due to the preferences of our stakeholders. She raised appropriate issues and explained her view clearly.”

“Consistently flexible, insightful, rigorous, patient and responsive.”

“Very quick, professional and responsive service. The drafters added real value resulting in a much better and more useful instrument than the previous version. Could not be happier with the service provided.”

Legislative drafting capability

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

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

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

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

136 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.

137 OPC recruited 5 new drafters during the year.

138 Assistant drafters working on Bills work closely with senior drafters (SES or Statutory Office

Holder). 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.

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

140 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.

141 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

142 During the year, 7 Legislation Process Courses were run with a total of 223 participants.

143 A total of 260 legislation process courses have been run since they began in 1994.

144 In addition, a couple of years ago OPC developed 3 new courses. These are an Advanced Legislation Process Course, a course on drafting basic instruments and a more advanced instrument drafting course. It is envisaged that more courses, possibly in the form of masterclasses on specific topics, will be developed.

145 This year, there were 4 Advanced Legislation Process Courses and 8 Simple Instrument training courses run with a total of 253 participants.

146 OPC considers that running these courses is an important way for OPC to contribute to the

improvement of instructing and instrument drafting standards.

Standardisation and quality control of legislation

Drafting standards and quality assurance

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

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

- words missing from sentences;
- inconsistencies of expression;
- punctuation errors;
- grammatical errors (e.g. inconsistencies of tense or lack

of agreement between subject and verb);

- incorrect cross-references;
- misdescribed amendments; and
- clashing amendments.

149 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.

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

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

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

153 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.

154 The compilations staff 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.

155 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

156 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.

157 OPC uses Statute Update Bills primarily to make technical corrections, update the statute book and repeal spent Acts. Two Statute Update Bills for this purpose were dealt with in the financial year.

158 The Statute Update (Winter 2017) Bill 2017 was introduced in the Winter 2017 sittings and assented to on 23 August 2017. That Bill included amendments to:

- make amendments consequential on the *Acts and Instruments (Framework Reform) Act 2015*; and
- repeal spent and obsolete provisions and Acts (resulting in the repeal of approximately 46 pages of spent and obsolete provisions); and
- modernise language and make other technical amendments in certain legislation.

159 The Statute Update (Autumn 2018) Bill 2018 was

introduced in the Autumn 2018 sittings and assented to on 22 May 2018. That Bill included amendments to:

- update references in Acts from “the Institute of Chartered Accountants in Australia” to “Chartered Accountants Australia and New Zealand”; and
- make amendments consequential on the *Acts and Instruments (Framework Reform) Act 2015*; and
- remove references to the Crown in right of Norfolk Island; and
- repeal spent and obsolete provisions and Acts (to result in the repeal of approximately 572 pages of spent and obsolete provisions); and
- modernise language and make other technical amendments in certain legislation.

Editorial changes

160 Under Division 3 (Editorial changes and other changes) of Part 2 of Chapter 2 of the Legislation Act, First Parliamentary Counsel may make minor editorial changes to an Act or instrument to correct an error, give effect to a misdescribed amendment, or bring the Act or instrument into line with legislative

drafting practice. These changes must not alter the effect of the legislation.

161 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.

162 During 2017-2018, First Parliamentary Counsel exercised this power in 102 compilations. In some compilations more than one editorial change was made. A summary of the kinds of editorial changes made is as follows:

Item	Kind of editorial change	Number
1	Changes to grammar, syntax or the use of conjunctives or disjunctives	12
2	Changes to punctuation	23
3	Changes to spelling	14
4	Changes to the way of referring to or expressing a measurement	7
5	Changes to typeface	29
6	Correct a drafting error	1

Item	Kind of editorial change	Number
7	Correct a typographical error	15
8	Give effect to the misdescribed amendments as intended	51
9	Removal of redundant text	5
10	Renumbering of provisions	9
11	Reordering of definitions	1
12	Reordering of provisions	2
13	Updates to cross-references	4
14	Updates to references of a law or a provision	7

163 A report with details of all editorial changes made in 2017-2018 can be found on the Legislation Register at www.legislation.gov.au/Content/EditorialChanges.

Instruments given unique names

164 Section 10 of the Legislation Rule 2016 permits FPC to add a name to an unnamed

instrument or document or amend the name of an instrument or document that is not unique when it is lodged for registration.

165 This ensures that all registered instruments and documents on the Legislation Register are uniquely named and therefore easier to identify and find.

166 During 2017-2018, First Parliamentary Counsel exercised this power for 29 instruments.

167 A report with details of all instruments given a unique name can be found on the Legislation Register at <https://www.legislation.gov.au/Content/UniqueNames>.

Sunsetting and review of legislative instruments

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

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

170 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.

171 Additional lists of instruments due to sunset in 6 and 12 months were also provided to agencies to assist with the management of sunseting instruments.

172 In 2017-2018, 2 lists of instruments due to sunset in 18 months were prepared for the Attorney-General to table in Parliament in accordance with the Legislation Act.

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

174 Key legislative instruments that were reviewed by agencies and redrafted by OPC before the

instruments were due to sunset included:

- *Copyright Regulations 2017*;
- *Health Insurance Regulations 2018*;
- *National Rental Affordability Scheme Regulations 2018*;
- *Marriage Regulations 2017*;
- *Defence (Inquiry) Regulations 2018*;
- *Defence Force Discipline Regulations 2018*;
- *Child Support (Assessment) Regulations 2018*; and
- *Child Support (Registration and Collection) Regulations 2018*.

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

176 First Parliamentary Counsel was appointed by the former Attorney-General as one of the members of a panel to do a review of sunseting. The review is required by the Legislation Act.

177 The former Attorney-General tabled the *Report on the Operation of the Sunseting Provisions in the Legislation Act 2003* in the House of Representatives on 23 October

2017 and in the Senate on 13 November 2017.

178 The Legislation Amendment (Sunsetting Review and Other Measures) Bill 2018, which implements many of the recommendations of the review, was introduced in June 2018.

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

Encouraging high standards in the drafting of legislative and notifiable instruments

180 In addition to the above deliverables for the standardisation and quality control of legislation, OPC also undertakes a broad range of measures to encourage high standards in the drafting of Commonwealth legislative and notifiable instruments.

181 First Parliamentary Counsel (**FPC**) causes these measures to be undertaken to fulfil his obligation under section 16 of the Legislation Act to promote the legal effectiveness, clarity, and

intelligibility to anticipated users of legislative and notifiable instruments.

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

- harmonising drafting standards and the presentation of Commonwealth Bills and OPC drafted instruments to enable a more cohesive Commonwealth statute book and set a precedent for other drafters of untied legislative or notifiable instruments;
 - developing a prioritisation system for ExCo legislative instruments to better manage the government's program and enhance the quality of instruments;
 - developing broader instruments drafting expertise within OPC to enable more highly experienced drafters to be available to assist with untied drafting work;
 - actively engaging with agencies in relation to untied instruments
- through OPC Client Advisers from whom agencies can also obtain quick, informal advice about legislative or notifiable instrument drafting;
 - developing further guidance to agencies in relation to managing and drafting legislative or notifiable instruments through drafting standards and the reissue of the Instruments Handbook;
 - rationalising instrument-making powers to ensure instruments that have the most significant impacts on the community are professionally drafted by OPC;
 - limiting the proliferation of the number and types of instruments in enabling legislation to achieve greater consistency in legislative and notifiable instruments;
 - rationalising the number of legislative instruments that will need to be considered for sunseting through automatic repeal and bulk repeal instruments and working with agencies to manage sunseting; and
 - developing and implementing further measures to efficiently manage the Commonwealth statute book through changes included in the *Acts and*

Instrument (Framework Reform) Act 2015.

183 In addition to continued work on the above measures, in 2017-2018, FPC fulfilled his obligation under section 16 of the Legislation Act by causing steps to be taken for OPC to undertake and supervise the drafting of legislative and notifiable instruments, providing advice and training in drafting and related matters to agencies, and providing drafting precedents to guide agencies in drafting instruments in the future.

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

185 In 2017-2018, OPC provided drafting services to settle or check legislative instruments drafted by a number of agencies, including:

- the Attorney-General's Department;
- the Department of Education and Training;
- the Department of Home Affairs;

- the Treasury; and
- the Department of Social Services.

186 OPC also sought to increase our services to agencies in the drafting of precedents to guide agencies in preparing instruments. This included preparing templates for the Department of Social Services and the Department of Veterans' Affairs.

187 Templates for legislative instruments are also available on the OPC website.

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

189 OPC continued to present Drafting Simple Instruments Courses. The course covers the essential requirements for drafting simple instruments and will be available to all Commonwealth agency staff who have previously attended a Legislation Process Course. It is envisaged that this training will have a significant impact in encouraging high standards in the drafting of legislative and notifiable

instruments across the Commonwealth.

190 OPC also conducted some roundtable sessions for APS employees who draft legislative instruments in other agencies. These proved to be very popular and will be continued.

191 Finally, FPC also continued to assist in preventing the inappropriate use of gender-specific language in legislative instruments through guidance provided to

agencies in the Instruments Handbook and monitoring of the use of gender-specific language through reporting by agencies at the time of registration.

192 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 Legislation Act.

Analysis of performance against Purpose 2: Publication Overview

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

194 The Publications group meets this purpose by:

- managing the Legislation Register;
- registering legislative instruments and lodging them for tabling in the Parliament;
- preparing compilations and information relating to Commonwealth laws;

- publishing Commonwealth legislation and legislative information;
- publishing the Government Notices Gazette;
- proofreading and editorial checking of OPC drafted legislation; and
- developing and operating the whole-of-government Legislation Register website (www.legislation.gov.au).

195 OPC has met all performance targets for this purpose in the 2017-2018 year.

196 New legislative instruments and gazette notices lodged for registration were registered

promptly on the Legislation Register.

197 100% of legislative instruments and gazette notices were registered on a specific date as required by lodging entities, meeting the performance target of 100%.

198 99.96% of other legislative instruments and gazette notices were registered no later than two business days after lodgement, exceeding the performance target of 98%.

199 100% of Acts were published on the Legislation Register no later than 2 working days after receipt of notification of Royal Assent, exceeding the performance target of 98%.

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

201 100% of Act and legislative instrument compilations required to be prepared by OPC were registered on the Legislation Register by the later of 90 days after Royal Assent or making date, or 28 days after commencement of the prospective amendments. This

exceeded the performance target of 90%.

Staffing

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

Compilations

203 Staff have been trained in, and have started to use, a tool to assist with incorporating amendments into compilations. This tool is being continually refined to assist in the preparation of compilations.

The Legislation Act and Legislation Register

204 In July 2014, OPC introduced a new annual fee model for standard Legislation Register services to assist clients. Fees for some agencies have declined over the last 3 years as they continue to change their registration practices. The Legislation Register fees continue to be consistent with the Australian Government Cost Recovery Guidelines and attribute costs that recognise the whole-of-

life cost (including IT infrastructure costs) in publishing legislation.

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

206 Work began on the project to redevelop the Legislation Register. This project is expected to run for a number of years.

Data acquisition

207 The Publications group has continued to undertake data acquisition projects to make difficult-to-find historical legislative material more accessible.

208 House of Representatives Bills, explanatory memoranda and associated documents from 1901 have started to be published on the Legislation Register. This project will continue into next financial year.

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

210 Significant resources have also been put into back-capturing historical metadata on the Legislation Register to make it consistent with current standards and therefore easier to search and retrieve information about older legislation. This project will also continue into next financial year.

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2016-2017	2017-2018	2016-2017	2017-2018
Legislative instruments	1,774	1,832	28,678	34,994
Notifiable instruments	85	138	131	420
Gazette notices	1,558	1,169	3,573	2,656
Numbered Acts	126	102	4,105	3,906
Act compilations	783	495	283,630	286,850
OPC prepared instrument compilations—budget-funded	256	303	64,032	51,902
OPC prepared instrument compilations—user-pays	245	214	42,547	43,269
Agency prepared instrument compilations	434	625	46,087	50,681

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

Statistics—Legislative (LIs) and Notifiable (NIs) instruments registered and repealed

Year	LIs registered	LIs repealed	NIs registered	NIs repealed
2017-2018	1,970	1,798	138	38
2016-2017	1,774	2,653	85	22

Statistics—Federal Register of Legislation website

Year	Total visits	Total unique visits	Total page views
2017-2018	11,397,131	5,470,558	30,600,993
2016-2017	8,658,986	4,359,051	25,637,630

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

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

211 There continued to be a substantial demand for the drafting of legislation for the Treasury and for the Attorney-General's and Home Affairs portfolios.

212 Other portfolios that required substantial resources were Finance, Defence, Agriculture and Water Resources, Infrastructure and Regional Development, Industry, and Health.

213 Significant instrument projects for the year included:

- the *Parliamentary Business Resources Regulations 2017*; and

- the *Migration Amendment (Skilling Australians Fund) Regulations 2018*.

Parliamentary amendments

214 There was a very substantial increase in the number of parliamentary amendments drafted during the year.

215 This influences performance because of the drafting resources required to prepare the amendments. These are often done on very tight timeframes.

Exposure drafts

216 OPC's performance measures in relation to Bills are also affected by an increasing government preference, and preference 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.

217 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.

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

219 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.

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

221 Sometimes, exposure reveals flaws in the draft Bill. Exposing a Bill for comment also

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

222 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.

223 Recently there has been more demand for instruments to be drafted and available alongside their enabling Bill. This assists Parliament to consider the package of changes as a whole. After the transfer of functions, instrument drafters generally work closely with Bill drafters, which can provide significant efficiencies for the broader project.

OPC's funding position

224 OPC received additional funding of \$1.307 million in 2017-

2018 for additional legislative drafting resources as part of a Department of Treasury measure, and additional funding of \$0.309 million for the *National Security—2017 Independent Intelligence Review - Tranche 2* measure. OPC's funding was also reduced by \$0.215 million in 2017-2018 for the cross-portfolio budget measure *Public Sector Transformation and the Efficiency Dividend*.

OPC's financial performance

225 The surplus attributable to the Australian Government for OPC for 2017-2018 was \$0.865 million (after adding back non-cost recovered depreciation, this resulted in a surplus of \$1.512 million). This compares to a deficit of \$0.190 million for 2016-2017 (after adding back non-cost recovered depreciation, a surplus of \$0.433 million).

226 Revenue from government increased by \$1.568 million to \$15.337 million in 2017-2018, compared to \$13.769 million in 2016-2017, primarily due to additional funding received for 2 budget measures.

227 Own-source revenue decreased by \$0.397 million to

\$5.950 million in 2017-2018, compared to \$6.347 million in 2016-2017.

228 Total expenses in 2017-2018 of \$20.422 million were consistent with 2016-2017.

229 Employee expenses decreased by \$0.278 million to \$14.751 million in 2017-2018, compared to \$15.029 million in 2016-2017.

230 Supplier expenses increased by \$0.633 million to \$4.765 million in 2017-2018, compared to \$4.132 million in 2016-2017.

231 At 30 June 2018, OPC had net assets (assets less liabilities) of \$15.020 million, compared to \$13.755 million at 30 June 2017.

232 At 30 June 2018, OPC had financial assets of \$17.504 million. This includes \$16.579 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 \$0.423 million.

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

Chapter 3—Management and accountability

Corporate governance

Accountability

234 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

235 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**).

236 The SMT consists of:

- First Parliamentary Counsel (Mr Peter Quiggin); and
- the two Second Parliamentary Counsel (Ms Meredith Leigh and Mr Keith Byles); and

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

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

- transition of property management services to the Whole of Government Property Services arrangements;
- Federal Register of Legislation redevelopment project;
- State of the Service survey results;
- recruitment policies and strategies;
- corporate governance, including the Corporate Plan;
- enterprise bargaining;
- risk management, fraud control and business continuity management;
- financial management;
- workforce planning;
- performance management;
- training and development;
- health and wellbeing planning;
- review of library and online materials; and

- internal policies, practices and processes.

Workplace Consultative Committee

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

239 The membership for the WCC during 2017-2018 consisted of the members of the SMT and 6 employee representatives—one representing each of 2 drafter workgroups, 2 representing the publications workgroup, one representing the corporate services workgroup, and one general employee representative. The health and safety representative also attends meetings.

240 The WCC is the primary method for staff consultation on matters that are not drafting-related. 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

241 OPC's Audit Committee consisted of:

- Mr Jeff Lamond, who was the Chair and an independent member;
- Mr Robert Hanlon, who was the independent member; and
- Ms Rebecca Considine, who was the OPC member (SES drafter).

242 In addition, there is a standing invitation to the Australian National Audit Office and OPC's internal auditors to participate in the Audit Committee meetings. The General Manager and the Director Finance also attend meetings.

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

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

Other committees

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

Staff meetings

245 Regular staff meetings are held at least every 6 weeks except in January and July.

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

Risk management and fraud control

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

248 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 2017-2018 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.

249 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.

250 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.

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

252 In 2016-2017, OPC undertook a comprehensive review of the BCM framework. As a result of this review, OPC implemented the majority of actions during 2017-2018 to further strengthen this framework, including:

- updating the Pandemic Plan;
- updating the Business Continuity Framework,

including the Business Continuity Plan and ICT Disaster Recovery Plan;

- implementing and testing of staff notification processes; and
- beginning to update the Business Continuity Action Plans.

Operational risks

253 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

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

255 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.

256 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 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.

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

258 After a period of a higher turnover following the transfer of functions from the Office of Legislative Drafting and Publication, the turnover of drafting staff has returned to a very low level.

Information technology systems

259 OPC is very dependent on 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.

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

261 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.

262 OPC has reviewed the risk management and contingency plans as part of the work on BCM for the whole of OPC.

263 OPC continues to provide secure remote access to OPC's IT systems for staff who request 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

264 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.

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

266 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.

267 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.

268 OPC sets very high ethical standards. OPC's policy on the acceptance of gifts and hospitality applies equally to members of the SMT and to other staff.

SES remuneration

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

270 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

271 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.

272 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

273 During May and June 2018, the Australian Public Service Commission (**APSC**) conducted the 2018 State of the Service Employee Census. Eighty-two per cent of OPC staff participated in the survey, ensuring that the results we obtained were representative.

274 Overall, OPC's results for 2018 were largely consistent with the 2017 results. There were some areas that we improved on and some areas where results were less positive. However, in nearly all areas the results were higher than the overall Australian Public Service (**APS**) results for 2018.

275 The reporting below compares OPC's results (from staff who responded to the survey) for 2018 to OPC's results for 2017. Where percentages are set out below, the result in bold is the OPC percentage for 2018 and the result in normal font is the OPC percentage for 2017.

Employee engagement

276 Employee engagement elements are a measure of how much employees like working for an

agency, as well as the emotional connection and commitment employees have to working for an agency. As new questions were added to the 2018 employee engagement model, OPC's overall employee engagement score of **75%** for 2018 is not completely comparable with OPC's 2017 overall employee engagement score of 77%. However, it was higher than the APS overall 2018 employee engagement score.

277 For the questions that were comparable to the 2017 survey, **82%** of OPC staff agreed that they were proud to work at OPC (compared to 79% in 2017); **91%** were happy to go the 'extra mile' at work when required (compared to 88% in 2017); and **62%** felt a strong personal attachment to OPC (compared to 61% in 2017).

Learning and development

278 OPC staff were less satisfied with access to effective learning and development in 2018 (**80%** compared to 91%) but more satisfied compared with the APS result for 2018.

Senior leadership (SES) and immediate supervisors

279 OPC's results about the SES, both for questions about immediate SES managers and all SES, were largely consistent with OPC's results for 2017. OPC staff agreed that the SES in OPC are of a high quality (**84%** compared to 82%), the SES are sufficiently visible (**83%** compared to 84%), and communication between the SES and other employees is effective (remaining at **68%** for 2018). In all cases, the OPC results in 2018 were higher than the 2018 APS results.

280 OPC's results about their immediate supervisors were more favourable for 2018 compared to OPC's results for 2017 (between: **61%** and **87%** in 2018 compared to 53% and 79% in 2017), but less favourable in most cases compared to the 2018 APS results.

Health, safety and wellbeing

281 Employee attitudes to health, safety and wellbeing in the workplace continues to be an area with very pleasing results. This area has been an ongoing focus for OPC during 2017-2018.

282 In 2018, OPC staff agreed that the people in their workgroup were committed to workplace safety (**84%** compared to 81%); and, considering their work and life priorities, they were satisfied with their work-life balance (**80%** compared to 85%).

283 Further, staff were satisfied with the policies/practices and resources in place to help them manage their health and wellbeing (**92%** compared to 84%). Staff also agreed OPC does a good job of communicating what it can offer in terms of health and wellbeing (**95%** compared to 91%), OPC does a good job of promoting health and wellbeing (**93%** compared to 94%), OPC cares about employee health and wellbeing (**86%** compared to 80%), and their immediate supervisor cares about their health and wellbeing (**82%** compared to 74%). In all cases, these results were higher than the 2018 APS results.

APS Values

284 Staff continued to indicate that people in OPC act in accordance with the APS Values. The 2018 results for senior leaders, supervisors and workgroup colleagues were in the range of **89%** to **94%**, compared to 90% to

97% for OPC in 2017, and higher than results for the APS in 2018.

Conclusion

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

Management and development of human resources

Training and development

286 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

287 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 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 ensure it is up-to-date and properly focused on OPC's needs; and
- the Director of Drafter Training has the function of ensuring

that a rolling program of internally provided training for drafters occurs.

288 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

289 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).

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

291 During the year, the program of presentations by drafters within OPC dealt with:

- various aspects of criminal law drafting;
- international law matters; and
- effectiveness of legislation.

292 In addition, in recognition of the relatively high number of newer drafters in OPC at present, a monthly discussion group focusing on the development needs of newer drafters was launched.

Conferences and seminars

293 OPC drafters attended and presented papers at the drafting conference “Towards 2050: Drafting for the 21st Century” held in Canberra by the Australasian Parliamentary Counsel’s

Committee in association with CALC (Pacific Region).

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

295 OPC has also become more involved with the Australian Government Legal Network.

Staff undertaking higher studies under Studies Assistance arrangements

296 During the year, 8 OPC staff members accessed OPC's Studies Assistance arrangements to pursue higher studies relevant to their current work and career development.

Information technology training

297 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.

298 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.

299 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.

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

Productivity gains

301 Productivity gains have been achieved through:

- the review and continued updating of finance and other Corporate Services processes;
- improved liaison with key stakeholders;
- continued improvements through the application of IT; and
- cooperative agency procurement of goods and services.

Staffing statistics

302 The staffing statistics for OPC at 30 June 2018 are in Appendix B.

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

Coverage of workplace agreements

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

Salary ranges

305 The full range of salaries available under OPC's Enterprise Agreements as at 30 June 2018 is set out in Appendix B.

Non-salary benefits for APS employees

306 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.

307 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.

308 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.

309 Other non-salary benefits available to staff were:

- employer-sponsored superannuation;
- the cost of prescription spectacles or other eyewear up to the value of \$530 every 2 years or each time a new prescription is issued if that happens sooner; and
- dependant care costs arising from working arrangements that are required in specific circumstances.

Performance pay

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

311 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

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

- three Assistant Parliamentary Counsel, Grade 2;
- five Assistant Parliamentary Counsel, Grade 1;
- one Assistant Director Finance/Corporate Services;
- three Editorial and Publishing Officers;
- three Assistant Editorial and Publishing Officers; and
- two Administrative Support Officers.

Workforce planning

313 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.

314 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 access to flexible working hours if they do not have access to flex-time.

Effect of workplace agreements on staff retention

315 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).

Workplace diversity

OPC's Workplace Diversity Program

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

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

317 At the end of 2017-2018, the APSC conducted the 2018 State of the Service Employee Census. Eighty-two per cent of OPC's employees participated in the survey.

318 The table on the following page shows OPC's results against the performance indicators for each objective.

	Objectives and Performance Indicators (PI)	% Agreed			Objectives and Performance Indicators (PI)	% Agreed	
		OPC	PI			OPC	PI
1	The people in my workgroup behave in an accepting manner towards people from diverse backgrounds.	87	75		gender.		
	Supervisors and SES managers actively support people from diverse backgrounds.	75& 72	75	3	In general, the workforce in OPC is managed well (e.g. filling vacancies, finding the right person for the right job).	73	75
	OPC is committed to creating a diverse workforce.	59	75		SES Managers actively support opportunities for women to access leadership roles.	72	75
	OPC supports and actively promotes an inclusive workplace culture.	70	75	4	Communication between the SES and other staff is effective.	68	75
2	Employees are satisfied with their work-life balance in OPC.	80	75		Employees are satisfied with the workplace attributes that impact on job satisfaction.	80	75
	Employees are satisfied with their non-monetary employment conditions (e.g. leave, flexible work arrangements, other benefits).	86	75	5	Employees indicate that they have not been subjected to bullying or harassment.	89	90
	Supervisors and SES managers actively support the use of flexible work arrangements by all staff, regardless of	84& 81	75		Employees indicate that in the course of their employment they have not experienced discrimination on the basis of their background or a personal characteristic.	96	90

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

320 However, there are some areas where the results are below the performance indicator. 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.

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

OPC's Reconciliation Action Plan

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

323 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.

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

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

Breastfeeding Friendly Workplace accreditation

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

326 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

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

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

2014, and can be found at www.dss.gov.au.

Work health and safety

Policy

329 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. To achieve this, 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 ensure 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

330 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.

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

Initiatives taken during the year

332 A physiotherapist or occupational therapist visited OPC throughout the year to conduct

workstation assessments, particularly for new members of staff and staff returning from extended leave.

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

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

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

336 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.

337 OPC maintains an appropriate collection of publications in our library that relate to health and safety.

Health and wellbeing program

338 This year OPC received “Silver Status” recognition from the ACT Government service *Healthier Work* for our continuing commitment to creating a healthier workplace by developing our second 12-month Healthier Work Plan, following on from the success of our Healthier Work Plan in 2016-2017.

339 During the year, OPC implemented the activities from the 2017-2018 Plan which promoted and supported the areas of physical activity, healthy eating and social and emotional wellbeing.

340 In June 2018, we surveyed staff to assist us in evaluating the 2017-2018 Plan and developing a Healthier Work Plan for the next 12-months. The results of the survey were very positive, reflecting the engagement of staff in health and wellbeing activities and initiatives throughout the year.

Health and safety outcomes

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

- comprehensive workstation assessments by qualified

health professionals ensured good outcomes for staff returning to work from injuries;

- staff awareness of the importance of health, wellbeing and safety in the workplace was raised, particularly through the Healthier Work Plan initiatives; and
- staff survey results showed a high level of satisfaction with health and wellbeing in the workplace.

342 Although hard to measure, OPC considers that modest outlays on health promotion activities provide good value for money, given the potential loss of work time annually due to the effects of health issues.

Notifiable incidents

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

Investigations

344 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

345 Generally, during the year, OPC's purchasing was 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.

346 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.

347 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.

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

Procurement initiatives to support small business

349 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/.

350 OPC's procurement practices support SMEs by using the Commonwealth Contracting Suite. They also support SMEs through the use of electronic systems and processes (including payment cards) to facilitate on-time payment performance.

Consultants

351 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.

352 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.

353 During 2017-2018, two new consultancy contracts for valuation and financial assessment services were entered into, involving total

actual expenditure of \$7,919 (including GST).

354 The procurement method for the consultancy contracts was by direct sourcing.

355 In addition, one ongoing consultancy contract for internal audit services was active during the 2017-2018 year, involving total actual expenditure of \$167,975.

356 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 can be found under 'Our corporate information' located on OPC's website at www.opc.gov.au.

Chapter 6—Miscellaneous

Freedom of information

357 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.

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

359 During 2017-2018, vacant positions in OPC were advertised on recruitment sites through the government master advertising agency, Dentsu Mitchell. No money was paid by, or on behalf of, OPC to any other advertising agency,

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

Ecologically sustainable development and environmental performance

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

Additional information

361 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.

362 OPC's website address is www.opc.gov.au. The Annual Reports can be found under 'Our corporate information' located on the front page of OPC's website.

Appendix A—Entity resource statement and Expenses by outcome

Entity resource statement

	Actual available appropriation for 2017-18 \$'000	Payments made 2017-18 \$'000	Balance remaining 2017-18 \$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	15,898	15,898	-
Departmental appropriation ¹	15,467	-	15,467
s 74 retained revenue receipts	6,842	5,307	1,535
Total ordinary annual services	38,207	21,205	17,002
Total net resourcing and payments for entity	38,207	21,205	17,002

¹ Includes an amount of \$0.130 million for the Departmental Capital Budget. For accounting purposes, this amount has been designated as “contributions by owners”.

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 2017-18¹ \$'000	Actual expenses 2017-18 \$'000	Variance 2017-18 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
Departmental expenses			
Ordinary annual services (Appropriation Bill No. 1 and Appropriation Bill No. 3)	15,337	13,825	1,512
Retained revenue receipts (section 74)	6,214	5,886	328
Expenses not requiring appropriation in the budget year	762	711	51
Total for Program 1.1	22,313	20,422	1,891
Total expenses for Outcome 1	22,313	20,422	1,891

	Actual 2016-17	Actual 2017-18
Average staffing level (number)	92.0	97.0

¹ Estimated expenses as disclosed in the Portfolio Additional Estimates Statements 2017-18, adjusted for a savings measure of \$46,000 for the 2017-18 year published in the Portfolio Budget Statements 2018-19.

Appendix B—Staffing statistics and salary ranges

Ongoing and non-ongoing employees as at 30 June 2018

As at 30 June 2018, OPC had 2 non-ongoing employees and no employees who identified as Indigenous.

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

Full-time and part-time employees as at 30 June 2018

Category	Total staff		Full-time		Part-time	
	17	18	17	18	17	18
Statutory office holders	3	3	3	3	0	0
SES Band 2	7 ¹	6	5	4	2	2
SES Band 1	15 ²	16	9	10	6	6
Assistant Parliamentary Counsel Grade 3	15 ³	14 ⁵	10	8	5	6
Assistant Parliamentary Counsel Grade 2	3	6 ⁶	3	6	0	0
Assistant Parliamentary Counsel Grade 1	4	6	4	6	0	0
Executive Level 2	8	7	8	7	0	0
Executive Level 1	7	8	7	8	0	0
OPC Broadband B (APS 4 - 6)	44 ⁴	39 ⁷	32	31	12	8
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	106	105	81	83	25	22

1 Includes 1 employee on leave without pay.

2 Includes 1 employee on maternity leave.

3 Includes 1 employee on maternity leave.

4 Includes 2 employees on maternity leave, 2 employees on leave without pay and 1 employee on temporary transfer.

5 Includes 2 employees on maternity leave.

6 Includes 2 employees on leave without pay.

7 Includes 3 employees on maternity leave and 1 employee on leave without pay.

Male and female employees as at 30 June 2018

Category	Total staff		Male		Female	
	17	18	17	18	17	18
Statutory office holders	3	3	2	2	1	1
SES Band 2	7 ¹	6	2	2	5	4
SES Band 1	15 ²	16	4	4	11	12
Assistant Parliamentary Counsel Grade 3	15 ³	14 ⁵	8	8	7	6
Assistant Parliamentary Counsel Grade 2	3	6 ⁶	1	4	2	2
Assistant Parliamentary Counsel Grade 1	4	6	3	1	1	5
Executive Level 2	8	7	6	6	2	1
Executive Level 1	7	8	5	6	2	2
OPC Broadband B (APS 4 - 6)	44 ⁴	39 ⁷	9	8	35	31
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	106	105	40	41	66	64

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

Salary ranges as at 30 June 2018

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)	153,933	254,393
Salary ranges—Non-SES drafting positions		
Assistant Parliamentary Counsel Grade 3	117,619	141,602
Assistant Parliamentary Counsel Grade 2	102,251	124,159
Assistant Parliamentary Counsel Grade 1	63,048	117,619
Salary ranges—Non-SES non-drafting positions		
Executive Level 2	117,619	141,602
Executive Level 1	102,251	124,159
OPC Broadband B:		
APS 6	80,463	92,429
APS 5	74,496	78,998
APS 4	66,791	72,521
OPC Broadband A:		
APS 3	59,928	64,682
APS 2	52,613	58,347
APS 1	46,493	51,382

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 2016-2017 year.

	2017-2018	2016-2017	Comments
Building Performance			
NABERS Rating	5.0	4.5	Improvement in NABERS rating, certified on 17 August 2017.
OPC Tenancy Performance			
			OPC occupies a single floor of 2,770 m ² with a lease term until September 2025. The lease includes a Green Lease Schedule as required by government policy.
Tenant Light and Power			
Total kWh	142,074	139,219	Although OPC's tenancy is not certified, it is currently performing at a standard in excess of the requirements for a 4.5 NABERS rating.
Green Power kWh	14,207	13,922	
Total mJ	511,466	501,188	
kWh per m ²	51.3	50.0	Consumption per m ² has increased due to an increase in average staffing levels (ASL).
mJ per m ²	184.6	181	
kWh per ASL	1,472	1,513	Consumption per ASL has improved in 2017-2018 and OPC continues to outperform the government's current energy target of 7,500 mJ per ASL.
mJ per ASL	5,300	5,448	
Nominal Lighting Power Density (NLPD)			
Watts per m ²	5.6	5.6	The NLPD also outperformed the government's recommended target of 8w per m ² .

	2017-2018	2016-2017	Comments
Environmental impacts			
CO ² produced (tonnes)	120.1	117.8	See paragraph 9 for the measures OPC has in place to minimise the effect of OPC's activities on the environment.
Purchase of copy paper (tonnes)	5.0	5.3	
6	These figures do not include energy and paper used by the contractor engaged by OPC to print Bills for introduction into the Parliament.		been designed to complement the building's environmental objectives including applying best practice in the selection of materials. Practical inclusions in the design include recycling provisions, use of natural and recycled materials, and plants for air quality and visual amenity.
7	Water usage for OPC's tenancy is not separately metered.		
<i>Measures to minimise the effect of OPC's activities on the environment</i>			
8	OPC's workplace design maximises environmental sustainability, with a strong focus on access to natural light. The elongated floor plate has core services, meeting, utility and storage rooms inbound, allowing all employee work spaces to be located within 12 metres of the perimeter windows. The fit-out has		9 The following measures were in place throughout the year to minimise the effect of OPC's activities on the environment: <ul style="list-style-type: none"> 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

- | | |
|---|---|
| <p>documents to reduce the number of copies being printed;</p> <ul style="list-style-type: none">• 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, | <p>glass, plastic and aluminium used in the office for recycling;</p> <ul style="list-style-type: none">• staff are encouraged to turn off lights and office equipment when not in use. Lighting controls throughout the office include the use of sensors and timers which automatically turn lights off if no activity is detected for a pre-programmed time. |
|---|---|

Appendix D—Financial Statements 2017-2018

Contents

Auditor-General's Report on Financial Statements

Certification of Financial Statements

Contents

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Notes to and forming part of the Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel for the year ended 30 June 2018:

- (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Office of the Parliamentary Counsel as at 30 June 2018 and its financial performance and cash flows for the year then ended.

The financial statements of the Office of the Parliamentary Counsel, which I have audited, comprise the following statements as at 30 June 2018 and for the year then ended:

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

Basis for Opinion

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

Accountable Authority's Responsibility for the Financial Statements

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

In preparing the financial statements, the First Parliamentary Counsel is responsible for assessing the Office of Parliamentary Counsel's ability to continue as a going concern, taking into account whether the entity's operations will cease as a result of an administrative restructure or for any other reason. The First Parliamentary Counsel is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

GPO Box 707 CANBERRA ACT 2601
19 National Circuit BARTON ACT
Phone (02) 6203 7300 Fax (02) 6203 7777

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Australian National Audit Office



Ron Wah
Audit Principal

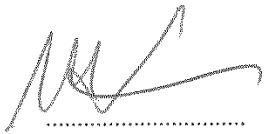
Delegate of the Auditor-General

Canberra
14 September 2018

Statement by First Parliamentary Counsel and Chief Finance Officer

In our opinion the attached financial statements for the year ended 30 June 2018 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



.....
Meredith Leigh
Acting First Parliamentary Counsel

14 September 2018



.....
Susan Roberts
Chief Finance Officer

14 September 2018

OFFICE OF PARLIAMENTARY COUNSEL

CONTENTS

Primary Financial Statements

Statement of Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Cash Flow Statement

Notes to and forming part of the Financial Statements

Overview

Budget Variance Explanations

1: Financial Performance

1.1 Expenses

1.2 Income

2: Financial Position

2.1 Financial Assets

2.2 Non-Financial Assets

2.3 Payables

3: Funding

3.1 Appropriations

3.2 Net Cash Appropriation Arrangements

4: People and Relationships

4.1 Employee Provisions

4.2 Key Management Personnel Remuneration

4.3 Related Party Disclosures

5: Managing Uncertainties

5.1 Financial Instruments

5.2 Fair Value Measurement

OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF COMPREHENSIVE INCOME for the period ended 30 June 2018

		Actual	Original Budget	Actual
	Notes	2018	2018	2017
		\$'000	\$'000	\$'000
NET COST OF SERVICES				
EXPENSES				
Employee benefits	<u>1.1A</u>	14,751	16,704	15,029
Supplier expenses	<u>1.1B</u>	4,765	4,382	4,132
Depreciation and amortisation	<u>2.2A</u>	906	964	1,145
Total expenses		20,422	22,050	20,306
LESS:				
OWN-SOURCE INCOME				
Own-source revenue				
Sale of goods and rendering of services	<u>1.2A</u>	5,875	6,018	6,279
Other revenue	<u>1.2B</u>	75	254	68
Total own-source revenue		5,950	6,272	6,347
Total own-source income		5,950	6,272	6,347
Net cost of services		(14,472)	(15,778)	(13,959)
Revenue from Government	<u>1.2C</u>	15,337	15,074	13,769
Surplus (Deficit) attributable to the Australian Government		865	(704)	(190)
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation surplus	<u>2.2A</u>	270	-	-
Total comprehensive income attributable to the Australian Government	<u>3.2</u>	1,135	(704)	(190)

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

OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF FINANCIAL POSITION as at 30 June 2018

		Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
	Notes			
ASSETS				
Financial Assets				
Cash and cash equivalents		423	325	368
Trade and other receivables	2.1A	17,081	14,202	16,058
Total financial assets		17,504	14,527	16,426
Non-Financial Assets				
Buildings - leasehold improvements	2.2A	3,192	3,047	3,429
Plant and equipment	2.2A	857	737	854
Intangibles	2.2A	477	492	722
Work in progress	2.2A	968	1,200	-
Other non-financial assets	2.2B	232	217	205
Total non-financial assets		5,726	5,693	5,210
Total Assets		23,230	20,220	21,636
LIABILITIES				
Payables				
Suppliers	2.3A	1,580	200	1,427
Employee	2.3B	328	-	498
Other	2.3C	368	1,273	96
Total payables		2,276	1,473	2,021
Provisions				
Employee provisions	4.1A	5,934	5,510	5,860
Total provisions		5,934	5,510	5,860
Total Liabilities		8,210	6,983	7,881
Net Assets		15,020	13,237	13,755
EQUITY				
Parent Entity Interest				
Contributed equity		7,702	7,702	7,572
Reserves		270	1,495	1,495
Retained surplus		7,048	4,040	4,688
Total Equity		15,020	13,237	13,755

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 2018**

	<u>Contributed Equity</u>		<u>Retained Earnings</u>			<u>Asset Revaluation Reserve</u>			<u>Total Equity</u>	
	Original		Original			Original			Original	
	Actual 2018 \$'000	Actual 2017 \$'000	Actual 2018 \$'000	Actual 2018 \$'000	Actual 2017 \$'000	Actual 2018 \$'000	Actual 2017 \$'000	Actual 2018 \$'000	Actual 2018 \$'000	Actual 2017 \$'000
CONTRIBUTED EQUITY										
Opening balance	7,572	7,260	4,688	4,744	4,878	1,495	1,495	1,495	13,755	13,811
Balance carried forward from previous period										
Adjusted opening balance	7,572	7,260	4,688	4,744	4,878	1,495	1,495	1,495	13,755	13,633
Comprehensive income										
Surplus (Deficit) for the period	-	-	865	(704)	(190)	-	-	-	865	(704)
Other comprehensive income	-	-	-	-	-	270	-	-	270	-
Total comprehensive income	-	-	865	(704)	(190)	270	-	-	1,135	(704)
Transactions with owners										
Contributions by owners	130	130	-	-	-	-	-	-	130	130
Departmental capital budget										
Sub-total transactions with owners	130	130	-	-	-	-	-	-	130	130
Transfer between equity components¹	-	-	-	-	-	(1,495)	-	-	-	-
Closing balance at 30 June	7,702	7,572	7,048	4,040	4,688	270	1,495	1,495	15,020	13,237

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

¹Transfer of asset revaluation reserve for office fitout relating to the vacated Barton office.

Accounting Policy

Equity Injections

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

OFFICE OF PARLIAMENTARY COUNSEL
CASH FLOW STATEMENT for the period ended 30 June 2018

	Actual 2018 \$'000	Original Budget 2018 \$'000	Actual 2017 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	21,130	22,138	19,547
Sales of goods and rendering of services	6,409	6,214	6,781
Net GST received	310	190	146
Total cash received	27,849	28,542	26,474
Cash used			
Employees	14,847	16,704	15,188
Suppliers	5,110	4,424	4,243
Section 74 receipts transferred to the Official Public Account	6,842	6,214	7,128
Total cash used	26,799	27,342	26,559
Net cash from (used by) operating activities	1,050	1,200	(85)
INVESTING ACTIVITIES			
Cash received			
Net proceeds from sale of assets	-	-	-
Total cash received	-	-	-
Cash used			
Purchase of leasehold improvements, plant and equipment	103	130	164
Purchase of intangibles	1,022	1,200	20
Total cash used	1,125	1,330	184
Net cash from (used by) investing activities	(1,125)	(1,330)	(184)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	130	130	312
Total cash received	130	130	312
Net cash from (used by) financing activities	130	130	312
Net increase (decrease) in cash held	55	-	43
Cash and cash equivalents at the beginning of the reporting period	368	325	325
Cash and cash equivalents at the end of the reporting period	423	325	368

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

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2018**

OVERVIEW

1 Basis of Preparation of the Financial Statements

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

The Financial Statements have been prepared in accordance with:

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

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

2 New Australian Accounting Standards

Adoption of new Australian Accounting Standard requirements

All new standards, any amendments to standards and interpretations that have been issued and are applicable to the current reporting period have been reviewed and have no effect on the entity's financial statements.

Future Australian Accounting Standard requirements

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

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

3 Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2018.

4 Taxation

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

5 Events after the Reporting Date

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

6 Correction of prior period errors

A prior period error has been identified and subsequently corrected in accordance with the requirements of AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors*. Details of the correction of the error are given below.

Notes 1.2C, 2.1A, 3.1 and 3.2

In the 2016-17 Financial Statements, OPC disclosed two savings measures of \$23,000 for the 2013-14 year and \$3,653 for the 2016-17 year. These were disclosed in the notes as being withheld and quarantined for administrative purposes, and could not be recognised until a formal

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2018**

determination was made. On 29 June 2017, a section 51 determination was made for both savings measures. However, OPC was not made aware of this determination until after the 2016-17 Financial Statements had been signed.

In accordance with Resource Management Guide No. 125: Commonwealth Entities Financial Statements Guide, reductions of appropriations must be recognised at the earliest of the date that the appropriation amount was reduced as a consequence of Government policy, and the date of the effect of a Ministerial direction. Therefore, in accordance with the guidance, the reductions should have been recognised in the period the original decision was made, being the 2013-14 year for \$23,000 and the 2016-17 year for \$3,653.

The comparative figures for relevant statement items have been restated to correct the error as set out in the table below.

Statement items	Note	Published 2016-17 \$'000	Adjustment \$'000	Restated 2016-17 \$'000
Appropriation	1.2C	13,773	(4)	13,769
Deficit		(186)	(4)	(190)
Appropriation Receivable	2.1A	15,557	(27)	15,530
Retained surplus		4,715	(27)	4,688
Appropriation Act No.1 2013-14	3.1B	23	(23)	nil
Appropriation Act No.1 2016-17	3.1B	15,534	(4)	15,530
Total comprehensive income less depreciation/amortisation expenses previously funded through revenue appropriation	3.2	437	(4)	433

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2018**

BUDGET VARIANCE EXPLANATIONS

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

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

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

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

The following is an explanation of the major variances between the original budget presented in the 2017-18 Portfolio Budget Statements and the 2017-18 final outcome as presented in accordance with Australian Accounting Standards for OPC.

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

Statement of Comprehensive Income

Employee Benefits

Actual employee benefits is lower than budget due to a delay in recruitment processes, higher levels of unpaid leave and reclassification of secondment revenue as reimbursement of employee benefits.

Other revenue

Actual other revenue is lower than expected mainly due to the reclassification of secondment revenue.

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2018

BUDGET VARIANCE EXPLANATIONS CONTINUED

Statement of Financial Position

Trade and other receivables

Actual trade and other receivables was higher than budget mainly due to higher appropriations receivable due to: unbudgeted profits for the 2016-17 year (\$0.433 million) and the 2017-18 year (\$1.512 million); and lower capital expenditure for the redevelopment of the Legislation Register (\$0.232 million).

Plant and equipment

Actual plant and equipment was higher than budget mainly due to the revaluation of assets.

Work in progress

Actual work in progress was lower than budget mainly due to the delay in commencing the development phase for the Legislation Register redevelopment project.

Total payables

Total payables was higher than budget due to the timing difference of receipts and payments.

Cash Flow Statement

Operating Activities - Net GST received

The actual net GST received is higher than budget due to higher than expected supplier expenses.

Operating Activities - Employees

The actuals are lower than budget due to lower than expected employee benefits.

Operating Activities - Suppliers

The actuals are higher than budget mainly due to higher than expected supplier expenses.

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

The actuals are higher than budget due to higher than expected cash received for future services.

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

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

1. FINANCIAL PERFORMANCE

1.1: Expenses

	2018	2017
	\$'000	\$'000
<u>1.1A: Employee benefits</u>		
Wages and salaries	11,109	11,222
Superannuation:		
Defined contribution plans	732	615
Defined benefit plans	1,519	1,505
Leave and other entitlements	1,391	1,529
Separation and redundancies	-	158
<i>Total employee benefits</i>	<u>14,751</u>	<u>15,029</u>

Accounting Policy

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

1.1B: Supplier expenses

Goods and services supplied and rendered

IT & telecommunications	1,296	1,219
Printing & digitisation	822	662
Accounting/audit services	274	115
Staff training & development	265	165
Human resources	227	115
Property	139	128
Library	132	125
Other	387	345
<i>Total goods and services supplied and rendered</i>	<u>3,542</u>	<u>2,874</u>
Goods supplied	122	87
Services rendered	3,420	2,787
<i>Total goods and services supplied and rendered</i>	<u>3,542</u>	<u>2,874</u>

Other supplier expenses

Operating lease rentals	1,155	1,144
Workers compensation expenses	68	114
<i>Total other supplier expenses</i>	<u>1,223</u>	<u>1,258</u>
<i>Total supplier expenses</i>	<u>4,765</u>	<u>4,132</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

1.1: Expenses

Leasing commitments

Lease for office accommodation and car parking

The lease for office accommodation and car parking on premises, commenced on 1 October 2015 for a term of 10 years with annual increases of 3.6%. The next increase is on 1 October 2018.

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

Leases for motor vehicles

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

	2018	2017
	\$'000	\$'000
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Within 1 year	1,241	1,228
Between 1 to 5 years	5,530	5,299
More than 5 years	3,545	5,019
Total operating lease commitments	<u>10,316</u>	<u>11,546</u>

Accounting Policy

Leases

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

1.2: Income

	2018	2017
<i>Own-source Revenue</i>	\$'000	\$'000

1.2A: Sale of goods and rendering of services

Sale of goods	113	100
Rendering of services	<u>5,762</u>	<u>6,179</u>
<i>Total sale of goods and rendering of services</i>	<u>5,875</u>	<u>6,279</u>

Accounting Policy

Sale of goods

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

Rendering of services

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

1.2B: Other revenue

Reimbursement of expenses	11	4
Resources received free of charge		
Remuneration of auditors (ANAO)	<u>64</u>	<u>64</u>
<i>Total other revenue</i>	<u>75</u>	<u>68</u>

Accounting Policy

Other Revenue

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

Revenue from Government

1.2C: Revenue from Government

Appropriations:		
Departmental appropriation	<u>15,337</u>	<u>13,769</u>
<i>Total revenue from Government</i>	<u>15,337</u>	<u>13,769</u>

Accounting Policy

Revenue from Government

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

2. FINANCIAL POSITION

2.1: Financial Assets

	2018	2017
	\$'000	\$'000
2.1A: Trade and other receivables		
Goods and services receivable		
Goods and services	350	429
GST receivable from the Australian Taxation Office	152	99
<i>Total goods and services receivable</i>	<u>502</u>	<u>528</u>
Appropriations receivable		
Appropriations receivable	16,579	15,530
<i>Total appropriations receivable</i>	<u>16,579</u>	<u>15,530</u>
<i>Total trade and other receivables</i>	<u>17,081</u>	<u>16,058</u>

Accounting Policy

Goods and services receivable

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

Appropriations receivable

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

2.2: Non-Financial Assets

2.2A: Reconciliation of opening and closing balances of property, plant and equipment, and intangibles 2018

	Buildings - Leasehold Improvements	Plant & Equipment	Internally developed software	Computer software purchased	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017					
Gross book value	4,228	1,201	4,477	589	10,495
Accumulated depreciation and impairment	(799)	(347)	(3,824)	(520)	(5,490)
Net book value 1 July 2017	3,429	854	653	69	5,005
Additions:					
By purchase	5	98	-	54	157
Revaluations and impairments recognised in other comprehensive income	181	89	-	-	270
Depreciation and amortisation	(423)	(184)	(259)	(40)	(906)
Disposals:					
Other disposals	-	-	-	-	-
Net book value 30 June 2018	3,192	857	394	83	4,526
Net book value as of 30 June 2018 represented by:					
Gross book value	3,192	857	4,477	182	8,708
Accumulated depreciation and impairment	-	-	(4,083)	(99)	(4,182)
	3,192	857	394	83	4,526
Work in progress	-	-	968	-	968
	3,192	857	1,362	83	5,494

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2018

2.2: Non-Financial Assets

Accounting Policy

Asset Recognition Threshold

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

Derecognition

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

Revaluations

See Accounting Policy in Note 5.2A.

Impairment

All leasehold improvements, plant and equipment, and intangibles were assessed for impairment at 30 June 2018. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

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

Leasehold improvements, plant and equipment

Depreciation

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

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

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

	2018	2017
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 25 years	3 to 25 years

Intangibles

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

Amortisation

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

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

	2018	2017
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	9 years	9 years

	2018	2017
	\$'000	\$'000

2.2B: Other non-financial assets

Prepayments	232	205
Total other non-financial assets	232	205

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 2018

2.3: Payables

	2018	2017
	\$'000	\$'000
2.3A: Suppliers		
Trade creditors and accruals ¹	450	356
Rent payable ²	<u>1,130</u>	<u>1,071</u>
Total suppliers	<u>1,580</u>	<u>1,427</u>

¹ Settlement is usually made in 30 days.

² Settlement will be made progressively until the end of the office lease in 2025.

2.3B: Employee

Salaries, wages and superannuation	115	350
Bonuses	157	74
Salary packaging	27	32
FBT payable	<u>29</u>	<u>42</u>
Total employee	<u>328</u>	<u>498</u>

Accounting Policy

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

2.3C: Other payables

Unearned income	<u>368</u>	<u>96</u>
Total other payables	<u>368</u>	<u>96</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

3. FUNDING

3.1: Appropriations

	2018	2017
	\$'000	\$'000
3.1A: Annual Departmental Appropriations ('Recoverable GST exclusive')		
Ordinary annual services		
Annual Appropriation ¹	15,337	13,769
PGPA Act - section 74	6,842	7,128
Capital Budget	130	312
Total appropriation	22,309	21,209
Appropriation applied	(21,205)	(19,815)
Variance²	1,104	1,394

¹The 2018 annual appropriation has been reduced by \$46,000. A formal determination was made on 26 June 2018. The 2017 annual appropriation has been reduced by \$3,653. A formal determination was made on 29 June 2017.

²The variance is mainly due to the surplus for the year after adding back non-cost recovered depreciation, offset by the use of prior year departmental appropriation for the Legislation Register redevelopment.

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

<i>Appropriation Act (No. 1) 2016-17</i>	-	15,530
<i>Appropriation Act (No. 1) 2017-18</i>	16,579	-
Cash at bank	423	368
Total	17,002	15,898

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

3.2: Net Cash Appropriation Arrangements		
	2018	2017
	\$'000	\$'000
Total Comprehensive Income less depreciation/amortisation expenses previously funded through revenue appropriation	1,782	433
Less:		
Depreciation and amortisation for the period	(906)	(1,145)
Add:		
Cost recovered amortisation	<u>259</u>	<u>522</u>
Depreciation and amortisation expenses previously funded through revenue appropriation	<u>(647)</u>	<u>(623)</u>
Total comprehensive income as per the Statement of Comprehensive Income	<u><u>1,135</u></u>	<u><u>(190)</u></u>

OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2018

4. PEOPLE AND RELATIONSHIPS

4.1: Employee Provisions

	2018	2017
	\$'000	\$'000
4.1A: Employee provisions		
Leave	<u>5,934</u>	<u>5,860</u>
Total employee provisions	<u><u>5,934</u></u>	<u><u>5,860</u></u>

Accounting Policy

Employee provisions

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

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

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

Leave

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

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

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

Separation and Redundancy

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

Superannuation

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

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

The liability for defined benefits is recognised in the Financial Statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance as an administered item. OPC makes employer contributions to the employee superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. OPC accounts for the contributions as if they were contributions to defined contribution plans.

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

4.2: Key Management Personnel Remuneration

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

	2018	2017
	\$	\$
Short-term employee benefits ¹	1,386,354	1,372,716
Post-employment benefits ²	253,970	216,588
Other long-term employee benefits ³	303,153	298,822
<i>Total key management personnel remuneration expenses</i>	<u>1,943,477</u>	<u>1,888,126</u>

The total number of Key Management Personnel that are included in the above table are 4 full-time employees and 1 part-time employee.

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

²Post-employment benefits includes superannuation.

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

4.3: Related Party Disclosures

Related party relationships:

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

Transactions with related parties:

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

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

5. MANAGING UNCERTAINTIES

5.1: Financial Instruments

	Notes	2018 \$'000	2017 \$'000
5.1A: Categories of financial instruments			
Financial Assets			
Loans and receivables			
Cash and cash equivalents		423	368
Goods and services receivables	2.1A	350	429
Total financial assets		773	797
Financial Liabilities			
Other Liabilities			
Payables - suppliers	2.3A	1,580	1,427
Total financial liabilities		1,580	1,427

Accounting Policy

Financial assets

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

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

Financial Liabilities

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

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2018

5.2: Fair Value

5.2A: Fair Value Measurement

	Fair value measurements at the end of the reporting period	
	2018 \$'000	2017 \$'000
Non-financial assets¹		
Plant and equipment		
Recurring	857	854
Non Recurring	-	-
Leasehold improvements		
Recurring	3,192	3,429
Non Recurring	-	-
Total fair value measurement of non-financial assets	4,049	4,283

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

Accounting Policy

Fair Value Measurement

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

Revaluations

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

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

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

An independent valuation was undertaken in 2017-18 by AON Australia.

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

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

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

Appendix E—List of requirements

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

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

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(2)(b)(i)		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	Chapter 3
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	Chapter 3
17AG(2)(b)(iii)		A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	Chapter 3
17AG(2)(c)		An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	Chapter 3
17AG(2)(d) and (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the PGPA Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	N/A
<i>External Scrutiny</i>				
17AG(3)		Information on the most significant developments in external scrutiny and the entity's response to that scrutiny.	Mandatory	Chapter 3
17AG(3)(a)		Information on judicial decisions, or decisions of administrative tribunals or the Australian Information Commissioner that have had, or may have, a significant effect on the operations of the entity.	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(3)(b)		Information on any reports on the operations of the entity by the Auditor-General (other than a report under section 43 of the PGPA Act), or a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
<i>Management of Human Resources</i>				
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	Chapter 4
17AG(4)(b)		Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> • staffing classification level; • full-time employees; • part-time employees; • gender; • staff location; • employees who identify as Indigenous. 	Mandatory	Chapter 4 Appendix B
17AG(4)(c)		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	Chapter 4 Appendix B
17AG(4)(c) (i)		Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	Chapter 4 Appendix B
17AG(4)(c) (ii)		The salary ranges available for APS employees by classification level.	Mandatory	Appendix B
17AG(4)(c) (iii)		A description of non-salary benefits provided to employees.	Mandatory	Chapter 4

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(4)(d) (i)-(iv)		Information on performance payments: <ul style="list-style-type: none"> • the number of employees at each classification level who received performance pay; • aggregate amounts of performance pay at each classification level; • the average amount of performance payment, and range of such payments, at each classification level; • aggregate amount of performance payments. 	If applicable, Mandatory	N/A
<i>Assets Management</i>				
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory	N/A
<i>Purchasing</i>				
17AG(6)		An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory	Chapter 5
<i>Consultants</i>				
17AG(7)(a)		A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST).	Mandatory	Chapter 5

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(7)(b)		A statement that “ <i>During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ”	Mandatory	Chapter 5
17AG(7)(c)		A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	Chapter 5
17AG(7)(d)		A statement that “ <i>Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.</i> ”	Mandatory	Chapter 5
<i>Australian National Audit Office Access Clauses</i>				
17AG(8)		If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
<i>Exempt contracts</i>				
17AG(9)		If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Location
		the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.		
Small Business				
17AG(10)(a)		A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory	Chapter 5
17AG(10)(b)		An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	Chapter 5
17AG(10)(c)		If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory	N/A
Financial Statements				
17AD(e)		Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act.	Mandatory	Appendix D
17AD(f) Other Mandatory Information				
17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory	N/A
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	Chapter 6

Appendix E—List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AH(1)(b)		A statement that “ <i>Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].</i> ”	If applicable, Mandatory	N/A
17AH(1)(c)		Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	Chapter 4
17AH(1)(d)		Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	Chapter 6
17AH(1)(e)		Correction of material errors in previous annual report.	If applicable, mandatory	N/A
17AH(2)	<i>Information required by other legislation</i>			
		Work health and safety (Schedule 2, Part 4 of the <i>Work Health and Safety Act 2011</i>).	Mandatory	Chapter 4
		Ecologically sustainable development and environmental performance (section 516A of the <i>Environment Protection and Biodiversity Conservation Act 1999</i>).	Mandatory	Chapter 6 and Appendix C

Glossary

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

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

Index

Accountability	Paragraph 234
Advertising and market research	Paragraph 358
Annual Performance Statement	Chapter 2
Audit Committee	Paragraph 241
Bills	Paragraph 95
Breastfeeding policy	Paragraph 325
Consultants	Paragraph 351
Contact officer for additional information	Paragraph 361
Corporate governance	Paragraph 234
Disability reporting	Paragraph 327
Drafting resources	Paragraph 254
Entity resource statement and Expenses for outcome	Appendix A
Environmental reporting	Appendix C
Ethical standards—maintenance of	Paragraph 264
External scrutiny	Paragraph 271
Financial performance—discussion and analysis	Paragraph 225
Financial Statements	Appendix D
First Parliamentary Counsel's Review	Paragraph 1
Freedom of information	Paragraph 357
Full-time and part-time employees	Appendix B
Human resources—management of	Chapter 4

Influences on OPC's performance	Paragraph 211
Information technology systems	Paragraph 259
Instruments	Paragraph 119
Male and female employees	Appendix B
Management and accountability	Chapter 3
Non-salary benefits	Paragraph 306
Operational risks	Paragraph 253
Organisational structure	Paragraph 72
Outcome and program structure	Paragraph 78
Overview of OPC	Chapter 1
Parliamentary amendments	Paragraph 113
Performance information—analysis of performance against Purpose 1: Legislative Drafting	Paragraph 83
Performance information—analysis of performance against Purpose 2: Publication	Paragraph 193
Performance pay	Paragraph 310
Productivity gains	Paragraph 301
Purchasing	Paragraph 345
Purchasing and consultants	Chapter 5
Purpose	Paragraph 80
Purposes and results—Annual Performance Statement	Chapter 2
Reconciliation Action Plan	Paragraph 322
Report on performance	Chapter 2

Requirements	Appendix E
Risk management and fraud control	Paragraph 247
Role and functions of OPC	Paragraph 70
Salary ranges	Appendix B
Senior Management Team	Paragraph 235
SES remuneration	Paragraph 269
Staff development arrangements	Paragraph 287
Staff changes and recruitment	Paragraph 312
Staff statistics	Appendix B
Staff meetings	Paragraph 245
Staff retention	Paragraph 315
Studies Assistance arrangements	Paragraph 296
Survey of OPC staff	Paragraph 273
Training and development	Paragraph 286
Training—drafters	Paragraph 289
Training—information technology	Paragraph 297
Website address	Paragraph 362
Workforce planning	Paragraph 313
Work health and safety	Paragraph 329
Workplace agreements—coverage	Paragraph 304
Workplace Consultative Committee	Paragraph 238
Workplace diversity	Paragraph 316
