



Australian Government
Office of Parliamentary Counsel

OFFICE OF PARLIAMENTARY COUNSEL
Annual Report 2023–2024

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Australian Government
Office of Parliamentary Counsel

First Parliamentary Counsel

The Hon Patrick Gorman MP
Assistant Minister
Parliament House
CANBERRA ACT 2600

Dear Assistant Minister Gorman,

I have pleasure in submitting the Annual Report and Financial Statements of the Office of Parliamentary Counsel for the year 1 July 2023 to 30 June 2024.

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 2023-2024, and comply with subsection 39(2) of the Act.

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

Yours sincerely

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

Meredith Leigh
First Parliamentary Counsel
26 September 2024

First Parliamentary Counsel's Review



A busy year

The 2023-24 financial year has been another busy year for the Office of Parliamentary Counsel (**OPC**). Over the year, 135 Bills, totalling 6,177 pages, were introduced. OPC drafted another 315 instruments, with a total of 3,488 pages.

This included the passage of some significant legislation, such as the *Administrative Review Tribunal Act 2024*, *Fair Work Legislation Amendment (Closing Loopholes) Act 2024*, *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024*, *Digital ID Act 2024* and the *Therapeutic Goods and Other Legislation Amendment (Vaping Reforms) Act 2024*. As with the previous year, we also had the rare opportunity to continue to be involved in the drafting of the Constitution Alteration (Aboriginal and Torres Strait Islander Voice) 2023, reminding us of our central role drafting laws under the Constitution.

We were thrilled to be able to release our new [Federal Register of Legislation](#) (*the Legislation Register*) on 1 January 2024. While there were some initial performance issues, the new Register is now performing well. We hope that this new Register will improve users' experience in accessing Commonwealth laws. However, the release of the new Federal Register of Legislation will not be the end of the project, but rather the beginning of our journey modernising how the people of Australia access their laws.

It was an exciting year in which we welcomed a number of new staff, including a number of secondees from the Australian Public Service (**APS**), many of whom have chosen to stay with us on an ongoing basis. It was also a year of fond farewells for departing staff. We thank all those staff who left during the year for their contributions to the Australian statute book and to OPC.

As always, I would like to thank my wonderful staff across the whole office: our drafters who continue to work collaboratively with agencies, helping them to develop their policies and implement their policies through legislation; our publications staff who worked so hard towards the release of the Federal Register of Legislation, and who continue to look for opportunities to develop and improve the Federal Register of Legislation; and finally our corporate services team who are the backbone of OPC, ensuring that we are all able to fulfil our roles.

Drafting

In 2023-24, 135 Bills, totalling 6,177 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, 315 instruments, totalling 3,488 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. Some key pieces of legislation were:

- *Administrative Review Tribunal Act 2023*;
- Australian Naval Nuclear Power Safety Bill 2023;
- *Net Zero Authority Act 2024*;
- Treasury Laws Amendment (Delivering Better Financial Outcomes and Other Measures) Bill 2024;
- Veterans' Entitlements, Treatment and Support (Simplification and Harmonisation) Bill 2024;
- Constitution Alteration (Aboriginal and Torres Strait Islander Voice) 2023;
- *Digital ID Act 2024*;
- *Therapeutic Goods and Other Legislation Amendment (Vaping Reforms) Act 2024* and associated subordinate legislation. This legislation implements significant changes to restrict the availability of vaping goods in Australia and is one of the first of its kind in the world;
- *Water Amendment (Restoring Our Rivers) Act 2023*;
- *Fair Work Legislation Amendment (Closing Loopholes) Act 2023*; and
- *Fair Work Legislation Amendment (Closing Loopholes No. 2) Act 2024*.

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

Publications

A significant achievement for the financial year was the launch of the new Federal Register of Legislation. The new Register application is a complete rebuild of the old website and system, providing a welcome refresh while incorporating new features and tools for users. This was the culmination of over seven years of work and a significant achievement for a small team within a small agency.

The new application and website was required to ensure the Register remains technically viable and secure into the future. More modern technology also allowed for improvements to the user interface, more filtering and Application Program Interfaces (*APIs*) for data reuse. Newer technology also positions the Register for ongoing future development to continue to enhance functionality

There were access and intermittent performance issues with the Register following its launch, particularly in the first 3 weeks of January, affecting both the new Register website and external websites that link back to the Register website. Work was urgently undertaken to identify and resolve these early issues.

Since the launch of the new Register, the Publications group has focused on

- **Education** to ensure that our stakeholders understand how the Register works and get the full benefit of both the information on and the functionality of the new Register. Demonstrations of the new site have been very well attended, and help resources are also now available on the Register. A YouTube channel has been established to provide access to demonstrations of features for anyone at any time.
- **Register Improvements** to ensure that the Register is available, bugs are resolved as quickly as possible and that the Register meets needs of our stakeholders.
- **Data comprehensiveness and quality** to ensure that the Register is a valuable resource for Commonwealth legislation. A number of projects to meet this objective include:
 - a project to provide links for Acts as made to the corresponding Bills pages at Parliament House which provide access to a full history of the progress of each Bill through Parliament in addition to copies of all relevant documents.
 - a project to create point in time compilations, including compilations that incorporate retrospective amendments, for all Act and Regulation titles where these compilations do not already exist.

In 2024-25, the Publications group will focus on:

- establishing stakeholder reference groups for the Register to get richer information about what our stakeholders need;
- reviewing and improving the accessibility of the Register against Australian Government web standards;

- providing ongoing training and guidance to users of the Federal Register of Legislation to assist in familiarising users with the full range of functionality of the new system;
- continuing to improve the quality and comprehensiveness of data on the Federal Register of Legislation; and
- reviewing compilation processes to see if improvements can be made to publish compilations more quickly.

A new Enterprise Agreement

In common with most Australian Public Service agencies, OPC participated in the APS-wide enterprise bargaining process. In addition, changes to OPC specific conditions were negotiated with employees and their representatives. As a result, a new Enterprise Agreement was supported by an overwhelming majority of employees and introduced in February 2024. The strong support for the new agreement was a result of effective communication during the bargaining period, and our strong consultative culture.

2024 Employee Census Results

The 2024 Employee Census again showed strong results, and the high completion rate (80%) gives confidence that the results accurately reflect the sentiment across OPC.

Overall, our results are pleasing, while also providing us with important information on areas for us to focus our attention on. OPC maintained a strong positive sentiment for employee engagement, willingness to ‘go the extra mile’, pride in and commitment to OPC and clarity of role and purpose. Conversely, our lowest results related to our technology and our ability to manage our heavy workloads.

Our Action Plan to respond to the results of the 2024 Employee Census will again be co-designed with our People Committee, and will describe actions linked to our strategic plan. 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 technology to meet the changes in

current society expectations and cybersecurity expectations and requirements. In 2023-24, we significantly improved OPC's ICT corporate services with a broad range of projects targeting improvements across user experience, cyber security, enterprise architecture and workforce planning.

Most of our efforts are currently focussed on activities such as procurement, testing and change management, to ensure staff are well prepared for the upcoming implementation of new tools and systems.

Our corporate services team continues to mature OPC's security posture for technology, personal security and property. Similarly, we have similarly had a strong focus on governance, to ensure that we continue to meet the APS Reform Agenda and other reforms.

Outlook for coming year

The year ahead looks to be busy with many exciting legislative projects. It is of course a year in which a federal election will be called, giving us an opportunity to undertake some important inhouse projects, such as continuing work on our Instrument Fact Sheet Series and further refining our legislation courses.

As was the case last year with the launch of the Federal Register of Legislation, this year we will have this year a particular focus on digital reform for OPC, both internally with our own ICT systems, and in our continued efforts to build on the strong foundation of our Federal Register of Legislation.

We will also continue to focus on integrity and corruption, following the establishment of the National Anti-Corruption Commission, as well as the recommendations from the Robodebt Royal Commission, and APS Reform.



Meredith Leigh

First Parliamentary Counsel

Chapter 1: Overview of OPC

Purposes of OPC

OPC's purposes are:

- to enable the government to implement its legislative program by drafting Commonwealth Acts, and Executive Council and other 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 [Federal Register of Legislation](#), which provides access to all Commonwealth laws for all Australians.

First Parliamentary Counsel (**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 2023-2024, Meredith Leigh was FPC, and Bronwyn Livermore was Second Parliamentary Counsel. Rebecca Considine was acting Second Parliamentary Counsel from 1 July 2023 until 10 December 2023. She was substantively appointed to the role on 11 December 2023.

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.

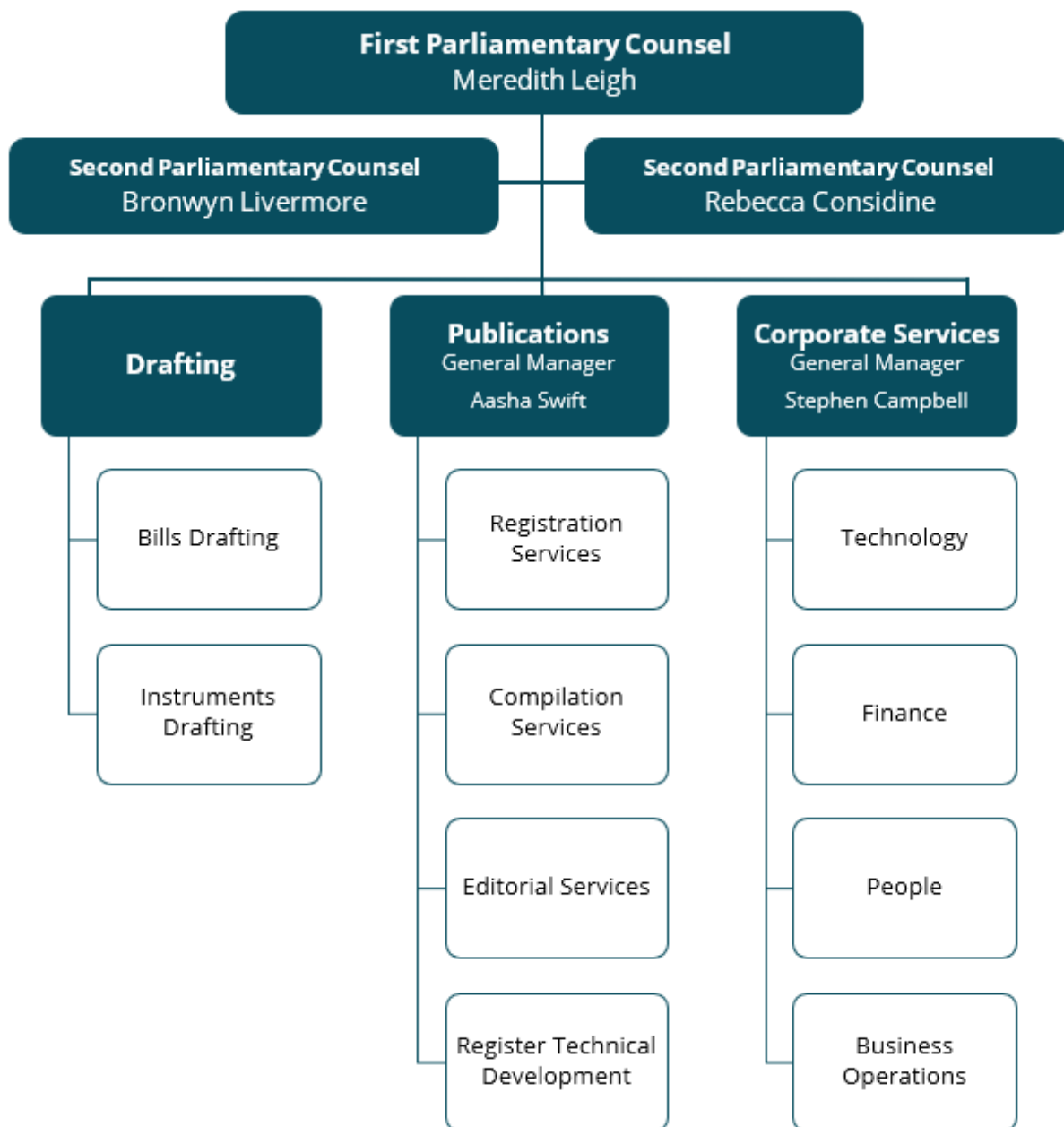
OPC's Publications workgroup is responsible for:

- 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;
- managing the Legislation Register Helpdesk; and
- operating and maintaining the Federal Register of Legislation application and website.

OPC's Corporate Services workgroup consists of:

- an information communications technology (*ICT*) section that manages, maintains and supports OPC's ICT environment;
- a people services section that provides support for human relations matters;
- 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 2023-24 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 2023-24, 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 2023-24 financial year.

Methodology for Purpose 1

Purpose 1 is to enable the government to implement its legislative program by drafting Commonwealth Acts, and Executive Council and other 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; and
- to work collaboratively with sponsors in drafting legislation.

These elements are reflected in one performance criterion each.

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 2023-24 financial year, 106 surveys were sent in relation to 59 unique Bills, and 21 responses were received (20%). 187 surveys were sent for 158 unique instruments, and 23 responses were received (12%). The number of surveys being completed has been dropping steadily, presumably due to survey fatigue and time pressures. In addition, the numbers of surveys sent was lower this year than the previous year because the Winter sittings did not finish until after the end of the financial year. As a result, surveys for the Winter sittings were not sent until after the end of the financial year. Feedback for the weeks of the Winter sittings that fell in the 2023-2024 financial year will not be ready in time for inclusion in this year's annual report, and will be

included in next year’s annual report. Consequently, the information reflected instructors’ feedback on only 2 sittings instead of 3 sittings.

Despite being lower, 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 contribute to feedback and that is unbiased.

Results for Purpose 1—Legislative drafting

Purpose 1—Legislative drafting

To enable government to carry out its legislative program by drafting Commonwealth Acts, and Executive Council and other 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 2023-24; Portfolio Budget Statement (**PBS**) 2023-24, page 399

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 2023-24; PBS 2023-24, page 399

Target	Result
≥ 4	4.82

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 2023-24, 135 Bills drafted in OPC, totalling 6,177 pages, were introduced into the Parliament.

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 sitting period. A, B and C Bills are lower priority Bills (in descending order) which are for drafting and introduction in that sitting period. In addition, there are 3 Drafting Only categories, indicating Bills that will be drafted during the sittings, but are not expected to be introduced.

Bill statistics				
Category	Bills on original PBC program		Bills introduced	
	Spring 2023	Spring 2022	Spring 2023	Spring 2022
T	23	44	33	60
A	39	61	29	27
B	9	13	3	0
C	0	1	1	0
Total for introduction	71	119	66	87
A-Drafting Only	48	28	N/A	N/A
B-Drafting Only	54	7	N/A	N/A
NC-Drafting Only	0	0	N/A	N/A
Total (Spring)	173	154	66	87

	Autumn 2024	Autumn 2023	Autumn 2024	Autumn 2023
T	23	19	24	17
A	24	50	14	21
B	19	17	3	1
C	13	1	1	0
Total for introduction	79	87	42	39
A-Drafting Only	17	42	N/A	N/A
B-Drafting Only	49	7	N/A	N/A
NC-Drafting Only	0	0	N/A	N/A
Total (Autumn)	145	136	42	39
	Winter 2024	Winter 2023	Winter 2024	Winter 2023
T	20	17	19	18
A	34	37	12	19
B	19	16	3	2
C	10	2	0	0
Total for introduction	83	72	34	39
A-Drafting Only	31	50	N/A	N/A
B-Drafting Only	28	16	N/A	N/A
NC-Drafting Only	0	0	N/A	N/A
Total (Winter)	142	138	34	39

Parliamentary amendments

A further impact on OPC's performance in relation to performance criteria 1.1 and 1.2 is the effect 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” are proposed changes to policy positions already dealt with in the Bill concerned. Amendments described as “Government new policy” adds 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” generally consists of generally editorial and typographical errors. “Non-government amendments” are amendments that are drafted by OPC but 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 2015-16 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
2023-24	644 (62.5)	108 (10.5)	64 (6.2)	214 (20.8)	1,030
2022-23	522 (72.7)	15 (2.1)	9 (1.2)	172 (24.0)	718
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

The number of parliamentary amendments drafted by OPC in 2023-24 was 1,030. It is likely that this is an underestimate as some parliamentary amendments were drafted but never finalised or moved.

This number is significantly higher than the previous year (which was 718). The number of non-government amendments remains high, although a little lower proportionally than the previous year (down from 24.0% to 20.8%). This continues to indicate the influence of a large number of members and Senators who are not part of the government.

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 in considering 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 2023-24, OPC drafted 315 instruments, totalling 3,488 pages. These figures were made up of ExCo legislative and notifiable instruments and other legislative and notifiable instruments. These figures were down on the previous year (352 instruments, totalling 4,422 pages, for 2022-23). This may be explained by the impact of a large Bills legislation program.

During 2023-24, 213 ExCo legislative and notifiable instruments drafted by OPC, totalling 2,279 pages, were made and registered on the [Federal Register of Legislation](#). The number of instruments made decreased marginally (from 215 in 2022-23), but the page numbers increased (from 2,052 in 2022-23), from the previous year.

During 2023-24, approximately 96 other legislative and notifiable instruments, totalling 1,127 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 both instrument numbers (down from 132 in 2022-23) and page numbers (down from 2,297 in 2022-23).

Bills—results for performance criteria 1.1 and 1.2

OPC has met the targets for the performance criteria for Purpose 1 in 2023-24.

In 2023-24, 106 surveys on Bills were sent and 21 responses were received (20%), which is more than the proportion of responses received for the previous year (19%).

For performance criterion 1.1, clients are asked whether the Bills as introduced reflect their policy intentions. Survey responses for 2023-24 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 2023-24 was 4.8 out of 5. This was the same as the previous year.

Twenty-one 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:

- It was wonderful to work with one consistent drafter given the complexity of the project and drafting. We liked that [the drafter]: took to time to understand the policy purpose with some half day workshops; had obvious intelligence, problem solving and drafting skills and was willing to engage in robust discussion on the policy and drafting. [The drafter] also gave clear advice on a number of process issues, including what new policy authority was needed and when. [The drafter] was able to turnaround some significant structural changes in a short timeframe and anticipated some of the changes.
- [Drafter 1] actively engaged us and aimed to provide solutions consistent with existing laws. [Drafter 2] was very personable and put detailed drafter notes in. [Drafter 3] continued to progress the amendments to the best of his abilities despite his enormous workload [Drafter 4's] attention to detail ensured we were being consistent throughout.
- [The drafter] was fully committed to the project and we were very grateful for her enormous contribution over several weeks including regularly out of ordinary working hours.
- [The drafter's] sense of humour generally, but particularly at times of tension was very much valued. ... [The drafter] was patient with us in amongst very tight timeframes and delivered on the drafting when the information eventually came through. I also appreciated the feedback [the drafter] gave on our instructions so we could improve and ensure OPC was given the material it needed to draft effectively. I appreciated [the

drafter's] flexibility to receive instructions in MS Excel when it made sense for us to do so, rather than insisting on instructions being written out in MS Word.

- OPC went above and beyond to ensure our Bill was drafted within very condensed timeframes. We appreciated the consistent communication throughout the project.
- Pointing us to examples of similar legislation so we could consider if they would work in our policy context.
- The drafter understood the priority of the Bills and was very prompt in addressing additional drafting instructions and was very resilient despite numerous changes requested by the referring state and also the large amount of legal advice that was required to be obtained.
- The drafting team were comfortable mucking in with the policy advisers and other stakeholders; and were incredibly fast, hard-working and responsive.
- The ease of being able to ask many questions and work through policy issues to identify solutions. I have learnt so much and really appreciate the drafting team's advice on technical aspects.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 10 responses were received. Responses were very positive. Some suggestions for improvements included greater communication in relation to workload pressures and drafting resources, which we will aim to implement.

Instruments—results for performance criteria 1.1 and 1.2

In relation to instruments, 187 surveys were sent, and 23 responses were received (12%). This was a little less than the previous year (13%).

For performance criterion 1.1, survey results for 2023-24 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 2023-24 was 4.8 out of 5. This was the same as the previous year (4.8).

Twenty-one 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:

- Good communication both in emails and on the phone given timeliness of instrument Exposure Drafts (**ED**) and ExCo requirements
- I always enjoy working with [the drafters]. While this project was not overly complex due to the existence of a largely drafted but unmade instrument, as usual OPC sitting outside the department gave us confidence we were getting some independent, third party view on the proposed instrument.
- I felt the team were very approachable and I knew I could rely on them re accuracy given the very short response time required.
- I found [the drafter] very easy to work with. He was good at explaining the reasons for his draft amendments.
- [The drafter] is friendly, kind and astute. She understands the aim behind the instructions easily and offers valuable research and analysis. Even in complex and trying circumstances she remains calm and helpful, her analysis and understanding doesn't fatigue. You feel like you have someone helpful, highly capable and understanding on your side to deliver very difficult regulations - it's a great team approach.
- This one was relatively straightforward and to some extent could rejig some existing provisions but questions from the drafters helped identify requirements that weren't explicit in the instructions and led to a better outcome
- This was an urgent request and I was treated with understanding and support, and a commitment to achieving results together.
- Every time I work with OPC I am reminded why I became a public servant. I am inspired by the competence, experience, passion and support that I have received from every single person I have engaged with from OPC. Thank you.

In response to a question about whether there is anything that OPC should do differently in dealing with drafting projects, 12 responses were received. As was the case with Bills, most suggested that there was nothing that should be changed. However, 2 requested more communication, particularly around timeframes. We will aim to do this.

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 and accessible is to ensure that those laws (being Acts, legislative and other instruments, and compilations of Acts and instruments) are published on the Legislation Register as soon as possible.

Performance criteria 2.1 to 2.4 all require a particular publication task that contributes to this purpose to be completed within a specific 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, the 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 2023-24; PBS 2023-24, page 400

Target	Result
100%	99.85%

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 2023-24; PBS 2023-24, page 400

Target	Result
98%	99.62%

Performance criterion 2.3

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

Source: Corporate Plan 2023-24; PBS 2023-24, page 400

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 2023-24; PBS 2023-24, page 401

Target	Result
90%	98.11%

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.

Publishing statistics

The volume of work in 2023-24, as reflected in the publishing statistics, is slightly higher in most areas compared with the volume of work in 2022-23 (approximately a 2.5 % increase in the number of items registered, and a 25.8 % increase in page numbers).

Statistics—Publishing

Registration/Publication	Number of items		Number of pages	
	2023-24	2022-23	2023-24	2022-23
Legislative instruments	1,595	1,777	31,843	34,335
Notifiable instruments	952	373	2,671	1,296
Gazette notices	892	1,487	2,436	3,378
Numbered Acts	130	106	6,244	4,208
Act compilations	601	323	395,715	293,484
OPC prepared instrument compilations—budget-funded	299	231	94,884	71,763
OPC prepared instrument compilations—user-pays	460	433	75,270	67,947
Agency prepared instrument compilations	411	475	38,467	38,070
Total	5,340	5,205	647,530	514,481

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 1 future law compilation, 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
2023-24	1,595	1,331	952	144
2022-23	1,777	2,260	373	65

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 work group. However, the Publications work group will also register, and in many cases, prepare compilations for non-tied instruments that other agencies draft.

High quality data

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 has in 2023-24 manually added links from the As Made Acts from 2019 to 2023 to the corresponding Bill page at Parliament House to provide users with easy access to the full history of each Bill's passage through Parliament and copies of the Bill, explanatory memorandum and other available documentation.

Results for performance criteria 2.1 to 2.4

OPC has met all but one of the performance targets for this purpose in 2023-24.

Results for performance criteria 2.1 to 2.4.

New legislative and notifiable instruments and gazette notices are registered on the Federal Register of Legislation on a specific day as required by lodging entities.

Performance criterion 2.1 was not met. In 2023-24, 99.85% of legislative and notifiable instruments and gazette notices were registered on a specific date as required by lodging entities, not meeting the required performance target of 100%.

Out of the 648 items lodged in this period with a specific registration day or time requirement, 5 items were not registered according to the entities specific requirements. The following changes were made to our processes during this period to help mitigate the risk of this occurring in the future:

- the final step for all registrations outside of normal business hours will include an additional check by an alternate person to ensure the work is complete; and
- where we are unsure of the registration requirements we will contact the entity to clarify.

In addition, there are system updates in progress to include validation on specific registration requirements where possible.

Other legislative and notifiable instruments and gazette notices are registered on the Federal Register of Legislation no later than two working days after lodgement.

In this period, 99.62% of all other legislative and notifiable instruments and gazette notices were registered no later than two working days after lodgement, exceeding the required performance target of 98%.

New Acts are registered on the Federal Register of Legislation no later than two working days after receipt of notification of Royal Assent and verified as accurate.

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

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

In this period, 98.11% of Act and legislative and notifiable instrument compilations required to be prepared by OPC were registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendments, exceeding the required performance target of 90%.

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 2023-24, FPC exercised this power 209 times in 134 compilations. In some compilations more than one editorial change was made. A summary of the kinds of editorial changes made is as follows:

Item	Kind of editorial change	Number
1	Changes to capitalisation	3
2	Changes to grammar, syntax or the use of conjunctives or disjunctives	3
3	Changes to punctuation	22
4	Changes to spelling	5
5	Changes to typeface	3
6	Correct typographical errors	10
7	Give effect to the misdescribed amendments as intended	95
8	Removal of redundant text	15
9	Renumbering of provisions	16
10	Reordering of definitions	15

11	Reordering of provisions	3
12	Correct errors arising out of an amendment of an instrument	3
13	Updates to cross-references	2
14	Updates to references of a law or a provision	14
Total editorial changes		209

A report with details of all editorial changes made in 2023-24 can be found on the Legislation Register at <https://www.legislation.gov.au/help-and-resources/understanding-legislation/editorial-changes-reports>.

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 Register are uniquely named and therefore easier to identify and find.

During 2023-24, FPC exercised this power for 12 instruments.

A report with details of all instruments given a unique name can be found on the Register at <https://www.legislation.gov.au/help-and-resources/understanding-legislation/unique-names-reports>.

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 sunseting instruments and reviewing sunseting instruments that have been redrafted by agencies.

In addition, in 2023-24, OPC had a specific focus on sunseting instruments, delivering presentations to 2 Departments and the Legal Risk Committee on sunseting.

In 2023-24, 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

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

In relation to instruments drafted by OPC, we have a strong focus on quality. This quality relies on both the significant focus we have on training drafters through our pairing system, as well as high quality internal checking by drafters and editors.

During 2023-24, 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 offer quick, informal advice about drafting matters;
- providing guidance to agencies through access to instrument templates, Drafting Directions and the Instruments Handbook on the OPC's website;
- launching OPC's new Instrument Fact Sheet series and other supporting material instrument drafting and instructing guidance material;
- conducting a Community of Practice training session for instrument drafters outside OPC;

- having Publications staff work with agencies to identify issues at the time of registering legislative instruments;
- using FPC editorial and other powers to correct minor errors with instruments; and
- providing 9 Legislation Process Courses, 6 Legislative Design Courses, 2 Instruments Drafting Course Ones and 2 Instruments Drafting Course Twos, with a total of 534 participants across all 19 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 us 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 by the other members of the Senior Management Team (*SMT*) which meets weekly.

The SMT consists of:

- FPC (Ms Meredith Leigh);
- Second Parliamentary Counsel (Ms Bronwyn Livermore);
- Second Parliamentary Counsel (Ms Rebecca Considine);
- General Manager Publishing (Ms Aasha Swift);
- General Manager Corporate Services (Mr Steve Campbell); and
- one Band 2 Senior Executive Service (*SES*) officer who rotates through the SMT.

Throughout the year, the SMT focussed on:

- our people;
- risk management;
- business continuity;
- the Federal Register of Legislation;
- governance, policies, procedures and guidelines;

- ICT;
- security; 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)	<p>Mr Lamond has a formal economics and accounting qualifications with a graduate qualification in legal studies</p> <p>Mr Lamond spent 34 years employed in the public service with 13 years at SES level and 6 and a half years as the 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.</p> <p>Mr Lamond has substantial experience with Audit Committees having served as an independent member and Chair on a number of Audit and Risk Committees for a range of Australian Government Agencies.</p>	4/5	\$6,880.00
Maria Storti (independent member - February)	Ms Storti is a Chartered Accountant, a Fellow of the Australian Institute of Company Directors, with a Master of	5/5	\$7,797.09

2021 to current)	Business Administration and holds multiple degrees in economics. Ms Storti was a former Ernst & Young (EY) advisory partner and has worked with professional services firm PriceWaterhouseCoopers (PWC) in the areas of audit, consultancy and risk. She has also held senior executive roles in various sectors, including government and education.		
Nick Stanton (independent member - February 2021 to current)	Mr Stanton is a Fellow of Certified Practising Accountant and holds a Commerce and Business Administration Degree. Mr Stanton has over 20 years' experience in Government accounting and is currently the Chief Financial Officer at the Department of Veterans' Affairs.	5/5	\$0

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 staff 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* (**WHS Act**).

The membership of the WCC consists of the members of the SMT and 5 employee representatives. The WCC is also 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 and Innovation Committee; and
- the Joint Publications and Drafting Working Group.

The Business Operations and Innovation 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. We continue to reflect on a regular basis on our current enterprise level risks as well as looking to identifying any emerging risks. Our enterprise level risks allow the SMT to focus on significant strategic risks impacts for OPC, while ensuring that all staff are engaged with risk at an operational level.

Fraud and corruption prevention and control

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

OPC has in place a fraud and corruption control policy, risk assessment and control plan. These measures are designed to prevent, detect, investigate, and manage instances of fraud and corruption in accordance with OPC's requirements. The policy complies with the Commonwealth Fraud and Corruption Control Framework for the 2023-24 financial year. OPC having reviewed the policy, assessment and plan in 2023-24. No additional fraud or corruption control initiatives were undertaken as a result of the review. All reasonable measures were taken to deal appropriately with fraud and corruption.

Internal audit

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

During 2023-24, internal audits were conducted in relation to:

- OPC’s integrity framework, to assess compliance with the Commonwealth Integrity Framework, the National Anti-Corruption Commission, the updated Public Interest Disclosure legislation and the Commonwealth Fraud Control Framework.
- The accounting treatment of the Assets Under Construction project to upgrade the Federal Register of Legislation, to assess compliance with relevant accounting standards, in response to enquiries from the Australian National Audit Office.

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 which applies equally to members of the SMT and to other staff.

External scrutiny

On 18 January 2024, the Australian Law Reform Commission’s Final Report on Confronting Complexity: Reforming Corporations and Financial Services Legislation was tabled in the Parliament. The Treasury Laws Amendment (2023 Law Improvement Package No. 1) Bill 2023, introduced on 14 June 2023, is a substantial law reform project looking to improve the navigability and readability of the Corporations Legislation, and implement recommendations from Interim Reports A and B. A number of recommendations in the Final Report relate to OPC, which we will continue to work towards implementing. One of the recommendations, regarding establishing a Community of Practice for those involved in preparing legislative drafting instructions, has been implemented.

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 concerning 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 2023-24, our values were promoted by the continuation of our annual values awards, which recognise and celebrate people whose activities have epitomised OPC 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. The workgroups are set up to support a range of business improvement projects, such as the Editorial Process Working Group, the IT Co-design Committee, the SES Performance Leadership Framework Reference Group, as well as several Nimbus project sub-committees. We consult through formal committees - the Workplace Consultative Committee (which encompasses our Health and Safety Committee), the Joint Publications and Drafting Working Group, the Business Operations and Innovation Committee and the People Committee - in which our people are encouraged to participate.

In August 2023, we republished our Diversity and Inclusion Strategy in order to support all our people to bring their whole selves to work. It aims to maintain OPC as a place where our people feel respected and valued, our workplaces are safe, our workforce is diverse and our culture is inclusive.

Our strategy is working. In the 2024 Employee Census, 86% of our people agreed that OPC is committed to, and actively promotes, a diverse and inclusive culture.

In order to implement our Reflect Reconciliation Action Plan, we have maintained an active and enthusiastic Reconciliation Action Plan Working Group, and with their support are making steady progress in achieving action items and the Reconciliation Action Plan goals. Despite this, our attempts to recruit employees who identify as Aboriginal and or Torres Strait Islander have not been successful, and we have no employees from this group.

Our diversity has been celebrated throughout 2023-24 by combining social events with celebrations and the promotion of Harmony week, International Women's Day, Pride Month, Wear it Purple Day, National Sorry Day, Reconciliation Week, NAIDOC Week, International Men's Day and International Day of People with Disability. We have also maintained a focus on inclusion of mental health and well-being through our Healthier Work activities.

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 an environment where there is a widespread everyday habit of seeking and sharing feedback.

In 2023-24, we continued embedding our contemporary performance management approach (the ACE Program), co-designed with our people, which focuses 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.

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, but also new mind sets and capabilities. We encourage this, with the expectation that our people look to continuously learn, discover, grow and develop throughout their career.

Technical drafting expertise

We take pride in the exceptionally 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, and that stage at which the assistant drafter's skill have developed. 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 their development over the course of 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 an internal program providing training in drafting matters.

Technical publications expertise

The Publications Training Program is a formal program based on contemporary best practice. It is designed to introduce new Publications employees to the 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.

Supervisor skills development

In 2023-24, we launched our supervisor skills development program. OPC supervisors now have access to a comprehensive training program relevant at all stages of their career.

New and potential supervisors are encouraged to participate in our New Supervisors Program. In addition to attending the Attorney General’s Department Manager Essentials training sessions, new supervisors are provided with a package of OPC specific information prior to attending sessions to help put the learning into context. They are also assigned a buddy, with whom they will review what they learned and how they will apply the learnings in the workplace, as well as forming self-governing learning circle to foster a social aspect to their learning.

The Everyday Supervision Program encourages all supervisors to undertake at least one formal training program each year, that they select selected by themselves to meet their individual needs. This is in addition to enhancing their skills through experience built up by learning on the job, exposure and learning from others. OPC encourages staff to extend cultural capability and skills to support a psychologically safe workplace.

We are also piloting a program where selected supervisors are offered the opportunity to join a small cohort with a more intensive self-directed investment over six months, again as part of a self-governing learning circle to foster a social aspect to learning.

Targeted development

Employees are encouraged to identify and actively pursue opportunities to meet development needs in their current roles, and to aid in future opportunities. 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 to achieve a good work-life. Our approach to flexible work arrangements takes into account the diverse circumstances of individuals, and balances it with our commitment to maintaining a vibrant, healthy workplace culture.

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 work some days at home under an agreed arrangement, and some days in the office. This option is used by 42% of our people.
- Flextime, which allows us to set our own patterns of attendance at work within specified limits (APS 1-6 employees). This option is used by 43% of our people.
- 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 (Executive Level and SES employees). This option is used by 57% of our people.
- Part-time hours, which suit those of us who wish or need to work less than 37.5 hours per week. This option is used by 20% of our people.

Staffing statistics

The staffing statistics for OPC at 30 June 2024 are in Appendix B.

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

All non-SES employees (86 employees) are covered by an Enterprise Agreement which commenced on 27 February 2024.

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 2023-24, 11 non-SES employees received enhanced conditions of employment under Individual Flexibility Arrangements, many of which included additional remuneration.

SES employees (25 employees) are each covered by an individual determination made under subsection 24(1) of the *Public Service Act 1999* which commenced on the later of 5 July 2024, or the date on which the employee commenced in their SES role, and updated from time to time.

Executive remuneration

Remuneration for SES employees (25 employees) was provided consistent with Policy No. 7.3 OPC SES Remuneration Framework.

Disclosure of executive remuneration financial information for 2023-24 in accordance with the *Public Governance, Performance and Accountability Rule 2014* (the **PGPA Rule**) is set out in Appendix E.

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 undertake additional workplace responsibilities to support a safe and inclusive culture may receive an allowance of \$18.39 a week;
- employees occupying eligible positions may receive an allowance of \$21.50 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 \$33,996. 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 \$618 every two years, and for the costs of eye tests; and
- 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;
- implementing safe systems of work for key work health and safety risks, including computer use, infectious illness, preventing sexual harassment, and fatigue;
- maintaining an active well-being program and platinum plus status with the Healthier Work Program;
- maintaining an active network of trained first aid officers;
- maintaining our status as a ‘Breastfeeding Friendly Workplace’;
- 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 health, wellbeing and safety in the workplace, as a result of a regular communication campaign and the Healthier Work Plan initiatives; and three minor injuries were reported, no medically treated injuries were reported, and no lost time injuries were reported;
- OPC participated in a pro-active inspection by Comcare of our WHS incident management and reporting systems. This inspection demonstrated that OPC complies with relevant legislation, and minor opportunities for improvement identified during the inspection have been made;
- staff survey results for 2023 showed a high level of satisfaction with health and wellbeing in the workplace. 89% of respondents believe OPC does a good job of promoting health and wellbeing, and 81% 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); and

- the challenge of a heavy workload for OPC remains, with 21% of staff survey respondents indicating they feel burned out by their work, and 32% reporting they consistently work with unrealistic time pressures.

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

OPC's procurement policies and practices reflect the principles in the *Commonwealth Procurement Rules*. We focus on obtaining value for money, engaging competition, efficient, effective, economical and ethical use of government resources, accountability, transparency in all our business transactions and compliance with other Australian Government policies.

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

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 <http://www.tenders.gov.au/>.

Procurement initiatives to support small business

OPC supports small business participation in the Australian Government procurement market.

OPC's measures to support small business enterprises include:

- complying with the Commonwealth Procurement Framework; and
- using standardised contracts for low-risk procurements under \$200,000.

Small and Medium Enterprises (*SMEs*) and Small Enterprise participation statistics are available on the Department of Finance's website at

<https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts->

OPC recognises the importance of ensuring that small businesses are paid on time, complying with the government's Supplier Pay On Time or Pay Interest Policy. The results of the Survey of

Australian Government Payments to Small Business are available on the Treasury's website (<http://treasury.gov.au/>).

OPC supports the goals of the government's Indigenous Procurement Policy. This is reflected in the Indigenous Procurement Policy procurement statistics. Further details are available on the National Indigenous Australians Agency website (<http://niaa.gov.au/>).

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, provide independent advice and information and develop solutions to assist OPC's decision-making. 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. The decision to engage a consultant is made in accordance with the *Public Governance, Performance and Accountability Act 2013* and related regulations including the Commonwealth Procurement Rules and relevant internal policies.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of reportable consultancy contracts is available on the AusTender website (<http://tenders.gov.au/>).

During 2023-24, 2 new consultancy contracts were entered into involving total actual expenditure of \$0.073m. In addition, 5 ongoing consultancy contracts were active during the period, involving total actual expenditure of \$0.290m.

Details of the new and ongoing reportable consultancy contracts entered into during 2023-24 are shown in the following tables.

Expenditure on Reportable Consultancy Contracts Current Report Period (2023-24)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	2	\$72,969
Ongoing contracts entered into during a previous reporting period	5	\$289,925
Total	7	\$362,894

Organisations Receiving a Share of Reportable Consultancy Contract Expenditure Current Report Period (2023-24)	Expenditure \$ (GST inc)
Bespoke Change Pty Ltd (ABN 72 653 610 970)	\$197,736
Bellchambers Barrett (ABN 14 942 509 138)	\$74,613
Terra Schwartz (ABN 74 616 885 217)	\$44,815
Interaction Consulting (ABN 82 064 623 543)	\$28,154
MSDC Consulting (ABN 61 123 239 903)	\$9,197
Callida Consulting Pty Ltd (ABN 40 154 007 664)	\$5,629

Reportable non-consultancy contracts

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.

During 2023–24, 10 new non-consultancy contracts were entered into involving total actual expenditure of \$0.794m. In addition, 6 ongoing non-consultancy contracts were active during the period, involving total actual expenditure of \$1.659m.

No contracts of \$100,000 or more (GST Inc.) were entered into during 2023–24 that did not provide for the Auditor-General to have access to the contractor’s premises where appropriate.

Details of the new and ongoing reportable non-consultancy contracts entered into in 2023–24 are shown in the following tables.

Expenditure on Reportable Non-Consultancy Contracts Current Report Period (2023-24)	Number	Expenditure \$ (GST inc)
New contracts entered into during the reporting period	10	\$793,766
Ongoing contracts entered into during a previous reporting period	6	\$1,658,706
Total	16	\$2,452,472

Organisations Receiving a Share of Reportable Non-Consultancy Contract Expenditure Current Report Period (2023-24)	Expenditure \$ (GST inc)
Relatbl Recruiting Pty Ltd (ABN 28 632 957 478)	\$709,729
Peoplebank Australia Ltd (ABN 42 003 995 748)	\$422,938
Hi-Tech Group Australia (ABN 41 062 067 878)	\$372,701
KRIS Security Pty Ltd (ABN 77 658 037 275)	\$250,976
Aurec Pty Ltd (ABN 60 103 121 464)	\$215,418
101 Web Technology (ABN 77 104 651 210)	\$190,212

Chapter 7: Miscellaneous

Advertising and market research etc.

Under section 311A of the *Commonwealth Electoral Act 1918*, (*the Electoral Act*) 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 2023–24, vacant positions in OPC were advertised on recruitment sites through the government’s master advertising agency, Universal McCann, including LinkedIn, Seek and the Koori Mail. Other than 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/corporate-information/foi-ips-pid/information-publication-scheme>).

Ecologically sustainable development and environmental performance

Reporting required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (**EPBC**) 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 <https://www.opc.gov.au/>. The Annual Reports can be found on OPC's website (<https://www.opc.gov.au/corporate-reporting/annual-reports>).

Appendix A: Entity resource statement and expenses by outcome

Entity resource statement

	Actual available appropriation	Payments made	Balance remaining
	2023–24	2023–24	2023–24
	\$'000	\$'000	\$'000
ORDINARY ANNUAL SERVICES			
Departmental appropriation			
Prior year appropriations	21,263	21,123	140
Departmental appropriation ¹	22,180	9,798	12,382
S74 retained revenue receipts	8,230	-	8,230
Total ordinary annual services	51,673	30,921	20,752
OTHER SERVICES - NON-OPERATING			
Departmental appropriation			
Prior year appropriations ²	-	-	-
Departmental appropriation ²	700	-	700
Total other services - non-operating	700	-	700
Total net resourcing and payments for entity	52,373	30,921	21,452

¹Includes an amount of \$0.507 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 2023-24 \$'000	Actual expenses 2023-24 \$'000	Variance 2023-24 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Legislative drafting and publication			
DEPARTMENTAL EXPENSES			
Ordinary annual services (Appropriation Bill No. 1, and Supply Act No. 3)	18,386	22,149	(3,763)
Retained revenue receipts (section 74)	6,829	6,879	(50)
Expenses not requiring appropriation in the budget year	879	867	12
Total for Program 1.1	26,094	29,895	(3,801)
Total expenses for Outcome 1	26,094	29,895	(3,801)
		Actual 2022-223	Actual 2023-24
Average staffing level (number)		100	104

Appendix B: Staffing statistics and salary ranges

Headcount

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

Employment Arrangements as at 30 June 2024

Category	SES	Non-SES	Total
OPC Enterprise Agreement 2024-2027	0	86	86
Individual determinations made under the <i>Public Service Act 1999</i> s24 (1)	25	0	25
Total			111

APS Employees by full-time and part-time status as at 30 June 2024

Category	Full Time Ongoing	Part time Ongoing	Total Ongoing	Full Time Non-Ongoing	Part time Non-Ongoing	Total Non-Ongoing	Total
SES 3	0	0	0	0	0	0	0
SES 2	3	0	3	0	0	0	3
SES 1	16	6	22	0	0	0	22
EL 2	15	2	17	1	1	2	19
EL 1	15	2	17	0	0	0	17
APS 6	12	5	17	0	1	1	18
APS 5	14	3	17	1	2	3	20
APS 4	11	1	12	0	0	0	12
APS 3	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	3	0	3	0	0	0	3
Total	89	19	108	2	4	6	114

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel. Data excludes employees on long term leave.

APS Employment Performance Pay by class level as at 30 June 2024

Category	Number of employees	Aggregated of all payments made	Average of all payments made	Minimum payment made to employees	Maximum payment made to employees
SES 3	0	0	0	0	0
SES 2	3	0	0	0	0
SES 1	22	0	0	0	0
EL 2	19	0	0	0	0
EL 1	17	0	0	0	0
APS 6	18	0	0	0	0
APS 5	20	0	0	0	0
APS 4	12	0	0	0	0
APS 3	0	0	0	0	0
APS 2	0	0	0	0	0
APS 1	0	0	0	0	0
Other	3	0	3	0	0
Total	114	0	3	0	0

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel. Data excludes employees on long term leave.

APS Employment type by location as at 30 June 2024

Category	Ongoing	Non-ongoing	Total
NSW	0	0	0
Qld	0	0	0
SA	0	0	0
Tas	0	0	0
Vic	0	0	0
WA	0	0	0
ACT	108	6	114
NT	0	0	0
External Territories	0	0	0
Overseas	0	0	0
Total	108	6	114

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel. Data excludes employees on long term leave.

All ongoing employees as at 30 June 2024

Category	Man/ Male - Full time	Man/ Male - Part time	Man/ Male - Total	Woman /Female - Full time	Woman /Female - Part time	Woman /Female - Total	Non- binary - Full time	Non- binary - Part time	Non- binary - Total	Prefers not to answer - Full time	Prefers not to answer - Part time	Prefers not to answer - Total	Uses a different term - Full time	Uses a different term - Part time	Uses a different term - Total	Total
NSW	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	35	7	42	53	12	65	1	0	1	0	0	0	0	0	0	108
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	35	7	42	53	12	65	1	0	1	0	0	0	0	0	0	108

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel. Data excludes employees on long term leave.

APS ongoing employees as at 30 June 2024

Category	Man/ Male - Full time	Man/ Male - Part time	Man/ Male - Total	Woman /Female - Full time	Woman /Female - Part time	Woman /Female - Total	Non- binary - Full time	Non- binary - Part time	Non- binary - Total	Prefers not to answer - Full time	Prefers not to answer - Part time	Prefers not to answer - Total	Uses a different term - Full time	Uses a different term - Part time	Uses a different term - Total	Total
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	1	0	1	2	0	2	0	0	0	0	0	0	0	0	0	3
SES 1	7	4	11	9	2	11	0	0	0	0	0	0	0	0	0	22
EL 2	12	1	13	3	1	4	0	0	0	0	0	0	0	0	0	17
EL1	4	0	4	11	2	13	0	0	0	0	0	0	0	0	0	17
APS 6	3	1	4	9	4	13	0	0	0	0	0	0	0	0	0	17
APS 5	3	1	4	10	2	12	1	0	1	0	0	0	0	0	0	17
APS 4	5	0	5	6	1	7	0	0	0	0	0	0	0	0	0	12
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0
Total	35	7	42	53	12	62	1	0	1	0	0	0	0	0	0	108

Notes: APS6, EL1, and EL2 include Assistant Parliamentary Counsel. Data excludes employees on long term leave.

APS employment salary ranges by class level as at 30 June 2024

Category	Minimum (\$)	Maximum (\$)
SES 3		
SES 2	224,089	281,127
SES 1	170,110	215,525
EL 2	136,246	164,027
EL 1	118,445	143,822
APS 6	93,205	107,067
APS 5	86,294	91,509
APS 4	77,369	84,006
APS 3	69,418	74,925
APS 2	60,945	67,586
APS 1	53,855	59,519
Other	0	0
Minimum/Maximum range	55,661	281,127

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 2022-23.

	2023-24	2022-23	Comments
Building Performance			
NABERS Rating	5.5	5.5	Certified base building assessment for both 2022–23 and 2023–24.
OPC Tenancy Performance			
			OPC occupies a single floor of 2,770 m ² with a lease term until September 2025. The lease includes a Green Lease Schedule (GLS) as required by government policy. The new lease will also incorporate a GLS with updated targets.
			Although OPC's tenancy is not certified, it is currently performing at 5.0 stars. The current lease has no NABERS rating requirement. It is anticipated the new lease commencing September 2025 will incorporate a 5.5 star NABERS tenancy target.
Tenant Light and Power			
Total kWh	136,164	142,067	Consumption has decreased 4.2%. This is despite a 21% increase in the Average Staffing Level (ASL).
Green Power kWh	13,616	14,207	
Total mj	490,190	511,441	The decrease is due to continued and consistent energy monitoring and being responsive and adaptive to varying occupancy levels.
kWh per m ²	49.16	51.16	
mj per m ²	176.96	184.17	
kW per ASL	1,116	1,414	Consumption per ASL in 2023-24 has decreased by 21%. There is no target for energy intensity (per ASL) in the current Strategy. It is noted that intensity is significantly below the previous EEGO target of 7,500 MJ per ASL.
mj per ASL	4,018	5,090	
Nominal Lighting Power Density (NLPD)			
Watts per m ²	5.0	5.0	The NLPD is considered to be efficient. An NLPD of <4.5/m ² would be considered market leading.

Environmental Impacts

CO2 produced (tonnes)	92.6	103.7	This decrease is driven by both a 4.2% reduction in electricity consumption and a 6.8% decrease in emissions factors per kWh of electricity consumed.
Purchase of copy paper (tonnes)	1.4	1.7	Paper consumption has decreased due to a reduction in producing hard copy documents.

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.

APS Net Zero 2030 emissions reporting

APS Net Zero 2030 is the Government’s policy for the Australian Public Service (*APS*) to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the [Net Zero in Government Operations Strategy](#), non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented on the basis of Carbon Dioxide Equivalent (*CO₂-e*) emissions. Greenhouse gas emissions have been calculated in line with the Australian Public Service Emissions Reporting Framework, consistent with the Whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports. Reporting on refrigerants is optional for 2023-24 and will be phased in over time as emissions reporting matures.

2023-24 GREENHOUSE GAS EMISSIONS INVENTORY- LOCATION-BASED METHOD

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location Based Approach)	N/A	92.156	7.353	99.509
Natural Gas	-	N/A	-	-
Solid Waste* [^]	N/A	N/A	-	-
Refrigerants* [†]	-	N/A	N/A	-
Fleet and Other Vehicles	-	N/A	-	-
Domestic Commercial Flights	N/A	N/A	5.935	5.935
Domestic Hire Car*	N/A	N/A	-	-
Domestic Travel Accommodation*	N/A	N/A	2.826	2.826
Other Energy	-	N/A	-	-
Total t CO ₂ -e	-	92.156	16.114	108.270

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

*indicates emission sources collected for the first time in 2023-24. The quality of data is expected to improve over time as emissions reporting matures.

†indicates optional emission source for 2023-24 emissions reporting.

^Waste data was not available at the time of the report and amendments to data may be required in future reports. The quality of data is expected to improve over time as emissions reporting matures.

2023-24 ELECTRICITY GREENHOUSE GAS EMISSIONS

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	92.156	7.353	99.509	100.00%
Market-based electricity emissions	7.886	0.974	8.860	7.15%
Total renewable electricity	-	-	-	92.85%
Mandatory renewables 1	-	-	-	18.72%
Voluntary renewables 2	-	-	-	74.13%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Appendix D: Financial Statements

2023-2024

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INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of Parliamentary Counsel (the Entity) for the year ended 30 June 2024:

- (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 2024 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 2024 and for the year then ended:

- Statement by 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 material accounting policy information 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 their 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



Shane Svoboda
Audit Principal

Delegate of the Auditor-General

Canberra
25 September 2024

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 2024 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

23 September 2024



Lawrence Hosking
Chief Financial Officer

23 September 2024

Financial Statements 2023-2024

OFFICE OF PARLIAMENTARY COUNSEL

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Statement of Comprehensive Income

for the period ended 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	21,002	18,275	19,623
Suppliers	1.1B	6,283	3,955	3,633
Depreciation and amortisation	2.2A	2,585	2,094	2,799
Finance costs	1.1C	25	39	39
Write-down of non-financial assets	1.1D	-	3	-
Total expenses		29,895	24,366	26,094
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	6,873	7,221	6,829
Other revenue	1.2B	74	69	67
Total own-source revenue		6,947	7,290	6,896
Total own-source income		6,947	7,290	6,896
Net cost of services		(22,948)	(17,076)	(19,198)
Revenue from Government		20,973	17,794	18,386
Surplus/(Deficit) on continuing operations		(1,975)	718	(812)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		39	-	-
Total other comprehensive income		39	-	-
Total comprehensive income/(loss)		(1,936)	718	(812)

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

Statement of Financial Position

as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		1,743	1,193	1,718
Trade and other receivables	2.1A	24,396	24,532	23,594
Total financial assets		26,139	25,725	25,312
Non-financial assets ¹				
Buildings	2.2A	2,653	4,340	2,167
Plant and equipment	2.2A	365	459	1,090
Computer software	2.2A	11,508	10,593	7,049
Prepayments		214	209	185
Total non-financial assets		14,740	15,601	10,491
Total assets		40,879	41,326	35,803
LIABILITIES				
Payables				
Suppliers	2.3A	639	355	323
Other payables	2.3B	5,771	4,862	2,981
Total payables		6,410	5,217	3,304
Interest bearing liabilities				
Leases	2.4A	1,704	3,085	1,787
Total interest bearing liabilities		1,704	3,085	1,787
Provisions				
Employee provisions	4.1A	8,103	7,633	7,187
Total provisions		8,103	7,633	7,187
Total liabilities		16,217	15,935	12,278
Net assets		24,662	25,391	23,525
EQUITY				
Contributed equity		10,782	9,575	10,082
Reserves		183	144	144
Retained surplus		13,697	15,672	13,299
Total equity		24,662	25,391	23,525

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.

Statement of Changes in Equity

for the period ended June 30 2024

	2024	2023	Original Budget
	\$'000	\$'000	\$'000
CONTRIBUTED EQUITY			
Opening balance as at 1 July			
Balance carried forward from previous period	9,575	9,086	9,575
Transactions with owners			
Contributions by owners			
Equity injection - Appropriations	700	-	-
Departmental capital budget	507	489	507
Total transactions with owners	1,207	489	507
Closing balance as at 30 June	10,782	9,575	10,082
RETAINED EARNINGS			
Opening balance as at 1 July			
Balance carried forward from previous period	15,672	14,939	14,111
Adjustment for changes in accounting policies	-	15	-
Adjusted opening balance	15,672	14,954	14,111
Comprehensive income			
Surplus/(Deficit) for the period	(1,975)	718	(812)
Total comprehensive income	(1,975)	718	(812)
Closing balance as at 30 June	13,697	15,672	13,299
ASSET REVALUATION RESERVE			
Opening balance as at 1 July			
Balance carried forward from previous period	144	144	144
Comprehensive income			
Other comprehensive income	39	-	-
Total comprehensive income	39	-	-
Closing balance as at 30 June	183	144	144

Statement of Changes in Equity

for the period ended 30 June 2024

	2024	2023	Original Budget
	\$'000	\$'000	\$'000
TOTAL EQUITY			
Opening balance as at 1 July			
Balance carried forward from previous period	25,391	24,169	23,830
Adjustment for changes in accounting policies	-	15	-
Adjusted opening balance	25,391	24,184	23,830
Comprehensive income			
Surplus/(Deficit) for the period	(1,975)	718	(812)
Other comprehensive income	39	-	-
Total comprehensive income	(1,936)	718	(812)
Transactions with owners			
Contributions by owners			
Equity injection - Appropriations	700	-	-
Departmental capital budget	507	489	507
Total transactions with owners	1,207	489	507
Closing balance as at 30 June	24,662	25,391	23,525

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

Cash Flow Statement

for the period ended 30 June 2024

	2024	2023	Original Budget
	\$'000	\$'000	\$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	29,714	25,711	23,640
Sale of goods and rendering of services	7,515	7,826	8,065
GST received	824	737	-
Other	6	2	-
Total cash received	38,059	34,276	31,705
Cash used			
Employees	20,470	17,731	19,623
Suppliers	6,820	4,629	3,566
Interest payments on lease liabilities	25	39	39
GST paid	109	155	-
Section 74 receipts transferred to OPA	8,230	7,629	6,829
Total cash used	35,654	30,183	30,057
Net cash from operating activities	2,405	4,093	1,648
INVESTING ACTIVITIES			
Cash used			
Purchase of property, plant and equipment	337	302	452
Purchase of intangibles	1,344	2,670	55
Total cash used	1,681	2,972	507
Net cash used by investing activities	(1,681)	(2,972)	(507)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	1,207	489	507
Total cash received	1,207	489	507
Cash used			
Principal payments of lease liabilities	1,381	1,308	1,375
Total cash used	1,381	1,308	1,375
Net cash used by financing activities	(174)	(819)	(868)
Net increase in cash held	550	302	273
Cash and cash equivalents at the beginning of the reporting period	1,193	891	1,445
Cash and cash equivalents at the end of the reporting period	1,743	1,193	1,718

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

Overview

Background

The 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 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.

The continued existence of OPC in its present form and with its present program is dependent on Government policy and on continuing funding by Parliament for OPC’s administration and program.

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

Adoption of New Australian Accounting Standard Requirements

The following amending standards were issued prior to the signing of the statement by the accountable authority and chief financial officer, were applicable to the current reporting period and may have a material impact on the entity's financial statements:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
<i>AASB 2022–6 Amendments to Australian Accounting Standards - AASB 101 Presentation of Financial Statements Non-current Liabilities with Covenants</i>	A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.
<i>AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For Profit Public Sector Entities</i>	AASB 2022-10 applies to annual periods beginning on or after 1 January 2024. This standard amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

Future Australian Accounting Standard Requirements

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

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
<i>AASB 18 Presentation and Disclosure in Financial Statements (Appendix D)</i>	AASB 18 will replace AASB 101 Presentation of Financial Statements. The requirements in AASB 101 will be: (a) replaced by new requirements in AASB 18; (b) transferred to AASB 18 with only limited wording changes; or (c) moved to AASB 108 Basis of Preparation of Financial Statements or AASB 7 Financial Instruments: Disclosures with only limited wording changes. AASB 18 has also introduced changes to AASB 107 Statement of Cash Flows.

Contingent Liabilities and Contingent Assets

OPC has no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2024 (2023: nil).

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 as presented in the 2023-24 Portfolio Budget Statements and the 2023-24 final outcome, as presented in accordance with Australian Accounting Standards for OPC. The budget is not audited.

As part of the 2023-24 Mid-Year Economic and Fiscal Outlook (*MYEFO*) OPC received additional funding to increase its legislative drafting capacity. The additional funding resulted in a material change to OPC's original budget. A number of the major variances are the result of additional Portfolio Budget Estimates Statements (*PAES*) funding received in June 2024.

The budget is not audited.

Explanations of major variances are provided below.

Affected line items	Variance \$'000	Explanations of major variances
Statement of Comprehensive Income		
Total expenses	(3,801)	The variance in total expenses is primarily due to additional employee and supplier expenses associated with additional drafting support to meet the government's legislative agenda and the implementation of a digital transformation strategy to improve OPC's cyber security capability.
Revenue from Government	(2,587)	Revenue from Government is higher in 2023-24 due to additional PAES funding received in June 2024 for the increase in legislative drafting capacity.
Statement of Financial Position		
Total non-financial assets	(4,249)	The variance is primarily due to the delays with the recognition of the redeveloped Federal Register of Legislation and resource delays in completing other projects.
Total Payables	(3,106)	The variance is primarily due to the rolling 3 year average of unearned income.
Employee provisions	(916)	The variance in employee provisions is due higher salary growth rates and an increase in staffing levels.

1. FINANCIAL PERFORMANCE

1.1 Expenses

	2024	2023
	\$'000	\$'000
1.1A: Employee benefits		
Wages and salaries	15,599	13,471
Superannuation		
Defined contribution plans	1,244	1,104
Defined benefit plans	2,157	1,405
Leave and other entitlements	2,002	2,139
Separation and redundancies ¹	-	156
Total employee benefits	21,002	18,275

Accounting Policy

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

¹ No separation payments were paid to employees in 2023-24 (2023: one employee).

1.1B: Suppliers

Goods and services supplied or rendered

Audit fees - Australian National Audit Office	68	67
Audit fees - internal	63	65
Labour hire & contractors	1,609	928
Printing & digitisation	208	355
Human resources	295	214
Property	254	245
Insurance	41	41
Library	155	168
Staff training & development	179	224
IT & telecommunications	3,129	1,474
Other	241	135
Total goods and services supplied or rendered	6,242	3,916

Goods supplied	54	63
Services rendered	6,188	3,853
Total goods and services supplied or rendered	6,242	3,916

Other suppliers

Workers compensation expenses	41	39
Total other suppliers	41	39
Total suppliers	6,283	3,955

1. FINANCIAL PERFORMANCE

	2024	2023
	\$'000	\$'000
1.1C: Finance costs		
Interest on lease liabilities	25	39
Total finance costs	25	39

Accounting Policy

All borrowing costs are expensed as incurred.

1.1D: Write-down of non-financial assets

Disposal of assets	-	3
Total write-down of non-financial assets	-	3

1.2 Own-Source Revenue and gains

	2024	2023
	\$'000	\$'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers		
Rendering of services	6,873	7,221
Total revenue from contracts with customers	6,873	7,221
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Registration annual fees	4,327	4,323
Billable instrument drafting	765	1,177
Peak & express registrations	815	865
Secondment	334	353
Compilation preparation	237	176
Courses	395	327
	6,873	7,221
Type of customer:		
Australian Government entities (related parties)	6,873	7,221
	6,873	7,221
Timing of transfer of goods and services:		
Over time	5,663	6,029
Point in time	1,210	1,192
	6,873	7,221

1. FINANCIAL PERFORMANCE

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 on a monthly basis for the actual hours a drafter, editor, or compiler has worked. Time spent is tracked on a per job basis.

Express and peak fees

Revenue is recognised once the registration has been completed.

Secondment

Secondment revenue is invoiced in arrears and recognised 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.

	2024	2023
	\$'000	\$'000
<u>1.2B: Other revenue</u>		
Other	6	2
Resources received free of charge		
Remuneration of auditors ¹	68	67
Total other revenue	74	69

¹ The Australian National Audit Office provides audit services that are funded from Government appropriation. The amount of \$0.068m (2023: \$0.067m) reflects the value of these services to OPC.

Accounting Policy

Resources Received Free of Charge

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

2. FINANCIAL POSITION

2.1 Financial Assets

	2024	2023
	\$'000	\$'000
2.1A: Trade and other receivables		
Goods and services receivables		
Goods and services	4,587	4,354
Contract assets from contracts with customers ¹	144	65
GST receivable from the Australian Taxation Office	216	153
Total goods and services receivables	4,947	4,572
Appropriation receivables		
Appropriation receivable	19,449	19,960
Total appropriation receivables	19,449	19,960
Total trade and other receivables	24,396	24,532

¹ The 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.

2. FINANCIAL POSITION

2.2 Non-Financial Assets

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

	Buildings ¹ \$'000	Plant and equipment \$'000	Computer Software \$'000	Total \$'000
As at 1 July 2023				
Gross book value	10,549	948	4,791	16,288
Work in progress	-	-	10,538	10,538
Accumulated depreciation, amortisation and impairment	(6,209)	(489)	(4,736)	(11,434)
Total as at 1 July 2023	4,340	459	10,593	15,392
Additions				
Purchase or internally developed	266	71	1,344	1,681
Revaluations and impairments recognised in other comprehensive income	(9)	48	-	39
Depreciation and amortisation	(665)	(213)	(428)	(1,306)
Depreciation on right-of-use assets	(1,279)	-	-	(1,279)
Total as at 30 June 2024	2,653	365	11,508	14,526
Total as at 30 June 2024 represented by				
Gross book value	9,049	310	12,195	21,553
Work in progress	2	55	-	57
Accumulated depreciation, amortisation and impairment	(6,397)	-	(687)	(7,085)
Total as at 30 June 2024	2,653	365	11,508	14,526
Carrying amount of right-of-use assets	1,600	-	-	1,600

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

The carrying amount of computer software includes \$0.073m (2023: \$0.099m) purchased software and \$11.435m (2023: \$10.494m) internally generated software.

Revaluation of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated below. In line with OPC's asset revaluation schedule, an independent valuer conducted a revaluation of all non-financial assets excluding intangibles and right-of-use assets as at 30 June 2024.

A revaluation decrement of \$0.009m related to buildings (2023: nil) and a revaluation increment of \$0.048m related to plant and equipment (2023: nil) was made to the asset revaluation reserve.

2. FINANCIAL POSITION

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 2024. Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

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

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:

	2024	2023
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:

	2024	2023
Purchased software	4 to 5 years	4 to 5 years
Internally generated software	15 years	10 years

2. FINANCIAL POSITION

2.3 Payables

	2024	2023
	\$'000	\$'000
2.3A: Suppliers		
Trade creditors and accruals	639	355
Total suppliers	639	355

Settlement is usually made in 20 days.

2.3B: Other payables

Salaries and wages	470	421
Superannuation	77	70
Salary packaging	31	25
FBT payable	20	19
Unearned income ¹	5,173	4,327
Total other payables	5,771	4,862

¹ The 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 covering a 12 month period.

Accounting Policy

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

2.4 Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
2.4A: Leases		
Lease liabilities	1,704	3,085
Total leases	1,704	3,085
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	1,467	1,405
Between 1 to 5 years	247	1,714
Total leases	1,714	3,119

The total cash outflow for the year ended 30 June 2024 was \$1.406m (2023: \$1.347m).

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

2. FINANCIAL POSITION

2.4 Interest Bearing Liabilities

Accounting Policy

For all new contracts entered into, OPC considers whether the contract is, or contains a lease. A lease is defined as ‘a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration’.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or OPC’s incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

3. FUNDING

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2024

	Annual Appropriation \$'000	Adjustments to appropriation ¹ \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ² \$'000
Departmental					
Ordinary annual services	20,973	8,230	29,203	30,631	(1,428)
Capital Budget ³	507	-	507	290	217
Other services					
Equity	700	-	700	-	700
Total departmental	22,180	8,230	30,410	30,921	(511)

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

2. The variances reflect drawdowns of prior-year appropriation and timing differences between expenses and cash outflows.

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

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

	2024 \$'000	2023 \$'000
Departmental		
Appropriation Act (No.1) 2021-22	-	5,106
Supply Act (No. 1) 2022-23	-	315
Supply Act (No.3) 2022-23 ¹	140	14,536
Supply Act (No.3) - Departmental Capital Budget (DCB) 2022-23	-	143
Appropriation Act (No.1) 2023-24	15,802	-
Appropriation Act (No.1) - Departmental Capital Budget (DCB) 2023-24	360	-
Appropriation Act (No.3) 2023-24	2,587	-
Appropriation Act (No.4) - Equity Injections 2023-24	700	-
Cash at bank - departmental payments & receipts account ²	1,707	1,163
Total departmental	21,296	21,263

¹ Includes an amount withheld under section 51 \$0.140m.

² Cash at bank on the Statement of Financial Position consists of OPC's official departmental payments and receipts account and OPC's salary packaging account which contains employees' salary sacrifice amounts.

3. FUNDING

FUNDING

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.

Equity Injections

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

3.2 Net Cash Appropriation Arrangements

	2024	2023
	\$'000	\$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(1,936)	718
<i>Plus:</i> depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	1,306	815
<i>Less:</i> cost recovered amortisation ¹	(405)	(2)
<i>Plus:</i> depreciation of right-of-use assets ²	1,279	1,279
<i>Less:</i> lease principal repayments ²	(1,381)	(1,308)
Net Cash Operating Surplus/(Deficit)	(1,137)	1,502

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

1. *Amortisation of the Register is cost recovered through the annual fees.*

2. *The 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.*

4. PEOPLE AND RELATIONSHIPS

4.1 Employee Provisions

	2024	2023
	\$'000	\$'000
4.1A: Employee provisions		
Leave	8,103	7,633
Total employee provisions	8,103	7,633

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.

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.

Seven secondee leave balances are not reported by OPC and are recorded in the home entities' financial statements (2023: nil)

Superannuation

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

The PSS is a defined benefit scheme 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.

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

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 OPC, directly or indirectly.

OPC has determined the Key Management Personnel to be the First Parliamentary Counsel, the two Second Parliamentary Counsels, the General Manager Corporate Services, the General Manager Publications, and one SES Drafter. Key Management Personnel remuneration is reported in the table below:

	2024	2023
	\$'000	\$'000
Short-term employee benefits ¹	2,095	2,020
Post-employment benefits ²	321	314
Other long-term employee benefits ³	125	113
Total key management personnel remuneration expenses ⁴	2,541	2,447

The total number of Key Management Personnel that are included in the above table are 6 employees (2023: 8 employees. Two members were only key management personnel for part of the 2022-23 financial year).

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

2. Includes superannuation.

3. Includes long service leave.

4. The 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 Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Given 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.

5. MANAGING UNCERTAINTIES

5.1 Financial Instruments

	2024	2023
	\$'000	\$'000
5.1A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	1,743	1,193
Goods and services receivable	4,587	4,354
Contract assets	144	65
Total financial assets at amortised cost	6,474	5,612
Total financial assets	6,474	5,612
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	639	355
Total financial liabilities measured at amortised cost	639	355
Total financial liabilities	639	355

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.

5. MANAGING UNCERTAINTIES

5.2 Fair Value Measurement

5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2024 \$'000	2023 \$'000
Non-financial assets		
Plant and equipment	365	459
Leasehold improvements	1,053	1,461
	1,418	1,920

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, is subject to a formal valuation at least once every three years.

An independent revaluation was undertaken in 2023-24 by CBRE Valuations Pty Ltd.

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.

6. OTHER INFORMATION

6.1 Current/non-current distinction for assets and liabilities

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

	2024	2023
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,743	1,193
Trade and other receivables	24,396	24,532
Prepayments	165	186
Total no more than 12 months	26,304	25,911
More than 12 months		
Land and buildings	2,653	4,340
Plant and equipment	365	459
Computer software	11,508	10,593
Prepayments	49	23
Total more than 12 months	14,575	15,415
Total assets	40,879	41,326
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	639	355
Other payables	5,771	4,862
Leases	1,458	1,381
Employee provisions	619	762
Total no more than 12 months	8,487	7,360
More than 12 months		
Leases	246	1,704
Employee provisions	7,484	6,871
Total more than 12 months	7,730	8,575
Total liabilities	16,217	15,935

Appendix E: Executive Remuneration

Key management personnel

During the reporting period ended 30 June 2024, OPC had 6 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
Bronwyn Livermore	Second Parliamentary Counsel	Full year
Rebecca Considine	Second Parliamentary Counsel	Full year
Aasha Swift	General Manager Publishing	Full year
Stephen Campbell	General Manager Corporate, Chief Information Officer	Full year
Samara Zeitsch	Senior Executive Drafter	Full year

KMP remuneration

Note 4.2 to OPC’s Financial Statements in Appendix D discloses the key management personnel remuneration in aggregate for the reporting period ending 30 June 2024. In accordance with the **PGPA Rule**, this remuneration information is disaggregated as follows:

Name	Position title	Short-term benefits			Post-employment benefits	Other long-term benefits	Total remuneration (\$)
		Base Salary (\$) ¹	Allowances (\$) ²	Total (\$)	Superannuation contributions (\$)	Long service leave (\$)	
Meredith Leigh	First Parliamentary Counsel	533,891	1,820	535,711	77,445	30,560	643,716
Bronwyn Livermore	Second Parliamentary Counsel	399,694	1,820	401,514	61,357	28,759	491,630
Rebecca Considine	Second Parliamentary Counsel	413,286	1,820	415,106	54,507	17,557	487,170
Aasha Swift	General Manager Publishing	217,008	43,865	260,873	47,227	14,845	322,945
Stephen Campbell	General Manager Corporate, Chief Information Officer	196,470	34,895	231,365	43,517	14,586	289,468
Samara Zeitsch	Senior Executive Drafter	215,052	34,895	249,947	36,745	18,359	305,051
Total		1,975,401	119,115	2,094,516	320,798	124,666	2,539,980

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^{1,2}

Remuneration bands	Number of senior executives	Short-term benefits ³		Post-employment benefits ⁴	Other long-term benefits ⁵	Total remuneration
		Average base salary (\$)	Average other benefits and allowances (\$)	Average superannuation contributions (\$)	Average long service leave (\$)	Average total remuneration (\$)
\$0- \$220,000	5	63,461	15,978	22,895	-1,983	100,351
\$220,001- \$245,000	6	162,888	35,078	28,648	8,425	235,039
\$245,001- \$270,000	4	178,337	36,854	35,756	9,085	260,032
\$270,001- \$295,000	6	192,774	37,625	42,985	13,005	286,389
\$295,001- \$320,000	2	213,270	34,892	51,107	14,208	313,477
\$345,001-\$370,000	2	235,500	39,345	45,550	10,428	330,823

Notes

¹ This table is prepared on an accrual basis. In 2023-24, there was 26 fortnightly pays.

² 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.

³ The short-term benefits is comprised of:

a) the average base salary (including paid and accrued annual leave)

b) average other benefits and allowances (motor vehicle allowance).

⁴ The post-employment benefits is the average of OPC's superannuation contributions, including productivity component for the reporting period.

⁵ The other long-term benefits is the average amount of long service leave accrued for the reporting period and the average salary paid while on leave.

There were no other highly paid staff with total remuneration greater than \$250,000 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	If applicable, Mandatory	N/A

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.

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
<i>17AD(c)(ii) Report on Financial Performance</i>				
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 Counsel's Review	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be	If applicable, Mandatory	N/A

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	If applicable, Mandatory	N/A

paragraph 19(1)(e) of the PGPA Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.

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	If applicable, Mandatory	N/A

		on the operations of the entity.		
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 non-ongoing basis; including the following:	Mandatory	Chapter 5 and Appendix B

- 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 significant part of the entity's activities.	If applicable, Mandatory	N/A
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Purchasing

17AG(6)	Chapter 6	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	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	Mandatory	Chapter 6
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		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(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
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
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
Reportable non-consultancy contracts				
17AG(7A)(a)	Chapter 6	A summary statement detailing the number of	Mandatory	Chapter 6

		new reportable non-consultancy contracts entered into during the period; the total actual expenditure on 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)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>			
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
<i>Australian National Audit Office Access Clauses</i>				
17AG(8)	-	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the	If applicable, Mandatory	N/A

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.

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
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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	Mandatory	Chapter 6
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Department of Finance's website."

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 <i>"[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."</i>	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 <i>"During [reporting period], the [name of entity] conducted the following advertising</i>	If applicable, Mandatory	N/A
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			<i>campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>		
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

<i>ABN</i>	Australian Business Number
<i>ACE Program</i>	Achieving Capability and Excellence Program
<i>ACT</i>	Australian Capital Territory
<i>API</i>	application programming interface
<i>APS</i>	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to APS 6)
<i>ASL</i>	average staffing level
<i>Assistant Drafter</i>	a drafter other than a senior drafter
<i>ED</i>	exposure draft
<i>Electorate Act</i>	<i>Commonwealth Electoral Act 1918</i>
<i>EPBC Act</i>	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
<i>ExCo</i>	Federal Executive Council
<i>EY</i>	Ernst & Young
<i>FOI Act</i>	<i>Freedom of Information Act 1982</i>
<i>FPC</i>	First Parliamentary Counsel
<i>GLS</i>	Green Lease Schedule
<i>GST</i>	goods and services tax
<i>ICT</i>	information communications technology
<i>IPS</i>	Information Publication Scheme
<i>KMP</i>	key management personnel
<i>Legislation Act</i>	<i>Legislation Act 2003</i>
<i>LI</i>	legislative instrument
<i>NABERS</i>	National Australian Built Environment Rating System
<i>NI</i>	notifiable instrument
<i>NLPD</i>	Nominal Lighting Power Density

<i>OPC</i>	Office of Parliamentary Counsel
<i>PBC</i>	Parliamentary Business Committee (a subcommittee of the Cabinet)
<i>PBS</i>	Portfolio Budget Statement
<i>PGPA Act</i>	<i>Public Governance, Performance and Accountability Act 2013</i>
<i>PGPA Rule</i>	<i>Public Governance, Performance and Accountability Rule 2014</i>
<i>PWC</i>	PriceWaterhouseCoopers
<i>Register</i>	Federal Register of Legislation
<i>Senior Drafter</i>	First Parliamentary Counsel, a Second Parliamentary Counsel or a drafter in the SES
<i>SES</i>	Senior Executive Service
<i>SME</i>	Small and Medium Enterprises
<i>SMT</i>	Senior Management Team
<i>WCC</i>	Workplace Consultative Committee
<i>WHS</i>	Workplace Health and Safety
<i>WHS Act</i>	<i>Work Health and Safety Act 2011</i>
<i>ABN</i>	Australian Business Number
<i>ACE Program</i>	Achieving Capability and Excellence Program
<i>ACT</i>	Australian Capital Territory
<i>API</i>	application programming interface
<i>APS</i>	Australian Public Service (OPC staff below Executive Level are classified as APS 1 to APS 6)
<i>ASL</i>	average staffing level

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