



Australian Government
Office of Parliamentary Counsel

Annual Report

2021–22

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Australian Government
Office of Parliamentary Counsel

First Parliamentary Counsel

The Hon Mark Dreyfus KC 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 2021 to 30 June 2022.

The report has been prepared for the purpose of 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.

In my opinion, the performance statements accurately present OPC's performance in 2021-2022, and comply with subsection 39(2) of the Act.

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

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

Yours sincerely

A handwritten signature in blue ink, appearing to read 'ML', with a long horizontal stroke extending to the right.

Meredith Leigh
First Parliamentary Counsel
21 September 2022

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First Parliamentary Counsel's Review



Another big year for OPC

On 11 October 2021, I was privileged to be appointed substantively as First Parliamentary Counsel (**FPC**). I feel incredibly lucky to be able to lead the Office of Parliamentary Counsel (**OPC**), with its central role in supporting democracy and the government of the day. However, more than the role it plays, OPC is a wonderful organisation to lead because of the talented, energetic and passionate people we employ.

My hope is, in my own way, to continue to build on the legacy of our previous FPC, Peter Quiggin PSM KC, and all those who preceded him in continuing to lead an outstanding agency with a role at the heart of government.

On that note, I would like to take the opportunity to thank all of my amazing staff for their support, patience, unbelievable professionalism and hard work over the past year as I have found my feet. I would also like to thank the Secretary of the Attorney-General's Department, Katherine Jones, for her unwavering support.

The continuing impact of COVID-19

This is the third annual report in which we have reported on the continuing impact of COVID-19. Its effect is felt both because of the need for targeted Bills and instruments relating to COVID-19, but also because of its personal impact on our staff. We, like so much of the rest of Australia, are feeling the significant effects of staff absences and illness. We can only hope that this financial year will start to see some lifting of the pressures caused by the high rates of illness across our staff, and our return to good health.

Drafting

Over the year, 110 Bills, totalling 4,990 pages, were introduced.

The year saw some significant Bills introduced, some which passed and others which did not, but all of which indicate the role of the Parliament in facilitating national discussions.

In addition to these Bills, 464 instruments, totalling 5,507 pages of instruments, were drafted by OPC and registered on the [Federal Register of Legislation](#) (**the Legislation Register**).

As always, OPC was responsible for drafting legislation of significance. While not all significant Bills passed, it is still important to recognise the work that went into them. Some key Acts that were passed included:

- a number of Acts amending the [Commonwealth Electoral Act 1918](#) to support the 2022 Federal election, including the [Electoral Legislation Amendment \(COVID Enfranchisement\) Act 2022](#) which provided for telephone voting for those with COVID-19; and
- the [Autonomous Sanctions Amendment \(Magnitsky-style and Other Thematic Sanctions\) Act 2021](#) (legislation.gov.au) which was a significant development in Australia's sanction regime.

Some key Bills that were introduced but not passed included:

- the Financial Accountability Regime Bill 2021;

- the Religious Discrimination Bill 2021; and
- the Telstra Corporation and Other Legislation Amendment Bill 2021, which deals with the statutory obligations of companies in the restructured Telstra group.

As always, important changes to the law were also reflected in various instruments that were made, including:

- 36 biosecurity instruments relating to COVID-19, highlighting the continuing impact of COVID-19;
- various sanctions and migration instruments responding to the invasion of Ukraine; and
- 10 instruments relating to aged care.

Publications

The Publications group has continued to focus on data acquisition and cleansing to improve the availability and quality of legislation accessible on the Legislation Register.

Following on from the completion of a project to publish every Act as made in an accessible format since 1901, a similar project for Statutory Rules has been the focus of the 2021-22 financial year. This project and other data cleaning projects contribute to filling the historical gaps on the Legislation Register to ensure that Register data is accurate and comprehensive.

Significant progress was made during the year on the redevelopment of the Legislation Register. Stakeholder groups have provided valuable feedback on the functionality, look and feel of the new Register as it takes shape. We anticipate that the new Register will be formally launched in the 2022-23 financial year.

With an increased focus on accessibility, our drafting and publications staff collaborated last year to develop a policy to ensure that OPC complies with Web Content Accessibility Guidelines in providing alternative text for Commonwealth legislation. In 2021-22, OPC released a new Drafting Direction dealing with alternative text, requiring new legislation drafted by OPC to include alternative text on any images appearing in that legislation. Towards the end of the 2021-22 financial year, the Publications group began developing policies requiring meaningful alternative text to be included for all images in any document published on the Legislation Register.

In 2022-23, the Publications group will continue to focus on:

- improving accessibility by including meaningful alternative text for images in any document published to the Legislation Register;
- preparing versions of as-made legislation from 1901 in multiple formats; and
- back-capturing historical metadata on the Legislation Register to make it consistent with current standards.

Achieving Capability and Excellence Program

The year saw a huge amount of work to finalise our new performance program, the Achieving Capability and Excellence Program (the **ACE Program**), which was formally launched on 1 July 2022.

The new performance program aims to modernise how we develop our staff, retaining our strong focus on technical skills while also ensuring that we invest in our people skills.

Continuing our focus on building capability, we again partnered with the Neuroleadership Institute to deliver the Improve Program, a program intended to create a feedback culture.

2022 Employee Census results

The 2022 Employee Census again showed strong results, and the high completion rate (85%) gives confidence that the results accurately reflect the sentiment across OPC. Analysis of the 2022 results shows that 95% of results were improved (46%) or maintained (49%).

Overall, our results are very pleasing. OPC maintained a strong positive sentiment for satisfaction with work, willingness to 'go the extra mile', and commitment to OPC and the APS. Conversely, our lowest results were related to our ability to manage our heavy workloads. In 2022, our strongest improvements were in the areas of mobility, innovation, and the effectiveness of our SES, particularly in relation to the articulation of strategic direction. It was wonderful to see such strong progress reflecting the efforts of all staff in relation to these areas.

Our Action Plan to respond to the results of the 2022 Employee Census will again be co-designed with our People Committee, and will describe actions linked to the four focus areas developed previously. These actions will include areas to celebrate, maintain, monitor and take action.

Other corporate services activities

Information and communications technology (**ICT**) systems that are flexible and agile in responding to changing environments and priorities have been crucial to our success over recent years. However, OPC, like so many agencies, faces challenges in our technology environment to meet the needs of a changing society and cybersecurity challenges. In 2021-22, we began looking to enhance our technology environment, particularly the bespoke applications that support our drafting and publishing teams, in order to future proof and enhance our systems. Other ICT system upgrades carried out during the year have included upgrading our financial management system to a cloud-based system, implementing e-invoicing, and upgrading video conferencing systems.

Our corporate services team continues to mature OPC's posture relating to security for technology, personal security and property security. We have similarly had a strong focus on governance, with extensive work continuing to update all our policies and procedures.

Financial performance

Financially, in 2021-22, OPC continues to be in a strong financial position.

OPC's funding was increased by \$1.609 million in 2021-22 for additional legislative drafting resources as part of measures for the Departments of the Treasury, Home Affairs and Health and Aged Care.

The surplus attributable to the Australian Government for OPC for 2021-22 was \$3.862 million, which is higher than 2020-21. This reflected revenue from Government and own-source revenue increasing, and total expenses decreasing.

Much of the additional revenue related to terminating new policy proposals for significant Bills work. However, with a number of these new policy proposals terminating in the next few years, OPC's financial position could be more challenging in the future.

The Entity Resource Statement and Expenses by Outcome are set out in Appendix A. OPC is budgeting for a break-even position in 2022-23.

Outlook for coming year

There is no doubt that COVID-19 will continue to impact OPC and the nation again this year. However, as Australia comes to terms with COVID-19 and its long term effects, we might begin to see a reduction in Bills and instruments required to respond to the pandemic.

In addition, there is no doubting that the global pressures that are being experienced, such as high cost of living pressures and the continuing war in Ukraine, may continue to require rapid legislative responses from Government.

With the ACE program having been formally released on 1 July 2022, we will begin to embed our renewed focus on growth and performance. This focus will put OPC in a strong position to respond and support the government in relation to drafting and publishing Commonwealth legislation.

We are planning also to see the release of the redeveloped Legislation Register in this financial year, resulting in a significantly improved user experience for those accessing Commonwealth legislation.



Meredith Leigh
First Parliamentary Counsel

Chapter 1: Overview of OPC

Purposes of OPC

OPC's purposes are:

- to enable the government to carry out its legislative program by drafting Commonwealth Acts and some legislative instruments; and
- to ensure Commonwealth laws are freely available and accessible to all Australians by publishing Commonwealth laws on the [Federal Register of Legislation](#).

Role and functions of OPC

OPC is established under the [Parliamentary Counsel Act 1970](#). Its functions are set out in section 3 of that Act.

We play a central role in supporting democracy in Australia by:

- drafting high quality Bills, legislative instruments and other instruments for the Australian Government; and
- maintaining the Legislation Register, which provides access to all Commonwealth laws for all Australians.

FPC is accountable to the Parliamentary Business Committee (**PBC**) for the allocation of drafting resources according to the legislation program determined by PBC.

Organisational structure

Accountable authority

OPC is headed by FPC, who is the accountable authority under paragraph 2(5)(b) of the [Parliamentary Counsel Act 1970](#).

For 2021-22, Meredith Leigh was acting as the accountable authority from 1 July 2021 until 10 October 2021. On 11 October 2021, Meredith was substantively appointed as FPC.

Keith Byles was Second Parliamentary Counsel for the entire period.

Bronwyn Livermore was acting Second Parliamentary Counsel from 1 July 2022 (having begun acting on 8 February 2021) until 16 March 2022. On 17 March 2022, Bronwyn Livermore was substantively appointed as Second Parliamentary Counsel.

Workgroups

OPC has 3 workgroups: Drafting, Publications and Corporate Services.

The Drafting workgroup is responsible for drafting Bills and legislative instruments for the Australian Government.

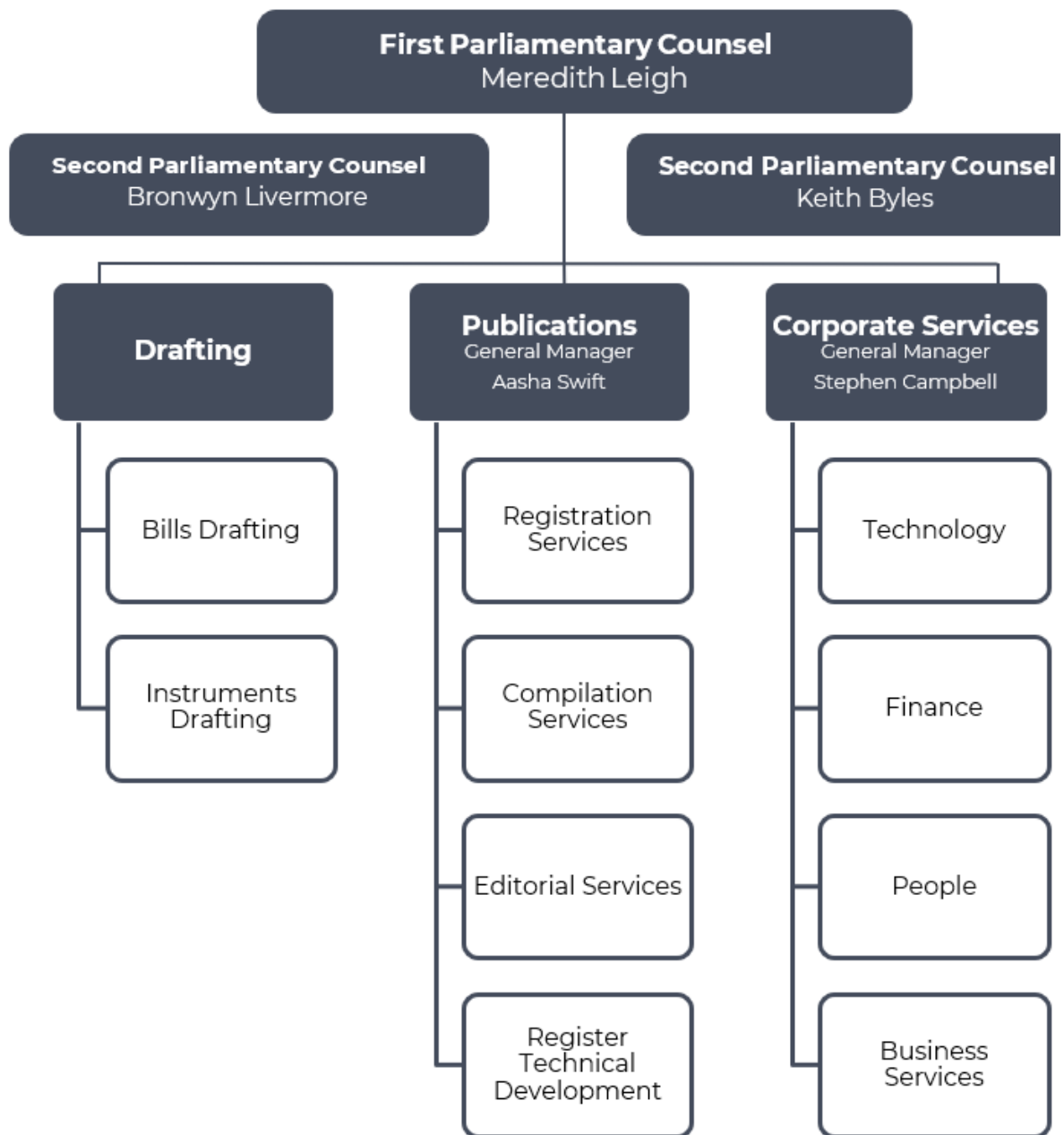
OPC's Publications workgroup is responsible for:

- registering legislative and notifiable instruments;
- preparing and registering compilations of legislation;
- editorial checking of legislation drafted in OPC;
- delivering legislative instruments for tabling to the Parliament;
- preparing sunseting lists and managing the Legislation Register Helpdesk; and
- operating the current Legislation Register website, and developing the new Legislation Register application and website.

OPC's Corporate Services workgroup consists of:

- an Information Technology (**IT**) section that manages, maintains and supports OPC's IT environment;
- a people services section that provides people services support;
- a finance section responsible for looking after OPC's finances; and
- a business operations team responsible for providing administrative support, records management, and property and security services.

Below is an organisational chart showing the structure of OPC.



Outcome and program structure

OPC's outcome for 2021-22 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."

For 2021-22, OPC had one program contributing to meeting that outcome. The program was legislative drafting and publication.

Chapter 2: Annual Performance Statement

Introductory statement

The Annual Performance Statement has been prepared for the purposes of paragraph 39(1)(a) of the [Public Governance, Performance and Accountability Act 2013](#) (*the PGPA Act*) for the 2021-22 financial year.

Work is being done to strengthen and refine our performance criteria which we hope to include in the corporate plan for 2023-24.

Methodology for Purpose 1

Purpose 1 is to enable the government to carry out its legislative program by drafting Commonwealth Acts and some legislative instruments.

The key contributions that OPC drafters make that enable the government to carry out its legislative program are:

- to ensure that legislation reflects sponsors' policy intentions and is legally effective;
- to work collaboratively with sponsors in drafting legislation; and
- to ensure that drafting standards and conventions are applied consistently.

Each of these elements is reflected in one performance criterion.

Feedback on performance in relation to drafting Bills and instruments for performance criteria 1.1 and 1.2 is collected using Survey Monkey surveys that are sent to instructors after a Bill is introduced, or an instrument is made.

For the 2021-22 financial year, 164 surveys were sent in relation to 124 unique Bills, and 45 responses were received (27%). 441 surveys were sent for 391 unique instruments, and 83 responses were received (19%).

This is a sufficient number of responses to ensure that feedback is unbiased and verifiable. In addition, significant elements of the system that sends the feedback forms are automated, meaning that all instructors are given an opportunity to provide feedback and contribute to feedback that is unbiased.

For performance criterion 1.3, Drafting Directions made by FPC require drafting standards and conventions to be applied consistently unless FPC approval is obtained. Editors assess compliance with Drafting Directions for all Bills and legislative instruments drafted by OPC.

Results for Purpose 1—Legislative drafting

Purpose 1—Legislative drafting

To enable government to carry out its legislative program by drafting Commonwealth Acts and some legislative instruments

Results for Purpose 1

Performance criterion 1.1

Criterion: Proportion of client surveys that indicate Bills and Federal Executive Council (**ExCo**) instruments reflect sponsors' policy intentions and are legally effective

Source: Corporate Plan 2021-22; Portfolio Budget Statement (**PBS**) 2021-22, page 355

Target	Result
100%	100%

Performance criterion 1.2

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

Source: Corporate Plan 2021-22; PBS 2021-22, page 355

Target	Result
≥ 4	4.9

Performance criterion 1.3

Criterion: Proportion of Bills and ExCo instruments that have drafting standards and conventions applied consistently

Source: Corporate Plan 2021-22; PBS 2021-22, page 355

Target	Result
100%	100%

Analysis of factors that contributed to OPC's performance for Purpose 1

The most significant factor that influences our performance in achieving purpose 1 is the volume of legislation that OPC drafts. While this is not, in itself, a performance criterion due to the lack of control that OPC has in relation to the legislation program, it is still important to have a sense of the size of the legislation program.

Statistics for Bills introduced

During 2021-22, 110 Bills drafted in OPC, totalling 4,990 pages, were introduced into the Parliament. This was significantly lower than the previous financial year (159 Bills totalling 6,345 pages). The

decrease in Bill numbers was most likely a result of the election period cutting short the parliamentary sitting period.

The Bill statistics table below gives more detailed figures for those Bills, broken down by parliamentary sittings periods.

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.

T Bills are the highest priority Bills, as they are for drafting, introduction and passage in that sittings. A, B and C Bills are lower priority Bills (in descending order) which are for drafting and introduction in that sittings. The 3 Drafting Only categories were first introduced for the Spring 2021 program. These Drafting Only categories indicate Bills that will be drafted during the sittings, but are not expected to be introduced.

The Winter 2022 program did not occur as a result of the 2022 May federal election.

Bill statistics				
Category	Bills on original PBC program		Bills introduced	
	Spring 2021	Spring 2020	Spring 2021	Spring 2020
T	32	40	52	60
A	39	75	16	22
B	15	41	1	3
C	3	1	0	0
Total for introduction	89	157	69	85
A-Drafting Only	33	N/A	0	N/A
B-Drafting Only	5	N/A	0	N/A
NC-Drafting Only	9	N/A	0	N/A
Total (Spring)	136	157	69	85
	Autumn 2022	Autumn 2021	Autumn 2022	Autumn 2021
T	30	24	35	15
A	38	76	6	17
B	24	46	0	1
C	0	1	0	0
Total for introduction	92	147	41	33
A-Drafting Only	29	N/A	0	N/A
B-Drafting Only	6	N/A	0	N/A
NC-Drafting Only	9	N/A	0	N/A
Total (Autumn)	136	147	41	33

	Winter 2022	Winter 2021	Winter 2022	Winter 2021
T	0	33	0	25
A	0	58	0	14
B	0	32	0	3
C	0	1	0	0
Total for introduction	0	124	0	42
A-Drafting Only	0	N/A	0	N/A
B-Drafting Only	0	N/A	0	N/A
NC-Drafting Only	0	N/A	0	N/A
Total (Winter)	0	124	0	42

Parliamentary amendments

A further impact on OPC's performance in relation to performance criteria 1.1 to 1.3 is the impact of parliamentary amendments. Responses to client surveys for the performance measures in relation to Bills that were amended in Parliament include feedback on these parliamentary amendments as the amendments form part of the Bill drafting process.

Statistics are collected in relation to parliamentary amendments drafted during the financial year. 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. "Government correction of drafting errors" consists of generally editorial and typographical errors. "Non-government amendments" are amendments that are drafted by OPC by ultimately moved by non-government members and Senators.

The figures on parliamentary amendments are set out in the table below. The table also shows figures for reporting years since 2014-15, to enable trends to be identified. The table relates to the numbers of amendments drafted in OPC, not all of which were moved in the Parliament.

Parliamentary amendments statistics					
Number of amendments drafted (% of total)					
Year	Government policy change	Government new policy	Government correction of drafting errors	Non-government amendments	Total
2021-22	744 (93.9)	29 (3.7)	10 (1.3)	9 (1.1)	792
2020-21	856 (69.7)	25 (2)	11 (1)	336 (27.3)	1,228
2019-20	282 (74.4)	19 (5.0)	2 (0.5)	76 (20.1)	379
2018-19	1,147 (92.0)	83 (6.7)	12 (1.0)	4 (0.3)	1,246
2017-18	1,457 (93.9)	17 (1.1)	27 (1.7)	51 (3.3)	1,552
2016-17	480 (89.7)	8 (1.5)	18 (3.4)	29 (5.4)	535
2015-16	281 (74.7)	37 (9.8)	1 (0.3)	57 (15.2)	376
2014-15	783 (88.0)	14 (1.6)	19 (2.1)	74 (8.3)	890

The number of parliamentary amendments drafted by OPC in 2021-22 was 792.

This is much lower than the previous year (which was 1,228), again likely reflecting the impact of the federal election. Significantly, the number of non-government amendments (that is, amendments drafted by OPC for members and Senators who are not part of the government) which had increased substantially in 2020-21 to 336, fell back down to 9.

The influence of a larger cross-bench in the new Parliament may see this number of non-government amendments drafted by OPC return to higher levels.

Exposure drafts

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 its 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.

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 draft the Bill and the associated instruments.

Instrument drafting services

As mentioned earlier, in 2021-22, OPC drafted 464 instruments, totalling 5,507 pages. These figures were made up of ExCo legislative and notifiable instruments and other legislative and notifiable instruments.

During 2021-22, 268 ExCo legislative and notifiable instruments drafted by OPC, totalling 2,801 pages, were made and registered on the Legislation Register. The number of instruments made decreased (from 280 in 2020-21), and the page numbers decreased (from 3,492 in 2020-21), from the previous year.

During 2021-22, approximately 196 other legislative and notifiable instruments, totalling 2,706 pages, were drafted by OPC on a user-pays basis for government agency clients and registered on the Legislation Register. This was a drop in instrument numbers (down from 203 in 2020-21) and page numbers (down from 3,894 in 2020-21). This was likely to be the result of the impact of the federal election period, and the high instrument and page numbers in the previous 2 years as a result of the COVID-19 pandemic.

Bills—results for performance criteria 1.1 and 1.2

OPC has met the targets for the performance criteria for the first purpose in 2021-22.

In 2021-22, 164 surveys on Bills were sent and 45 responses were received (27%), which is roughly the same proportion of responses as for the previous year (29.87%).

For performance criterion 1.1, clients are asked whether the Bills as introduced reflect their policy intentions. Survey responses for 2021-22 indicated that 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.

For performance criterion 1.2, the target in the Corporate Plan and PBS for the average response to “overall satisfaction” was 4.0 out of 5 (where 5 is the highest rating). The result for 2021-22 was 4.9 out of 5. This was the same as the previous year.

37 people responded in the client survey to the question “*What did you like most about this experience with the Office?*”. The comments reinforced the very high degree of satisfaction mentioned above with OPC’s services. Comments included:

- Drafters are very professional, knowledgeable, helpful and easy to deal with.
- The drafter turned around several different versions of one of the measures within several hours to meet very tight timeframes set by the Minister’s Office and ensure the preferred option was more easily ascertained.
- The drafters had a lot of rigour and attention to detail, provided clear explanations of the law and legal issues and drafting options (pros and cons), appropriate escalation to AGS/AGD, collaborative and flexible team work and a pragmatic approach to address the evolving needs of various Departments/Ministers.
- The flexibility, timeliness, willingness to engage in any form of communication and direct/frank engagement about policy intention, outcomes and drafting options.
- Responsive, willing to work collaboratively, solved problems that we were unable to solve, unstinting and methodical in approach to very complex subject matter.
- Professional and mutually respectful working relationship, prior knowledge of the legislation being amended, and understanding of, the aims of the amending legislation, responsiveness in terms of turnaround times and offering possible options when required.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 9 responses were received. The majority of these were very positive.

The only comment that was not positive related to whether the project was adequately resourced. The ability of OPC to add drafters to a project depends on the availability of other drafters, however, the comment does highlight the need for high levels of communication between FPC and drafters in relation to resources. The new capacity tracker system (which allows drafters to indicate their workloads) that has been introduced may help to identify earlier that additional resources are required for a project.

Instruments—results for performance criteria 1.1 and 1.2

441 surveys were sent in relation to instruments, and 83 responses were received (19%). While the response rate was down from the previous year, this was as a reflection of the larger number of surveys sent (441 compared with 318 in 2020-21, and a response rate of 30.50%). Further work will be done to identify why there were a higher number of surveys sent despite a lower number of instruments having been made and finalised.

For performance criterion 1.1, survey results for 2021-22 indicated that instruments reflected their instructors’ policy intentions.

For performance criterion 1.2, the target in the Corporate Plan and PBS for the average response to “overall satisfaction” was 4.0 out of 5 (where 5 is the highest rating). The result for 2021-22 was 4.9 out of 5. This was the same result as the previous year.

62 people responded to the question “*What did you like most about this experience with the Office?*”. The comments reinforced this very high degree of satisfaction with services provided by OPC.

Comments included:

- Willingness to work with us to unpack how best to reflect policy in legislation in a clear and logical way that is understood by the sector and that can be assessed by the regulator.
- Positive relationship with OPC drafters really helped in finalising this work.
- The collegiate, intelligent and open nature of the exchange with OPC, notwithstanding the complexity and urgency of the matter. The instrument was prepared and made within two days at the beginning of January (which was compounded by critical staff absences). Fortunately, the drafter’s knowledge and expertise (having previously worked on the preparation of a similar instrument) proved to be invaluable.
- Drafter was very approachable and willing to discuss any matters or questions raised. Was also proactive in raising questions and trying drafting solutions.
- [The drafter] worked with us to complete this draft in an extraordinary time frame. She assisted to make the process successful. It would not have happened as smoothly without her expertise and calm manner.
- Friendly. Knowledgeable. Steered us away from cliffs.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 14 responses were received. As was the case with Bills, a significant majority suggested that there was nothing that should be changed. However, some comments for improvements related to easier ways to incorporate drafting suggestions from AGS on technical matters, the time taken to manage information flow by email and the need to allocate drafters sooner. OPC will consider these suggestions further to improve our service.

Bills and instruments—Results for performance criterion 1.3

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

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. No FPC approval was given in relation to not following drafting standards and conventions.

Methodology for Purpose 2

Purpose 2 is to ensure Commonwealth laws and instruments are freely available and accessible to all Australians by publishing those laws and instruments on the Federal Register of Legislation.

The key contribution that Publications staff make to ensuring that Commonwealth laws are freely available accessible is to ensure that those laws (being Acts, legislative and other instruments, and compilations of Acts and instruments) are registered on the Legislation Register as soon as possible.

Performance criteria 2.1 to 2.4 all require a particular publications task that contribute to this purpose to be completed within a specified time period.

Most data to calculate the relevant periods of time is automatically recorded by systems, such as the date of lodgement for requests to register an instrument or compilation, initial requested date for registration and the registration date. The date of commencement for legislation is manually calculated and checked. Requests by clients to change the date of registration after lodgement but before registration is also recorded manually. All data is exported from systems to a central report for final calculation and manual checking.

Because the majority of the information collected is automated, and what is not automated is manually checked, the information is unbiased and verifiable.

Results for Purpose 2—Publication

Purpose 2—Publication

Ensure Commonwealth laws and instruments are freely available and accessible to all Australians by publishing those laws and instruments on the Federal Register of Legislation

Results for Purpose 2

Performance criterion 2.1

Criterion: Proportion of legislative and notifiable instruments and gazette notices that are registered on a specific day as required by lodging entities

Source: Corporate Plan 2021-22; PBS 2021-22, page 355

Target	Result
100%	100%

Performance criterion 2.2

Criterion: Proportion of other legislative and notifiable instruments and gazette notices that are registered no later than two working days after lodgement

Source: Corporate Plan 2021-22; PBS 2021-22, page 355

Target	Result
98%	100%

Performance criterion 2.3

Criterion: Proportion of Acts that are registered on the Legislation Register no later than two working days after the Royal Assent copy is received and verified as accurate

Source: Corporate Plan 2021-22; PBS 2021-22, page 355

Target	Result
98%	100%

Performance criterion 2.4

Criterion: Proportion of Act and legislative and notifiable instrument compilations required to be prepared by OPC that are registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendments

Source: Corporate Plan 2021-22; PBS 2021-22, page 355

Target	Result
90%	62.28%

Analysis of factors that contributed to OPC's performance for Purpose 2

As is the case for drafting, OPC's performance in relation to performance criteria 2.1 to 2.4 is significantly affected by workloads.

The following statistics indicate the frequency of use of the Legislation Register and therefore the importance of up-to-date material on the Register.

Statistics—Legislation Register website

Year	Total visits	Total unique visits	Total page views
2021-22	14,357,475	7,077,672	36,324,272
2020-21	16,451,849	8,022,806	39,435,641

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.

Publishing statistics

The volume of work in 2021-22, as reflected in the publishing statistics, increased slightly in most areas compared with the volume of work in 2020-21 (approximately a 12% increase in the number of items registered, and a 2% increase in page numbers). It is not clear the reason for the variance, but it may reflect yearly variances. It is not clear whether there is a simple explanation for the increase in number of items registered or page numbers, or whether it simply reflects the fact that the instruments that are required vary from year to year.

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2021-22	2020-21	2021-22	2020-21
Legislative instruments	1,903	1,789	32,034	30,876
Notifiable instruments	350	240	1414	1,004
Gazette notices	1,037	1,010	2,850	2,437
Numbered Acts	119	135	5,675	4,944
Act compilations	539	458	319,745	338,212

OPC prepared instrument compilations— budget-funded	357	333	99,509	91,329
OPC prepared instrument compilations— user-pays	456	446	61,680	61,987
Agency prepared instrument compilations	636	416	61,853	42,085
Total	5,397	4,827	584,760	572,874

Note: The above statistics relate only to new items. They do not include back-captured or republished historical documents. The OPC prepared instrument compilations—user-pays figure includes 12 future law compilations, prepared at the request of the agency.

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

Year	LIs registered	LIs repealed	NIs registered	NIs repealed
2021-22	1,903	1,389	350	103
2020-21	1,789	1,596	240	72

While there is some relationship between the workload in Purpose 1 and the workload in Purpose 2, there is not a direct correlation between the two. In relation to work that is tied to OPC under the [Legal Services Directions 2017](#), Bills that were drafted in OPC that pass, and instruments that are drafted in OPC that are made and registered, will result in compilations work flowing through to the Publications workgroup. However, the Publications workgroup will also register, and in many cases, prepare compilations for non-tied instruments that other agencies draft. This explains why the workload in Purpose 1 can have fallen while the workload in Purpose 2 can have risen.

Data acquisition

While not specifically measured by the performance criteria, maintaining high quality data on the Legislation Register is essential to meeting OPC's second purpose.

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

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

Of note, the Publications group completed a project started in 2019 to capture all commencement entries for historical Statutory Rules from 1904 to 2004.

The group also converted 4,743 explanatory statements (**ES**) that were available in HTML only to Word, as well as sourcing, converting and publishing 3,582 ES for the period 1982 to 1990 that had not been previously published on the Legislation Register.

Results for performance criteria 2.1 to 2.4

OPC has met all but one of the performance targets for this purpose in 2021-22.

Results for performance criteria 2.1 to 2.3

New legislative and notifiable instruments and gazette notices lodged for registration were registered promptly on the Legislation Register.

This year 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%.

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

New Acts were registered promptly on the Legislation Register.

100% of Acts were registered on the Legislation Register no later than two working days after the Royal Assent copy is received and verified as accurate, exceeding the performance target of 98%.

Performance criterion 2.4

The one performance criterion that was not met was performance criterion 2.4, which requires Act, and legislative and notifiable instrument, compilations to be prepared and registered on the Legislation Register before the end of 20 working days after commencement of the prospective amendments.

In 2021-22, only 62.28% of Act and legislative and notifiable instrument compilations required to be prepared by OPC were registered on the Legislation Register 20 working days after commencement of the prospective amendments. This is significantly lower than the performance target of 90%.

There were a number of factors that contributed to the lower percentage achieved in the timeliness measure.

Firstly, there was an overall increase in the volume of compilations required to be prepared by OPC. During the financial year there was an increase of 11.7% in the number of compilations prepared (896 compilations up from 791 compilations the previous financial year).

There were 608 compilations commencing during the first half of the financial year period (1 July – 31 December 2021), and just over 28% of these commenced on 1 September 2021. This created a backlog in the compilations work from the beginning of the financial year period. The second half of the financial year period (1 January – 30 June 2022) saw us closer to meeting our performance criterion at 88.7% meeting or exceeding the deadline.

The number of compilations prepared by OPC on a user-pays basis this financial year also remained high. Although these user-pays compilations are not included in the measure, the demand for these services continues to draw on the resources available for general compilation services.

All of these factors had an impact on compilation output and affected this measure.

In response to this failure to meet this performance criterion, we will continue to review the compilations processes to find further opportunities for improvement.

Chapter 3: Additional information

Introduction

This Chapter includes additional information relating to OPC's performance that is not required for the purposes of the annual performance statements.

Editorial changes

Drafting Direction 4.4 requires FPC to report each year on the FPC's editorial powers in the annual report for OPC.

Under Division 3 of Part 2 of Chapter 2 of the [Legislation Act 2003](#) (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.

During 2021-22, FPC exercised this power 189 times in 145 compilations. In some compilations more than one editorial change was made. A summary of the kinds of editorial changes made is as follows:

Item	Kind of editorial change	Number
1	Changes to grammar, syntax or the use of conjunctives or disjunctives	6
2	Changes to punctuation	22
3	Changes to spelling	5
4	Changes to typeface	1
5	Correct typographical errors	15
6	Give effect to the misdescribed amendments as intended	89
7	Removal of redundant text	8
8	Renumbering of provisions	14
9	Reordering of definitions	7
10	Reordering of provisions	2
11	Show the effect of an amendment of the instrument	2
12	Updates to cross-references	6
13	Updates to references of a law or a provision	12
Total editorial changes		189

A report with details of all editorial changes made in 2021-22 can be found on the Legislation Register at www.legislation.gov.au/content/editorialchanges.

Instruments given unique names

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.

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

During 2021-22, FPC exercised this power for 18 instruments.

A report with details of all instruments given a unique name can be found on the Legislation Register at www.legislation.gov.au/content/uniquenames.

Sunsetting legislative instruments

Under the Legislation Act, legislative instruments sunset automatically after 10 years unless action is taken to preserve them. This ensures that legislative instruments are kept up to date and only remain in force as long as they are required. Sunsetting is also an important mechanism to pursue clearer laws and reduce red tape.

OPC continues to work closely with agencies to manage the sunset of legislative instruments, including by:

- providing agencies and Parliament with lists of instruments due to sunset in 6, 12 and 18 months;
- drafting deferral certificates when instruments due to sunset are not able to be redrafted in sufficient time; and
- redrafting sunsetting instruments and reviewing sunsetting instruments that have been redrafted by agencies.

In 2021-22, 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.

Encouraging high standards in the drafting of legislative and notifiable instruments

FPC has an obligation under section 16 of the Legislation Act to promote the legal effectiveness, clarity, and intelligibility to anticipated users, of legislative instruments and notifiable instruments in order to encourage high standards in the drafting of legislative instruments and notifiable instruments.

In relation to instruments drafted by OPC, we have a strong focus on quality. Some of this quality relies on the significant focus we have on training drafters through our pairing system. Other aspects of the quality rely on internal checking by drafters and editors.

During 2021-22, in relation to instruments drafted outside OPC, FPC fulfilled her obligation under section 16 of the Legislation Act by:

- having OPC drafters draft tied legislative instruments and some billable instruments;
- reviewing instruments for other agencies;
- providing client advisers to provide quick, informal advice about drafting matters;
- providing guidance to agencies through access to instrument templates, Drafting Directions and the Instruments Handbook on OPC's website;
- having Publications staff work with agencies to identify issues at the time of registering legislative instruments;
- the use of FPC editorial and other powers to correct minor errors with instruments; and
- providing 11 Legislation Process Courses, 4 Legislative Design Courses, 2 Drafting Simple Instruments One Courses and 1 Drafting Simple Instruments Two Course, with a total of 544 participants across all 18 courses.

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.

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.

Chapter 4: Management and accountability

Corporate governance

OPC's governance framework supports OPC to provide strategic direction, ensure we achieve our purposes, manage risks and use resources responsibly and with accountability.

Governance committees

There are a number of key committees that support FPC.

Senior Management Team

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

- The SMT consists of:
- FPC (Ms Meredith Leigh);
- Second Parliamentary Counsel (Mr Keith Byles);
- Second Parliamentary Counsel (Ms Bronwyn Livermore);
- General Manager Publishing (Ms Aasha Swift);
- General Manager Corporate and Chief Information Office (Mr Steve Campbell); and
- one Band 2 SES officer who rotates through the SMT.

Throughout the year, the SMT focussed on:

- risk management;
- COVID-19 and business continuity;
- the Legislation Register;
- governance, policies, procedures and guidelines;
- ICT; and
- finance.

Audit and Risk Committee

The SMT is supported by the Audit and Risk Committee which brings an external perspective to OPC's operations. There are three members on OPC's Audit and Risk Committee.

Details of the Committee members can be found in the table below.

Member's Name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	No. of meetings attended / total no. of meetings	Total annual remuneration
Jeff Lamond PSM (Chair - current)	Formal economics and accounting qualifications, graduate qualification in legal studies. CEO of small company (7 years). 34 years public service employment (13 years at SES and 6 1/2 as a Statutory Office Holder – APS Merit Protection Commissioner). Mr Lamond has managed his own consultancy since 2008 covering employment, values and ethics and personnel policy. He served for 10 years as Internal Ombudsman in two agencies addressing personnel, entitlements and management issues. Mr Lamond has substantial experience with audit-chaired committees and sat as an independent member on seven Audit and Risk Committees for a range of Australian Government Agencies.	4/5	\$9,600
Maria Storti (independent member - February 2021 to current)	Chartered Accountant, Fellow of the Australian Institute of Company Directors, Master of Business Administration and holds degrees in economics. Former Ernst & Young advisory partner, Ms Storti has worked with professional services firm PwC in the areas of audit, consultancy and risk. She has also held senior executive roles in various sectors, including government and education.	5/5	\$9,596.41
Nick Stanton (independent member - February 2021 to current)	Certified Practising Accountant, holds Commerce and Business Administration Degree. With 20 years' experience in Government accounting, Mr Stanton is currently the Chief Financial Officer of the Australian Bureau of Statistics and was the Deputy Chief Financial Officer at the previous Department of Jobs and Small Business.	5/5	\$nil

OPC's Audit and Risk Committee Charter is available on OPC's website (<https://www.opc.gov.au/sites/default/files/s02ee355.v31.pdf>).

Workplace Consultative Committee

OPC places importance on engaging with staff. The main forum for consultation with staff is the Workplace Consultative Committee (**WCC**) which meets every 2 months. Our WCC also operates as our Health and Safety Committee for the purposes of the *Work Health and Safety Act 2011*.

The membership of the WCC consists of the members of the SMT and 5 employee representatives. The WCC is also the Health and Safety Committee and is attended by the Health and Safety Representative.

Other committees

The SMT is supported by a number of employee committees:

- the People Committee;
- the Business Operations Committee; and
- the Joint Publications and Drafting Working Group.

The Business Operations Committee provides support to OPC in relation to business operations. The People Committee provides support to OPC in relation to our people. The Joint Publications and Drafting Working Group brings our drafters and Publications staff together to work collaboratively on projects of joint significance.

Corporate planning

The corporate plan, developed for the purposes of section 35(1)(b) of the [Public Governance, Performance and Accountability Act 2013](#), is an important part of our strategic planning. It allows us to think about our priorities, how we measure our success, and what challenges we might face.

Risk management

Risk management is an important focus for OPC. During the year, significant progress was made in updating and modernising our risk management framework. Our enterprise level risks allow the SMT to focus on significant strategic risks for OPC, while our operational risks ensure that all staff are engage with risk at an operational level.

Fraud prevention and control

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.

OPC has in place a fraud control policy, fraud risk assessment and fraud control plan to prevent, detect incidents of, investigate or otherwise deal with fraud that meet the needs of OPC. The policy complies with the Commonwealth Fraud Control Framework for the 2021-22 financial year. OPC reviewed the policy, assessment and plan in detail in 2021-22. No additional fraud control initiatives were undertaken as a result of the review. All reasonable measures were taken to deal appropriately with fraud.

Internal audit

Our system of internal audit provides a third line of defence in bringing external expertise and objectivity to our operations.

During 2021-22, internal audits were conducted in relation to:

- **business resilience** to confirm the effectiveness of business continuity arrangements, using a scenario based assessment;
- **performance reporting** to confirm the effectiveness of the Annual Performance Statement, including ensuring the accuracy and reliability of performance information and identifying opportunities to improve internal performance measuring;
- **fraud control** to ensure that OPC's fraud control framework is implemented in line with the Commonwealth Fraud Control Framework; and
- **the new Federal Register of Legislation project** to conduct a health check on the project and confirm the effectiveness of the management of the project, lessons learned, opportunities for improvement, and a consideration of the effectiveness of the Agile methodology.

Maintenance of ethical standards

OPC has taken steps to ensure that staff are aware of their rights and obligations under the [Public Service Act 1999](#), such as:

- determining policies relating to breaches of the APS Code of Conduct, and for dealing with public interest disclosures;
- incorporating 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;
- including the relevant material during induction programs from new employees; and
- setting high ethical standards on the acceptance of gifts and hospitality applies equally to members of the SMT and to other staff.

External scrutiny

During the year, a review on the [Legislation Act 2003](#) was conducted in relation to the operation of that Act and the Legislation Register. OPC made a submission to the review committee which has been generally accepted. The report was tabled on 3 August 2022. OPC will work with the Attorney-General's Department in relation to the government's response to the review.

In 2020, the Australian Law Reform Commission commenced a review of the legislative framework for corporations and financial services regulation. The OPC representative on the Advisory Committee for the review is Second Parliamentary Counsel Bronwyn Livermore.

Financial Services Legislation: Interim Report A (**Interim Report A**), which focusses on the use of definitions, was tabled in Parliament in November 2021. Interim Report A included 13 recommendations, all of which either were directed at OPC or would require legislative drafting by OPC to implement. Work has commenced on implementing a number of the recommendations that require drafting, with the Department of the Treasury instructing. Some other recommendations carry significant resourcing implications for OPC, and work to implement these is unlikely to commence in the near term.

There have been no judicial decisions, or decisions of administrative tribunals or the Australian Information Commissioner that have had, or may have, a significant effect on the operations of OPC.

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.

There were no capability reviews released on OPC during the period.

Chapter 5: Management of human resources

Assessment of OPC's effectiveness in developing employees

OPC's effectiveness in achieving its objectives relies on the effectiveness and capability of our people. Accordingly, we value our people, we listen to our people, we support our people, and we invest in our people.

Our Values

OPC's Values build on the APS values, and were co-designed with our people. They are:

- We are trusted: we are respected as reliable and honest experts.
- We are professional: we deliver accurate, thorough and informed work to a high standard.
- We are responsive: we are adaptable and timely in delivering outcomes.
- We are collaborative: we work together to achieve shared outcomes.

In 2021-22, our values were promoted by the establishment of annual values awards, which recognise and celebrate people whose activities have epitomised our values during the year.

Inclusion and diversity

Our consultation and engagement framework provides the foundation for a culture that supports the involvement of all our people. It works on the basis that we all, irrespective of our position, workgroup or level, have a responsibility and accountability to:

- uphold our values;
- provide each other with feedback;
- consult and engage with colleagues on matters which are of interest and affect them; and
- build collaborative behaviours and capacities in our day-to-day work.

Inclusion occurs informally through social events, some of which are supported by our active social club, and more formally through team and workgroup meetings, and through working groups set up to support a range of business improvement projects, such as the Joint Publications and Drafting Working Group. We consult through formal committees - the Workplace Consultative Committee, the Business Operations Committee and the People Committee - in which our people are encouraged to participate.

During 2021-22, we established a Reconciliation Action Plan Working Group to refresh our Reconciliation Action Plan. This group is active and enthusiastic.

Our diversity has been celebrated throughout 2021-22 by combining social events with celebrations and the promotion of Harmony week, International Women's Day, Pride Month, National Sorry Day, Reconciliation Week, NAIDOC Week, International Men's Day and International Day of People with Disability.

Feedback culture

OPC maintains a strong performance feedback culture. Sharing performance feedback in an environment that promotes professional growth, collaboration and achievement is the key to successful individual performance, which forms the basis for attaining team and organisational objectives. We understand a feedback culture to be where there is a widespread everyday habit of seeking and sharing feedback.

In 2021-22, we finalised and launched a contemporary performance management approach (the ACE Program), co-designed with our people, which focusses on clarity of expectations, recognition of achievements, and support for growth.

We provide support for our people to take ownership of seeking the feedback they need for growth in both their current roles and for their careers. In 2021-22, we have invested in providing blended learning opportunities for all our people in asking for performance feedback.

Investing in capability

We recognise that to succeed in an environment where change is rapid, complex and ever present, people need to not only develop new skills rapidly, they also need to develop new mind sets and capabilities. We encourage this, expecting our people to continuously learn, discover, grow and develop themselves throughout their career.

Technical drafting expertise

We take pride in the extremely high quality of the professional work done by our drafters and are committed to seeing that high standard maintained. Technical drafting expertise is taught to new assistant drafters through a pairing system, where they are paired with, and learn from, an experienced senior drafter. New assistant drafters may also be supported to undertake a pre-admission legal practice course.

On-the-job training of the assistant drafters involves the undertaking of a range of activities which vary depending on the nature and urgency of the work allocated to the team from time to time, and the stage of development of the assistant drafter's drafting skills. The detailed and targeted feedback that is given as part of the pairing system is one of the most effective ways of learning drafting skills and is the most integral part of the training for assistant drafters. Each assistant drafter is allocated an APC Development Manager (a SES Band 2 drafter) to oversee and support the assistant drafter's development over their career.

In addition, all drafters are encouraged to undertake continuing professional development to expand, refresh and maintain the currency of their legal knowledge and drafting skills, including through a program of internally provided training in drafting matters.

Technical publications expertise

The Publications Training Program is a formal program based on contemporary best practice, designed to introduce new Publications employees to technical aspects of our work in a scaffolded way that builds on the knowledge they acquire moving through its various stages.

The primary objectives of the program are to build foundational skills and a broad understanding of our work, to ensure employees feel confident in delivering that work, and to establish and grow collaborative behaviours that empower employees to seek solutions. The program provides an intended trajectory beginning with core components of the Publication group's work before allowing for individual development in ad hoc areas of interest in accordance with business needs.

Training is delivered in small groups and follows the gradual release of responsibility training method commonly described as "I do, we do, you do", and embeds a variety of self- and peer-review throughout. Existing employees are encouraged to use the program as a tool to assess their comfort level with various work tasks and as a roadmap for potential future development.

Technical corporate services expertise

While most members of our corporate services group bring years of expertise when they join OPC, and many bring formal qualifications, we encourage continued professional growth. Support is available for ongoing technical development through short courses and for formal qualifications.

Targeted development

Employees are encouraged to identify and actively pursue opportunities to meet development needs in their current, or for future roles. This can include development to support enhancement in the areas covered by OPC's core capabilities. Studies Assistance is available for formal programs of study leading to a qualification.

Flexible work

We recognise that work is only one part of our lives, and that flexibility is important so we can balance work with other important parts of our lives. Our approach to flexible work arrangements takes into account the diverse circumstances of individuals.

Our role specific arrangements rely on trust between supervisors and their staff and a demonstration that work outcomes continue to be met. Flexibility is enabled by our culture, behaviours, systems, processes and services (including access to technology), the individual's capacity to work independently and their ability to actively contribute to the workplace.

Flexible working options include:

- A hybrid working model, where our people can work some days at home under an agreed arrangement, and we all work in the office for three days each week.
- Flextime, which allows us to set our own patterns of attendance at work within specified limits (APS 1-6 employees).
- Flexible working hours, where we manage our working hours in a flexible way on an ad hoc or longer term basis, and to manage heavy workloads (drafters, Executive Level and SES employees).

- Part-time hours, which suit those of us who wish or need to work less than 37.5 hours per week.

Staffing statistics

The staffing statistics for OPC at 30 June 2022 are in Appendix B.

Coverage of enterprise agreements and Public Service Act 1999 subsection 24(1) determinations

All non-SES employees (or 89 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 2022 for a period of three years.

OPC has used Individual Flexibility Arrangements since at least 2014 to provide benefits to both the Office and individual employees. None of the Individual Flexibility Arrangements provided by OPC are dependent on performance. During 2021-22, 8 non-SES employees received supplementary experience loadings under Individual Flexibility Arrangements and one non-SES employee received a senate allowance under an Individual Flexibility Arrangement.

Until 7 April 2022, SES employees were covered by an Enterprise Agreement which commenced on 18 October 2016 for a period of three years and a determination made under subsection 24(1) of the *Public Service Act 1999* which commenced on 2 July 2021. On 7 April 2022, the SES Enterprise Agreement was terminated.

From 7 April 2022, each SES employee (21 SES employees) was covered by an individual determination made under subsection 24(1) of the *Public Service Act 1999* which commenced on the later of 7 April 2022, or the date on which the employee commenced in their SES role.

Executive remuneration

Until 7 April 2022, remuneration for SES employees was determined by the OPC SES Enterprise Agreement as modified by determinations made under subsection 24(1) of the *Public Service Act 1999*. During the period from 1 July 2021 to 7 April 2022, 8 SES employees received supplementary experience loadings under Individual Flexibility Arrangements.

From 7 April 2022, remuneration for SES employees (or 21 SES employees) was provided consistent with Policy No. 7.3 OPC SES Remuneration Framework.

Disclosure of executive remuneration financial information for 2021-22 in accordance with the [Public Governance, Performance and Accountability Rule 2014](#) (the **PGPA Rule**) is set out in Appendix C.

Benefits

We provide a range of benefits in addition to our salaries.

- Employees receive generous superannuation through the Commonwealth Superannuation Corporation or a superannuation fund of their choice.
- Employees who maintain the ability to work from home, essential to our business continuity plan, may receive an allowance of \$35 a week to meet some of the costs of maintaining internet access and a private mobile phone used for official purposes while working from home.
- Overtime payments, including a meal allowance, are available for APS 1-6 employees who work outside normal working hours to meet workload demands.
- Employees who make an additional contribution to our safety by taking on an additional role may receive an allowance: for First Aid Officers, of \$16.85 a week; for Health and Safety Representatives, of \$366.80 per year.
- Employees whose skills are needed to provide language services may receive an allowance of between \$710-\$1,420 per year.
- Employees occupying eligible positions may receive an allowance of \$20.50 a week to cover some of the costs associated with a private telephone made available for OPC official purposes.
- All employees may access salary packaging for vehicles, child care and superannuation.
- Employees may access subsidised parking, and SES employees may access free, onsite parking.
- SES employees may access an executive vehicle allowance of \$30,328. This allowance is indexed quarterly.
- All employees may access free annual influenza vaccinations.
- All employees may access support for annual health assessments up to \$200 per year.
- Employees who need glasses to perform their work may receive support for the purchase of prescription eyewear of up to \$597 every two years, and for the costs of eye tests.
- All employees may access free, confidential support from organisational psychologists through our Employee Assistance Program.

Performance pay

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

Workplace Health and Safety

Workplace Health and Safety (**WHS**) continues to be a major area of focus for OPC.

During the year, the following initiatives were undertaken to ensure the health, safety and welfare of workers who carry out work for OPC:

- maintaining and reviewing a register of work health and safety risks, and monitoring the effectiveness of risk treatments;
- developing and implementing safe systems of work for key work health and safety risks, such as computer use and fatigue;
- maintaining an active well-being program and platinum plus status with the Healthier Work Program;
- maintaining our status as a 'Breastfeeding Friendly Workplace';
- continually reviewing OPC's COVIDSafe plan in consultation with workers;
- completing a workplace hazard inspection and implementing remediation actions;
- ensuring that workplace assessments are completed for all workers new to the office and the completion of a safety checklist for those working from home;
- providing influenza vaccinations for all workers;
- providing training for supervisors on their WHS obligations; and
- consulting with workers through the Workplace Consultative Committee, which acts as our Health and Safety Committee.

Health and safety outcomes

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

- there was an increased awareness of the importance of, and process for, submitting workplace safety incident reports, as a result of an awareness campaign;
- seven minor injuries were reported, three medically treated injuries were reported, and one lost time injury was reported;
- there was an increased awareness of the importance of health, wellbeing and safety in the workplace, as a result of training and the Healthier Work Plan initiatives; and
- staff survey results for 2022 showed a high level of satisfaction with health and wellbeing in the workplace. 80% of respondents believe OPC promotes and supports their mental wellbeing in the workplace, and 86% of respondents are satisfied with the policies and practices in place to help them manage their health and well-being (significantly higher than the APS average).

The challenge of a heavy workload for OPC remains, with 19% of respondents indicating they feel burned out by their work (reduced from 31% in 2021).

Notifiable incidents

There were no notifiable incidents during the year requiring notification under section 38 of the [Work Health and Safety Act 2011](#).

Investigations

OPC has not been the subject of any investigation and no notices have been issued to OPC under Part 10 of the *Work Health and Safety Act 2011* during the year.

Chapter 6: Purchasing and consultants

Purchasing

Generally, during 2021-22, 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.

OPC has complied with the requirements of the Australian Government's Digital Business Plan, and is capable of sending and receiving e-Invoices.

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, savings and reduced procurement costs, by accessing contracts from larger portfolio agencies.

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.

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

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

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.

Reportable consultancy contracts

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 processes.

Prior to engaging reportable 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.

Expenditure on Reportable Consultancy Contracts Current Report Period (2021-22)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	3	\$115,962
Ongoing contracts entered into during a previous reporting period	4	\$96,705
Total	7	\$212,667

Organisations Receiving a Share of Reportable Consultancy Contract Expenditure Current Report Period (2021-22)	Expenditure \$ (GST inc)
Callida Consulting (ABN 40 154 007 664)	\$103,745
HWL Ebsworth Lawyers (ABN 37 246 549 189)	\$21,805
Australian Government Solicitor (ABN 92 661 124 436)	\$66,711

During 2021-22, 3 new reportable consultancy contracts were entered into involving total actual expenditure of \$212,667.

Decisions to engage consultants during 2021-22 were made in accordance with the [Public Governance, Performance and Accountability Act 2013](#) and related regulations including the Commonwealth Procurement Rules and relevant internal policies.

OPC selects consultants through the use of panel arrangements or by making an open approach to market.

OPC engages consultants when it requires specialist expertise on policy design, financial viability, and information technology strategic planning. Independent evaluations on OPC's outcomes are also required.

Reportable non-consultancy contracts

Expenditure on Reportable Non-Consultancy Contracts Current Report Period (2021-22)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	7	\$335,025
Ongoing contracts entered into during a previous reporting period	6	\$869,105
Total	13	\$1,204,130

Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure Current Report Period (2021-22)	Expenditure \$ (GST inc)
101 Web Technology (ABN 77 104 651 210)	\$283,140
Peoplebank Australia Ltd (ABN 42 003 995 748)	\$254,880
Hi-Tech Group Australia Ltd (ABN 41 062 067 878)	\$293,645
NeuroLeadership Institute Australia Pty Ltd (ABN 48 133 479 508)	\$61,950
Refactor Solutions Pty Ltd (ABN 54 114 704 022)	\$272,605

Annual reports contain information about actual expenditure on reportable consultancy contracts and reportable non-consultancy contracts. Information on the value of reportable consultancy contracts and reportable non-consultancy contracts is available on the AusTender website.

Chapter 7: Miscellaneous

Advertising and market research etc.

Under section 311A of the [Commonwealth Electoral Act 1918](#), OPC is required to disclose payments of \$14,500 or more (inclusive of GST) to specific types of organisations. These organisations are advertising agencies, market research organisations, polling organisations, media advertising organisations and direct mail organisations.

During 2021-22, vacant positions in OPC were advertised on recruitment sites through the government's master advertising agency, Universal McCann. Other than using LinkedIn Australia for recruitment, 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.

Disability reporting

Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available on their website at

www.apsc.gov.au.

Freedom of information

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 set out in section 8 of the Act. Each agency must display a plan on its website showing what information it publishes in accordance with the Information Publication Scheme requirements. OPC's Information Publication Scheme plan is available on OPC's website

(<https://www.opc.gov.au/sites/default/files/m17hh161.v02.pdf>).

Ecologically sustainable development and environmental performance

Reporting required by section 516A of the [Environment Protection and Biodiversity Conservation Act 1999](#) is set out in Appendix C.

Additional information

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

OPC's website address is www.opc.gov.au. The Annual Reports can be found on OPC's website (<https://www.opc.gov.au/corporate-information/annual-reports>).

Appendix A: Entity resource statement and Expenses by outcome

Entity resource statement

	Actual available appropriation for 2021-22 \$'000	Payments made 2021-22 \$'000	Balance remaining 2021-22 \$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	19,948	19,948	-
Departmental appropriation ¹	19,882	-	19,882
S 74 retained revenue receipts	5,910	4,246	1,664
Total ordinary annual services	45,740	24,194	21,546
Total net resourcing and payments for entity	45,740	24,194	21,546

¹ Includes an amount of \$0.485 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 2021-22 \$'000	Actual expenses 2021-22 \$'000	Variance 2021-22 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
DEPARTMENTAL EXPENSES			
Ordinary annual services (Appropriation Bill No. 1, Appropriation Bill No. 3, and Supply Act No. 1)	19,397	14,679	4,718
Retained revenue receipts (section 74)	6,527	7,053	(526)
Expenses not requiring appropriation in the budget year	897	924	(27)
Total for Program 1.1	26,821	22,656	4,164
Total expenses for Outcome 1	26,821	22,656	4,165
		Actual 2020-21	Actual 2021-22
Average staffing level (number)		103	105

Appendix B: Staffing statistics and salary ranges

Headcount

The numbers of employees referred in this Appendix are determined by headcount.

Non-ongoing employees and Indigenous employees as at 30 June 2022

As at 30 June 2022, OPC had one non-ongoing employee and no employees who identified as Indigenous.

As at 30 June 2021, OPC had two non-ongoing employees and no employees who identified as Indigenous.

Employee location as at 30 June 2022

As at 30 June 2022, of OPC's 110 employees, one ongoing employee was located in New South Wales, and the remainder were located in the ACT.

As at 30 June 2021, of OPC's 111 employees, one ongoing employee was located in New South Wales, and the remainder were located in the ACT.

Full-time and part-time ongoing employees as at 30 June 2022

Category	Total staff		Full-time		Part-time	
	2021	2022	2021	2022	2021	2022
Statutory Office Holders	3	3	3	3	0	0
SES Band 2	4	4	4	4	0	0
SES Band 1	20	17 ¹	13	11	7	6
Assistant Parliamentary Counsel Grade 3	12	15	6	9	6	6
Assistant Parliamentary Counsel Grade 2	9	7	7	5	2	2
Assistant Parliamentary Counsel Grade 1	5	5	5	5	0	0
Executive Level 2	11	7	11	7	0	0
Executive Level 1	6	7	6	7	0	0
OPC Broadband B (APS 4 - 6)	41	45 ²	31	37	10	8
OPC Broadband A (APS 1 - 3)	0	0	0	0	0	0
Totals	111	110	86	88	25	22

Notes

1. Includes two employees on maternity leave.
2. Includes two employees on maternity leave and two employees on leave without pay.

Male and female ongoing employees as at 30 June 2022

Category	Total staff		Male		Female	
	2021	2022	2021	2022	2021	2022
Statutory Office Holders	3	3	1	1	2	2
SES Band 2	4	4	1	1	3	3
SES Band 1	20	17 ¹	8	7	12	10
Assistant Parliamentary Counsel Grade 3	12	15	8	9	4	6
Assistant Parliamentary Counsel Grade 2	9	7	2	1	7	6
Assistant Parliamentary Counsel Grade 1	5	5	1	2	4	3
Executive Level 2	11	7	7	5	4	2
Executive Level 1	6	7	4	4	2	3
OPC Broadband B (APS 4 - 6)	41	45 ²	9	10	32	35
OPC Broadband A(APS 1 - 3)	0	0	0	0	0	0
Totals	111	110	41	40	70	70

Notes

1. Includes two employees on maternity leave.
2. Includes two employees on maternity leave and two employees on leave without pay.

Available salary ranges as at 30 June 2022

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)	162,076	267,850
Salary ranges—Non-SES drafting positions		
Assistant Parliamentary Counsel Grade 3	127,190	153,124
Assistant Parliamentary Counsel Grade 2	110,572	134,262
Assistant Parliamentary Counsel Grade 1	68,178	127,190
Salary ranges—Non-SES non-drafting positions		
Executive Level 2	127,190	153,124
Executive Level 1	110,572	134,262
OPC Broadband B:		
APS 6	87,010	99,950
APS 5	80,558	85,426
APS 4	72,226	78,422
OPC Broadband A:		
APS 3	64,804	69,945
APS 2	56,894	63,094
APS 1	50,276	55,563

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

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

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](#).

However, OPC drafters may draw the attention of instructors of draft legislation 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 Acts outcome contributing to ecologically sustainable development

OPC has only one outcome under the Appropriation Acts: "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

OPC’s operations have direct and indirect effects on the environment, particularly through the use of energy, transport, office equipment and materials used 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 2020-21.

	2021-22	2020-21	Comments
Building Performance			
NABERS Rating	5.0	5.0	
OPC Tenancy Performance			
			Certified base building assessment for both 2020-21 and 2021-22.
			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	139,842	147,588	Although OPC’s tenancy is not certified, it is currently performing at a standard which exceeds the requirements for a 4.5 NABERS rating.
Green Power kWh	13,984	17,123	
Total mJ	503,430	611,534	
kWh per m ²	50.36	61.82	Consumption has decreased due to improved lighting controls, implementing computer sleep protocols, and continually monitoring, and acting to reduce, unnecessary loads operating out of hours.
mJ per m ²	181.29	220.7	
kW per ASL	1,332	1,662	Consumption per ASL in 2021-22 has decreased 19% and is significantly below the Government’s current energy target of 7,500 MJ per ASL.
mJ per ASL	4,795	5,936	
Nominal Lighting Power Density (NLPD)			
Watts per m ²	5.0	5.0	The NLPD also outperformed the Government’s recommended target of 8 watts per m ² .
Environmental Impacts			
CO ² produced (tonnes)	113.3	144.9	This decrease is driven by both a decrease in consumption and a decrease in emissions factors per kWh of electricity consumed.
Purchase of copy paper (tonnes)	1.6	3.3	Due to the continuing impact of COVID-19 on the number of staff on-site and lockdown periods, there was a significant downturn in OPC’s paper consumption.

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

Water usage for OPC’s tenancy is not separately metered.

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

OPC's workplace design maximises environmental sustainability, with a strong focus on access to natural light. The elongated floor plate has core services, meeting, utility and storage rooms inbound, allowing all employee work spaces to be located within 12 metres of the perimeter windows. The fit-out has been designed to complement the building's environmental objectives including applying best practice in the selection of materials. Practical inclusions in the design include recycling provisions, use of natural and recycled materials, and plants for air quality and visual amenity.

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

- considering energy efficiency when acquiring equipment;
- encouraging staff to use double-sided printing and photocopying facilities that are available;
- publishing documents online to reduce the number of copies being printed;
- modifying work procedures to avoid paper use where practicable by, for example, editing documents on screen, using electronic forms of communication and filing documents in an electronic records management system;
- collecting toner cartridges, paper, glass, plastic and aluminium from the office for recycling;
- encouraging staff to turn off lights and office equipment when not in use; and
- using lighting controls which have sensors and timers to automatically turn lights off if no activity is detected for a pre-programmed period of time.

Appendix D: Financial Statements 2021-2022

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Auditor-General's Report on Financial Statements



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 2022:

- (a) comply with Australian Accounting Standards – Simplified Disclosures 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 2022 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 as at 30 June 2022 and for the year then ended:

- Statement by the First Parliamentary Counsel and Chief Financial 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 (including Independence Standards)* (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 – Simplified Disclosures 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 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 ability of the Entity 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.

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 the Accountable Authority 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



Summer Wesche
Senior Director

Delegate of the Auditor-General

Canberra
19 September 2022

Certification of Financial Statements

Statement by First Parliamentary Counsel and Chief Financial Officer

In our opinion the attached financial statements for the year ended 30 June 2022 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



.....
Meredith Leigh
First Parliamentary Counsel

16 September 2022



.....
Sarah Martin
Chief Financial Officer

16 September 2022

Financial Statements 2021-2022

OFFICE OF PARLIAMENTARY COUNSEL

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Statement of Comprehensive Income

Statement of Comprehensive Income

for the period ended 30 June 2022

		2022	2021	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	17,074	17,907	20,055
Suppliers	1.1B	3,409	3,069	4,199
Depreciation and amortisation	2.2A	2,122	2,153	2,579
Finance costs	1.1C	51	64	52
Write-down and impairment of other assets	1.1D	-	11	-
Total expenses		22,656	23,203	26,885
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	7,050	6,704	6,527
Other revenue	1.2B	68	68	64
Total own-source revenue		7,118	6,772	6,591
Gains				
Other gains	1.2C	3	4	-
Total gains		3	4	-
Total own-source income		7,121	6,776	6,591
Net (cost of) services		(15,535)	(16,427)	(20,294)
Revenue from Government		19,397	17,788	19,397
Surplus after income tax on continuing operations		3,862	1,361	(897)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	(313)	-
Total comprehensive income		3,862	1,048	(897)

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

Accounting Policy

Revenue from Government

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

Statement of Financial Position

Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		891	1,893	149
Trade and other receivables	2.1B	20,933	20,753	19,165
Total financial assets		21,824	22,647	19,314
Non-financial assets¹				
Buildings	2.2A	5,874	7,688	5,979
Plant and equipment	2.2A	695	865	790
Computer software	2.2A	7,932	6,084	4,325
Other non-financial assets	2.2B	185	310	150
Total non-financial assets		14,686	14,947	11,244
Total assets		36,510	37,593	30,558
LIABILITIES				
Payables				
Suppliers	2.3A	323	146	784
Other payables	2.3B	438	4,604	89
Total payables		761	4,750	873
Interest bearing liabilities				
Leases	2.4A	4,393	5,631	4,405
Total interest bearing liabilities		4,393	5,631	4,405
Provisions				
Employee provisions	4.1A	7,187	7,391	7,881
Total provisions		7,187	7,391	7,881
Total liabilities		12,341	17,772	13,159
Net assets		24,169	19,821	17,399
EQUITY				
Contributed equity		9,086	8,601	9,086
Reserves		144	144	457
Retained surplus		14,939	11,076	7,856
Total equity		24,169	19,821	17,399

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

1. Right-of-use assets are included in the following line items: Buildings.

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand.

Statement of Changes in Equity

Statement of Changes in Equity for the period ended 30 June 2022

	2022	2021	Original Budget
Notes	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	8,601	8,202	8,601
Transactions with owners			
Contributions by owners			
Departmental capital budget	485	399	485
Total transactions with owners	485	399	485
Closing balance as at 30 June	9,086	8,601	9,086
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	11,076	9,715	8,753
Comprehensive income			
Surplus for the period	3,862	1,361	(897)
Total comprehensive income	14,939	11,076	7,856
Closing balance as at 30 June	14,939	11,076	7,856
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	144	457	457
Comprehensive income			
Other comprehensive income	-	(313)	-
Total comprehensive income	144	144	457
Closing balance as at 30 June	144	144	457
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	19,821	18,374	17,811
Comprehensive income			
Surplus for the period	3,862	1,361	(897)
Other comprehensive income		(313)	
Total comprehensive income	3,862	1,048	(897)
Transactions with owners			
Contributions by owners			
Departmental capital budget	485	399	485
Total transactions with owners	485	399	485
Closing balance as at 30 June	24,169	19,821	17,399

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

Accounting Policy Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Cash Flow Statement

Cash Flow Statement

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		23,115	26,400	25,744
Sale of goods and rendering of services		4,954	7,250	6,045
GST received		602	614	507
Other		3	3	-
Total cash received		28,674	34,267	32,296
Cash used				
Employees		17,215	17,627	20,055
Suppliers		3,618	3,763	4,135
Interest payments on lease liabilities		51	64	52
GST paid		146	214	507
Section 74 receipts transferred to OPA		5,910	8,032	6,156
Total cash used		26,940	29,700	30,905
Net cash from operating activities		1,734	4,568	1,391
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		3	4	-
Total cash received		3	4	-
Cash used				
Purchase of property, plant and equipment		85	630	485
Purchase of intangibles		1,901	2,049	-
Total cash used		1,986	2,679	485
Net cash (used by) investing activities		(1,983)	(2,675)	(485)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		485	399	485
Total cash received		485	399	485
Cash used				
Principal payments of lease liabilities		1,238	1,171	1,232
Total cash used		1,238	1,171	1,232
Net cash (used by) financing activities		(753)	(772)	(747)
Net increase (decrease) in cash held		(1,002)	1,121	159
Cash and cash equivalents at the beginning of the reporting period		1,893	772	(10)
Cash and cash equivalents at the end of the reporting period		891	1,893	149

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

Notes to the Financial Statements

OVERVIEW

Background

Office of Parliamentary Counsel (**OPC**) is an Australian Government controlled entity which 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.

Under the Legal Services Directions, certain drafting work is 'tied' to OPC. Agencies can only use OPC (ie are 'tied' to OPC) for drafting services for all Government Bills and regulations, Ordinances and regulations of external Territories and Jervis Bay Territory, and other legislative instruments made or approved by the Governor-General. OPC is budget funded for this tied work.

OPC delivers legislative publishing services to, and on behalf of, the whole of the Australian Government, through the Federal Register of Legislation (the **Register**).

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

OPC provides drafting services for legislative instruments that are not tied, and other publishing services, on a fee for service basis.

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 \(FRR\)](#); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (**AASB**) that apply for the reporting period as a minimum, and additional disclosures for leases as required under subsection 18(2) of the FRR.

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.

New Australian Accounting Standards

All new standards, any amendments to standards, and interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaces the reduced disclosure requirements (RDR) framework. The application of AASB 1060 involves some reduction in disclosure compared to the RDR with no impact on the reported financial position, financial performance and cash flows of OPC.

Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2022.

Taxation

OPC is exempt from all forms of taxation except fringe benefits tax (**FBT**) and 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.

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.

BUDGET VARIANCE EXPLANATIONS

The following table provides commentary of major variances between the original budget presented in the 2021-22 Portfolio Budget Statements and the 2021-22 final outcome, as presented in accordance with Australian Accounting Standards for OPC.

An explanation for a major variance may not be provided where the item is considered immaterial in the overall context of the financial statements.

As a guide, variances are considered to be 'major' based on the following criteria:

- the variance between budget and actual is greater than 10% ; and
- the variance between budget and actual is greater than 2% of the relevant category (Income ,Expenses and Equity totals); or
- items which may be considered to be important for the reader's understanding or are relevant to an assessment of the discharge of accountability and to an analysis of performance of OPC.

Affected line items	2022 Actual \$000	Original Budget \$000	Variance \$000	Variance %	Explanations of major variances
Statement of Comprehensive Income					
Employee benefits	17,074	20,055	(2,981)	-15%	The 2020-21 Budget included an increase in temporary employee funding. Although recruitment rounds were conducted, timing and the tight labour market meant recruitment targets were not met.
Suppliers	3,409	4,199	(790)	-19%	Suppliers expense is lower than budget, mainly due to a decrease in consultants, training and travel. Some anticipated projects were delayed, reducing planned expenditure in consultants. Training and travel expense is lower than budget due to online delivery of courses as a result of COVID-19.
Depreciation and amortisation	2,121	2,579	(458)	-18%	Depreciation and amortisation expense is lower than budget due to delays in the roll out of the redeveloped Register
Statement of Financial Position					
Plant and equipment	695	790	(95)	-12%	Plant and equipment is lower than budget, due to delays in completing some ICT projects. Some anticipated projects were delayed due to staff resourcing constraints.
Computer software	7,932	4,325	3,607	83%	Computer software is higher than budget. Additional costs have been incurred due to delays in the roll out of the redeveloped Register.
Suppliers	323	784	(461)	-59%	Suppliers is lower than budget, mainly due to lower than expected accrued expenses. Supplier expenses in general were lower than budget.
Other payables	438	89	349	392%	Other payables is higher than budget due higher than planned accrued salaries and wages and accrued superannuation.
Statement of Changes in Equity and Cash Flow Statement					
The variances in the Statement of Changes in Equity and Cash Flow Statement primarily reflect the flow on effect from the variances above.					

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

1.1 Expenses		
	2022	2021
	\$'000	\$'000
1.1A: Employee benefits		
Wages and salaries	13,380	13,038
Superannuation		
Defined contribution plans	1,040	945
Defined benefit plans	1,452	1,584
Leave and other entitlements	1,202	2,229
Separation and redundancies	-	111
Total employee benefits	17,074	17,907

Accounting Policy

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

	2022	2021
	\$'000	\$'000
1.1B: Suppliers		
Goods and services supplied or rendered		
Consultancies / Non-consultancies	630	341
Printing & digitisation	357	612
Human resources	195	213
Property	263	227
Insurance	37	39
Library	130	116
Staff training & development	180	92
IT & telecommunications	1,490	1,277
Other	85	106
Total goods and services supplied or rendered¹	3,367	3,023
Goods supplied	86	74
Services rendered	3,281	2,950
Total goods and services supplied or rendered	3,367	3,023
Other suppliers		
Workers compensation expenses	42	46
Total other suppliers	42	46
Total suppliers	3,409	3,069

¹ 2021 comparative figures for *Total goods and services supplied or rendered* have been adjusted for the following: Other has decreased by \$83k, Property has increased by \$44k, and Insurance has increased by \$39k. These figures were restated to provide further clarity around 'Other' expenses.

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE

	2022	2021
	\$'000	\$'000
1.1C: Finance costs		
Interest on lease liabilities	51	64
Total finance costs	51	64

The above lease disclosures should be read in conjunction with Note 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.

	2022	2021
	\$'000	\$'000
1.1D: Write-down and impairment of other assets		
Write-down of assets	-	11
Total write-down and impairment of other assets	-	11

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

1.2 Own-Source Revenue and gains

2022	2021
\$'000	\$'000

Own-Source Revenue**1.2A: Revenue from contracts with customers**

Sale of goods	-	1
Rendering of services	7,050	6,703
Total revenue from contracts with customers	7,050	6,704

Disaggregation of revenue from contracts with customers

Major product / service line:		
Registration annual fees	4,238	3,859
Billable instrument drafting	1,134	1,508
Peak & express registrations	812	708
Secondment	297	230
Compilation preparation	207	198
Courses	362	199
Other publications	-	1
	7,050	6,704

Type of customer:

Australian Government entities (related parties)	7,050	6,704
	7,050	6,704

Timing of transfer of goods and services:

Over time	5,876	5,795
Point in time	1,174	909
	7,050	6,704

Notes to the Financial Statements

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

All contracts are in scope of AASB15, and the performance obligations are sufficiently specific to enable OPC to determine when they have been satisfied.

The following is a description of principal activities from which OPC generates its revenue:

Instrument drafting, editorial services and compilation preparation

Revenue is recognised for the actual hours a drafter, editor, or compiler has worked. Time spent is tracked on a per job basis. Revenue is recognised on a monthly basis, or when invoices are issued for work completed to date.

Express and peak fees

Revenue is recognised once the registration has been completed.

Secondment

Secondment revenue is invoiced in arrears. OPC recognises revenue over the period of the secondment.

Drafting training courses

Participants are invoiced in advance. OPC recognises revenue once the course has been delivered.

The transaction price is the total amount of consideration to which OPC expects to be entitled, in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

Notes to the Financial Statements

1. FINANCIAL PERFORMANCE

1.2 Own-Source Revenue and gains

	2022	2021
	\$'000	\$'000
<u>1.2B: Other revenue</u>		
Reimbursement of expenses	3	3
Resources received free of charge		
Remuneration of auditors	65	65
Total other revenue	68	68

Accounting Policy***Resources received free of charge***

Resources received free of charge are recorded as either revenue or gains depending on their nature. 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.

	2022	2021
	\$'000	\$'000
<u>1.2C: Other gains</u>		
Gain on disposal	3	4
Total other gains	3	4

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.1 Financial Assets

	2022	2021
	\$'000	\$'000
2.1B: Trade and other receivables		
Goods and services receivables		
Goods and services	392	2,410
Contract assets from contracts with customers ¹	149	130
GST receivable from the Australian Taxation Office	144	158
Total goods and services receivables	685	2,698
Appropriation receivables		
Appropriation receivable	20,248	18,055
Total appropriation receivables	20,248	18,055
Total trade and other receivables	20,933	20,753

¹The contract assets from contracts with customers are associated with instrument drafting and compilation preparation.

Accounting Policy**Goods and services receivable**

Goods and services, and contract assets, are held for the purpose of collecting contractual cash flows. Receivables for goods and services are recognised at the nominal amounts due, less any impairment allowance. Collectability of debts is reviewed at the end of the reporting period. Allowances are 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.

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property¹, Plant and Equipment and Intangibles

	Buildings \$'000	Plant and equipment \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2021				
Gross book value	10,247	866	4,771	15,884
Accumulated depreciation, amortisation and impairment	(2,559)	(1)	(4,660)	(7,220)
Total as at 1 July 2021	7,688	865	111	8,664
Additions				
Purchase or internally developed	-	80	5	85
Depreciation and amortisation	(541)	(250)	(52)	(843)
Depreciation on right-of-use assets	(1,279)	-	-	(1,279)
Total as at 30 June 2022	5,868	695	64	6,627
Total as at 30 June 2022 represented by				
Gross book value	10,247	946	4,776	15,969
Accumulated depreciation, amortisation and impairment	(4,379)	(251)	(4,712)	(9,342)
Total as at 30 June 2022	5,868	695	64	6,627
Work in Progress				
As at 1 July 2021				
Gross book value	-	-	5,973	5,973
Additions:				
By purchase	6	-	1,895	1,901
WIP value as at 30 June 2022	6	-	7,868	7,874
Total Net Book Value as at 30 June 2022 represented by:				
Carrying amount of right-of-use assets	4,158	-	-	4,158

¹ Includes leasehold improvements and a leased right-of-use asset.

The carrying amount of computer software includes \$64k purchased software (2020-21 \$86k) and \$7.868m internally generated software (2020-21 \$5.998m) (including WIP).

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.2: Non-Financial Assets

Accounting Policy

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

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).

Leased Right-of-Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease, and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease, less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Leased ROU assets continue to be measured at cost after initial recognition in OPC, General Government Sector and Whole of Government financial statements..

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 2022, and no indicators of impairment were identified.

Leasehold improvements, and plant and equipment**Depreciation**

Depreciable leasehold improvements, and 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:

	2022	2021
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 25 years	3 to 25 years

Leased ROU assets

The depreciation rates for leased ROU assets are based on the commencement date to the end of the lease term.

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:

	2022	2021
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	10 years	10 years

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.2 Non-Financial Assets

	2022	2021
	\$'000	\$'000
<hr/>		
<u>2.2B: Other non-financial assets</u>		
Prepayments	185	310
Total other non-financial assets	185	310
Other non-financial assets expected to be recovered		
No more than 12 months	140	261
More than 12 months	45	49
Total other non-financial assets	185	310

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

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.3 Payables

	2022	2021
	\$'000	\$'000
<u>2.3A: Suppliers</u>		
Trade creditors and accruals	323	146
Total suppliers	323	146
Suppliers expected to be settled		
No more than 12 months	323	146
Total suppliers	323	146
Settlement is usually made within 20 days.		
<u>2.3B: Other payables</u>		
Salaries and wages	338	271
Superannuation	57	47
Salary packaging	24	30
FBT payable	19	18
Unearned income ¹	-	4,238
Total other payables	438	4,604
Other payables to be settled		
No more than 12 months	438	4,604
Total other payables	438	4,604

¹The Parliamentary Counsel Act 1970 provides OPC with statutory authority to charge fees. The annual fee is for the management and registration of legislative documents on the Federal Register of Legislation. Clients are invoiced in advance over a 12 month period. In 2021-22, no liability will be recognised due to the election and Machinery of Government changes taking effect from 1 July 2022.

Accounting Policy

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

Notes to the Financial Statements

2. FINANCIAL PERFORMANCE

2.4 Interest Bearing Liabilities

	2022	2021
	\$'000	\$'000
<u>2.4A: Leases</u>		
Lease liabilities	4,393	5,631
Total leases	4,393	5,631
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	1,345	1,171
Between 1 to 5 years	3,119	4,460
Total leases	4,464	5,631

The total cash outflow for the year ended 30 June 2022 was \$1.289m (2021:\$1.234m).

The above disclosures should be read in conjunction with Note 2.2A.

Accounting Policy

Refer to Overview section for accounting policy on leases.

Notes to the Financial Statements

3. FUNDING

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')**Annual Appropriations for 2022**

	Annual Appropriation \$'000	Adjustments to appropriation ¹ \$'000	Total appropriation \$'000	Appropriation applied in 2022 (current and prior years) \$'000	Variance ² \$'000
Departmental					
Ordinary annual services	19,397	5,910	25,307	23,709	1,598
Capital Budget ³	485	-	485	485	-
Total departmental	19,882	5,910	25,792	24,194	1,598

1. Adjustments to appropriations includes adjustments to current year annual appropriations for PGPA Act section 74 receipts.

2. The 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 Register redevelopment.

3. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2022 \$'000	2021 \$'000
Departmental		
Supply Act (No. 1) 2020-2021	-	6,129
Appropriation Act (No. 1) 2020-2021	-	11,926
Appropriation Act (No. 1) 2021-2022	20,248	-
Cash at bank	891	1,893
Total departmental	21,139	19,948

Notes to the Financial Statements

3. FUNDING

3.2 Net Cash Appropriation Arrangements

	2022	2021
	\$'000	\$'000
Total comprehensive income - as per the Statement of Comprehensive Income	3,862	1,361
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	842	873
Less: cost recovered amortisation ¹	(24)	(33)
Plus: depreciation of right-of-use assets ²	1,279	1,279
Less: lease principal repayments ²	(1,238)	(1,171)
Net Cash Operating Surplus	4,721	2,309

In 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses ceased. OPC receives a separate Departmental Capital Budget (DCB) provided through Departmental appropriation. DCBs are appropriated in the period when cash payment for capital expenditure is required.

¹Amortisation of the Register is cost recovered through the Annual Fees.

²The inclusion of amortisation expenses related to ROU leased assets, and the lease liability principal repayment amount, reflects the cash impact on implementation of AASB 16 Leases. It does not directly reflect a change in appropriation arrangements.

Notes to the Financial Statements

4. PEOPLE AND RELATIONSHIPS

4.1 Employee Provisions

	2022	2021
	\$'000	\$'000
4.1A: Employee provisions		
Leave	7,187	7,391
Total employee provisions	7,187	7,391
Employee provisions expected to be settled		
No more than 12 months	876	841
More than 12 months	6,311	6,550
Total employee provisions	7,187	7,391

Accounting Policy**Employee provisions**

Liabilities for 'short-term 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.

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 benefit 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.

Notes to the Financial Statements

4. PEOPLE AND RELATIONSHIPS

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 Services and Chief Information Officer, the General Manager Publications, and three SES Drafters who were part of the Senior Management Team for a period greater than three months. Key Management Personnel remuneration is reported in the table below:

	2022	2021
	\$'000	\$'000
Short-term employee benefits ¹	2,109	2,138
Post-employment benefits ²	325	291
Other long-term employee benefits ³	93	7
Total key management personnel remuneration expenses⁴	2,527	2,436

The total number of Key Management Personnel that are included in the above table are 8 full-time employees (2021:8 full time employees).

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

²Includes superannuation.

³Includes long service leave.

⁴The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by OPC.

4.3 Related Party Disclosures**Related party relationships:**

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

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.

Notes to the Financial Statements

5. MANAGING UNCERTAINTIES

5.1 Financial Instruments

	2022	2021
	\$'000	\$'000
5.1A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	891	1,893
Goods and services receivable	392	2,410
Contract assets	149	130
Total financial assets at amortised cost	1,432	4,433
Total financial assets	1,432	4,433
Financial Liabilities		
Financial liabilities measured at amortised cost		
Payables - suppliers	323	146
Total financial liabilities measured at amortised cost	323	146
Total financial liabilities	323	146

Accounting Policy**Financial assets**

Goods and services receivables, and contract assets, are held in order to collect the contractual cash flows. Goods and services receivables are recorded at face value less any impairment. They are recognised when OPC becomes party to a contract, and has a legal right to receive cash, and 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

Suppliers are recognised at amortised cost to the extent that the goods or services have been received, irrespective of having been invoiced. Suppliers are derecognised on payment.

The lease is recognised at fair value, net of transaction costs. This liability is subsequently measured at amortised cost using the effective interest rate method, with interest expense recognised on an effective interest basis.

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

Notes to the Financial Statements

5. MANAGING UNCERTAINTIES

5.2 Fair Value Measurement

5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2022	2021
	\$'000	\$'000
Non-financial assets		
Plant and equipment	695	866
Leasehold improvements	1,710	2,250
	2,405	3,116

Accounting Policy**Fair Value Measurement**

OPC property plant and equipment assets are valued at level 2 and 3 in the fair value hierarchy, while leasehold improvements are valued at level 3 of the fair value hierarchy. For those assets valued at level 2, the market approach has been utilised to determine the fair value. The market approach considered transactions and pricing data that has occurred in the principal market in arriving at fair value. The current replacement cost has been utilised to determine those assets valued at level 3. The current replacement cost approach reflects the amount a market participant would be prepared to pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence. OPC assets are held for operational purposes and not held for the purposes of deriving a profit.

Revaluations

All leasehold improvements, and plant and equipment, are measured at fair value in the Statement of Financial Position. Following initial recognition at cost, leasehold improvements, and plant and equipment (excluding leased ROU assets), 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, and plant and equipment, are subject to a formal valuation at least once every three years.

An independent materiality review was undertaken in 2021-22 by JLL Public Sector Valuations Pty Ltd. The opinion of this review is (overall) acceptably low levels of material risk to fair value (4.67%).

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

Notes to the Financial Statements

6. OTHER INFORMATION

6.1 Current/non-current distinction for assets and liabilities

6.1A: Current/non-current distinction for assets and liabilities

	2022	2021
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	891	1,893
Trade and other receivables	20,933	20,753
Prepayments	140	261
Total no more than 12 months	21,964	22,908
More than 12 months		
Land and buildings	5,874	7,688
Plant and equipment	695	865
Computer software	7,932	6,084
Prepayments	45	49
Total more than 12 months	14,546	14,686
Total assets	36,510	37,593
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	323	146
Other payables	438	4,604
Leases	1,238	1,171
Employee provisions	876	841
Total no more than 12 months	2,875	6,762
More than 12 months		
Leases	3,155	4,460
Employee provisions	6,311	6,550
Total more than 12 months	9,466	11,010
Total liabilities	12,341	17,772

Appendix E: Executive Remuneration

Key management personnel

During the reporting period ended 30 June 2022, OPC had 8 executives who met the definition of key management personnel (or KMP). Their names and the length of term as KMP are summarised below.

Name	Position	Term as KMP
Meredith Leigh	First Parliamentary Counsel	Full year
Keith Byles	Second Parliamentary Counsel	Full year
Bronwyn Livermore	Second Parliamentary Counsel	Full year
Aasha Swift	General Manager Publishing	Full year
Stephen Campbell	General Manager Corporate, Chief Information Officer	Full year
Naomi Carde	Senior Executive Drafter ¹	Part year - 6 months
Rebecca Considine	Senior Executive Drafter ¹	Part year - 6 months
Louise Finucane	Senior Executive Drafter ¹	Part year - 6 months

Notes

1: Temporary rotating SMT member.

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 2022. In accordance with the PGPA Rule, this remuneration information is disaggregated as follows:

KMP remuneration

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits	Total remuneration (\$)
		Base Salary (\$) ¹	Allowances (\$) ²	Total (\$)	Superannuation contributions (\$)	Long service leave (\$)	
Meredith Leigh	First Parliamentary Counsel	509,850	1,820	511,670	58,576	27,189	597,435
Keith Byles	Second Parliamentary Counsel	370,835	1,820	372,655	56,414	-21,150	407,919
Bronwyn Livermore	Second Parliamentary Counsel	365,790	36,646	402,436	51,581	33,591	487,608
Aasha Swift	General Manager Publishing	167,890	59,382	227,272	42,599	19,056	288,926
Stephen Campbell	General Manager Corporate, Chief Information Officer	167,323	40,622	207,945	40,093	17,208	265,247
Naomi Carde	First Assistant Parliamentary Counsel	92,137	25,297	117,434	23,074	-4,240	136,268
Rebecca Considine	First Assistant Parliamentary Counsel	97,751	24,830	122,581	24,110	11,708	158,399
Louise Finucane	First Assistant Parliamentary Counsel	103,100	43,598	146,698	28,327	9,827	184,851
Total		1,874,676	234,015	2,108,691	324,773	93,189	2,526,653

Notes

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

Senior executive remuneration

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 (\$)	Average superannuation contributions (\$)	Average long service leave (\$)	Average total remuneration (\$)
\$0- \$220,000	17	62,658	24,167	18,008	-318	104,515
\$220,001- \$245,000	4	146,610	41,313	34,078	12,957	234,958
\$245,001- \$270,000	1	151,779	69,448	45,605	3,073	269,905
\$270,001- \$295,000	4	165,749	54,038	40,947	17,622	278,356
\$295,001- \$320,000	2	172,945	68,846	48,243	14,368	304,402

Notes

3. This table is prepared on an accrual basis. In 2021-22, there were 26 fortnightly pays.
 4. 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.
 5. The short-term benefits are comprised of:
 - a) the average base salary (including paid and accrued annual leave); and
 - b) the average of other benefits and allowances (such as the motor vehicle allowance).
 6. The post-employment benefits are the average of OPC's superannuation contributions, including the productivity component for the reporting period.
 7. The other long-term benefits are 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 \$235,000 during the reporting period.

Appendix F: List of Requirements

Appendix F: List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement	Location
17AD(g) Letter of transmittal				
17AI	Letter of transmittal	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	Before table of contents
17AD(h) Aids to access				
17AJ(a)	-	Table of contents.	Mandatory	Pages i-ii
17AJ(b)	Index	Alphabetical index.	Mandatory	Index
17AJ(c)	Glossary	Glossary of abbreviations and acronyms.	Mandatory	Glossary
17AJ(d)	List of requirements	List of requirements.	Mandatory	Appendix F
17AJ(e)	Additional information	Details of contact officer.	Mandatory	Chapter 7
17AJ(f)	Additional information	Entity's website address.	Mandatory	Chapter 7
17AJ(g)	Additional information	Electronic address of report.	Mandatory	Chapter 7
17AD(a) Review by accountable authority				
17AD(a)	First Parliamentary Counsel's Review	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)	Chapter 1	A description of the role and functions of the entity.	Mandatory	Chapter 1

17AE(1)(a)(ii)	Chapter 1	A description of the organisational structure of the entity.	Mandatory	Chapter 1
17AE(1)(a)(iii)	Chapter 1	A description of the outcomes and programs administered by the entity.	Mandatory	Chapter 1
17AE(1)(a)(iv)	Chapter 1	A description of the purposes of the entity as included in the corporate plan.	Mandatory	Chapter 1
17AE(1)(aa)(i)	Chapter 1	Name of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(ii)	Chapter 1	Position title of the accountable authority or each member of the accountable authority.	Mandatory	Chapter 1
17AE(1)(aa)(iii)	Chapter 1	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	Chapter 2	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)	First Parliamentary Counsel's Review	A discussion and analysis of the entity's financial performance.	Mandatory	First Parliamentary Counsel's Review and Appendix D
17AF(1)(b)	Appendix A	A table summarising the total resources and total payments of the entity.	Mandatory	Appendix A
17AF(2)	First Parliamentary	If there may be significant changes in the financial results during or after the previous or	If applicable, Mandatory	N/A

Counsel's Review

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.

17AD(d) Management and Accountability				
Corporate Governance				
17AG(2)(a)	Chapter 4	Information on compliance with section 10 (fraud systems).	Mandatory	Chapter 4
17AG(2)(b)(i)	Chapter 4	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	Chapter 4
17AG(2)(b)(ii)	Chapter 4	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 4
17AG(2)(b)(iii)	Chapter 4	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	Chapter 4
17AG(2)(c)	Chapter 4	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	Chapter 4
17AG(2)(d) and (e)	Chapter 4	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
Audit Committee				
17AG(2A)(a)	Chapter 4	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(b)	Chapter 4	The name of each member of the entity's audit committee.	Mandatory	Chapter 4

17AG(2A)(c)	Chapter 4	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	Chapter 4
17AG(2A)(d)	Chapter 4	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	Chapter 4
17AG(2A)(e)	Chapter 4	The remuneration of each member of the entity's audit committee.	Mandatory	Chapter 4
External Scrutiny				
17AG(3)	Chapter 4	Information on the most significant developments in external scrutiny and the entity's response to that scrutiny.	Mandatory	Chapter 4
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
Management of Human Resources				
17AG(4)(a)	Chapter 5	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	Chapter 5
17AG(4)(aa)	Appendix B	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 5 and Appendix B
17AG(4)(b)	Appendix B	Statistics on the entity's APS employees on an ongoing and	Mandatory	Chapter 5 and Appendix B

non-ongoing basis; including the following:

- 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.

17AG(4)(c)	Chapter 5	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	Chapters 4 and 5, and Appendix B
17AG(4)(c)(i)	Chapter 5	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	Chapter 5 Appendix B
17AG(4)(c)(ii)	Appendix B	The salary ranges available for APS employees by classification level.	Mandatory	Appendix B
17AG(4)(c)(iii)	Chapter 5	A description of non-salary benefits provided to employees.	Mandatory	Chapter 5
17AG(4)(d)(i)	Chapter 5	Information on the number of employees at each classification level who received performance pay.	Mandatory	Chapter 5
17AG(4)(d)(ii)	Chapter 5	Information on aggregate amounts of performance pay at each classification level.	Mandatory	Chapter 5
17AG(4)(d)(iii)	Chapter 5	Information on the average amount of performance payment, and range of such payments, at each classification level.	Mandatory	Chapter 5
17AG(4)(d)(iv)	Chapter 5	Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
Assets Management				
17AG(5)	-	An assessment of effectiveness of assets management where asset management is a	If applicable, Mandatory	N/A

significant part of the entity's activities.

Purchasing

17AG(6)	Chapter 6	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	Chapter 6
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Reportable consultancy contracts

17AG(7)(a)	Chapter 6	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	Chapter 6
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17AG(7)(b)	Chapter 6	A statement that <i>“During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].”</i>	Mandatory	Chapter 6
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17AG(7)(c)	Chapter 6	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 6
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17AG(7)(d)	Chapter 6	A statement that <i>“Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”</i>	Mandatory	Chapter 6
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Reportable non-consultancy contracts

17AG(7A)(a)	Chapter 6	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on	Mandatory	Chapter 6
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		such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).		
17AG(7A)(b)	Chapter 6	A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”.	Mandatory	Chapter 6
17AD(daa) Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts				
17AGA	Chapter 6	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	Chapter 6
Australian National Audit Office Access Clauses				
17AG(8)	-	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
Exempt contracts				
17AG(9)	-	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	N/A

Small Business

17AG(10)(a)	Chapter 6	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory	Chapter 6
17AG(10)(b)	Chapter 6	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	Chapter 6
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)	Appendix D	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act.	Mandatory	Appendix D
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Executive Remuneration

17AD(da)	Appendix E	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the PGPA Rule.	Mandatory	Chapter 5 and Appendix E
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17AD(f) Other Mandatory Information

17AH(1)(a)(i)	-	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the	If applicable, Mandatory	N/A
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<i>Department of Finance's website."</i>				
17AH(1)(a)(ii)	Chapter 7	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	Chapter 7
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)	Chapter 7	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	Chapter 5
17AH(1)(d)	Chapter 7	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	Chapter 7
17AH(1)(e)	-	Correction of material errors in previous annual report.	If applicable, mandatory	N/A
17AH(2)	Chapter 7	Information required by other legislation.	Mandatory	Part 4 of Sch 2 to WHS Act: Chapter 5 Section 311A of the Electoral Act: N/A Section 516A of the EPBC Act: Chapter 7 and Appendix C

Glossary

Glossary

AASB	Australian Accounting Standards Board
ABN	Australian Business Number
ACE Program	Achieving Capability and Excellence Program
ACT	Australian Capital Territory
APS	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to APS 6)
ASL	average staffing levels
assistant drafter	a drafter other than a senior drafter
CSS	Commonwealth Superannuation Scheme
Electoral Act	<i>Commonwealth Electoral Act 1918</i>
DCB	Departmental Capital Budget
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
ES	explanatory statement
FBT	fringe benefits tax
FOI Act	<i>Freedom of Information Act 1982</i>
FPC	First Parliamentary Counsel
FRR	<i>Public Governance, Performance and Accountability (Financial Reporting) Rule 2015</i>
GST	goods and services tax
IPS	Information Publication Scheme
ICT	information communications technology
KMP	key management personnel
Legislation Act	<i>Legislation Act 2003</i>
Legislation Register	Federal Register of Legislation
LI	legislative instrument
MoG	Machinery of Government
NABERS	National Australian Built Environment Rating System
NI	notifiable instrument
NLPD	Nominal Lighting Power Density

OPA	Official Public Account
OPC	Office of Parliamentary Counsel
PBC	Parliamentary Business Committee (a subcommittee 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>
PSS	Public Sector Superannuation Scheme
PSSap	Public Sector Superannuation accumulation plan
RDR	reduced disclosure requirements
ROU assets	right-of-use assets
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	Workplace Health and Safety
WHS Act	<i>Work Health and Safety Act 2011</i>

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