



Australian Government

Office of Parliamentary Counsel

Annual Report 2018-2019

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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 2018 to 30 June 2019.

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

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

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

Yours sincerely

A handwritten signature in black ink, appearing to read 'P. Quiggin', with a horizontal line drawn underneath.

Peter Quiggin PSM
First Parliamentary Counsel
20 September 2019

28 Sydney Avenue Forrest ACT 2603

Locked Bag 30 Kingston ACT 2604 • Telephone (02) 6120 1405 • Fax (02) 6120 1402 • ABN 41 425 630 817
fpc@opc.gov.au • www.opc.gov.au

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First Parliamentary Counsel's Review



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

Bills

2 Over the year, 121 Bills, totalling 4,069 pages, were introduced. These figures are a slight reduction compared to the previous year. The volume of Parliamentary Amendments continued at the same high level as the previous year.

3 Major legislation that was introduced included:

- the Combatting Child Sexual Exploitation Legislation Amendment Bill 2019;

- legislation to restructure the Federal Circuit Court and Family Court;
- the *Counter-Terrorism (Temporary Exclusion Orders) Act 2019*;
- the *Future Drought Fund Act 2019*; and
- the Criminal Code Amendment (Sharing of Abhorrent Violent Material) Bill 2019.

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

- the *Treasury Laws Amendment (Making Sure Foreign Investors Pay Their Fair Share of Tax in Australia and Other Measures) Act 2019*;
- the Treasury Laws Amendment (Prohibiting Energy Market Misconduct) Bill 2019;
- the Treasury Laws Amendment (Strengthening Corporate and Financial Sector Penalties) Bill 2019; and
- the Treasury Laws Amendment (Registries Modernisation and Other Measures) Bill 2019.

Instruments

5 During the year, 348 Federal Executive Council (**ExCo**) legislative and notifiable instruments drafted by OPC, totalling 5,218 pages, were made and registered on the Federal Register of Legislation (***the Legislation Register***).

6 OPC also drafted 175 other legislative and notifiable instruments, totalling 2,161 pages, for government agency clients.

7 Major instruments that were made included:

- the *Migration Amendment (New Skilled Regional Visas) Regulations 2019*; and
- the *Torres Strait Fisheries (Quotas for Tropical Rock Lobster (Kaiar)) Management Plan 2018*.

8 A major project that was completed after many years was the rewrite of 6 major Parts of the *Civil Aviation Safety Regulations 1998*.

Alternative drafting

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

10 The alternative drafters drafted material for 8 Bills, totalling 87 pages, that were introduced during the year.

11 The alternative drafters also drafted 10 Regulations, totalling 40 pages, that were made during the year.

Sunsetting instruments

12 OPC continued to play a key role in the management of the sunset of legislative instruments.

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

14 Key legislative instruments that were reviewed by portfolios and redrafted by OPC before the instruments were due to sunset included:

- the *Fisheries Management Regulations 2019*;
- the *A New Tax System (Goods and Services Tax) Regulations 2019*;
- the *Australian Crime Commission Regulations 2018*; and
- the *Health Insurance Regulations 2018*.

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

Encouraging high drafting standards for legislative instruments

16 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 that section and enhance the quality of the Commonwealth's overall statute book.

17 In 2018-2019 OPC continued to engage actively with rule-making agencies to encourage high standards of drafting 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.

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

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

Drafting resources

20 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.

21 During the year, 3 new drafters started with OPC.

22 OPC continued to engage the services of Mr Richard Dennis AM PSM who had previously been the Parliamentary Counsel for South Australia.

Publications

23 The Publications group functions include:

- publishing policy, including preparation of sunseting and bulk repeal lists and managing 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.

24 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 significant work to move the format of compilations of Commonwealth legislation into a standard style;
- preparing versions of as made legislation from 1901 in multiple formats;
- publishing House of Representatives Bills, explanatory memoranda and associated documents from 1901; and
- 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.

25 Work also continued on the project to redevelop the Legislation Register.

Documentation and training

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

27 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.

28 The very popular Legislation Process Course was reviewed and rewritten during the year. The course has continued to be very popular, with high enrolments and excellent feedback.

29 The Advanced Legislation Process Course was also reviewed and substantially changed. It is now known as the Legislative Design Course.

30 The two basic courses in drafting legislative instruments have also been very popular. These courses were reviewed and revised during the election period.

31 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

32 Financially, OPC is in a good position. OPC had a small surplus for the year and is budgeting for a break-even position in 2019-2020.

Liaison outside OPC

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

34 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.

35 OPC also has regular meetings with the Department of Health to assist them with management of their legislative program.

36 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.

37 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 Western Australian Parliamentary Counsel's Office.

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

- staff of the House of Representatives;
- the South Australian Parliamentary Counsel's Office;
- Flinders University;
- the Tax Institute in Western Australia;
- the Law Society of Western Australia;
- the Western Australian Parliamentary Counsel's Office;

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

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

40 OPC staff met with participants in the 2018 Pacific Twinning Program. The participants were from the Solomon Islands, Papua New Guinea, Tonga and Tuvalu.

41 OPC staff also met with delegations from the Republic of Korea and the Kingdom of Thailand.

Secondment to OQPC

42 One of our drafters, Ms Elizabeth Edwards, went on a secondment to the Office of the Queensland Parliamentary Counsel. The secondment started in May 2019 and is scheduled to end in October 2019.

Drafting conferences

43 I led a delegation which also included senior drafters Mr Daniel Lovric and Ms Liza Quinn to the conference of the Commonwealth Association of

Legislative Counsel in Zambia in April 2019.

44 Two of our senior drafters, Ms Naomi Carde and Ms Angela Theodorelos, attended the 19th Legislative Drafting Conference in September 2018 in Ottawa, Canada. The conference was convened by the Canadian Institute for the Administration of Justice, and was titled 'Charting Legislative Courses in a Complex World'.

Corporate Services support

45 OPC's Corporate Services group has continued to provide outstanding support to the whole of OPC. Due to the small size of our Corporate Services group, many staff have duties covering a wide range of disparate areas. All of the Corporate Services staff have worked well in the small team environment to ensure that the drafters, the Senior Management Team and other staff received all the support they needed.

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

- completing minor fit-out works to OPC's premises;

- implementing the Timekeeper module within Aurion's Electronic Self-Service system;
- digitisation of hard-copy personnel records;
- testing and exercising OPC's business continuity management and ICT disaster recovery arrangements;
- continuing promotion and implementation of activities in OPC's third year of its Healthier Work Plan; and
- reviewing and updating policies, procedures and processes. This included those for leave, flex time, management of insurance policies and claims, and the Accountable Authority Instructions.

Drafting support to House and Senate

47 During the year we continued the arrangements to provide drafting support to each of the 2 Houses of Parliament.

48 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.

49 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.

Election period projects

50 During election periods, there is a reduced amount of drafting work to be done. OPC takes advantage of these periods to undertake a range of projects.

51 In addition to preparing an incoming government brief, projects included revising a number of training courses, reviewing our subscriptions to electronic legal resources, updating a range of drafting directions and notes on drafting issues, and preparing and presenting seminars on drafting issues.

Outlook for coming year

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

53 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.

54 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

55 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 Legislation Register website.

56 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

57 OPC is headed by the First Parliamentary Counsel (**FPC**) and two Second Parliamentary Counsel.

58 For 2018-2019, Peter Quiggin, FPC, was the accountable authority.

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

60 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.

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

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

- publishing policy, including preparation of sunseting and bulk repeal lists and managing 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.

63 OPC's Corporate Services group, headed by the General Manager Corporate, consists of:

- an Information Technology (**IT**) section that manages, maintains and supports OPC's IT environment;
- staff providing human resources and financial services; and
- staff providing administrative support, records management, and property and security services.

Outcome and program structure

64 OPC's outcome for 2018-2019 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".

65 For 2018-2019, OPC had one program and 5 program components contributing to meeting that 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

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

67 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

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

2013 (*the PGPA Act*) for the 2018-19 financial year and accurately presents OPC's performance in accordance with subsection 39(2) of that Act.

OPC's purposes and results

Purpose 1—Legislative drafting

Enable government to carry out its legislative program by drafting Bills, 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 2018-19; Portfolio Budget Statement (**PBS**) 2018-19, page 217

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 2018-19; PBS 2018-19, page 217

Target	Result
≥ 4	4.8

Performance criteria 1.3

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

Source: Corporate Plan 2018-19; PBS 2018-19, page 217

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 Legislation Register website

Results for Purpose 2

Performance criteria 2.1

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

Source: Corporate Plan 2018-19; PBS 2018-19, page 217

Target	Result
100%	100%

Performance criteria 2.2

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

Source: Corporate Plan 2018-19; PBS 2018-19, page 217

Target	Result
98%	100%

Performance criteria 2.3

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

Source: Corporate Plan 2018-19; PBS 2018-19, page 217

Target	Result
98%	100%

Performance criteria 2.4

Criteria: Proportion of Act and legislative and notifiable instrument compilations required to be prepared by OPC that are registered on the Legislation Register 28 days after commencement of the prospective amendments

Source: Corporate Plan 2018-19; PBS 2018-19, page 217

Target	Result
90%	90%

Analysis of performance against Purpose 1: Legislative Drafting

Overview

69 OPC's outcome for 2018-2019 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".

70 The first purpose that this gives rise to is to "enable government to carry out its legislative program by drafting Bills, ExCo instruments and a range of other instruments".

71 OPC achieves 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.

72 OPC has met the targets for the performance criteria for this purpose in 2018-2019.

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

74 Client feedback surveys during 2018-2019 indicated that all Bills and instruments reflected their sponsors' policy intentions.

75 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. Minor technical flaws detected in instruments are addressed using First Parliamentary Counsel's editorial power or through the next relevant drafting project.

76 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 4.85 and the average response for instruments was 4.8. Both of these are well above the target of 4.

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

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

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

80 Client feedback surveys during 2018-2019 indicated that all Bills and instruments were easy to understand, having regard to the inherent complexity of the subject matter.

Bills

81 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.

82 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.

83 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.

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

85 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

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

87 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 6 category B or C Bills, were drafted and introduced.

Statistics for Bills introduced

88 The timing of the Federal election had a substantial impact on the number of Bills introduced as there were only 2 Parliamentary sittings during the year instead of the usual 3.

89 Over the year, 121 Bills drafted in OPC, totalling 4,069 pages, were introduced into the Parliament.

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

91 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.

92 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).

93 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

94 During the year, the Treasury continued a trial of using

drafters other than OPC drafters for some legislation.

95 The alternative drafters drafted material for 8 Bills, totalling 87 pages, that were introduced during the year.

Bill statistics

Category	Bills on original PBC program	Bills introduced
Spring 2018 (August—December 2018)		
T	38	48
A	63	13
B	34	4
C	1	1
Total	136	66
Autumn 2019 (February—March 2019)		
T	23	49
A	42	5
B	47	1
C	1	0
Total	113	55

Client feedback

96 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 2018-2019 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.

97 The target in the PBS for the average response to “overall satisfaction” was 4.0 out of 5 (where 5 is the highest rating). The result for 2018-2019 was 4.85 out of 5.

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

“The drafters were excellent at getting across the new legal area and issues with extreme haste. In particular, there were multiple occasions where we explained complex legal concepts particular to our area and the drafter was immediately across them and 100% consistent on her approach to those issues from there on.”

“Our OPC drafter met with our policy and legal team early in the drafting process and took time to analyse and understand the issues raised by our project. This was invaluable to the success of the project.”

“The drafter was very responsive to requests to discuss and explain drafting approaches. The drafter

made herself available whenever needed, often at short notice, and was willing to discuss issues at length and provided valuable assistance.”

“The drafter organised several teleconferences to discuss issues, outline constraints and find solutions.”

“The drafter was always very prompt at each stage, including working within very strict and short timeframes at the end of the drafting process.”

“This Bill had significant interactions with other Bills that were either before the Parliament or that had not commenced. The drafter was excellent at recognising the issues and at finding solutions.”

“OPC’s flexibility in dealing with us is always appreciated. We also appreciate having the same drafter assigned across different projects on the same Act.”

“Our policy changes a lot. OPC does an exceptional job of keeping up.”

“We appreciate OPC being available to talk directly to our stakeholders at times (i.e. implementing agency, our

Ministerial office, other impacted Departments).”

“I continue to be amazed by the way your team can pick up such a broad range of (often) very technical concepts so quickly.”

“The drafter was always courteous and helpful in developing this Bill, particularly finding simple, workable solutions to the issues we encountered along the way.”

Parliamentary amendments

99 The number of parliamentary amendments drafted by OPC in 2018-2019 was 1,246. This is similar to the previous year.

100 OPC keeps records of the numbers of parliamentary amendments drafted and the proportion of those amendments required to correct drafting errors in the Bills concerned. The figures are set out in the table following paragraph 104.

101 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.

102 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.

103 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.

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

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

Year	Government policy change	Government new policy	Government correction of drafting errors	Non-government amendments	Total
2018-2019	1,147 (92.0)	83 (6.7)	12 (1.0)	4 (0.3)	1,246
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

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

106 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.

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

108 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.

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

110 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.

111 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

112 Under the *Legal Services Directions 2005* the drafting of regulations, Ordinances and regulations of non-self-governing Territories, and ExCo instruments, 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.

113 During 2018-2019, 348 ExCo legislative and notifiable instruments drafted by OPC, totalling 5,218 pages, were made and registered on the Legislation Register.

User-pays drafting services

114 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.

115 During 2018-2019, approximately 175 other legislative and notifiable instruments, totalling 2,161 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Legislation Register.

Client feedback

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

117 The target in the PBS for the average response to “overall satisfaction” was 4.0 out of 5 (where 5 is the highest rating). The result for 2018-2019 was 4.8 out of 5.

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

“OPC responded very promptly to this drafting request, which was submitted with no notice and completed within a very short timeframe. While the drafting was simple and minor, it was completed during a demanding period with professionalism and care.”

“The drafter provided an outstanding level of service to the Department in relation to this instrument. He showed good judgement, his work was timely. He was resilient and responsive to policy changes. He guided us

through the implications of those changes with skill.”

“The team were responsive, helpful in identifying issues and respectful in suggesting and negotiating options.”

“The drafters were always willing to explain drafting approaches and principles. The drafters ensured that as instructors we were properly informed on all relevant risks and mitigations on the draft instrument.”

“It was a simple instrument, and the drafter did not seek to introduce unnecessary complexity.”

“The drafter was very responsive and listened to the instructors’ perspectives, and always engaged constructively.”

“The plain English approach to drafting was very useful, and helped our Department identify a policy issue that needed clarification during the drafting process.”

“We were impressed with the drafter’s ability to find simple drafting solutions to what proved to be complex policies.”

“The team went above and beyond to gain an understanding of the issues, develop solutions and even

identify issues which we were unaware of.”

Legislative drafting capability

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

119 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.

120 In most years, OPC’s turnover of drafting staff has been extremely low.

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

122 OPC recruited 3 new drafters during 2018-2019.

123 Assistant drafters working on Bills work closely with senior drafters (SES or Statutory Office Holders). The primary purpose of this arrangement is to develop the drafting skills of the assistant drafters, while allowing the assistant drafters to make a

significant contribution to OPC’s drafting output.

124 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.

125 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.

126 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

127 During the year, 8 Legislation Process Courses were run with a total of 239 participants.

128 A total of 268 Legislation Process Courses have been run since they began in 1994.

129 In addition, a couple of years ago OPC developed 3 new courses. These are an Advanced Legislation Process Course, a course on drafting simple 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.

130 This year, there were 3 Advanced Legislation Process Courses and 6 Simple Instrument training courses run with a total of 183 participants.

131 OPC considers that running these courses is an important way for OPC to contribute to the improvement of instructing and instrument drafting standards.

132 All of the courses were reviewed and redeveloped during the election period.

Standardisation and quality control of legislation

Drafting standards and quality assurance

133 Editorial checking ensured that drafting standards and conventions and the normal rules of spelling and 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.

134 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.

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

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

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

138 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.

139 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.

140 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.

Maintaining the statute book

141 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.

142 OPC uses Statute Update Bills primarily to make technical corrections, update the statute book and repeal spent Acts. Due to the timing of the election, no Statute Update Bills for this purpose were dealt with in 2018-2019.

Editorial changes

143 Under Division 3 (Editorial changes and other changes) of Part 2 of Chapter 2 of the Legislation Act, FPC 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.

144 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.

145 During 2018-2019, FPC exercised this power in 130 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 capitalisation	5
2	Changes to grammar, syntax or the use of conjunctives or disjunctives	9
3	Changes to punctuation	18
4	Changes to spelling	7
5	Changes to typeface	16
6	Correcting a typographical error	19
7	Giving effect to the misdescribed amendments as intended	62
8	Removal of redundant text	7
9	Renumbering of provisions	9
10	Reordering of definitions	9
11	Showing the effect of an amendment	2
12	Updates to cross-references	7
13	Updates to references of a law or a provision	11

146 A report with details of all editorial changes made in 2018-2019 can be found on the Legislation Register at www.legislation.gov.au/Content/EditorialChanges.

Instruments given unique names

147 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.

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

149 During 2018-2019, FPC exercised this power for 20 instruments.

150 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

151 The *Legislation Amendment (Sunsetting Review and Other Measures) Act 2018* was assented to on 24 August 2018 and addressed a number of recommendations made by the *Report on the Operation of the Sunsetting Provisions in the Legislation Act 2003*, published in September 2017.

152 Some of the changes made include that:

- the Attorney-General be allowed to grant deferrals of sunsetting for up to 24 months;
- Parliament be allowed to pass a resolution to roll over a legislative instrument at any time after that instrument is mentioned in the sunsetting list or a certificate of deferral; and
- rules of court should be subject to the registration and publication requirements of the Legislation Act but not subject to sunsetting.

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

154 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.

155 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.

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

157 In 2018-2019, 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.

158 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.

159 Numerous legislative instruments were reviewed by agencies and redrafted by OPC before the instruments were due to sunset.

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

161 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

162 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.

163 FPC causes these measures to be undertaken to fulfil FPC's obligation under section 16 of the Legislation Act to promote the legal effectiveness, clarity and intelligibility to anticipated users of legislative and notifiable instruments.

164 Since this obligation was 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 instrument 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;
- providing 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 Instruments (Framework Reform) Act 2015* and the *Legislation Amendment (Sunsetting Review and Other Measures) Act 2018*.

165 In addition to continued work on the above measures, in 2018-2019, FPC fulfilled FPC's 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.

166 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.

167 In 2018-2019, OPC provided drafting services to settle or check legislative instruments

drafted by a number of agencies, including:

- the Department of Finance;
- the Department of Jobs and Small Business;
- the Department of Agriculture; and
- the Department of Home Affairs.

168 OPC also sought to increase our services to agencies in the drafting of precedents to guide agencies in preparing instruments. This included making templates for legislative instruments available on the OPC website.

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

170 OPC continued to present Drafting Simple Instruments Courses. The course covers the essential requirements for drafting simple instruments and is 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.

171 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.

172 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.

173 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

174 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".

175 The Publications group achieves 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).

176 OPC has met all performance targets for this purpose in 2018-2019.

177 New legislative and notifiable instruments and gazette notices lodged for registration were

registered promptly on the Legislation Register.

178 100% of legislative and notifiable instruments and gazette notices were registered on a specific date as required by lodging entities, meeting the performance target of 100%.

179 100% of other legislative and notifiable instruments and gazette notices were registered no later than 2 business days after lodgement, exceeding the performance target of 98%.

180 New Acts were registered promptly on the Legislation Register.

181 100% of Acts were registered on the Legislation Register no later than 2 working days after receipt of notification of Royal Assent, exceeding the performance target of 98%.

182 Act and legislative and notifiable instrument compilations were registered promptly on the Legislation Register in accordance with statutory requirements.

183 90% of Act and legislative and notifiable instrument compilations required to be prepared by OPC were registered

on the Legislation Register 28 days after commencement of the prospective amendments, meeting the performance target.

Staffing

184 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.

The Legislation Act and Legislation Register

185 OPC charges an annual fee for standard Legislation Register services based on each agency's proportion of usage of the Legislation Register. Fees for some agencies have declined over the last 5 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.

186 The demand for current versions of legislation continues to be met by free online public access to the Legislation Register. Commercially printed copies of

versions, if required, can be ordered online using the print-on-demand function on the Legislation Register.

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

188 The *Legislation Amendment (Sunsetting Review and Other Measures) Act 2018* was assented to on 24 August 2018.

189 Some of the changes made by this Act were mentioned earlier. Other changes made include:

- a change in the rules about the automatic repeal of disallowable legislative instruments under Division 1 of Part 3 of Chapter 3 of the Legislation Act so that automatic repeal does not operate before the end of the instrument's disallowance period;
- a new definition of **sitting day** in the *Acts Interpretation Act 1901*;
- under section 15D of the Legislation Act, corrections are now known (as they were until 2015) as rectifications;
- a new requirement for re-tabling as well as additional

disallowance periods for any rectified disallowable legislative instruments where the original version of the instrument was tabled before the rectification occurred; and

- if an instrument is rectified because the originally registered instrument is not the same as the instrument as made then it must be re-tabled. If the originally tabled instrument has already been disallowed in full by a House of Parliament then there is no new disallowance period. In all other cases, a re-tabled rectified disallowable legislative instrument will be subject to a new disallowance period.

Data acquisition

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

191 These projects are complex and time consuming and are worked on by staff alongside other core business functions.

192 The Publications group is currently focussing on:

- preparing versions of as made legislation from 1901 in multiple formats;
- publishing House of Representatives Bills, explanatory memoranda and associated documents from 1901; and
- 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.

Publishing statistics

193 The volume of work in 2018-2019, as reflected in the publishing statistics, was similar in most areas to the volume of work in 2017-2018. The exceptions were a noticeable increase in 2018-2019 in the number of OPC prepared instrument compilations prepared on a user-pays basis, and a decrease in the number of agency prepared instrument compilations registered on behalf of agencies.

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2017-2018	2018-2019	2017-2018	2018-2019
Legislative instruments	1,832	1,808	34,994	30,756
Notifiable instruments	138	178	420	817
Gazette notices	1,169	1,080	2,656	2,369
Numbered Acts	102	159	3,906	4,908
Act compilations	495	462	286,850	287,116
OPC prepared instrument compilations—budget-funded	303	357	51,902	63,582
OPC prepared instrument compilations—user-pays	214	374	43,269	49,118
Agency prepared instrument compilations	625	401	50,681	36,291

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
2018-2019	1,808	1,316	178	59
2017-2018	1,832	1,798	138	38

Statistics—Legislation Register website

Year	Total visits	Total unique visits	Total page views
2018-2019	12,688,251	6,283,978	32,401,488
2017-2018	11,397,131	5,470,558	30,600,993

Note: Total unique visits 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

The election period

194 The election period started in late March and parliament did not sit again until the start of July.

195 This meant that there were less sitting weeks than usual and, therefore, less Bills were introduced than would be expected in a non-election year.

196 During election periods, there is a reduced amount of drafting work to be done. OPC takes advantage of these periods to undertake a range of projects.

197 In addition to preparing an incoming government brief, OPC undertook projects including:

- revising a number of training courses;

- reviewing our subscriptions to electronic legal resources;
- updating a range of drafting directions and notes on drafting issues; and
- preparing and presenting seminars on drafting issues.

Demand for legislation from particular portfolios

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

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

Parliamentary amendments

200 There continued to be a high demand for parliamentary amendments during the year.

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

Exposure drafts

202 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.

203 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.

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

205 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.

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

207 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.

208 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.

209 There has continued to be 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. Instrument drafters work closely with Bill drafters, which can provide significant efficiencies for the broader project. In appropriate cases, the same drafting team will do the Bill and the associated instruments.

OPC's funding position

210 OPC's funding was reduced by \$0.078 million in 2018-2019 for the ongoing budget measure *Attorney-General's Portfolio—efficiencies*.

OPC's financial performance

211 The surplus attributable to the Australian Government for OPC for 2018-2019 was \$0.370 million (after adding back non-cost recovered depreciation, this resulted in a surplus of \$1.087 million). This compares to a surplus of \$0.865 million for 2017-2018

(after adding back non-cost recovered depreciation, a surplus of \$1.512 million).

212 Revenue from government increased by \$0.598 million to \$15.935 million in 2018-2019, compared to \$15.337 million in 2017-2018.

213 Own-source revenue increased by \$0.077 million to \$6.027 million in 2018-2019, compared to \$5.950 million in 2017-2018.

214 Total expenses increased by \$1.170 million to \$21.592 million in 2018-2019, compared to \$20.422 million in 2017-2018.

215 Employee expenses increased by \$1.102 million to \$15.853 million in 2018-2019, compared to \$14.751 million in 2017-2018, primarily due to an increase in the provision for long service leave as a result of the fall in the long term bond rate.

216 Supplier expenses in 2018-2019 of \$4.759 million were consistent with 2017-2018.

217 At 30 June 2019, OPC had net assets (assets less liabilities) of \$15.777 million, compared to \$15.020 million at 30 June 2018.

218 At 30 June 2019, OPC had financial assets of \$20.099 million. This includes \$17.285 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 \$2.348 million.

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

Chapter 3—Management and accountability

Corporate governance

Accountability

220 FPC is accountable to PBC for the allocation of drafting resources according to the legislation program determined by PBC. 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

221 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**).

222 The SMT consists of:

- FPC (Mr Peter Quiggin);
- the two Second Parliamentary Counsel (Ms Meredith Leigh and Mr Keith Byles);
- the General Manager Publishing (Ms Aasha Swift); and
- the General Manager Corporate (Ms Susan Roberts,

who is also the Chief Finance Officer; and Mr Steve Campbell from 29 April 2019, who is also the Chief Information Officer).

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

- the Legislation Register 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;
- unscheduled absences;
- consultation and engagement;
- performance management;
- training and development;
- health and wellbeing initiatives;
- review of library and online materials; and
- internal policies, practices and processes.

Workplace Consultative Committee

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

225 The membership for the WCC during 2018-2019 consisted of the members of the SMT and 5 employee representatives—one representing each of 2 drafter workgroups, one representing the Publications workgroup, one representing the Corporate Services workgroup, and one general employee representative. The health and safety representative also attends WCC meetings.

226 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

227 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 Bronwyn Livermore, who was the OPC member (SES drafter).

228 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 Corporate and the Director Finance also attend meetings.

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

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

Other committees

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

Staff meetings

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

232 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

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

234 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 2018-2019 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.

235 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.

236 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.

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

238 In 2016-2017, OPC undertook a comprehensive review of the BCM framework. As a result of this review, OPC implemented the remaining actions during 2018-2019 to further strengthen this framework, including:

- updating the Business Continuity Action Plans; and
- undertaking exercises and testing of the new business continuity arrangements.

Operational risks

239 The major areas of operational risk are:

- matters affecting the availability of drafting resources; and
- matters affecting the availability of OPC's IT system.

Drafting resources

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

241 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. SMT monitors the leave plans of all drafting staff to ensure that there are no unacceptable shortages of drafting resources caused by planned leave.

242 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.

243 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.

244 After a period of 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

245 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.

246 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.

247 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.

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

249 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

250 OPC has taken steps to ensure that staff are aware of their rights and obligations under the *Public Service Act 1999*.

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

252 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.

253 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.

254 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.

Executive remuneration

255 During the year, First Parliamentary Counsel and Second Parliamentary Counsel positions changed from Principal Executive Offices to Holders of Full-time Public Office. Remuneration arrangements as an office holder was in accordance with *Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2018*.

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

257 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.

258 Disclosure of executive remuneration financial information for 2018-2019 in accordance with the *Public Governance, Performance and Accountability Rule 2014 (PGPA Rule)* is set out in Appendix E.

External scrutiny

259 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.

260 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

261 During May and June 2019, the Australian Public Service Commission (**APSC**) conducted the 2019 State of the Service Employee Census. Eighty-nine per cent of OPC staff participated in the survey, ensuring that the results we obtained were representative.

262 Overall, OPC's results for 2019 were largely consistent with the 2018 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 APS results for 2019.

263 The reporting below compares OPC's results (from staff who responded to the survey) for 2019 to OPC's results for 2018. Where percentages are set out below, the result in bold is the OPC percentage for 2019 and the result in normal font is the OPC percentage for 2018.

Employee engagement

264 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. OPC's overall employee engagement score of **75%** for 2019 was the same as OPC's 2018 score and higher than the APS overall 2019 employee engagement score.

265 **81%** of OPC staff agreed that they were proud to work at OPC (compared to 82% in 2018); **96%** were happy to go the 'extra mile' at work when required (compared to 91% in 2018); **88%** felt committed to OPC's goals (compared to 85% in 2018); and **72%** felt a strong personal attachment to OPC (compared to 62% in 2018).

Learning and development

266 OPC staff were more satisfied with access to effective learning and development in 2019 (**83%** compared to 80%) and more satisfied compared with the APS result for 2019.

Senior leadership (SES) and immediate supervisors

267 OPC's results about the SES, both for questions about immediate SES managers and all SES, were less favourable than OPC's results for 2018. OPC staff

agreed that the SES in OPC are of a high quality (**81%** compared to 84%), and the SES are sufficiently visible (**87%** compared to 83%). For the response to whether communication between the SES and other employees is effective, the results were less favourable (**48%** compared to 68%). For the majority of responses, the OPC results about the SES in 2019 were higher than the 2019 APS results.

268 OPC's results about their immediate supervisors were largely consistent for 2019 compared to OPC's results for 2018 (between: **61%** and **84%** in 2019 compared to 61% and 87% in 2018), but less favourable in most cases compared to the 2019 APS results.

Health, safety and wellbeing

269 Employee attitudes to health, safety and wellbeing in the workplace continues to be an area with very good results. This area has been an ongoing focus for OPC during 2018-2019.

270 In 2019, OPC staff agreed that the people in their workgroup were committed to workplace safety (**86%** compared to 84%); and, considering their work and life priorities, they were satisfied with

their work-life balance (**83%** compared to 80%).

271 Further, staff were satisfied with the policies/practices and resources in place to help them manage their health and wellbeing (**83%** compared to 92%). Staff also agreed OPC does a good job of communicating what it can offer in terms of health and wellbeing (**90%** compared to 95%) and of promoting health and wellbeing (**89%** compared to 93%), and OPC cares about employee health and wellbeing (**73%** compared to 86%). In all cases, these results were higher than the 2019 APS results.

APS Values

272 Staff continued to indicate that people in OPC act in accordance with the APS values. The 2019 results for senior leaders, supervisors and workgroup colleagues were in the range of **87%** to **93%**, compared to 89% to 94% for OPC in 2018, and consistent with the results for the APS in 2019.

Conclusion

273 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.

274 The 4 key areas that SMT intend to focus on in 2019-2020 are: valuing our people; building the capability of our staff; inspiring innovation and creativity; and diversity and inclusion.

Management and development of human resources

Training and development

275 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

276 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.

277 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

278 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).

279 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.

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

- the Commonwealth financial framework;
- drafting migration legislation;
- drafting social security legislation;
- retrospectivity and application provisions;
- Commonwealth law affecting sport;
- jurisdiction of courts;
- patterns of legislation; and
- time management.

281 External presenters also gave presentations, including:

- officers in the Table Offices (on the work of the Table Offices);
- AGD officers (on AGD's scrutiny function); and

- CDPP officers (on the CDPP perspective on drafting of criminal offences).

282 In addition, in recognition of the relatively high number of newer drafters in OPC at present, the monthly discussion group focusing on the development needs of newer drafters that was launched in the previous year continued to be run.

Conferences and seminars

283 OPC drafters attended and presented papers at the CALC Conference 2019 held in Zambia.

284 OPC drafters 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.

285 OPC has also continued its involvement with the Australian Government Legal Network (**AGLN**). Ms Toni Walsh is a Board member of the AGLN Board and one of the two Board members sponsoring the AGLN Professional Development Committee. OPC has assisted in the work of the AGLN Professional Development Committee by sponsoring a

seminar for government lawyers and by presenting at the pilot of the Foundational Government Lawyer Training Program.

Staff undertaking higher studies under Studies Assistance arrangements

286 During the year, 4 OPC staff members accessed OPC's Studies Assistance arrangements to pursue higher studies relevant to their current work and career development.

IT training

287 OPC's legislative drafting capability relies heavily on our staff's IT proficiency to undertake research and to prepare Bills and legislative instruments.

288 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.

289 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.

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

Productivity gains

291 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

292 The staffing statistics for OPC at 30 June 2019 are in Appendix B.

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

Coverage of workplace agreements

294 All non-SES employees are covered by an Enterprise Agreement which commenced on 12 May 2016, and a Determination made under subsection 24(1) of the

Public Service Act 1999 which commenced on 12 May 2019 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

295 The full range of salaries available under OPC's Enterprise Agreements as at 30 June 2019 is set out in Appendix B.

Non-salary benefits for APS employees

296 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.

297 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.

298 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.

299 Other non-salary benefits available to staff were:

- employer-sponsored superannuation;
- the cost of prescription spectacles or other eyewear up to the value of \$568 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

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

301 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

302 During 2018-2019:

- Ms Madeleine Macdonald was promoted to Senior Assistant Parliamentary Counsel (SES Band 1);
- Mr Stephen Campbell was recruited as General Manager Corporate and Chief Information Officer (SES Band 1); and
- the following staff were recruited/promoted:
 - one Assistant Parliamentary Counsel, Grade 3;
 - four Assistant Parliamentary Counsel, Grade 2;
 - two Assistant Parliamentary, Grade 1;
 - two Assistant IT Directors;
 - one Senior Publishing Officer;
 - three Publishing Officers;
 - five Assistant Publishing Officers; and

- two Assistant Administrative Support Officers.

Workforce planning

303 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.

304 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

305 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

306 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.

307 At the end of 2018-2019, the APSC conducted the 2019 State of the Service Employee Census. Eighty-nine per cent of

OPC’s employees participated in the survey.

308 The table below shows OPC’s results against the performance indicators for each objective.

Objectives and Performance Indicators (PI)	% Agreed	
	OPC	PI
1 The people in my workgroup behave in an accepting manner towards people from diverse backgrounds.	88	75
Supervisors and SES managers actively support people from diverse backgrounds.	81&69	75
OPC is committed to creating a diverse workforce.	51	75
OPC supports and actively promotes an inclusive workplace culture.	68	75
2 Employees are satisfied with their work-life balance in OPC.	83	75
Employees are satisfied with their non-monetary employment conditions (e.g. leave, flexible work	89	75

Objectives and Performance Indicators (PI)	% Agreed		Objectives and Performance Indicators (PI)	% Agreed	
	OPC	PI		OPC	PI
arrangements, other benefits).			Employees indicate that in the course of their employment they have not experienced discrimination on the basis of their background or a personal characteristic.	95	90
Supervisors and SES managers actively support the use of flexible work arrangements by all staff, regardless of gender.	81&73	75			
3 In general, the workforce in OPC is managed well (e.g. filling vacancies, finding the right person for the right job).	64	75	309 OPC's results from the survey indicate that in most areas OPC is meeting the objectives of the Workplace Diversity Program.		
SES Managers actively support opportunities for women to access leadership roles.	66	75	310 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.		
4 Communication between the SES and other staff is effective.	48	75			
Employees are satisfied with the workplace attributes that impact on job satisfaction.	81	75	311 These are areas that OPC is continuing to address and will look to improve on in the coming year.		
5 Employees indicate that they have not been subjected to bullying or harassment.	88	90	OPC's Reconciliation Action Plan		
			312 OPC is committed to the process of reconciliation between		

Indigenous and other Australians and recognises the importance of reconciliation to Australia's future.

313 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.

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

- staff attending 2 cultural walking tours at Mount Majura;
- reviewing the collection of Indigenous Australian art to display in public areas of OPC's premises; and
- provision of information on OPC's RAP to all new employees as part of their induction program.

Breastfeeding Friendly Workplace accreditation

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

316 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

317 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.

318 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

319 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

320 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.

321 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

322 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.

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

324 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 \$568 required as a result of the eye tests.

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

326 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.

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

Health and wellbeing program

328 This year OPC received “Gold Status” recognition from the ACT Government service *Healthier Work* for our continuing commitment to creating a healthier workplace by developing our third 12-month Healthier Work Plan, following on from the success of our Healthier Work Plan in 2017-2018.

329 During the year, OPC implemented the activities from the 2018-2019 Plan which promoted and supported the areas of physical activity, healthy eating and social and emotional wellbeing.

Health and safety outcomes

330 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.

331 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

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

Investigations

333 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

334 Generally, during 2018-2019, 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.

335 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.

336 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.

337 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

338 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/.

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

Consultants

340 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.

341 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.

342 During 2018-2019, 4 new consultancy contracts for fit-out feasibility planning, valuation services, legal services, and

workplace project services were entered into, involving total actual expenditure of \$62,876 (including GST).

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

344 In addition, one ongoing consultancy contract for internal audit services was active during 2018-2019, involving total actual expenditure of \$91,983.

345 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

346 Entities 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.

347 The information set out in paragraph 348 is required to be given by section 311A of the *Commonwealth Electoral Act 1918*.

348 During 2018-2019, vacant positions in OPC were advertised on recruitment sites through the government master advertising agency, Universal McCann. 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

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

Additional information

350 The contact officer for additional information about OPC is the General Manager, Mr Steve Campbell, who can be contacted by telephone on (02) 6120 1409, by fax on (02) 6120 1403 and by email at admin@opc.gov.au.

351 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 2018-19 \$'000	Payments made 2018-19 \$'000	Balance remaining 2018-19 \$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	17,002	17,002	-
Departmental appropriation ¹	16,135	-	16,135
s 74 retained revenue receipts	7,850	4,352	3,498
Total ordinary annual services	40,987	21,354	19,633
Total net resourcing and payments for entity	40,987	21,354	19,633

¹ Includes an amount of \$0.200 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 2018-19 \$'000	Actual expenses 2018-19 \$'000	Variance 2018-19 \$'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)	15,935	14,848	1,087
Retained revenue receipts (section 74)	5,999	5,962	37
Expenses not requiring appropriation in the budget year	734	782	(48)
Total for Program 1.1	22,668	21,592	1,076
Total expenses for Outcome 1	22,668	21,592	1,076

	Actual 2017-18	Actual 2018-19
Average staffing level (number)	97.0	97.0

Appendix B—Staffing statistics and salary ranges

Ongoing and non-ongoing employees as at 30 June 2019

As at 30 June 2019, OPC had 4 non-ongoing employees and one employee who identified as Indigenous.

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

Full-time and part-time employees as at 30 June 2019

Category	Total staff		Full-time		Part-time	
	18	19	18	19	18	19
Statutory office holders	3	3	3	3	0	0
SES Band 2	6	6	4	4	2	2
SES Band 1	16	18	10	13	6	5
Assistant Parliamentary Counsel Grade 3	14 ¹	14	8	6	6	8
Assistant Parliamentary Counsel Grade 2	6 ²	9 ⁴	6	9	0	0
Assistant Parliamentary Counsel Grade 1	6	4 ⁵	6	4	0	0
Executive Level 2	7	7	7	7	0	0
Executive Level 1	8	8	8	8	0	0
OPC Broadband B (APS 4 - 6)	39 ³	37 ⁶	31	29	8	8
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	105	106	83	83	22	23

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

Male and female employees as at 30 June 2019

Category	Total staff		Male		Female	
	18	19	18	19	18	19
Statutory office holders	3	3	2	2	1	1
SES Band 2	6	6	2	2	4	4
SES Band 1	16	18	4	6	12	12
Assistant Parliamentary Counsel Grade 3	14 ¹	14	8	8	6	6
Assistant Parliamentary Counsel Grade 2	6 ²	9 ⁴	4	5	2	4
Assistant Parliamentary Counsel Grade 1	6	4 ⁵	1	0	5	4
Executive Level 2	7	7	6	6	1	1
Executive Level 1	8	8	6	6	2	2
OPC Broadband B (APS 4 - 6)	39 ³	37 ⁶	8	8	31	29
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	105	106	41	43	64	63

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

Salary ranges as at 30 June 2019

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)	156,242	258,200
Salary ranges—Non-SES drafting positions		
Assistant Parliamentary Counsel Grade 3	119,971	144,434
Assistant Parliamentary Counsel Grade 2	104,296	126,642
Assistant Parliamentary Counsel Grade 1	64,309	119,971
Salary ranges—Non-SES non-drafting positions		
Executive Level 2	119,971	144,434
Executive Level 1	104,296	126,642
OPC Broadband B:		
APS 6	82,072	94,278
APS 5	75,986	80,578
APS 4	68,127	73,971
OPC Broadband A:		
APS 3	61,127	65,976
APS 2	53,665	59,514
APS 1	47,423	52,410

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 2017-2018 year.

	2018-2019	2017-2018	Comments
Building Performance			
NABERS Rating	5.0	5.0	
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	144,049	142,074	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	14,405	14,207	
Total mJ	514,462	511,466	
kWh per m ²	52.0	51.3	Consumption per m ² in 2018-2019 is consistent with 2017-2018.
mJ per m ²	185.7	184.6	
kWh per ASL	1,485	1,472	Consumption per ASL in 2018-2019 is consistent with 2017-2018 and OPC continues to outperform the government's current energy target of 7,500 mJ per ASL.
mJ per ASL	5,304	5,300	
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 .

	2018-2019	2017-2018	Comments
Environmental impacts			
CO ² produced (tonnes)	118.3	120.1	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)	4.6	5.0	
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 2018-2019

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INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel ("the Entity") for the year ended 30 June 2019:

- (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 Entity as at 30 June 2019 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following statements as at 30 June 2019 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 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 Entity 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 Entity, the First Parliamentary Counsel is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Reduced Disclosure Requirements and the rules made under the 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
20 September 2019

Statement by First Parliamentary Counsel and Chief Finance Officer

In our opinion the attached financial statements for the year ended 30 June 2019 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



.....
Peter Quiggin
First Parliamentary Counsel

19 September 2019



.....
Jennifer Dal Pozzo
Chief Finance Officer

19 September 2019

OFFICE OF PARLIAMENTARY COUNSEL

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OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF COMPREHENSIVE INCOME for the period ended 30 June 2019

		Actual	Original Budget	Actual
	Notes	2019 \$'000	2019 \$'000	2018 \$'000
NET COST OF SERVICES				
EXPENSES				
Employee benefits	<u>1.1A</u>	15,853	16,864	14,751
Supplier expenses	<u>1.1B</u>	4,759	4,874	4,765
Depreciation and amortisation	<u>2.2A</u>	976	930	906
Losses from asset sales		4	-	-
<i>Total expenses</i>		21,592	22,668	20,422
LESS:				
OWN-SOURCE INCOME				
Own-source revenue				
Sale of goods and rendering of services	<u>1.2A</u>	5,952	5,999	5,875
Other revenue	<u>1.2B</u>	75	64	75
<i>Total own-source revenue</i>		6,027	6,063	5,950
<i>Total own-source income</i>		6,027	6,063	5,950
Net cost of services		(15,565)	(16,605)	(14,472)
Revenue from Government	<u>1.2C</u>	15,935	15,935	15,337
Surplus (Deficit) attributable to the Australian Government		370	(670)	865
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation surplus	<u>2.2A</u>	187	-	270
Total comprehensive income attributable to the Australian Government	<u>3.2</u>	557	(670)	1,135

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

OFFICE OF PARLIAMENTARY COUNSEL
STATEMENT OF FINANCIAL POSITION as at 30 June 2019

	Notes	Actual 2019 \$'000	Original Budget 2019 \$'000	Actual 2018 \$'000
ASSETS				
Financial Assets				
Cash and cash equivalents		2,348	368	423
Trade and other receivables	2.1A	17,751	14,589	17,081
Total financial assets		20,099	14,957	17,504
Non-Financial Assets				
Buildings - leasehold improvements	2.2A	3,057	2,585	3,192
Plant and equipment	2.2A	766	755	857
Intangibles	2.2A	200	195	477
Work in progress	2.2A	2,476	2,438	968
Other non-financial assets	2.2B	277	211	232
Total non-financial assets		6,776	6,184	5,726
Total Assets		26,875	21,141	23,230
LIABILITIES				
Payables				
Suppliers	2.3A	1,508	1,400	1,580
Employee benefits	2.3B	230	202	328
Other	2.3C	2,491	65	368
Total payables		4,229	1,667	2,276
Provisions				
Employee provisions	4.1A	6,869	5,873	5,934
Total provisions		6,869	5,873	5,934
Total Liabilities		11,098	7,540	8,210
Net Assets		15,777	13,601	15,020
EQUITY				
Parent Entity Interest				
Contributed equity		7,902	7,902	7,702
Reserves		457	1,495	270
Retained surplus		7,418	4,204	7,048
Total Equity		15,777	13,601	15,020

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 2019**

	<u>Asset Revaluation</u>											
	<u>Contributed Equity</u>			<u>Retained Earnings</u>			<u>Reserve</u>			<u>Total Equity</u>		
	Original		Actual	Original		Actual	Original		Actual	Original		Actual
Actual	2019	2018	2019	2019	2018	2019	2019	2019	2018	2019	2019	2018
\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY												
Opening balance												
Balance carried forward from previous period	7,702	7,702	7,572	7,048	4,688	270	1,495	1,495	1,495	15,020	14,071	13,755
Adjusted opening balance	7,702	7,702	7,572	7,048	4,688	270	1,495	1,495	1,495	15,020	14,071	13,755
Comprehensive income												
Surplus (Deficit) for the period	-	-	-	370	865	-	-	-	-	370	(670)	865
Other comprehensive income	-	-	-	-	-	187	-	-	270	187	-	270
Total comprehensive income	-	-	-	370	865	187	-	-	270	557	(670)	1,135
Transactions with owners												
Contributions by owners												
Departmental capital budget	200	200	130	-	-	-	-	-	-	200	200	130
Sub-total transactions with owners	200	200	130	-	-	-	-	-	-	200	200	130
Transfer between equity components¹	-	-	-	-	1,495	-	-	(1,495)	-	-	-	-
Closing balance at 30 June	7,902	7,902	7,702	7,418	7,048	457	1,495	270	15,777	13,601	15,020	

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 2019

	Actual 2019 \$'000	Original Budget 2019 \$'000	Actual 2018 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	23,079	23,362	21,130
Sales of goods and rendering of services	8,257	6,259	6,409
Net GST received	440	190	310
Other	10	-	-
Total cash received	31,786	29,811	27,849
Cash used			
Employees	15,016	16,864	14,847
Suppliers	5,398	5,250	5,110
Section 74 receipts transferred to the Official Public Account	7,850	6,259	6,842
Other	3	-	-
Total cash used	28,267	28,373	26,799
Net cash from (used by) operating activities	3,519	1,438	1,050
INVESTING ACTIVITIES			
Cash received			
Net proceeds from sale of assets	-	-	-
Total cash received	-	-	-
Cash used			
Purchase of leasehold improvements, plant and equipment	259	200	103
Purchase of intangibles	1,535	1,438	1,022
Total cash used	1,794	1,638	1,125
Net cash from (used by) investing activities	(1,794)	(1,638)	(1,125)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	200	200	130
Total cash received	200	200	130
Net cash from (used by) financing activities	200	200	130
Net increase (decrease) in cash held	1,925	-	55
Cash and cash equivalents at the beginning of the reporting period	423	368	368
Cash and cash equivalents at the end of the reporting period	2,348	368	423

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 2019**

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 (Financial Reporting) Rule 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.

Standard	Applicable from	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 9 Financial Instruments	1 January 2018	Categorisation of Financial Instruments are amended to reflect the classification requirements under AASB 9.

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 2019.

4 Taxation

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

5 Events after the Reporting Date

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

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2019**

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 2018-19 Portfolio Budget Statements and the 2018-19 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 Financial Position

Trade and other receivables

Actual trade and other receivables was higher than budget mainly due to higher appropriations receivable due to unbudgeted surplus for the 2017-18 year (\$1.512 million) and the 2018-19 year (\$1.087 million).

Buildings - leasehold improvements

Actual buildings - leasehold improvements was higher than budget mainly due to the revaluation of assets.

Other payables- unearned income

Actual unearned income was higher than budget mainly due to receipts (\$2.098 million) for the Legislation Register 2019-20 annual fees that were invoiced in May 2019.

Employee provisions

Actual employee provisions was higher than budget due to an increase in the provision for long service leave (*LSL*) as a result of the continuing fall in the long term bond rate and static salary growth rate, resulting in a higher discount factor being applied to the LSL calculation.

**OFFICE OF PARLIAMENTARY COUNSEL
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2019**

BUDGET VARIANCE EXPLANATIONS CONTINUED

Cash Flow Statement

Operating Activities - Sales of goods and rendering of services

The actual sales of goods and rendering of services is higher than budget due to cash received (\$2.098 million) for the Legislation Register 2019-20 annual fees.

Operating Activities - Net GST received

The actual net GST received is higher than budget due to higher than expected supplier expenses and capitalised contractor costs for the redevelopment of the Legislation Register.

Operating Activities - Employees

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

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 the Legislation Register 2019-20 annual fees.

Investing Activities - Purchase of leasehold improvements, plant and equipment

The actuals are higher than budget due to unbudgeted minor fit-out works to OPC's premises.

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2019

1. FINANCIAL PERFORMANCE

1.1: Expenses

	2019	2018
	\$'000	\$'000
<u>1.1A: Employee benefits</u>		
Wages and salaries	11,363	11,109
Superannuation:		
Defined contribution plans	796	732
Defined benefit plans	1,508	1,519
Leave and other entitlements	2,186	1,391
Separation and redundancies	-	-
<i>Total employee benefits</i>	<u>15,853</u>	<u>14,751</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	1,217	1,296
Printing & digitisation	823	822
Accounting/audit services	241	274
Staff training & development	233	265
Human resources	333	227
Property	160	139
Library	126	132
Other	404	387
<i>Total goods and services supplied and rendered</i>	<u>3,537</u>	<u>3,542</u>
Goods supplied	77	122
Services rendered	3,460	3,420
<i>Total goods and services supplied and rendered</i>	<u>3,537</u>	<u>3,542</u>
Other supplier expenses		
Operating lease rentals	1,161	1,155
Workers compensation expenses	61	68
<i>Total other supplier expenses</i>	<u>1,222</u>	<u>1,223</u>
<i>Total supplier expenses</i>	<u>4,759</u>	<u>4,765</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2019

1.1: Expenses

Leasing commitments

Lease for office accommodation and car parking

OPC in its capacity as lessee entered into a new lease which commenced on 1 October 2015 for a term of 10 years with annual increases of 3.6%. The next increase is on 1 October 2019.

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

Licence agreement for offsite parking

A licence agreement was entered into for car parking from 1 August 2017 for an initial term of 1 year. There are two options to extend for two years each. If all options are taken up, the final termination date will be 31 July 2022.

	2019	2018
	\$'000	\$'000
Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:		
Within 1 year	1,401	1,241
Between 1 to 5 years	5,780	5,530
More than 5 years	2,005	3,545
<i>Total operating lease commitments</i>	<u>9,186</u>	<u>10,316</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 2019

1.2: Income

	2019	2018
	\$'000	\$'000

Own-source Revenue

1.2A: Sale of goods and rendering of services

Sale of goods	66	113
Rendering of services	<u>5,886</u>	<u>5,762</u>
<i>Total sale of goods and rendering of services</i>	<u>5,952</u>	<u>5,875</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	10	11
Resources received free of charge		
Remuneration of auditors (ANAO)	<u>65</u>	<u>64</u>
<i>Total other revenue</i>	<u>75</u>	<u>75</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>15,935</u>	<u>15,337</u>
<i>Total revenue from Government</i>	<u>15,935</u>	<u>15,337</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
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2. FINANCIAL POSITION

2.1: Financial Assets

	2019	2018
	\$'000	\$'000
2.1A: Trade and other receivables		
Goods and services receivable		
Goods and services	329	350
GST receivable from the Australian Taxation Office	137	152
<i>Total goods and services receivable</i>	<u>466</u>	<u>502</u>
Appropriations receivable		
Appropriations receivable	17,285	16,579
<i>Total appropriations receivable</i>	<u>17,285</u>	<u>16,579</u>
<i>Total trade and other receivables</i>	<u>17,751</u>	<u>17,081</u>

Accounting Policy

Cash

Cash is recognised at its nominal amount.

Goods and services receivable

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

Appropriations receivable

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

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 for the year ended 30 June 2019

2.2: Non-Financial Assets

2.2A: Reconciliation of opening and closing balances of property, plant and equipment, and intangibles 2019

	Buildings - Leasehold Improvements	Plant & Equipment	Internally developed software	Computer software purchased	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2018					
Gross book value	3,192	857	4,477	182	8,708
Accumulated depreciation and impairment	-	-	(4,083)	(99)	(4,182)
Net book value 1 July 2018	3,192	857	394	83	4,526
Additions:					
By purchase	132	127	-	27	286
Revaluations and impairments recognised in other comprehensive income	187	-	-	-	187
Depreciation and amortisation	(454)	(218)	(259)	(45)	(976)
Disposals:					
Other disposals	-	-	-	-	-
Net book value 30 June 2019	3,057	766	135	65	4,023
Net book value as of 30 June 2019 represented by:					
Gross book value	3,061	984	4,477	207	8,729
Accumulated depreciation and impairment	(4)	(218)	(4,342)	(142)	(4,706)
	3,057	766	135	65	4,023
Work in progress	-	-	2,476	-	2,476
	3,057	766	2,611	65	6,499

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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 2019. 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:

	2019	2018
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:

	2019	2018
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	9 years	9 years

	2019	2018
	\$'000	\$'000

2.2B: Other non-financial assets

Prepayments	<u>277</u>	<u>232</u>
Total other non-financial assets	<u>277</u>	<u>232</u>

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

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2019

2.3: Payables

	2019	2018
	\$'000	\$'000
<u>2.3A: Suppliers</u>		
Trade creditors and accruals ¹	368	450
Rent payable ²	<u>1,140</u>	<u>1,130</u>
<i>Total suppliers</i>	<u>1,508</u>	<u>1,580</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 benefits

Salaries, wages and superannuation	129	115
Bonuses	67	157
Salary packaging	30	27
FBT payable	<u>4</u>	<u>29</u>
<i>Total employee benefits</i>	<u>230</u>	<u>328</u>

Accounting Policy

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

2.3C: Other payables

Unearned income	<u>2,491</u>	<u>368</u>
<i>Total other payables</i>	<u>2,491</u>	<u>368</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2019

3. FUNDING

3.1: Appropriations

	2019 \$'000	2018 \$'000
<u>3.1A: Annual Departmental Appropriations ('Recoverable GST exclusive')</u>		
Ordinary annual services		
Annual Appropriation ¹	15,935	15,337
PGPA Act - section 74	7,850	6,842
Capital Budget	<u>200</u>	<u>130</u>
Total appropriation	<u>23,985</u>	<u>22,309</u>
Appropriation applied	<u>(21,354)</u>	<u>(21,205)</u>
Variance²	<u>2,631</u>	<u>1,104</u>

¹The 2018 annual appropriation was reduced by \$46,000. A formal determination was made on 26 June 2018.

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) 2017-18</i>	-	16,579
<i>Appropriation Act (No. 1) 2018-19</i>	17,285	-
Cash at bank	<u>2,348</u>	<u>423</u>
Total	<u>19,633</u>	<u>17,002</u>

OFFICE OF PARLIAMENTARY COUNSEL
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the year ended 30 June 2019

3.2: Net Cash Appropriation Arrangements

	2019	2018
	\$'000	\$'000
Total Comprehensive Income less depreciation/amortisation expenses previously funded through revenue appropriation	1,274	1,782
Less:		
Depreciation and amortisation for the period	(976)	(906)
Add:		
Cost recovered amortisation	259	259
Depreciation and amortisation expenses previously funded through revenue appropriation	(717)	(647)
Total comprehensive income as per the Statement of Comprehensive Income	557	1,135

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4. PEOPLE AND RELATIONSHIPS

4.1: Employee Provisions

	2019	2018
	\$'000	\$'000
4.1A: Employee provisions		
Leave	6,869	5,934
Total employee provisions	6,869	5,934

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 in the Department of Finance's administered schedules and notes. OPC makes employer contributions to the employees' defined benefits 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 2019**

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 Corporate and Chief Information Officer, the General Manager Corporate Services, and the General Manager Publications. Key management personnel remuneration is reported in the table below:

	2019	2018
	\$	\$
Short-term employee benefits ¹	1,689,791	1,488,570
Post-employment benefits ²	249,153	253,970
Other long-term employee benefits ³	199,007	44,019
<i>Total key management personnel remuneration expenses</i>	<u>2,137,951</u>	<u>1,786,559</u>

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

¹Includes salary, annual leave, performance bonuses, motor vehicle allowances and SES experience loading.

²Includes superannuation.

³Includes long service leave.

The 2018 figures have been re-calculated to be consistent with the 2019 disclosure requirements.

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 2019

5. MANAGING UNCERTAINTIES

5.1: Financial Instruments

	Notes	2019 \$'000	2018 \$'000		
5.1A: Categories of financial instruments					
Financial Assets under AASB 139					
Loans and receivables					
Cash and cash equivalents			423		
Goods and services receivables	2.1A		350		
<i>Total loans and receivables</i>			<u>773</u>		
Financial Assets under AASB 9					
Financial assets at amortised cost					
Cash and cash equivalents		2,348			
Goods and services receivables	2.1A	329			
<i>Total financial assets at amortised cost</i>		<u>2,677</u>			
Total financial assets		<u>2,677</u>	<u>773</u>		
Financial Liabilities under AASB 139					
Other liabilities					
Payables - suppliers	2.3A		1,580		
<i>Total other liabilities</i>			<u>1,580</u>		
Financial Liabilities under AASB 9					
Financial liabilities measured at amortised cost					
Payables - suppliers	2.3A	1,508			
<i>Total financial liabilities measured at amortised cost</i>		<u>1,508</u>			
Total financial liabilities		<u>1,508</u>	<u>1,580</u>		
Classification of financial assets on the date of initial application of AASB 9.					
Financial assets class	Note	AASB 139 original classification	AASB 9 new classification	AASB 139 carrying amount at 1 July 2018 \$'000	AASB 9 carrying amount at 1 July 2018 \$'000
Cash and cash equivalents		Held-to-maturity	Amortised Cost	423	423
Goods and services receivables	2.1A	Held-to-maturity	Amortised Cost	350	350
Total financial assets				<u>773</u>	<u>773</u>

**OFFICE OF PARLIAMENTARY COUNSEL
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5.1: Financial Instruments (cont.)

Accounting Policy

Financial assets

With the implementation of AASB 9 *Financial Instruments* for the first time in 2019, OPC reclassified financial assets from 'Loans and receivables' to 'Financial assets measured at amortised cost'.

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

Financial assets at amortised cost are assessed for impairment at the end of each reporting period. Allowances are made when collectability of the debt is no longer probable. Comparatives have not been restated on initial application.

Financial Liabilities

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

OFFICE OF PARLIAMENTARY COUNSEL
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for the year ended 30 June 2019

5.2: Fair Value

5.2A: Fair Value Measurement

	Fair value measurements at the end of the reporting period	
	2019 \$'000	2018 \$'000
Non-financial assets¹		
Plant and equipment		
Recurring	766	857
Non Recurring	-	-
Leasehold improvements		
Recurring	3,057	3,192
Non Recurring	-	-
Total fair value measurement of non-financial assets	3,823	4,049

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. 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 desktop valuation was undertaken in 2018-19 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.

The net fair values of the financial assets and liabilities are at their carrying amounts. OPC derive 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 2019

6. OTHER INFORMATION

6.1: Aggregate Assets and Liabilities

	2019	2018
	\$'000	\$'000
<u>6.1: Aggregate Assets and Liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months	20,358	17,718
More than 12 months	6,517	5,512
Total assets	26,875	23,230
Liabilities expected to be recovered in:		
No more than 12 months	3,976	3,103
More than 12 months	7,122	5,107
Total liabilities	11,098	8,210

Appendix E—Executive remuneration

Key management personnel (KMP)

During the reporting period ended 30 June 2019, OPC had 6 executives who meet the definition of key management personnel (KMP). Their names and the length of term as KMP are summarised below:

Name	Position	Term as KMP
Peter Quiggin	First Parliamentary Counsel	Full year
Meredith Leigh	Second Parliamentary Counsel	Full year
Keith Byles	Second Parliamentary Counsel	Full year
Susan Roberts	General Manager Corporate, Chief Finance Officer	Full year
Aasha Swift	General Manager Publishing	Full year
Stephen Campbell	General Manager Corporate, Chief Information Officer ¹	Part year—29 April to 30 June 2019

Note 1 Replacement position for General Manager Corporate; Susan Roberts retiring 2019.

KMP remuneration

Note 4.2 to OPC's Financial Statements in Appendix D discloses the key management personnel remuneration in aggregate for the reporting period ending 30 June 2019. In accordance with the PGPA Rule, this remuneration information is disaggregated as follows:

Name	Position Title	Short Term benefits				Post-Employment benefits	Other Long-term benefits	Total Remuneration
		Base Salary ²	Bonuses	Other Allowances ³	Total			
Peter Quiggin	First Parliamentary Counsel ¹	417,919	-	1,820	419,739	63,357	83,330	566,426
Meredith Leigh	Second Parliamentary Counsel ¹	379,488	40,387	1,820	421,695	57,290	51,423	530,408
Keith Byles	Second Parliamentary Counsel ¹	327,544	40,387	1,820	369,751	51,767	42,261	463,779
Susan Roberts	General Manager Corporate, Chief Finance Officer	207,868	-	30,200	238,068	42,175	17,063	297,306
Aasha Swift	General Manager Publishing	159,411	-	30,200	189,611	28,924	4,356	222,891
Stephen Campbell	General Manager Corporate, Chief Information Officer	46,217	-	4,710	50,927	5,640	574	57,141
Total		1,538,447	80,774	70,570	1,689,791	249,153	199,007	2,137,951

Note 1 During the year these positions were reclassified from Principal Executive Offices to Holders of Full Time Public Office.

Note 2 Includes salary paid, higher duties allowance, annual leave paid, and the movement between opening and closing annual leave liability.

Note 3 Includes motor vehicle allowance.

Senior executive remuneration^{1,2}

Remuneration bands	Number of senior executives	Short-term benefits ³		Post-employment benefits ⁴	Other long-term benefits ⁵	Total remuneration
		Average base salary	Average other benefits and allowances			
\$0- \$220,000	5	139,362	30,678	32,648	4,986	207,674
\$220,001- \$245,000	3	166,559	30,200	31,029	9,691	237,479
\$245,001- \$270,000	2	177,887	30,200	34,672	11,711	254,470
\$270,001- \$295,000	7	198,534	30,200	42,711	9,233	280,678
\$295,001- \$320,000	2	208,952	30,200	44,804	15,835	299,791
\$320,001- \$345,000	1	230,547	29,114	52,176	11,248	323,085

Notes

- This table is prepared on an accrual basis. In 2018-19, there was 26 fortnightly pays.
- This table reports the average total remuneration of senior executives who received remuneration during the reporting period. Officers acting as a senior executive for a period of less than three months during the reporting period have not been included in this table. Senior executives that have been classified as KMP have not been included in this table.
- The short-term benefits is comprised of:
 - the average base salary (including paid and accrued annual leave)
 - average other benefits and allowances (motor vehicle allowance).
- The post-employment benefits is the average of OPC's superannuation contributions, including productivity component for the reporting period.
- The other long-term benefits is the average amount of long service leave accrued for the reporting period and the average salary paid while on leave.

There were no other highly paid staff with total remuneration greater than \$220,000 during the reporting period.

Appendix F—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 F
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)(aa) (i)		Name of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AE(1)(aa)(ii)		Position title of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(iii)		Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	Chapter 1
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments – Mandatory	N/A
17AE(2)		Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A
17AD(c)	Report on the Performance of the entity			
	<i>Annual Performance Statements</i>			
17AD(c)(i); 16F		Annual performance statement in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule.	Mandatory	Chapter 2
17AD(c)(ii)	Report on Financial Performance			
17AF(1)(a)		A discussion and analysis of the entity’s financial performance.	Mandatory	Chapter 2
17AF(1)(b)		A table summarising the total resources and total payments of the entity.	Mandatory	Appendix A

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AF(2)		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory	Chapter 2
17AD(d)	Management and Accountability			
	<i>Corporate Governance</i>			
17AG(2)(a)		Information on compliance with section 10 (fraud systems).	Mandatory	Chapter 3
17AG(2)(b)(i)		A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	Chapter 3
17AG(2)(b)(ii)		A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	Chapter 3
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

PGPA Rule Reference	Part of Report	Description	Requirement	Location
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 and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	N/A
17AG(3)(b)		Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the PGPA Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)		Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
<i>Management of Human Resources</i>				
17AG(4)(a)		An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	Chapter 4
17AG(4)(aa)		Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	Chapter 4 and Appendix B

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AG(4)(b)		<p>Statistics on the entity’s APS employees on an ongoing and non-ongoing basis; including the following:</p> <ul style="list-style-type: none"> • statistics on staffing classification level; • statistics on full-time employees; • statistics on part-time employees; • statistics on gender; • statistics on staff location; • statistics on employees who identify as Indigenous. 	Mandatory	Chapter 4 Appendix B
17AG(4)(c)		Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	Chapter 4 Appendix B
17AG(4)(c)(i)		Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	Chapter 4 Appendix B
17AG(4)(c)(ii)		The salary ranges available for APS employees by classification level.	Mandatory	Appendix B
17AG(4)(c)(iii)		A description of non-salary benefits provided to employees.	Mandatory	Chapter 4

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
Assets Management				
17AG(5)		An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory	N/A
Purchasing				
17AG(6)		An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory	Chapter 5
Consultants				
17AG(7)(a)		A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST).	Mandatory	Chapter 5

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	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Location
		annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.		
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
Executive Remuneration				
17AD(da)		Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the PGPA Rule.	Mandatory	Chapter 4 and Appendix E
17AD(f)	Other Mandatory Information			

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AH(1)(a)(i)		If the entity conducted advertising campaigns, a statement that “ <i>During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.</i> ”	If applicable, Mandatory	N/A
17AH(1)(a)(ii)		If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	Chapter 6
17AH(1)(b)		A statement that “ <i>Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].</i> ”	If applicable, Mandatory	N/A
17AH(1)(c)		Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	Chapter 4
17AH(1)(d)		Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	Chapter 6
17AH(1)(e)		Correction of material errors in previous annual report.	If applicable, mandatory	N/A
17AH(2)	<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
AGLN	Australian Government Legal Network
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
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
RAP	Reconciliation Action Plan
senior drafter	First Parliamentary Counsel, a Second Parliamentary Counsel or a drafter in the SES
SES	Senior Executive Service
SME	Small and Medium Enterprises
SMT	Senior Management Team
WCC	Workplace Consultative Committee
WHS Act	<i>Work Health and Safety Act 2011</i>

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