

Legislative Assembly of Western Australia

ANNUAL REPORT

2019–2020



Hon Peter Watson MLA
Speaker of the Legislative Assembly
Parliament House
4 Harvest Terrace
WEST PERTH WA 6005



Dear Mr Speaker

Letter of transmittal

I have pleasure in submitting to you, for presentation to the House, the Annual Report on the operations of the Department of the Legislative Assembly for the period 1 July 2019 to 30 June 2020.

The report addresses matters arising from the Clerk's powers, duties and functions as the Accountable Authority under the *Financial Management Act 2006*, as well as matters pertaining to the operations of the Department, the Chamber and its Committees.

Yours sincerely

A handwritten signature in blue ink, which appears to read "Kirsten Robinson".

MS KIRSTEN ROBINSON
CLERK OF THE LEGISLATIVE ASSEMBLY

24 September 2020

Clerk's overview

On 11 February 2020, the World Health Organisation gave the name “COVID-19” to the disease which, until that point, had been known to the world at large as the “Coronavirus”. Coincidentally, that same day was also the first time that the Legislative Assembly would sit in the calendar year 2020, and it was also the first time that the “Coronavirus” was mentioned in debate on the floor of the House.

On 16 March 2020, a state of emergency took effect in Western Australia in respect of the pandemic, and by 31 March 2020 the Assembly was operating under significantly altered arrangements, including:

- observing social distancing in the Chamber and work spaces;
- alternative seating and speaking arrangements in the House;
- restricted numbers in the Chamber;
- enabling COVID-19 related bills to be introduced without notice and proceed without delay between the stages;
- conducting Committee hearings and meetings via remote video conferencing;
- closing the Public Gallery;
- keeping Chamber doors, including the Bar of the House, open to reduce the need to touch surfaces;
- additional cleaning in high touch/traffic areas;
- hand sanitisers located throughout the Chamber and in the LA Committee Office; and
- relocation of Hansard reporters to upstairs in the Press Gallery.

In addition, in order to ensure the health and safety of our people, all Assembly staff worked from home in April and May, with only a limited number of staff attending the workplace on sitting days or when committees held in-person meetings.

For a place that is generally very wedded to its traditions, this level of change to the Assembly's practices and procedures was unprecedented.

The possibility of a recurrence of the COVID-19 pandemic has spurred us to consider whether any of these changes should be retained in a non-pandemic environment. We are also exploring a technical solution to enable a hybrid sitting of the Legislative Assembly to take place, should the House decide to go in that direction, where some members are present in the Chamber while others participate via remote video conferencing. It is pleasing to see that many of the committees have already embraced remote meetings, or a mixture of remote/in-person meetings.

The other issue which dominated the work of the Department during this period was the End of Life legislation. The second half of 2019 saw the much-discussed Voluntary Assisted Dying Bill 2019 (VAD) enter the Legislative Assembly for debate. The bill and amendments were debated for over 76 hours in total, including one sitting that ran from 9.00 am on Thursday 5 September 2019 until 5.21 am on Friday 6 September 2019. Given these extraordinary hours, I would like to sincerely thank everyone, both within the Assembly and in the Parliamentary Services Department, for going above and beyond the call of duty in providing such professional and seamless support to the Assembly and members during the passage of the VAD Bill.

An essential component of the work of the Assembly is that undertaken by its committees. Over the year, the Assembly's committees were very active, undertaking inquiries on such diverse topics as digital innovation in secondary education, microgrids and associated technologies, short-stay accommodation, monitoring and enforcing of child safe standards, and public sector procurement of goods and services and its vulnerability to corrupt practice.

Clerk's overview

This past year has been particularly challenging, with long hours and anxiety about the potential spread of the COVID-19, and I acknowledge the dedication and professionalism of the Assembly's staff in the face of these difficulties.

I also acknowledge the Hon Peter Watson, Speaker of the Legislative Assembly, who will be retiring at the March 2021 election, and thank him for his support and leadership during his term as Speaker. It was a real pleasure to work with him in promoting the interests of the Assembly, and his constant enthusiasm, encouragement and good humour will be missed.

Finally, I wish to thank my colleagues, Nigel Pratt, Clerk of the Legislative Council and Rob Hunter, Executive Manager, Parliamentary Services Department, and the Presiding Officers, for another productive yet challenging year. This year, more than ever, required working closely together to ensure we provided a safe working environment for all members and staff within Parliament House.



Ms Kirsten Robinson
Clerk of the Legislative Assembly



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Overview of the Department

The Legislative Assembly

The Legislative Assembly of Western Australia is one of the two Houses of the State Parliament. It consists of 59 Members who exercise five principal responsibilities in the Parliament:

- determining which group of Members will form the Government;
- considering and providing appropriations for Government to function;
- providing a legislative framework for the State;
- scrutinising the actions of Executive Government; and
- providing representation and a forum for discussion of issues of public concern.

The Department of the Legislative Assembly

Supporting the Members, the House and its committees in the exercise of these five functions is the Department of the Legislative Assembly (the Department). The Department is one of three departments which serve the Parliament of Western Australia, and is accountable under the provisions of the *Financial Management Act 2006*. The Department is not a department or agency of the Crown under the *Public Sector Management Act 1994*. This is reflective of the long established and necessary independence of Parliament from the Executive.

The Department is not the same as the Legislative Assembly. The latter refers to the elected Members of that body.

The Department services the needs of Members of Parliament, delivering a broad, high-level outcome of supporting governance for all Western Australians. The Department’s published desired outcome is that the Legislative Assembly Members’ requirements are met, and its service is to support the Operations of the Legislative Assembly.

Our mission

The Department of the Legislative Assembly’s mission is to provide effective, efficient and professional support to the Legislative Assembly, its committees and individual Members and to support parliamentary democracy.

Our values

In providing advice and services we will show:

Mutual Respect	Treating all persons with respect and courtesy
Integrity	Demonstrating high ethical standards
Professionalism	Exhibiting a high degree of professionalism in all work activities
Independence and Impartiality	Being independent, impartial and non-partisan at all times
Service	Delivering high quality services to the Members, the public and others

Overview of the Department

The Legislative Assembly’s year in facts and figures

67

Days sat

496

Hours sat

1,084

Questions in question time

1,051

Questions on notice asked

Zak Kirkup

Member asking most questions on notice

Roger Cook

Minister receiving most questions on notice

5.21 am

Latest adjournment time

109

Number of divisions

56

Bills introduced

52

Bills passed

46

Motions debated in the Legislative Assembly

915

Number of papers tabled

The Legislative Assembly’s year in facts and figures

14

Committee reports

4

Committee Inquiries launched

5

Committee Inquiries concluded

61

Committee Hearings

121

Committee Submissions received

122

Total number of committee meetings

245

Witnesses before committees

71

Number of grievances

Rita Saffioti

Minister most grieved to

40

Petitions presented

John Quigley

Minister introducing most Bills

1

Party Membership change

Overview of the Department

Legislative framework

The principal legislation governing the establishment and operations of the Parliament of Western Australia, including the Legislative Assembly, is the Constitution. Western Australia has a somewhat unusual Constitution in that major components are contained in two separate statutes, the *Constitution Act 1889* and the *Constitution Acts Amendment Act 1899*.

Section 2 of the *Constitution Act 1889* specifies that the legislature of the State shall consist of the Queen, the Legislative Council and the Legislative Assembly, and it shall be lawful for the Queen (represented by the Governor), by and with the advice and consent of the Council and Assembly, to make laws for the peace, order and good government of Western Australia. Section 34 of the *Constitution Act 1889* provides that Standing Rules and Orders are made by resolution of the Assembly to regulate the conduct of proceedings of the House. However, considered in isolation, these two Acts do not provide an adequate framework for understanding the way in which the Parliament, and this Department, operates.

For example, the current electoral system of Western Australia is not outlined in the Constitution Acts; rather, it has its own suite of enabling legislation, which includes the *Electoral Act 1907*, the *Electoral Amendment and Repeal Act 2005* and the *Constitution and Electoral Act 2005*.

Section 36 of the *Constitution Act 1889* provides that it shall be lawful for the Parliament by an Act to ‘... define the privileges, immunities and powers to be held, enjoyed and exercised by the Legislative Council and Legislative Assembly’. Pursuant to this, the *Parliamentary Privileges Act 1891* provides for parliamentary privilege in Western Australia.

The *Supreme Court Act 1935* and the *Financial Management Act 2006* also form part of the constitutional framework which governs the Legislative Assembly. In

addition, the *Commonwealth of Australia Constitution Act 1900* and the *Australia Act 1986* (United Kingdom), the *Australia Act 1986* (Commonwealth) and the *Australia Acts (Request) 1985* (collectively known as the ‘Australia Acts’) have an effect on the way in which Parliament operates.

There are also other sources which are considered to be an important part of the Western Australian Constitution, including:

- Imperial Acts (United Kingdom), such as the *Bill of Rights 1689*. Article 9 of this Act is a basis for the privileges of the House, as imported by the *Parliamentary Privileges Act 1891*, providing that parliamentary proceedings cannot be impeached or questioned in any court or place outside the Parliament;
- Letters Patent, a source of constitutional authority for the Governor, as representative of the Crown;
- the Common Law: that is, the prerogative powers of the Governor and case law concerning the effect and interpretation of constitutional documents and sources; and
- constitutional conventions (unwritten practices concerning the powers, processes and procedures for Government) mostly based on the Westminster model.

Departmental structure

The Legislative Assembly is one of three departments in the Parliament. The Department of the Legislative Council performs similar functions for the Legislative Council as the Department does for the Legislative Assembly. The Parliamentary Services Department (PSD) is responsible for providing support to both Houses, including building and grounds management, security, reporting services (Hansard), library, finance, human resources, information technology, education and catering services.

Overview of the Department

The Speaker

The Speaker of the Legislative Assembly (the Speaker) is the political head of the Department. Together with the President of the Legislative Council, the Speaker is responsible for the overall management of the Parliament. The *Parliamentary and Electorate Staff (Employment) Act 1992* establishes the Speaker, acting on the advice of the Clerk, as the employer of staff in the Department, other than the Clerk and the Deputy Clerk. The Speaker provides policy direction in relation to major issues and financial commitments of the Department. The Speaker also closely monitors the expenditure of parliamentary committees, particularly that which is outside everyday operating expenditure, by ensuring committees provide appropriate justification. Such expenditure is principally related to investigative and conference travel, specialist advisers and advertising, and is not authorised within the Department until the Speaker has approved the purpose and the level of expenditure.

The Clerk of the Legislative Assembly

The Clerk of the Legislative Assembly is responsible for the operation of the Department, and this responsibility is channelled through the Speaker to the Legislative Assembly. In relation to those matters which are core services of the Department, such as Chamber support and Committee work, the Clerk acts largely independently, but keeps the Speaker informed as necessary.

As the Accountable Authority, the Clerk is responsible for all expenditure in accordance with the *Financial Management Act 2006*, and is responsible for the day-to-day management of the administration of the House and its Committees.

Although overall responsibility for the payment of Members' salaries and allowances remains with the Clerk, the day-to-day work is undertaken by the Chief Finance Officer of the Legislative Assembly (who is also the Chief Finance Officer in PSD), who prepares all documentation for financial reporting requirements. (Refer to Appendix One for the audited Financial Statements.)

Management

The Clerk is principally supported by the Deputy Clerk, the Clerk Assistant (Procedure) and the Clerk Assistant (Committees). The Deputy Clerk reports directly to the Clerk and assists with the management of the Department and the provision of high level procedural advice to Members. The two Clerk Assistants are responsible for the management of two principal areas within the Department: Chamber operations and Committee operations. They also provide procedural advice to staff and Members.

Chamber support

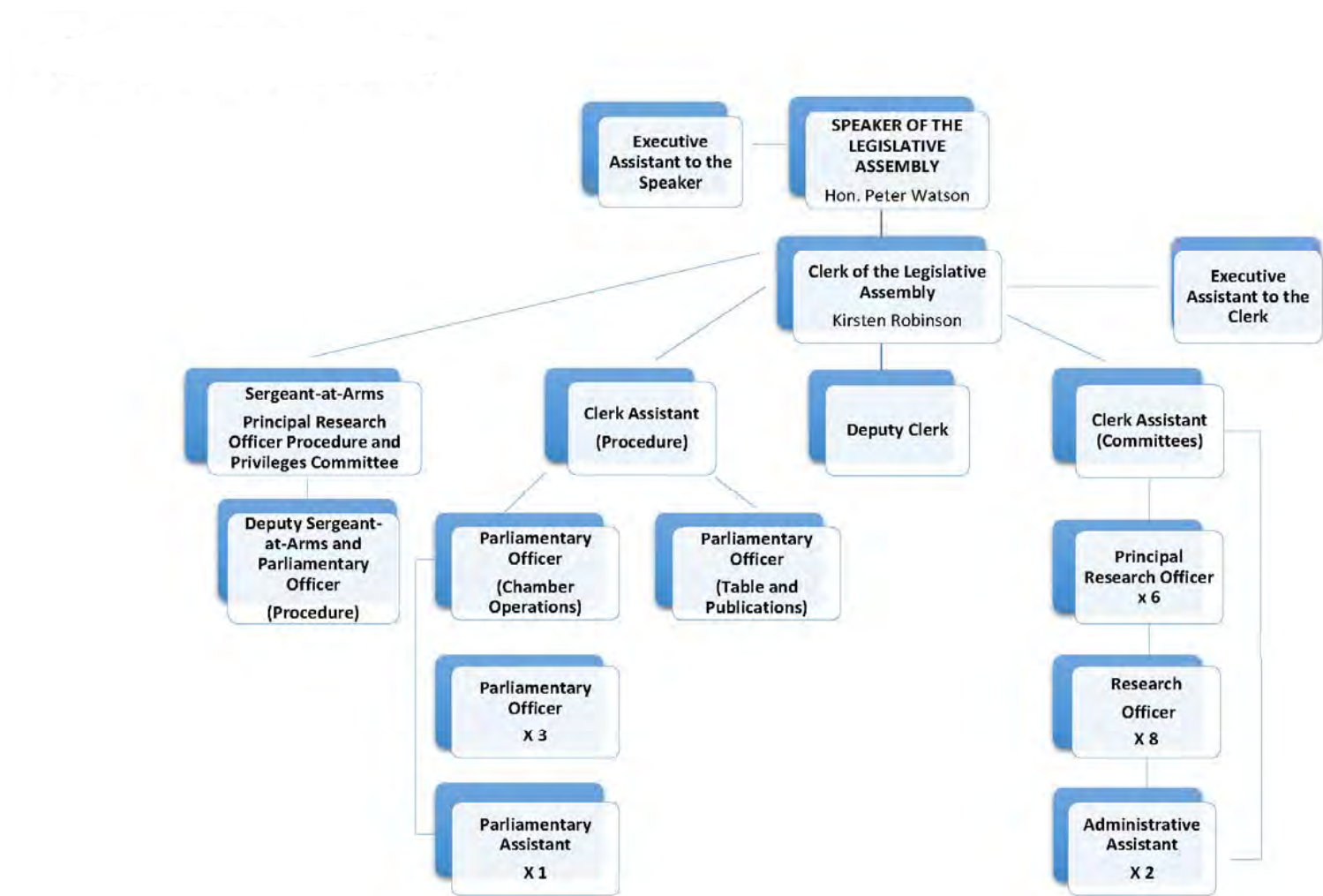
The Legislative Assembly Office provides support services to the Chamber, Members of Parliament and the Clerks. This service includes the distribution of Chamber documents such as Bills and Notice Papers, and involves general reference work and recording and making available all tabled papers such as annual reports and regulations. The Legislative Assembly Office also deals with general enquiries from Members, the media, Government departments and the public.

Committee support

Each Standing Committee is assigned a Principal Research Officer and, if required, a Research Officer. Direct employment or secondment of additional staff is undertaken as necessary. Support staff for the Legislative Assembly's Committees are principally located in separate premises at Level 1, 11 Harvest Terrace, West Perth.

Principal Research Officers are responsible, on behalf of the Clerk, for the administrative, procedural and research advice given to their respective Committees. Two administrative staff provide additional support, while the overall management of Committee operations and staff is undertaken by the Clerk Assistant (Committees).

Overview of the Department



Overview of the Department

Interdepartmental cooperation

Assembly officers are actively involved in a number of interdepartmental committees that help to foster communication and cooperation, which assists significantly in the better functioning of the Parliament. Some of the primary interdepartmental committees are listed below.

Management Executive Committee

The operations of Parliament House are managed by a Management Executive Committee (MEC) comprising:

- the Speaker and the President;
- the Clerks of both Houses; and
- the Executive Manager, Parliamentary Services Department (PSD).

The MEC determines 'whole of Parliament' policies, and meets to discuss, plan, authorise and oversee major projects for the Parliament.

Heads of Department meetings

The Clerks of both Houses and the Executive Manager, PSD comprise the Heads of Department (HOD). The HODs regularly meet to discuss service delivery and matters to be placed before the MEC for consideration.

Risk Management Committee

The Risk Management Committee is responsible, in accordance with the approved Terms of Reference, for the development and communication of risk management policy, procedures, training, implementation and reporting across the three Parliamentary Departments.

Joint Consultative Committee

The Assembly participates in the Joint Consultative Committee (JCC), an employee-management forum which considers issues impacting on the

workplace and performance and makes recommendations to the HODs and the MEC. The current Chair of the JCC is a Legislative Assembly Clerk Assistant.

Information Management Committee

The HODs have jointly appointed an Information Management Committee to facilitate and coordinate effective management of business information for the Parliament as a whole and for each Department individually. The Committee provides advice and recommendations to the HODs relating to information management practices, the Parliament's records and archives, and policy and procedure that reflects best practice in compliance with the *State Records Act 2000*.

Crisis Management Team – Pandemic Response

The Crisis Management Team (CMT) is a committee comprising representatives of the two Houses and PSD. The CMT first met on 4 March 2020 to address the threat of COVID-19. In consultation with the HODs, the CMT did not assume emergency powers, and instead assumed responsibility to formulate recommendations to the HODs to assist the HODs in providing a Parliament-wide response to COVID-19. In March 2020, at the height of the uncertainty of the threat from COVID-19, the CMT met 12 times. In the following months, as the threat of communal transmission in Western Australia abated, and Parliament's response to COVID-19 adjusted accordingly, the CMT met less frequently.

Website Steering Committee

The Parliament's website is the key mechanism through which the work of the Parliament is communicated to the people of Western Australia. All Hansard transcripts dating from the Assembly's first sitting in 1890 are available online, as are committee submissions and hearing transcripts from 2001. The website is a unique repository for a vast array of the information presented to or tabled in the Legislative Assembly. For example, there are now over 27,000 unique

Overview of the Department

documents available to the public contained in the Legislative Assembly's tabled papers database. And this is only one example of the multiple databases that make information available to the public on the website. There are thousands of other documents, transcripts and answers to questions on notice available in the other databases accessible via the website.

In April 2019, a redesigned parliament website was launched. The new website has resulted in a more modern experience with improved design and greater opportunity for the use of graphics and other interactive features. In recognition that the website redesign was an ongoing project, the three parliamentary departments agreed to the continued operation of the Website Steering Committee (WSC).

The WSC consists of employees from all three parliamentary departments and works closely with Parliament's Information Technology team to set priorities and recommend funding proposals to the Heads of Department. A Legislative Assembly Clerk Assistant is currently the Chair of the WSC. During the reporting period, the WSC concentrated on key works to reinforce and stabilise the numerous databases that underpin the website. Although the result of these works will not be obvious to most public users, they have resulted in improved stability and fewer maintenance hours required by the Parliament's IT staff. These database works have carried over to the 2020–21 financial year.

Other interdepartmental committees

The Assembly supports and participates in other interdepartmental committees, including the:

- Parliamentary History Advisory Committee;
- Parliament House Art Advisory Committee; and
- Parliamentary Education and Community Relations Committee.

These committees provide advice and feedback to the Presiding Officers on all matters pertaining to the history of the Parliament and its members and operations, the historical projects undertaken by the Parliamentary Departments, and the education and community engagement activities of the Parliament.

Agency Performance

Assessing the Department’s performance

Each year, the Department surveys the Members of the Legislative Assembly as a means of assessing the effectiveness of the Department’s service delivery. The survey consists of six questions that cover the range of services delivered by the Department in the House and the Committee Office.

The survey is provided in hard copy to Members; this year, it was distributed on Tuesday 16 June 2020 and the Speaker made a statement in the House outlining the purpose and value of the survey and encouraging Members to complete it.

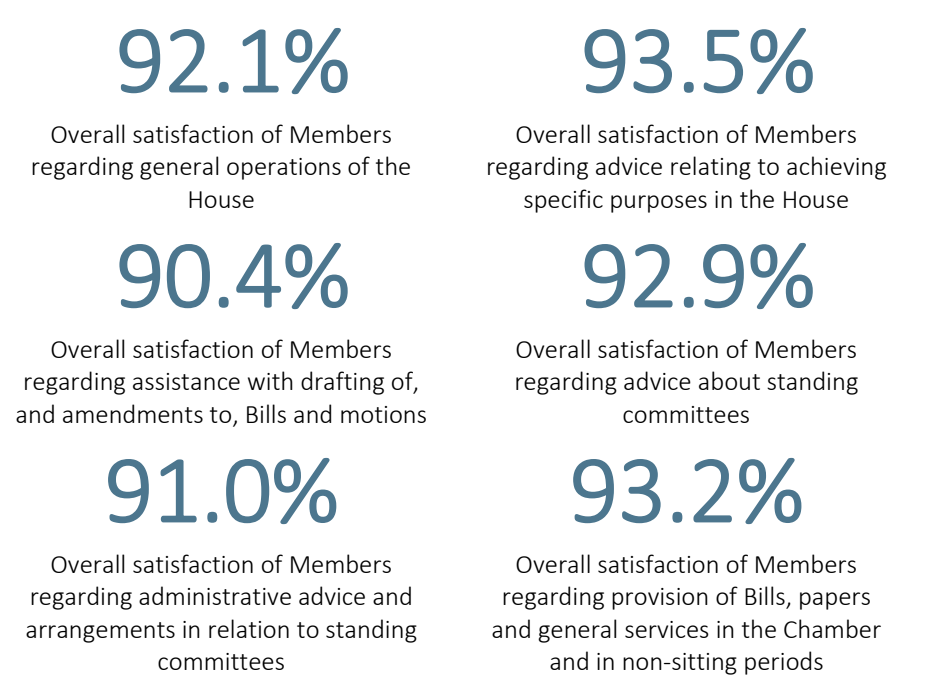
Members cannot be compelled to complete the survey but, with encouragement, the response rate historically has been about 75 per cent. The return rate this year was 84.75 per cent.

Survey results

The survey assists the Department’s management team in configuring services in a manner that best responds to both the Legislative Assembly’s and individual Members’ needs. As the numbers outlined below demonstrate, Members continue to express a high degree of satisfaction in the services delivered by the Department, and this year’s results are broadly in line with those from earlier periods.

This year’s results are outlined below, and a chart is provided on page 18 for comparison against results achieved over the preceding five-year period.

In addition to the quantitative data gathered during the survey, Members are also encouraged to write any comments in connection to each of the survey questions. Although relatively few Members choose to provide this written feedback, where it is provided the information is collated and presented to the management team for comment or action as necessary.

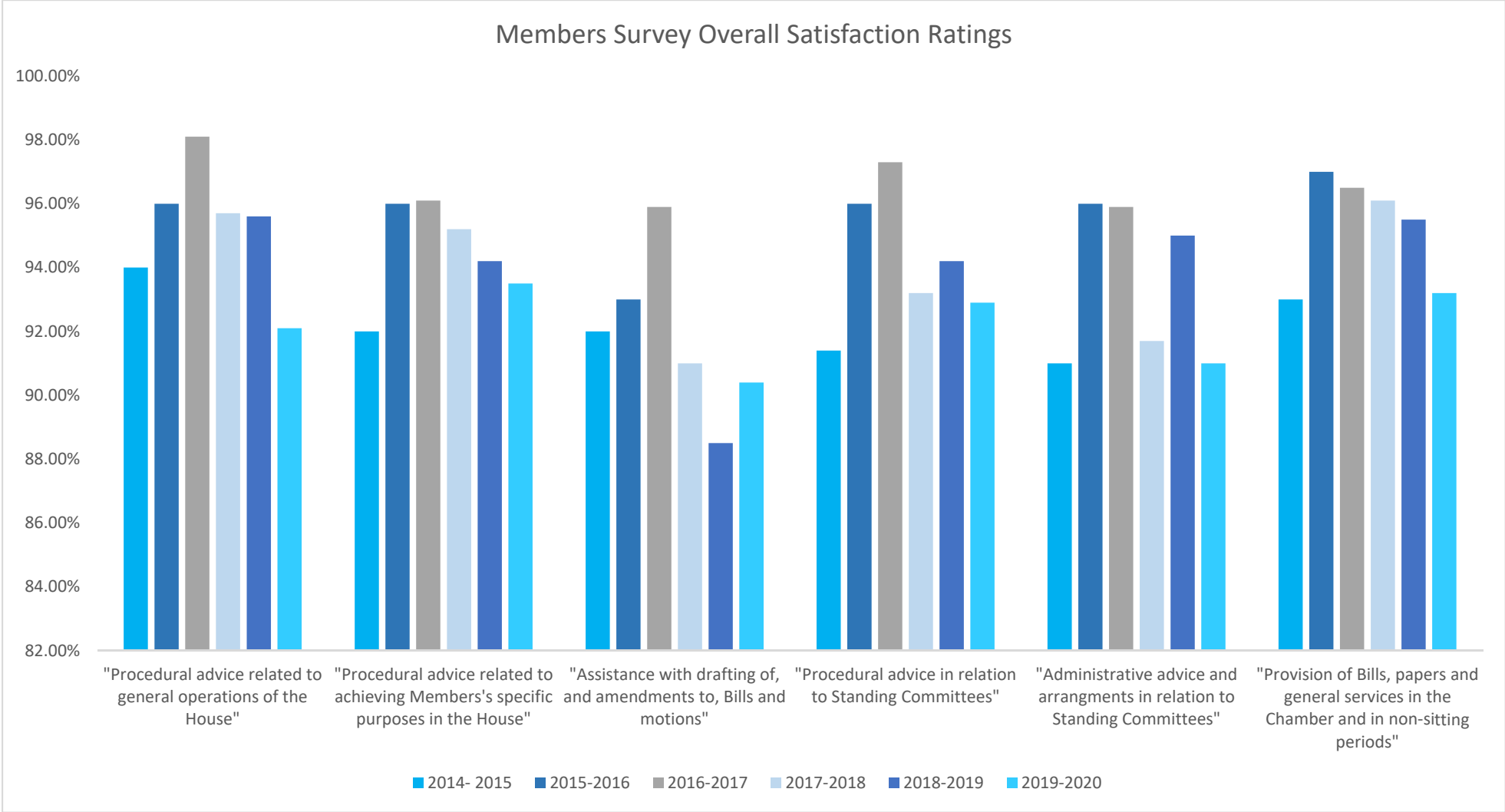


Historical comparison

The chart on the following page provides a summary of the Legislative Assembly’s performance against these six criteria since 2014.

As noted previously, this year’s results continue to indicate that the Department’s service delivery is well-regarded by Members, with no satisfaction levels falling below 90 per cent.

Agency Performance



Summary of the year's activities

Service objectives

The Department of the Legislative Assembly's service objectives focus on the key tasks of supporting the work of Members in both the House and committees; in building the individual capacity of Members and staff; and promoting the work of the parliament and its role in democratic government in Western Australia.

The service objectives align with and fulfil the Department's responsibility to:

- ensure that the Legislative Assembly Members' requirements are met; and
- support the operations of the Legislative Assembly.

Numerous activities associated with meeting each of these services have been outlined in the following pages. Together, they tell the story of how the Department has responded to the operational requirements and other needs of the Legislative Assembly and its 59 Members.

Supporting sittings of the House and Members

Providing procedural advice to Members

The primary responsibility of the Department of the Legislative Assembly is to meet the requirements of the Legislative Assembly's Members. This broad description covers a range of services delivered by the Department's staff in order to ensure that the Legislative Assembly's legislative and oversight functions are carried out in a seamless fashion.

Ultimately, it is the Members of the Legislative Assembly themselves that determine the nature and extent of the work that the Department carries out. These aspects of the Legislative Assembly's operations are necessarily episodic and responsive to events in the Chamber itself, or other political developments. These services include the provision of advice to Members on matters of

parliamentary procedure and practice, which is often provided verbally and on short notice. It can encompass advice on the day's business program through to drafting complex amendments and motions for use in the House.

The Clerk and senior officers also work closely with the Speaker to draft rulings and advise the Speaker, Deputy Speaker and Acting Speakers on parliamentary procedure and practice, as well as relevant precedents.

It is difficult to capture and quantify statistical information about this work, although Members are surveyed for their views on the quality of these services. Members have consistently rated the advice they receive from the Clerks and other senior officers very highly, and as the survey results outlined on page 17 outline, this continues to be the case.

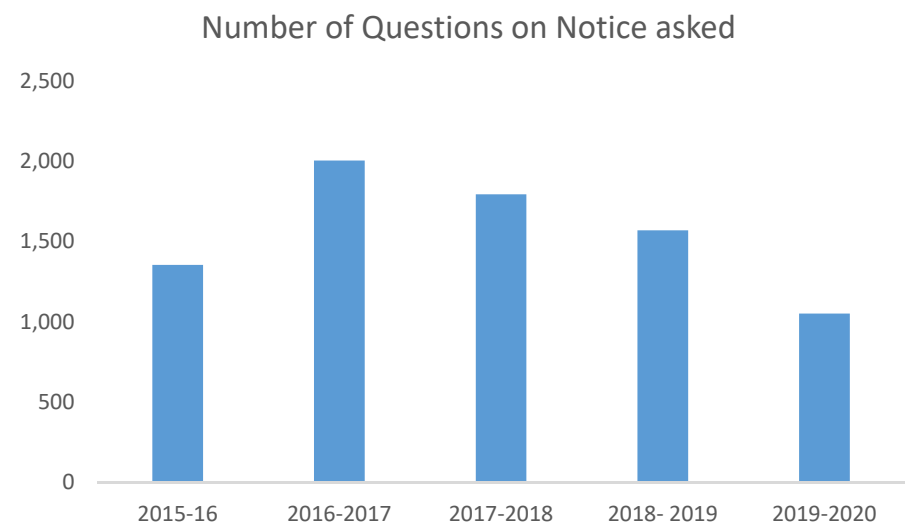
Providing administrative support for sittings of the House

There are also important administrative services delivered by the Department, without which sittings of the Legislative Assembly would not be possible.

The Notice Paper, which serves as a high-level agenda for the Legislative Assembly, is published ahead of each sitting day and the order of business reflects the government's legislative priorities. In 2019–20, the Department produced 67 Notice Papers.

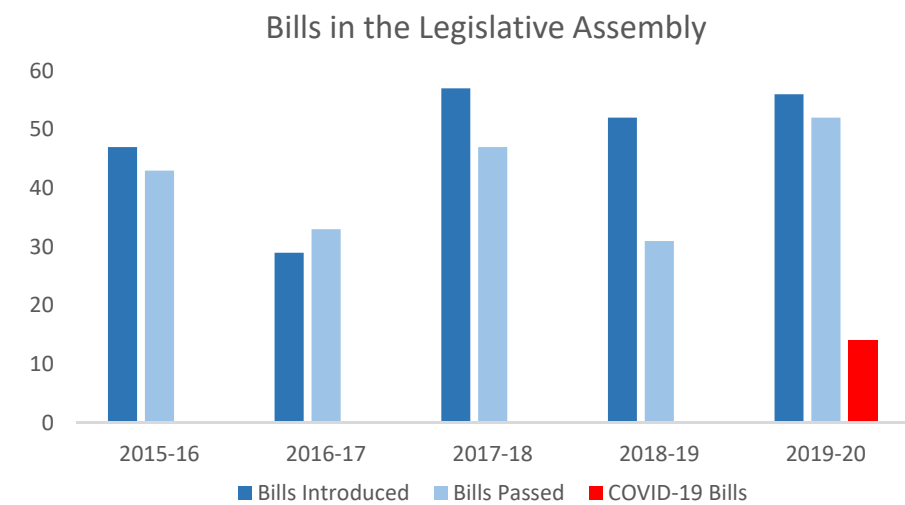
Questions on Notice, which are integral to the Legislative Assembly's oversight and scrutiny functions, are reviewed and approved by senior officers of the Legislative Assembly under the authority of the Speaker. In 2019–20, the Department processed 1,050 questions from members of the opposition, and one question from a government member, bringing the total to 1,051. As the chart below demonstrates, the volume of questions asked over the 40th Parliament has consistently decreased since 2016–17.

Summary of the year’s activities



The Department maintains the Legislative Assembly’s records, including the Votes and Proceedings, which are published at the end of each sitting day and are the official record of what happens in the House. Each division that takes place in the Legislative Assembly is recorded in the Votes and Proceedings. There were 109 occasions during which Members divided to resolve a vote in the Assembly in 2019–20; on 87 occasions divisions resulted in the question being negatived and 22 were agreed to by the House.

The Clerk is responsible for the carriage of Bills under consideration by the Legislative Assembly, which means that it is the Clerk and senior officers who are responsible for ensuring that a Bill passed by the Legislative Assembly is true and correct and that it ultimately reflects the intent of the Members. This is particularly important when the Assembly is considering amendments as it falls to the Clerk and senior officers to confirm that amended Bills are accurate.



* Covid-19 Bills are also included in the 2019–20 totals

The 2016–17 result in the table above is impacted by the State Election in March 2017 and the dissolution of Parliament in January of that year.

In 2019–20, 52 bills were passed by the Legislative Assembly. This represents an increase of 67 per cent over the previous financial year. The five-year average for the number of bills passed in the Assembly is 41. Much of the increase can be attributed to the special COVID-19 legislation introduced by the government, which represented 27 per cent of all legislation passed during the reporting period.

The Department’s staff also coordinate the Tabled Papers process, including publication to the Parliament’s website and the accurate recording of pertinent information and assignment of Tabled Paper numbers. In 2019–20, a total of 915 papers were tabled in the Legislative Assembly.

Summary of the year’s activities

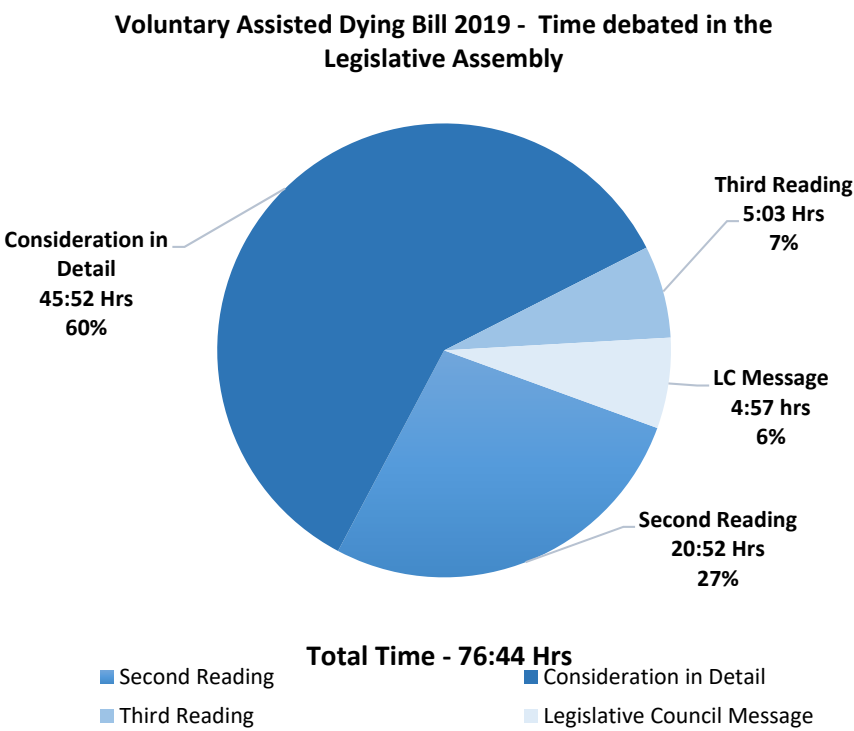
All staff working in the Legislative Assembly have an important role in ensuring that sittings take place seamlessly and in accordance with the Standing Orders. As a result, a key priority is providing training and development opportunities to all our staff. More information about this can be found on page 27 under *Building the capability of employees and Members*.

Supporting the passage of the *Voluntary Assisted Dying Bill 2019*

The Voluntary Assisted Dying Bill 2019 became law in Western Australia on 19 December 2019 following its assent by the Governor. This was the culmination of a lengthy process that began in the Legislative Assembly in August 2017 with the creation of the Joint Select Committee on End of Life Choices. For both the Assembly’s committee and chamber operations, the facilitation of public debate and subsequent passage of the legislation has been the single largest issue supported by the Department during the 40th Parliament.

In accordance with Standing Orders, debate for the second reading of the bill commenced on 28 August 2019. All but one of the 58 eligible Members spoke on the bill, with debate taking just under 21 hours over a total of four days. The second reading of the bill was agreed with 44 votes in favour and 12 against.

The Consideration in Detail stage of the bill required 46 hours to complete over six days, including one sitting that ran from 9.00 am on Thursday until 5.21 am on Friday. This was the third-longest continuous sitting of the Legislative Assembly in the body’s history, and required a great deal of stamina from both the staff and Members. Although long hours had been anticipated, there was little warning that the all-night sitting would take place when it did, and the sitting itself simply rolled-on with no clear indication of when it would conclude.



The third reading of the bill required 5 hours of debate with 20 members contributing. The bill was third read following a 45 to 11 vote, and was transmitted to the Legislative Council on 24 September 2019.

The Legislative Council concluded its debate on the bill on 5 December 2019, having proposed 55 amendments. The Assembly met a few days later on 10 December 2019 during which it agreed to all of the Council’s proposed amendments.

Summary of the year's activities

The bill and amendments were debated in the Legislative Assembly for over 76 hours in total. The bill was assented to on 19 December 2019.

Despite the absence of clear forewarning about the overnight sitting, the Department had already established rosters for the sitting week in anticipation of late sittings. The roster system enabled operations to continue uninterrupted while staff were able to take regular breaks during which they could sleep. In order to complete the sitting, some staff worked a 21-hour day – which followed two consecutive post-midnight finishes on the preceding two sitting days. It is a testament to the dedication and professionalism of the Legislative Assembly's staff that the sitting proceeded seamlessly in these challenging circumstances.

This unique situation was only made possible by the commitment of the staff across the Parliament, and the assistance of a range of PSD's business units – most particularly, the broadcast team, Hansard, building services and security.

The Legislative Assembly's response to COVID-19

The Legislative Assembly adopted COVID-19 temporary orders on 19 March 2020. The temporary orders would apply following agreement with party leaders to pass urgent legislation in connection to COVID-19, and enabled relevant bills to be introduced without notice and to proceed through all stages without delay. In addition, after consultation with the party leaders the Leader of the House could set time limits for debates on bills and motions. In total, 12 urgent bills were passed (between March and May 2020) on the same day as their introduction in accordance with the rules provided under the COVID-19 temporary orders.

In the early stages of the pandemic response, there was the possibility that scheduled sittings of the House would be cancelled for public health reasons. In order to ensure that important scrutiny functions could continue, a temporary



order was agreed that allowed questions on notice to be lodged when the House was unable to sit on previously scheduled days.

The Speaker also approved a physical distancing seating plan in response to COVID-19. The seating plan limited the number of seats used by members in the Chamber. A maximum of 23 members (down from 59) were permitted to be seated in the Chamber at any one time, including the Speaker. Members were able to rotate into seats allocated to their parties, while maintaining minimum spacing of 1.5-metres from each other.

Further safety measures were also implemented within the House, including:

- the addition of various hand sanitising stations for members and staff;
- ensuring Chamber doors and the bar of the House were left open (to avoid contact);

Summary of the year’s activities

- the addition of lecterns at the Table of the House for Members’ speeches;
- the relocation of Hansard to the gallery above the Chamber;
- closure of the Public Gallery; and
- limiting access to the Speaker’s Gallery.

In April and May 2020, the Assembly’s House staff worked remotely during non-sitting periods and reduced in-person staffing levels were implemented via a roster system for sitting days.

The Assembly introduced additional COVID-19 temporary orders in relation to divisions on 12 May 2020. This procedure was implemented to ensure physical distancing practices could be maintained when divisions occurred.

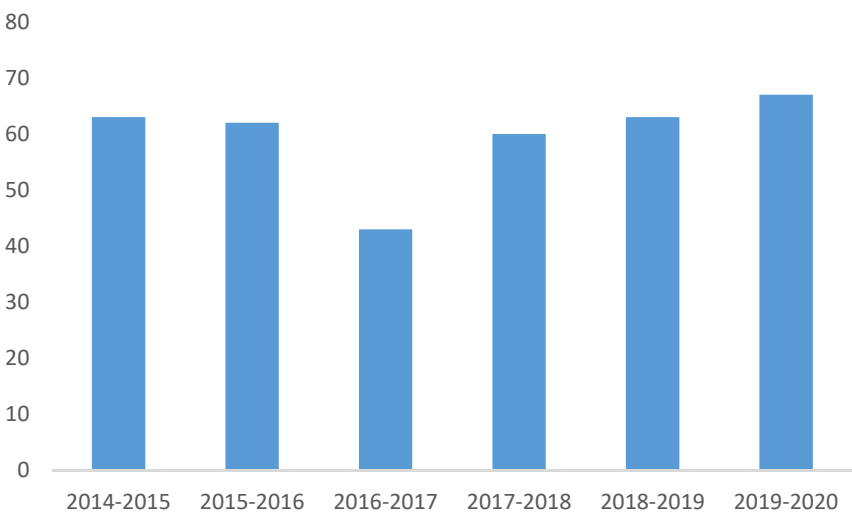
The changes included having the members exit the chamber at the commencement of a division and re-enter one at a time through the door



behind the Speaker’s Chair, ayes passing to the right of the Chair and the noes passing to the left. Members were marked off as they passed the Whips and Clerks at the Table and were then able to exit the Chamber through the other doors, to limit contact.

Not only did the Legislative Assembly maintain its normal sitting schedule during COVID-19, it also met for three additional days in the April recess to pass urgent COVID-19 related legislation. The proposed estimates week was also altered to an additional official sitting week in May 2020. As a result, the Legislative Assembly had a busy sitting year. 2019–20 had the highest number of sitting days in the last six years, with a total of 67 sitting days. The highest number of sitting days prior to this was 63 in 2018–19.

Legislative Assembly Sitting Days Comparison



Summary of the year's activities



In conjunction with its regular annual survey of Members, the Department also sought feedback on the measures implemented in response to the COVID-19 pandemic.

- 89 per cent of respondents rated the Department's COVID-19 response measures in relation to the Chamber as either good or very good; and
- 94 per cent of respondents rated the Department's COVID-19 response measures in relation to Committees as either good or very good.

Estimates hearings

Each year, following the conclusion of the second reading debate, the budget bills are referred to the Estimates Committees and are closely examined over a period of three days. Estimates provides an opportunity for members to intensively scrutinise the budgets of all government departments and agencies,

in addition to off-budget authorities like Western Power or the Water Corporation.

Due to COVID-19 the presentation of the State budget has been delayed. The budget was initially due to be tabled in May 2020; however, the budget is now scheduled for 8 October 2020. Accordingly, Estimates hearings have been scheduled for the week of the 19 October 2020.

Supporting committees and committee members

The Legislative Assembly is responsible for administering five standing committees, plus two joint standing committees consisting of members from both Houses.

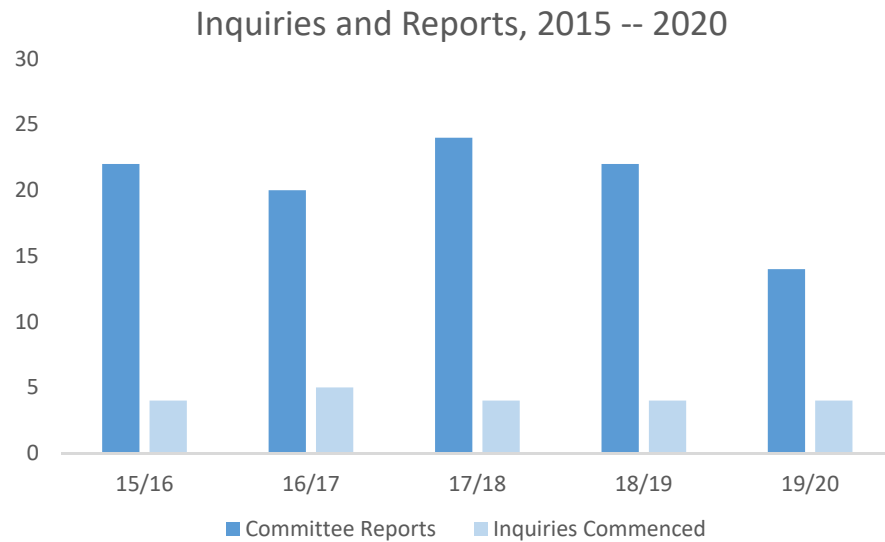
The services provided by the Department to the Legislative Assembly's committees are broadly similar to those that it provides to the House itself. In addition to procedural advice about the operation of committees, the Department and its staff are also responsible for:

- organising all meetings of each committee;
- preparation of meeting documents, including minutes and agendas;
- managing and publishing submissions, and organising witnesses;
- research and analysis of evidence, and providing briefings to Members; and
- preparation of draft reports, and their finalisation for tabling.

During 2019–20 the Legislative Assembly's committees presented 14 reports to the House; conducted 61 hearings, examined a total of 245 witnesses, and accepted 121 submissions.

Each committee presents an annual report to the Legislative Assembly. Specific details about individual committee activities can be found in those reports.

Summary of the year's activities



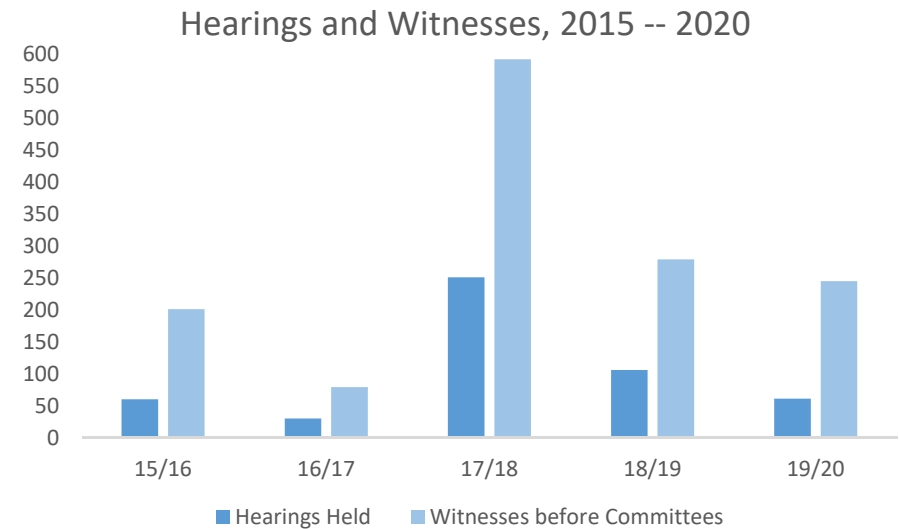
Members serving on the Legislative Assembly's committees continue to value the levels of service they receive from staff, as reflected in the results of the most recent Member Survey (outlined on page 17).

The high levels of satisfaction expressed by Members reflects the professional and apolitical approach to service delivery adopted by the Legislative Assembly's staff.

LA Committees COVID-19 Response

On 18 March 2020 the Speaker of the Legislative Assembly advised committees to modify their work practices in line with health advice provided to government. In particular, committees were instructed to:

- examine their projected work plans over the next two months and defer or postpone all non-essential work; and



- use video-conferencing for regular committee meetings and any scheduled public hearings.

In line with other Legislative Assembly staff, committee officers were permitted to work from home from 23 March 2020.

For the most part, the onset of the pandemic did not adversely impact on Legislative Assembly Committee Office operations. Whilst establishing remote IT access was challenging, staff and committee members quickly adapted to working remotely. All staff returned to office-based work on Monday 15 June 2020. While in-person committee meetings have resumed, with physical distancing measures in place, committees continue to use a mix of in-person and remote meetings.

Summary of the year's activities



Promoting the work of the Parliament and its role in democratic governance in Western Australia

Since 2014, PSD has been responsible for administering the Parliamentary Education Office (PEO) and providing educational services to the wider community. The Legislative Assembly works with the PEO to ensure that the resources made available to members of the public and schoolchildren accurately reflects the role and function of the Assembly.

In addition to the education services undertaken by the PEO, the Department also has a responsibility to effectively communicate the role of the Legislative Assembly with the aim of increasing public awareness of the Assembly's work and its connection to democratic governance in Western Australia.

Bills information pages on the Parliament's website

Having received feedback from key stakeholders for possible improvements, the Department resolved to update the Bills information pages on the Parliament's website with the aim of transforming the pages into a complete record of a bill's passage through the Parliament. As a result, each bill introduced from the 38th Parliament has been reviewed and updated to

include as much complete information as possible. This includes all versions of a bill as it is amended in either House, a complete set of Acts amended by the bill (where available), and other historically significant information such as messages passed between the Houses regarding the bills.

Community outreach program

In July and September 2019, staff from the Legislative Assembly participated in community outreach initiatives in country WA, together with staff from the Legislative Council. Sessions were delivered to government agencies and community groups, and were updated according to feedback received from earlier sessions. Topics included the different levels of government and where Parliament fits, the differing roles of government and parliament, and an explanation of the roles and functions of parliamentary committees. To deliver these sessions, two staff travelled to Manjimup in July, two staff travelled to the Pilbara also in July, and one staff member travelled to Geraldton in September.

Parliament's history advisory committee

The Parliamentary History Advisory Committee (PHAC) deliberates on matters pertaining to the history of the Parliament and oversees the delivery of the Oral History Program (OHP), which records personal perspectives of former members and parliamentary staff. The program has its origins in the mid-1980s, when the JS Battye Library (now the State Library of Western Australia) expanded its oral history program to include interviews with parliamentarians.

The committee consists of the Presiding Officers from both Houses and representatives from each of the Parliamentary departments. During the 2019–20 financial year the PHAC was chaired by the Hon Kate Doust MLC, President of the Legislative Council. This year the committee's activities have been limited due to COVID-19, although the OHP program has continued, with a number of interviews with former parliamentarians nearing completion.

Summary of the year's activities

Art at Parliament House

The Legislative Assembly is represented on the Parliament House Art Advisory Committee by the Speaker, who is the Committee Chair, and by the Sergeant-at-Arms, who is the Committee Secretary.

In February 2020, the Committee, in partnership with Murdoch University, launched the PEEK Exhibition which showcases 56 contemporary artworks from the Murdoch University Art Collection, ranging from oil paintings, watercolours, photographs, linocut prints and acrylic and paper collages. Due to the onset of the Covid-19 pandemic, Murdoch University extended the loan through to 2021.

In 2019–20 the Committee continued its collaborative relationship with the School of Arts and Humanities at Edith Cowan University by hosting the Parliament House–Edith Cowan University Artist-in-Residence programme. The 2019 Artist-in-Residence was multi award-winning artist, Monique Tippet, whose Blackbutt, polymer, ink, charcoal, gold-leaf and lacquer wall-based artwork Golden State celebrates the richness and diversity of the Western Australian natural environment. Golden State can be viewed in the John Forrest Foyer of Parliament House.



During the period under review, Edith Cowan University renewed its loan of eleven paintings by leading Western Australian Indigenous artists, and also loaned Mosaic Burning 3, a painting by Western Australian artist Tony Windberg, and a triptych of photographs drawing upon the Spanish bodegón genre of still-life paintings by artist and academic Eva Fernandez.

In February, the Committee oversaw a short-term loan from the Parliament House Indigenous Art Collection—Sandra Hill's Home Maker #1—to the John Curtin Gallery for an exhibition of Hill's work as part of the Perth Festival.

The Committee, with the generous support of the voluntary art guides from the Art Gallery of Western Australia (AGWA), offers a public tour of the Parliament's art collections on the first Friday of every month. The AGWA guides also conduct an art tour with an AUSLAN interpreter for members of the deaf and hard of hearing community each March during Hearing Awareness Week. Due to the COVID-19 pandemic, art tours were suspended from March 2020.

Building the capability of employees and Members

Parliament is a unique workplace environment which can seem idiosyncratic to outsiders. Any new staff member, upon joining the Legislative Assembly's team, would only have a vague sense of the practices and procedures of the House.

The same is often true for new Members of Parliament; although many will have held a long interest in politics and parliamentary democracy, very few will be well versed in the practices of the House.

As a result, the Department has an obligation to both staff and Members to ensure that they are provided with useful and relevant training upon commencement and that further development opportunities are available to them throughout their parliamentary careers.

Summary of the year's activities

In addition to the Department's ongoing induction and on-the-job training programs, in 2019–20 a number of other development opportunities were provided.

Ministerial and departmental seminars

Each year, the Parliament hosts seminars for public servants either working within government departments or in political offices, such as a ministerial office or electorate office. In August 2019, the sessions were hosted by the Legislative Assembly; the Legislative Council was due to host the sessions in 2020, but these were cancelled due to COVID-19.

The seminars provide an introduction for how parliament works and are designed to increase understanding amongst the public sector about how the two Chambers operate, and how Ministers and Departments are responsible to the Parliament.

ANZACATT

The Australian and New Zealand Association of Clerks-at-the-Table (ANZACATT) is the professional body for parliamentary staff in Australia and New Zealand and was formed in 2001 with the objective of advancing the professional development of those employed in parliamentary service. The annual ANZACATT conference, which was scheduled to be held in Canberra in January 2020, was cancelled due to bushfires ravaging New South Wales and the Australian Capital Territory at the time.

The 2019 Parliamentary Law, Practice and Procedure (PLPP) course was once again administered by the University of Tasmania in Hobart. The course spanned the end of June and the beginning of July 2019. Due to COVID-19, the course was made available online. The course allows participants to expand their knowledge of the foundations and principles of parliamentary systems and parliamentary law, procedure and practice in Australia and New Zealand,

as well as the administrative practices essential to the smooth operation of Parliament.

ASPG seminars

The Australasian Study of Parliament Group (ASPG) is a politically non-partisan body established in 1978 to encourage and stimulate research, writing, teaching and discussion about parliamentary institutions, particularly those in Australasia and the South Pacific. The ASPG has Chapters in all States and Territories of Australia and in New Zealand. Its membership consists of parliamentarians, parliamentary officers, academics, teachers, journalists, students and other interested individuals.

The Western Australian chapter of the ASPG is coordinated by the Legislative Assembly's Sergeant-at-Arms, Dr Isla Macphail, and is active in providing seminars and other educational activities to its membership and interested guests. Western Australia's Chapter continues to be the largest in the Group. During 2019–20, the Western Australian Chapter hosted the following events:

- Supper seminar: Professor Martin Drum and Professor John Phillimore on the topic: 'Western Australia's Legislative Council: The Case for Reform'.
- Dinner seminar: psephologist and election commentator Antony Green AO on the topic 'Fixing the Electoral System: Informal Voting and Group Voting Tickets'.

The ASPG holds a national conference each year, which in 2019 was hosted by the ACT Chapter at Parliament House, Canberra, from 2 to 4 October 2019. Six staff from the Legislative Assembly attended the conference, which examined 'Parliaments navigating disruption in 2019'. At the 2019 conference, Dr Macphail was affirmed to fill the vacancy of national ASPG Vice President.

Other reportable information

Incoming Parliamentary visits

In July 2019, the Western Australian Parliament hosted a two-day visit from a delegation of 11 Members from the House Committee of the House of Regional Representatives, Dewan Perwakilan Daerah, Republic of Indonesia. They were accompanied by five parliamentary staff as well as staff from the Indonesian Consulate General in Perth. In addition to learning about Western Australia's parliamentary and political system, the delegation had briefings on the parliamentary committee system and the financial accountability of government agencies, government trading enterprises and Parliament. The delegation also met with a panel of MLAs and MLCs to discuss constituency issues.

In October 2019, the Western Australian Parliament hosted a five-day professional development attachment for the Clerk of the Cook Islands Parliament. The Clerk met with staff from the Legislative Assembly, Legislative Council and Parliamentary Services and the program covered parliamentary procedure, committee operations and corporate services. As the attachment coincided with a sitting week for both Houses of the Western Australian Parliament, the program included viewing Chamber proceedings and committee hearings. The Clerk's travel costs were funded by the United Nations Development Programme Pacific Office in Fiji, while accommodation costs were covered by the Commonwealth Parliamentary Association (CPA) (Western Australia Branch).

In October 2019, the Legislative Assembly hosted a visit from six members of the Zhejiang Provincial People's Congress. The visit included a meeting with the Speaker of the Legislative Assembly, lunch, a tour of Parliament House and viewing Question Time in the Legislative Assembly.



The Western Australian Parliament co-hosted a workshop with the United Kingdom branch of the CPA from 16 to 18 December, on 'The Role of Parliamentary Committees in Combatting Human Trafficking and Forced Labour'. The workshop sessions were held in the Legislative Council Chamber, and were attended by parliamentary members from legislatures around the world. Five Members and one staff from the WA Parliament were invited to attend as official participants, and the costs for the workshop were covered by the UK branch of the Commonwealth Parliamentary Association.

Outgoing Parliamentary visits

In July 2019, the Speaker and the Clerk of the Legislative Assembly travelled to Brisbane to attend the 50th Annual Presiding Officers and Clerks Conference. The Conference theme was "Practicalities of Presiding and Adminstrating Parliaments".

Other reportable information

In June 2019, a staff member travelled to Hobart to attend the Parliamentary Law, Practice & Procedure course, which took place from 26 June to 2 July 2019. The Clerk of the Legislative Assembly also participated in the course via her membership of a panel discussion with other Australian clerks during which participants were also able to engage in a Q&A session regarding parliamentary procedure and the broader experiences of the assembled clerks.

In July and September 2019, staff from the Legislative Assembly participated in a number of community outreach initiatives in country WA, together with staff from the Legislative Council. Please refer to page 26 for information about these outreach sessions.

Six staff members attended the Australasian Study of Parliament Group (ASPG) Annual Conference, from 2 to 4 October 2019 in Canberra. One of the staff members attended in her capacity as the ASPG WA Chapter Secretary.

Three staff were due to travel to Canberra to attend the ANZACATT Professional Development Seminar, from 22 to 24 January 2020. However, the Seminar was cancelled due to health and safety concerns arising from the New South Wales and Victorian bushfires.

In January 2020, one staff member, acting in his capacity as the Parliamentary Sports Club Secretary, travelled to Hobart to attend the 2020 Parliamentary Sports Club Bowling Carnival, which took place from 6 to 9 January 2020.

The adjacent table provides a summary of costs associated with this travel.

Date	Description	Attendees	Cost
July 2019	50 th Presiding Officers & Clerks Conference, Brisbane	Speaker, Clerk	\$13,542
July 2019	Parliamentary Law & Practice and Procedure Course, Hobart	Clerk, one staff member	\$4,483 ¹
July 2019	Community outreach, Manjimup	Two staff members	\$427.15
July 2019	Community outreach, North West	Two staff members	\$3729.57
September 2019	Community outreach, Geraldton	One staff member	\$340.11
October 2019	Australasian Study of Parliament Group Conference, Canberra	Six staff members	\$15,258.05
January 2020	Parliamentary Bowling Carnival, Hobart	One staff member	\$2,576.11
TOTAL			\$37,342.99

Note: A proposed Speaker's delegation to India in April 2020 was cancelled due to COVID-19.

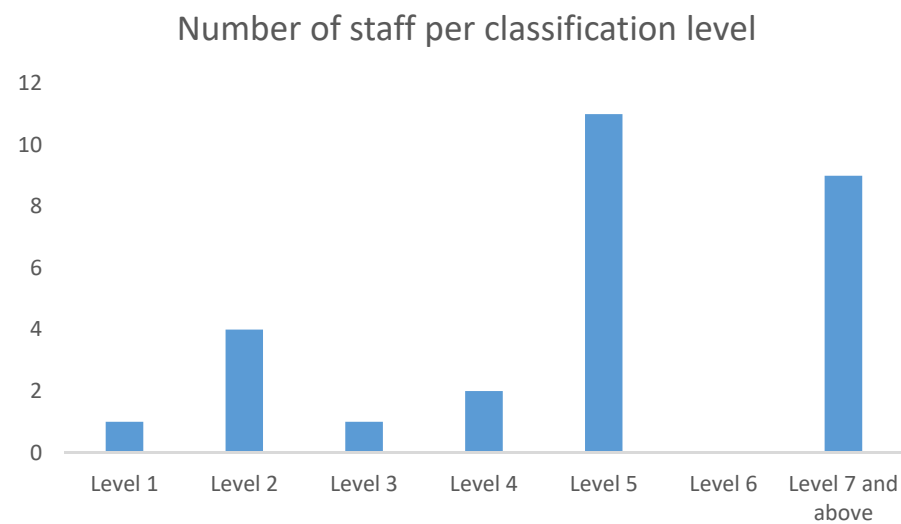
¹ The conference took place over two financial years (2018–19 and 2019–20). This figure is the total amount, with \$1,470 falling payable in the 2019–20 financial year.

Other reportable information

Employee relations

Staff profile

At 30 June 2020, there were 30 staff members (including the Clerk and Deputy Clerk) employed by the Legislative Assembly across 27.0 full-time equivalent (FTE) positions. The Legislative Assembly is a small agency in comparison to most public sector bodies. Our single largest business unit is in support of committee operations which reflects the ongoing and often intense nature of conducting inquiries and supporting day-to-day committee activities.



7.94

Average length of service (in years)
of staff employed by the Legislative Assembly

Gender	Employment type	Working arrangements
75%	14%	64%
women	part-time	non-sessional
25%	86%	36%
men	full-time	Sessional

Business unit	Headcount	FTE
Clerk’s office	4	2.0 ¹
Chamber operations	9	9.4
Committee operations	17	15.2
TOTAL	30	27.0

¹ Note that the Department’s FTE count does not include the Clerk or Deputy Clerk.

Other reportable information

Occupational safety and health

The Legislative Assembly is committed to ensuring the occupational safety, health and welfare of its employees, contractors and visitors by providing and maintaining a safe working environment. Working in concert with the other parliamentary departments, the Legislative Assembly contributes to the Parliament's Occupational Safety and Health Management System (OSHMS), which is the overarching framework for safety management, and is made up of five key elements:

- management commitment;
- planning;
- implementation;
- measurement and evaluation; and
- review and improvement.

Regular Occupational Safety and Health (OSH) performance reports are provided to Parliament's Heads of Department and the Joint Consultative Committee, which comprises both employee and management representatives.

During the year, we supported and promoted employee health and wellbeing by continuing to participate in the Parliament-wide Health and Wellbeing policy, which allows for up to \$350 in reimbursement to eligible staff for costs associated with certain health and lifestyle activities. Furthermore, during the year, Legislative Assembly employees were provided with access to influenza vaccinations, and at-work check-ups for cholesterol and diabetes. Eligible employees are also entitled to access an annual medical assessment at no cost.

All staff are entitled to receive an ergonomic assessment of their workspace, and during a recent refurbishment, the Department provided sit-stand desks to all workspaces in the Committee Office. In recognition of the long hours our staff

work during sitting weeks, a refurbishment of the Assembly Office is planned for the next financial year and will involve providing sit-stand desks for all remaining workspaces in the Department. We also replaced all chairs in the Department with newer ergonomic models.

Legislative Assembly staff also participated in workplace hazard inspections; OSH reporting and emergency training; fire warden training and first aid response/training. OSH continues to be an important focus for the Department.

We continue to provide employees and their families access to an employee assistance program to provide support for emotional and/or psychological challenges.

Compliance with the Parliament's code of conduct

All staff employed by the Legislative Assembly must comply with the Parliament-wide *Code of Conduct for Employees of the Parliament of Western Australia*. The Code of Conduct is a schedule annexed to the Parliamentary Employees General Agreement under which all Legislative Assembly staff are employed.

We expect all employees to uphold the standards outlined in the Code of Conduct, and all new employees are made aware of this important document during their induction process. Human resource officers provided advice, support and guidance to managers and employees in relation to applying the Code of Conduct during their day-to-day work.

During the reporting period, there were no reported breaches of the Code of Conduct by the Legislative Assembly's staff.

Disability access and inclusion

The Legislative Assembly is deeply committed to ensuring that the Parliament is accessible for all Western Australians, regardless of their disability status.

Other reportable information

The primary location for the majority of the Department's staff is Parliament House. All new capital projects include specific provisions to cater for people with disabilities. For example, in conjunction with the audio visual upgrades in the Committee Office, an upgraded assisted listening system was installed in the Legislative Assembly's largest committee room.

Various areas within parliamentary facilities have been retrofitted to improve access and egress for disabled persons. Current facilities for the disabled include parking spaces, toilets and bathrooms, wheelchair access via a ramp and internal lifts, public gallery access, facilities for the hearing impaired when watching Chamber proceedings and priority assistance in emergency evacuation responses.

Record-Keeping Plan

The Legislative Assembly is responsible for creating, updating and maintaining a range of primary-source documents that are important records for Western Australia's social, political and legal history. The Department takes its responsibility to protect these important documents seriously, and the management team is considering improvements to records management practices.

The Department's records comprise a unique assortment of documents and other information, including:

- documents tabled in or created for the Chamber;
- correspondence generated by staff on a daily basis for the operation and management of the Legislative Assembly;
- committee records, including submissions and correspondence, and committee reports themselves; and
- precedents and procedures of the Chamber, captured for future reference for the staff and Presiding Officers who will follow us.

The Legislative Assembly's record-keeping plan was reviewed in February 2018 and, under the *State Records Acts 2000*, the next review is due in 2023. The reviews are conducted using the State Records Office Self-Evaluation checklist and provide a formal report of the review to the Speaker. Feedback on the review is then sought from the State Records Office.

All new parliamentary employees are advised of the Department's record-keeping plan as part of their induction process. Inductees are required to read and acknowledge that they have understood all Departmental and whole of Parliament record-keeping policies and procedures. Each unit is responsible for providing relevant training on record-keeping procedures to new employees upon their commencement.

Record-keeping refresher training is completed by all staff according to a pre-determined schedule, and it is anticipated that a new-look records awareness training (RAT) module should be rolled-out across the Parliament early in the next financial year.

Advertising

The Legislative Assembly spent a total of \$8,419 on advertising during the year. Generally, the Department's advertising is in support of one of the following two activities:

- advertising employment vacancies online via websites such as Seek; and
- advertising committee inquiries in relevant printed media, including *The West Australian* newspaper.

Other reportable information



Governance disclosures

Unauthorised use of credit cards

Officers of the Department and Members of Parliament hold corporate credit cards where their functions warrant the use of these facilities. During the reporting period, three employees or Members inadvertently used their corporate credit cards on 4 occasions for unauthorised personal use.

All monies were repaid and the matters not referred for disciplinary action as the nature of the expenditures were characteristic of honest mistakes.

Aggregate amount of personal use expenditure for the reporting period	\$92.60
Aggregate amount of personal use expenditure settled by the due date	\$80.69
Aggregate amount settled after the period	\$11.91
Aggregate amount of personal use expenditure outstanding at balance date	—

The forthcoming year

The 41st Parliament

The coming year marks the end of the 40th Parliament and a farewell to the Speaker and several other long-serving members of the Assembly. During the break between the end of the 40th Parliament and commencement of the 41st, the Department will finalise and archive the records created during the previous four years. This includes the Votes and Proceedings which will be signed by the Speaker and the Clerk in preparation for retention as the official record of House.

In preparation for the 41st Parliament, the Department will prepare comprehensive induction material and training sessions for new Members and for the new Speaker. For relevant members there will also be specialist training for the Legislative Assembly's committee system.

Record-keeping

The Department's management team will continue its focus on the Department's record-keeping strategies, including identifying ways in which the use of the Electronic Document Management System can be reformed to better reflect the unique nature of the Legislative Assembly's business. In addition, the Legislative Assembly office will undertake an audit of the records of the Assembly. This detailed process involves recalling archived holdings from storage and manually reviewing the contents of each archive box against database entries.

The Department will also be commencing a project to digitise the historical official records of the House.

Assembly office refurbishment

Following the refurbishment of the Legislative Assembly's Committee Office, the Department intends to commence refurbishment works on other office spaces in the parliament building itself. The Assembly Office will be the first such space to receive the refurbishment and is intended to provide a more modern working environment for Assembly staff that better reflects and accommodates the unique conditions and long hours that staff work during sitting weeks. It is intended that the refurbishment works will take place during the recess in the lead-up to the election.

ICT review

An external review of the Parliament's ICT requirements will be undertaken in the coming year, with a particular focus on the capability and capacity of current delivery, funding and decision-making frameworks to meet those requirements. A working group will be established with a management representative from each of the three departments to identify potential contractors from an ICT Services Common Use Arrangement. Once a contractor has been selected by the Heads of Department, it is anticipated that the review will be undertaken over the summer months.

Hybrid sitting capability

Given the difficulties some members experienced during the COVID-19 crisis in attending Parliament due to health concerns and travel restrictions, the Department was interested in the move by those parliaments who experimented with remote proceedings and online participation. To this end, the Department has started to explore a technical solution to enable a hybrid sitting of the Legislative Assembly to take place should the House decide to go in that direction. A hybrid sitting is where some members are present in the

The forthcoming year

Chamber and others participate via remote video conferencing, as opposed to a virtual sitting where the Chamber is not operational, and members participate via remote video conferencing. While there will be constitutional and technical issues to resolve, such as enabling remote voting, the capacity of the Legislative Assembly to undertake a parliamentary sitting using a hybrid model could become critical should the current situation in Western Australia significantly deteriorate with a second wave of COVID-19.

Appendix One: Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Report on the financial statements

Opinion

I have audited the financial statements of the Department of the Legislative Assembly which comprise the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, and Summary of Consolidated Account Appropriations and Income Estimates for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Department of the Legislative Assembly for the year ended 30 June 2020 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's Responsibility for the Audit of the Financial Statements section of my report. I am independent of the Department in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical 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.

Responsibility of the Clerk of the Legislative Assembly for the financial statements

The Clerk of the Legislative Assembly is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions, and for such internal control as the Clerk of the Legislative Assembly 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 Clerk of the Legislative Assembly is responsible for assessing the Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

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7th Floor Albert Frey House 458 Wellington Street Perth MAIL TO: Perth RC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500 FAX: 08 6557 7600

Auditor's responsibility for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are 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 Australian 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of my auditor's report.

Report on controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Department of the Legislative Assembly. The controls exercised by the Department are those policies and procedures established by the Clerk of the Legislative Assembly to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Department of the Legislative Assembly are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2020.

The Clerk of the Legislative Assembly's responsibilities

The Clerk of the Legislative Assembly is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

Page 2 of 4

Appendix One: Financial Statements

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Department of the Legislative Assembly for the year ended 30 June 2020. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Department of the Legislative Assembly are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2020.

The Clerk of the Legislative Assembly's responsibility for the key performance indicators

The Clerk of the Legislative Assembly is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control as the Clerk of the Legislative Assembly determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Clerk of the Legislative Assembly is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality control relating to the reports on controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Department of the Legislative Assembly for the year ended 30 June 2020 included on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements and key performance indicators.



CAROLINE SPENCER
AUDITOR GENERAL
FOR WESTERN AUSTRALIA
Perth, Western Australia
25 August 2020

Appendix One: Financial Statements

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2020

The accompanying financial statements of the Department of the Legislative Assembly have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2020 and the financial position as at 30 June 2020.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



Elma Ozich
Chief Finance Officer

Date: 24/8/2020



Kirsten Robinson
Accountable Authority

Date: 24/8/20



Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Financial Report For the year ended 30 June 2020

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DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Statement of Comprehensive Income For the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	24,900	24,641
Supplies and services	2.3	1,724	2,510
Depreciation expense	4.1.1, 4.2	27	9
Finance costs	6.2	1	-
Accommodation expenses	2.3	555	554
Grants and subsidies	2.2	101	101
Other expenses	2.3	54	49
Total cost of services		27,362	27,864
Income			
Revenue			
Other revenue	3.2	21	21
Total income other than income from State Government		21	21
NET COST OF SERVICES		27,341	27,843
Income from State Government	3.1		
Service appropriation		27,421	27,494
Services received free of charge		1,104	1,043
Total income from State Government		28,525	28,537
SURPLUS FOR THE PERIOD		1,184	694
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		-	-
Total other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		1,184	694

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Statement of Financial Position As at 30 June 2020

	Notes	2020 \$'000	2019 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	4,749	3,369
Receivables	5.1	15	63
Prepayments	5.3	-	80
Total Current Assets		4,764	3,492
Non-current Assets			
Restricted cash and cash equivalents	6.3	41	14
Amounts receivable for services	5.2	527	503
Property, plant and equipment	4.1	980	974
Right-of-use assets	4.2	35	-
Total Non-Current Assets		1,583	1,491
TOTAL ASSETS		6,347	4,983
LIABILITIES			
Current Liabilities			
Payables	5.4	122	168
Lease liabilities	6.1	17	-
Employee related provisions	2.1(b)	877	727
Total Current Liabilities		1,016	895
Non-Current Liabilities			
Lease liabilities	6.1	19	-
Employee related provisions	2.1(b)	134	113
Total Non-Current Liabilities		153	113
TOTAL LIABILITIES		1,169	1,008
NET ASSETS		5,178	3,975
EQUITY			
Contributed equity	8.6	20	-
Reserves	8.6	582	582
Accumulated surplus		4,576	3,393
TOTAL EQUITY		5,178	3,975

The Statement of Financial Position should be read in conjunction with the accompanying notes.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Statement of Changes in Equity For the year ended 30 June 2020

	Notes	Contributed equity \$'000	Reserves \$'000	Accumulated surplus \$'000	Total equity \$'000
Balance at 1 July 2018		-	582	2,698	3,281
Surplus		-	-	694	694
Other comprehensive income		-	-	-	-
Total comprehensive income for the period	8.6	-	-	694	694
Transactions with owners in their capacity as owners:					
Capital appropriations		-	-	-	-
Total		-	-	-	-
Balance at 30 June 2019		-	582	3,393	3,975
Balance at 1 July 2019		-	582	3,392	3,974
Initial application of AASB 16		-	-	-	-
Initial application of AASB 15 / 1058		-	-	-	-
Restated balance at 1 July 2019		-	582	3,392	3,974
Surplus		-	-	1,184	1,184
Other comprehensive income		-	-	-	-
Total comprehensive income for the period		-	-	1,184	1,184
Transactions with owners in their capacity as owners:	8.6				
Capital appropriations		20	-	-	20
Total		20	-	-	20
Balance at 30 June 2020		20	582	4,576	5,178

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Statement of Cash Flows For the year ended 30 June 2020

	Notes	2020 \$000	2019 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		5,883	5,996
Salaries and Allowances Act 1975		21,514	21,493
Capital appropriations		20	-
Net cash provided by State Government		27,417	27,489
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits	(24,715)	(24,624)	
Supplies and services	(619)	(1,545)	
Finance costs	(1)	-	
Accommodation	(547)	(542)	
Grants and subsidies	(101)	(101)	
GST payments on purchases	(141)	(205)	
Other payments	(53)	(49)	
Receipts			
GST receipts from taxation authority		164	156
GST receipts on sales		16	20
Other receipts		21	21
Net cash provided by/(used in) operating activities		(25,976)	(26,869)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(14)	(52)
Net cash provided by/(used in) investing activities		(14)	(52)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(20)	-
Net cash provided by/(used in) financing activities		(20)	-
Net increase/(decrease) in cash and cash equivalents		1,407	568
Cash and cash equivalents at the beginning of the period		3,383	2,815
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	6.3	4,790	3,383

The Statement of Cash Flows should be read in conjunction with the accompanying notes.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Summary of Consolidated Account Appropriations For the year ended 30 June 2020

	2020 Budget Estimate \$000	2020 Supplementary Funding \$000	2020 Revised Budget \$000	2020 Actual \$000	2020 Variance \$000
Delivery of Services					
Item 2: Net amount appropriated to deliver services	6,150	-	6,150	5,907	(243)
Amount Authorised by Other Statutes					
* Salaries and Allowances Act 1975	21,514	-	21,514	21,514	-
Total appropriations provided to deliver services	27,664	-	27,664	27,421	(243)
Capital					
Item 90 Capital appropriations	358	-	358	20	(338)
GRAND TOTAL	28,022	-	28,022	27,441	(581)

No supplementary income was received by the agency.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

1. Basis of preparation

The Department is not part of the State public service or a government agency. The Department is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 24 August 2020.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

- The *Financial Management Act 2006 (FMA)*
- The Treasurer's Instructions (TIs)
- Australian Accounting Standards (AASs) - Reduced Disclosure Requirements
- Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AASs. Several AASs are modified by the TIs to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to, transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

2. Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Department's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Department in achieving its objectives and the relevant notes are:

	Notes	2020 \$000	2019 \$000
Employee benefits expenses	2.1(a)	24,800	24,641
Employee related provisions	2.1(b)	1,011	840
Grants and subsidies	2.2	101	101
Other expenditure	2.3	2,333	3,113

2.1(a) Employee benefits expenses

	2020 \$000	2019 \$000
<u>Salaries and Allowances Act 1975^(a)</u>		
Employee benefits	12,400	12,422
Members' entitlements	7,290	7,299
Superannuation - defined contribution plans	1,789	1,793
Employee benefits expenses	21,479	21,514
Add: AASB 16 Non-monetary benefits	20	-
Less: Employee Contributions	(2)	-
Net employee benefits expense	21,497	21,514

Parliamentary Support^(a)

Employee benefits	3,166	2,887
Superannuation - defined contribution plans	255	240
Employee benefits expense	3,421	3,127
Total employee benefits expense	24,900	24,641

- (a) Expenses relating to Members of the Legislative Assembly, the Clerk and Deputy Clerk are included under 'Salaries and Allowances Act 1975'. Expenses relating to staff of the Legislative Assembly are included under 'Parliamentary Support'.

Employee benefits: Include wages, salaries and social contributions, accrued and paid leave entitlements, paid sick leave, and non-monetary benefits (such as cars) for employees.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds.

AASB 16 Non-monetary benefits: Non-monetary employee benefits, that are employee benefits expenses, predominately relate to the provision of vehicle benefits are measured at the cost incurred by the agency.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

2. Use of our funding (cont.)

2.1(b) Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2020	2019
	\$000	\$000
Current		
<u>Employee benefits provision</u>		
Annual leave ^(a)	291	223
Long service leave ^(b)	581	500
	<u>872</u>	<u>723</u>
<u>Other provisions</u>		
Employment on-costs ^(c)	5	4
Total current employee related provisions	<u>877</u>	<u>727</u>
Non-current		
<u>Employee benefits provision</u>		
Long service leave ^(b)	133	112
<u>Other provisions</u>		
Employment on-costs ^(c)	1	1
Total non-current employee related provisions	<u>134</u>	<u>113</u>
Total employee related provisions	<u>1,011</u>	<u>840</u>

- (a) **Annual leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

- (b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as **current** liabilities as the Department does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as **non-current** liabilities because the Department has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Department does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

2. Use of our funding (cont.)

2.1(b) Employee related provisions (cont.)

- (c) **Employment on-costs:** The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Department's 'employee benefits expenses'. The related liability is included in 'Employment on-costs provision'.

	2020	2019
	\$000	\$000
<u>Employment on-cost provision</u>		
Carrying amount at start of period	5	5
Additional/(reversals of) provisions recognised	1	-
Carrying amount at end of period	<u>6</u>	<u>5</u>

Key sources of estimation uncertainty - long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Department's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and subsidies	2020	2019
	\$000	\$000
<u>Recurrent</u>		
Commonwealth Parliamentary Association	101	101
	<u>101</u>	<u>101</u>

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

2. Use of our funding (cont.)

2.2 Grants and subsidies (cont.)

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups:

2.3 Other expenditure	2020 \$000	2019 \$000
Supplies and services		
Communications	10	15
Consultants and contractors	-	5
Consumables	57	56
History of Parliament	9	14
Resources provided by Parliamentary Services Department:		
• infrastructure and facilities free of charge	205	193
• information and services free of charge	891	838
• information and services, and infrastructure and facilities at cost	199	618
Insurance - general	32	30
Newspapers, books and periodicals	11	11
State Law Publisher - Budget Papers	-	10
State Law Publisher - Chamber Publications	5	37
State Law Publisher - General Printing	4	29
Travel	237	599
Other	64	55
Total supplies and services expenses	1,724	2,510
Accommodation expenses		
Accommodation expenses	381	554
Accommodation - variable expenses	174	-
Total accommodation expenses	555	554
Other expenses		
Employment on-costs	18	14
Audit fee	36	35
Total other expenses	54	49
Total other expenditure	2,333	3,113

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred.

Employee on-costs includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

3. Our funding sources

How we obtain our funding

This section provides additional information about how the Department obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Department and the relevant notes are:

	Notes	2020 \$000	2019 \$000
Income from State Government	3.1	28,525	28,537
Other revenue	3.2	21	21
3.1 Income from State Government		2020 \$000	2019 \$000
Appropriation received during the period:			
Service appropriation		27,421	27,494
		27,421	27,494
Services received free of charge from other State Government agencies during the period:			
Department of Finance (Government Office Accommodation)		8	12
Parliamentary Services Department		1,096	1,031
Total services received		1,104	1,043
Total income from State Government		28,525	28,537

Service Appropriations are recognised as income at fair value of consideration received in the period in which the Department gains control of the appropriated funds. The Department gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Service appropriations fund the net cost of services delivered. Appropriation revenue comprises the

- Cash component, and
- A receivable (asset).

The application of AASB 15 and AASB 1058 from 1 July 2019 has had no impact on the treatment of income from State Government.

3.2 Other revenue	2020 \$000	2019 \$000
Other revenue	18	21
Conference fees	3	-
Total other income	21	21

Until 30 June 2019, revenue was recognised and measured at the fair value of consideration received or receivable.

From 1 July, revenue is recognised at the transaction price when the Department transfers control of the services to customers.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

4. Key assets

Assets the Department utilises for economic benefit or service potential

This section includes information regarding the key assets the Department utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets.

	Notes	2020 \$000	2019 \$000
Property, plant and equipment	4.1	980	974
Right-of-use assets	4.2	35	-
Total key assets		1,015	974

4.1 Property, plant and equipment

Year ended 30 June 2020

	Office Equipment \$000	Ceremonial Assets \$000	Works of Art \$000	Total \$000
1 July 2019				
Gross carrying amount	222	535	410	1,167
Accumulated depreciation	(193)	-	-	(193)
Carrying amount at start of period	29	535	410	974
Additions	-	-	14	14
Depreciation	(8)	-	-	(8)
Carrying amount at 30 June 2020	21	535	424	980
Gross carrying amount	222	535	424	1,181
Accumulated depreciation	(201)	-	-	(201)

Initial recognition

Items of office equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of office equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than when they form part of a group of similar items which are significant in total).

All works of art and ceremonial assets are capitalised as it is anticipated that their value will appreciate over time.

Subsequent measurement

Subsequent to initial recognition as an asset, the revaluation model is used for the measurement of works of art and ceremonial items, and historical cost for all office equipment.

All items of office equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Works of art are carried at fair value less accumulated impairment losses, and are independently valued every five years.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

4.1.1 Depreciation and impairment

Charge for the period	Notes	2020 \$000	2019 \$000
<u>Depreciation</u>			
Office Equipment	4.1(a)	8	9
Total depreciation for the period		8	9

As at 30 June 2020, there were no indications of impairment to office equipment.

All surplus assets at 30 June 2020 have been written off.

Finite useful lives

All office equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for office equipment, for current and prior years is:

Office equipment - 3 to 10 years

Works of art and ceremonial assets, which are considered to have an indefinite life, are not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of office equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Department is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

4.1.1 Depreciation and impairment (cont.)

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from declining replacement costs.

4.2 Right-of-use assets	2020	2019
	\$000	\$000
Right-of-use assets		
Vehicles	35	-
Net carrying amount at 30 June 2020	35	-

There were no additions to right-of-use assets during the 2020 financial year.

Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received, and
- any initial direct costs.

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

4. Key assets (cont.)

4.2 Right-of-use assets (cont.)

The following amounts relating to leases have been recognised in the Statement of Comprehensive Income:

	2020	2019
	\$000	\$000
Vehicles	19	-
Total right-of-use asset depreciation	19	-
Lease interest expense	1	-
Expenses relating to variable lease payments not included in lease	7	1
Short-term leases	-	-
Low-value leases	-	-

The total cash outflow for leases in 2020 was \$19,594.

The Department has leases for vehicles.

The Department has also entered into a Memorandum of Understanding Agreement (MOU) with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

Up to 30 June 2019, the Department classified leases as either finance or operating leases. From 1 July 2019, at 1 July 2019, the Department recognised leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Department's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations.

	Notes	2020 \$000	2019 \$000
Receivables	5.1	15	63
Amounts receivable for services	5.2	527	503
Other current assets	5.3	-	60
Payables	5.4	122	168

5.1 Receivables

	2020 \$000	2019 \$000
<u>Current</u>		
Receivables	6	15
GST receivable	9	48
Total current	15	63

Receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

5.2 Amounts receivable for services (Holding Account)

	2020 \$000	2019 \$000
Total non-current	527	503

Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the holding accounts.)

5.3 Other assets

	2020 \$000	2019 \$000
<u>Current</u>		
Prepayments	-	60
Total current	-	60

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

5. Other assets and liabilities (cont.)

5.4 Payables	2020 \$000	2019 \$000
<u>Current</u>		
Trade payables	5	66
Accrued expenses	66	58
Accrued salaries	51	44
Total current	122	168

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries (excluding TOIL) are settled within a fortnight after the reporting period. The Department considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account (See Note 6.3 'Cash and cash equivalents') consists of amounts paid annually, from Departmental appropriations for salaries expense, into a Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6. Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Department.

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3

6.1 Lease liabilities	2020 \$000	2019 \$000
Current	17	-
Non-current	19	-
	36	-

The Department measures a lease liability, at the commencement date, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Department uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

6. Financing (cont.)

6.1 Lease liabilities (cont.)

Lease payments included by the Department as part of the present value calculation of lease liability

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date
- Amounts expected to be payable by the lessee under residual value guarantees, and
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Department if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependant on sales are recognised by the Department in profit or loss in the period in which the condition that triggers those payment occurs.

This section should be read in conjunction with note 4.2.

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made, and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modification.

6.2 Finance costs	2020	2019
	\$000	\$000
Lease interest expense	1	-
Finance costs expensed	1	-

"Finance cost" includes the interest component of lease liability repayments.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

6. Financing (cont.)

6.3 Cash and cash equivalents	2020	2019
	\$000	\$000
Cash and cash equivalents	4,749	3,369
Restricted cash and cash equivalents		
• Accrued salaries suspense account ^(a)	41	14
Balance at end of period	4,790	3,383

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

7. Financial instruments and Contingencies

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2020	2019
<u>Financial assets</u>	<u>\$000</u>	<u>\$000</u>
Cash and cash equivalents	4,790	3,383
Financial assets at amortised cost ^(a)	533	518
Total financial assets	5,323	3,901
<u>Financial liabilities</u>		
Financial liabilities at amortised cost	98	116
Total financial liability	98	116

(a) The amount of financial assets excludes GST recoverable from the ATO (statutory receivable).

7.2 Contingent assets and liabilities

The Department did not have any contingent assets or contingent liabilities at the end of the period.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Initial Application of Australian Accounting Standards	8.2
Key management personnel	8.3
Related party transactions	8.4
Remuneration of auditors	8.5
Equity	8.6
Supplementary financial information	8.7
Explanatory statement	8.8

8.1 Events occurring after the end of the reporting period

There were no events occurring after reporting date which would materially impact on the financial statements.

8.2 Initial application of Australian Accounting Standards

(a) AASB 15 Revenue from Contract with Customers and AASB 1058 Income of Not-for-Profit Entities

AASB 15 *Revenue from Contracts with Customers* replaces AASB 118 *Revenue* and AASB 111 *Construction Contracts* for annual reporting periods on or after 1 January 2019. Under the new model, an entity shall recognise revenue when (or as) the entity satisfies a performance obligation by transferring a promised good or service to a customer and is based upon the transfer of control rather than transfer of risks and rewards.

AASB 15 focuses on providing sufficient information to the users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from the contracts with customers. Revenue is recognised by applying the following five steps:

- Identifying contracts with customers
- Identifying separate performance obligations
- Determining the transaction price of the contract
- Allocating the transaction price to each of the performance obligations
- Recognising revenue when or as each performance obligation is satisfied.

Revenue is recognised either over times or at a point in time. Any distinct goods or services are separately identified and any discounts or rebates in the contract price are allocated to the separate elements.

In addition, income other than from contracts with customers are subject to AASB 1058 *Income of Not-for-Profit Entities*. Income recognition under AASB 1058 depends on whether such a transaction gives rise to liabilities or a contribution by owners related to an asset (such as cash or another asset) recognised by the Department.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8. Other disclosures (cont.)

8.2 Initial application of Australian Accounting Standards (cont.)

(a) AASB 15 Revenue from Contract with Customers and AASB 1058 Income of Not-for-Profit Entities (cont.)

The Department adopts the modified retrospective approach on transition to AASB 15 and AASB 1058. No comparative information is restated under this approach, and the Department recognises the cumulative effect of initially applying the Standards as an adjustment to the opening balance of accumulated surplus / (deficit) at the date of initial application (1 July 2019).

Under this transition method, the Department elects not to apply the standards retrospectively to non-completed contracts at the date of initial application.

Refer to Note 3.1 and 3.2 for the revenue and income accounting policies adopted from 1 July 2019.

(b) AASB 16 Leases

AASB 16 *Leases* supercedes AASB 117 *Leases* and related Interpretations. AASB16 primarily affects lessee accounting and provides a comprehensive model for the identification of lease arrangements and their treatment in the financial statements of both lessees and lessors.

The Department applies AASB 16 *Leases* from 1 July 2019 using the modified retrospective approach. As permitted under the specific transition provisions, comparatives are not restated. The cumulative effect of initially applying this Standard is recognised as an adjustment to the opening balance of accumulated surplus/(deficit).

The main changes introduced by this Standard include identification of lease within a contract and a new lease accounting model for lessees that require lessees to recognise all leases (operating and finance leases) on the Statement of Financial Position as right-of-use assets and lease liabilities, except for short term leases (lease terms of 12 months or less at commencement date) and low-value assets (where the underlying asset is valued at less than \$5,000). The operating lease and finance lease distinction for lessees no longer exists.

Under AASB 16, the Department takes into consideration all operating leases that were off balance sheet under AASB 117 and recognises:

- right-of-use assets and lease liabilities in the Statement of Financial Position, initially measured at the present value of future lease payments, discounted using the incremental borrowing rate (2.5%) on 1 July 2019;
- depreciation of right-of-use assets and interest on lease liabilities in the Statement of Comprehensive Income; and
- the total amount of cash paid as principal amount, which is presented in the cash flows from financing activities, and interest paid, which is presented in the cash flows from operating activities, in the Statement of Cash Flows.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8. Other disclosures (cont.)

8.2 Initial application of Australian Accounting Standards (cont.)

The right-of-use assets are assessed for impairment at the date of transition and the Department has not identified any impairments to its right-of-use assets.

On transition, the Department has elected to apply the following practical expedients in the assessment of their leases under AASB 117:

- A single discount rate has been applied to a portfolio of leases with reasonably similar characteristics
- The Department has relied on its assessment of whether existing leases were onerous in applying AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* immediately before the date of initial application as an alternative to performing an impairment review. The Department has adjusted the ROU asset at 1 July 2019 by the amount of any provisions included for onerous leases recognised in the Statement of Financial Position at 30 June 2019
- Where the lease term at initial application ended within 12 months, the Department has accounted for these as short-term leases
- Initial direct costs have been excluded from the measurement of the right-of-use asset, and
- Hindsight has been used to determine if the contract contained options to extend or terminate the lease.

The Department has not reassessed whether existing contracts are, or contained a lease at 1 July 2019. The requirements of paragraphs 9-11 of AASB 16 are applied to contracts that came into existence post 1 July 2019.

Measurement of lease liabilities

Operating lease commitments disclosed as at 30 June 2019 ^(a)	1,958
Discounted using incremental borrowing rate at date of initial application ^(b)	54
Add: Finance lease liabilities recognised as at 30 June 2019	-
Less: Short-term leases not recognised as liability	-
Low value leases not recognised as liability	-
Lease liability recognised at 1 July 2019	54
Current lease liabilities	17
Non-current lease liabilities	37

- Operating lease commitments comprised of accommodation lease (\$1,902,000) and motor vehicle leases (\$56,000) as at 30 June 2019.
- Discounted value at date of initial application excludes the accommodation lease, which is not recognised as a right-of-use lease under AASB 16.
The WATC incremental borrowing rate was used for the purposes of calculating the lease transition opening balance.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8. Other disclosures (cont.)

8.3 Key management personnel

The Department has determined key management personnel to include the Presiding Officer and senior officers of the Department.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for key management personnel of the Department for the reporting period are presented within the following bands:

Compensation band (\$)	2020	2019
430,001 - 440,000	1	1
270,001 - 280,000	1	1
220,001 - 230,000	1	1
200,001 - 210,000	-	1
190,001 - 200,000	1	-
180,001 - 190,000	1	1
	2020	2019
	\$000	\$000
Total compensation of key management personnel	1,322	1,319

Total compensation includes the superannuation expense incurred by the Department in respect of key management personnel.

8.4 Related party transactions

Related parties of the Department include:

- the Presiding Officer and their close family members, and their controlled or jointly controlled entities
- all senior officers and their close family members, and their controlled or jointly controlled entities
- other agencies and statutory authorities, including related bodies that are included in the whole of government consolidated financial statements (ie wholly-owned public sector entities)
- associates and joint ventures of a wholly-owned public sector entity, and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Department, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8. Other disclosures (cont.)

8.5 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2020 \$000	2019 \$000
Auditing the accounts, financial statements, controls, and key performance indicators	36	36

8.6 Equity

Contributed equity

	2020 \$000	2019 \$000
Balance at start of period	-	-
Contributions by owners:		
Capital appropriation	20	-
Balance at end of period	20	-

Asset revaluation surplus

	2020 \$000	2019 \$000
Balance at start of period	582	582
Balance at end of period	582	582

8.7 Supplementary financial information

(a) Write-offs

During the financial year, nil (2019: nil) was written off the Department's asset register under the authority of the accountable authority.

(b) Losses through thefts, defaults and other causes

There were no items lost by the Department through thefts, defaults or other causes.

(c) Gifts of public property

There were no gifts of public property.



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8.8 Explanatory statement

All variances between annual estimates (original budget) and actual results for 2020, and between the actual results for 2020 and 2019 are shown below. Narratives are provided for key major variations, which are greater than 10% and \$1 million for the Statements of Comprehensive Income, Cash Flows, and the Statement of Financial Position.

8.8.1 Statement of Comprehensive Income Variances

	Variance Note	Estimate 2020 \$000	Actual 2020 \$000	Variance \$000	Actual 2020 \$000	Actual 2019 \$000	Variance \$000
Expenses							
Employee benefits expense		25,072	24,900	(172)	24,900	24,641	259
Supplies and services		1,938	1,724	(214)	1,724	2,510	(786)
Depreciation expense		402	27	(375)	27	9	18
Finance costs		49	1	(48)	1	-	1
Accommodation expenses		-	555	555	555	554	1
Grants and subsidies		101	101	-	101	101	-
Other expenses	1	1,411	54	(1,357)	54	49	5
Total cost of services		28,973	27,362	(1,611)	27,362	27,864	(502)
Income							
Revenue							
Other revenue		-	21	21	21	21	-
Total income other than income from State Government		-	21	21	21	21	-
NET COST OF SERVICES		28,973	27,341	(1,632)	27,341	27,843	(502)
Income from State Government							
Service appropriation		27,664	27,421	(243)	27,421	27,494	(73)
Services received free of charge		1,309	1,104	(205)	1,104	1,043	61
Total income from State Government		28,973	28,525	(448)	28,525	28,537	(12)
SURPLUS FOR THE PERIOD		-	1,184	1,184	1,184	694	490
OTHER COMPREHENSIVE INCOME							
Items not reclassified subsequently to profit or loss							
Changes in asset revaluation surplus		-	-	-	-	-	-
Total other comprehensive income		-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	1,184	1,184	1,184	694	490

Appendix One: Financial Statements



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8.8 Explanatory statement (cont.)

8.8.2 Statement of Financial Position Variances

	Variance Note	Estimate 2020 \$000	Actual 2020 \$000	Variance \$000	Actual 2020 \$000	Actual 2019 \$000	Variance \$000
ASSETS							
Current Assets							
Cash and cash equivalents		2,658	4,749	2,091	4,749	3,369	1,380
Receivables		19	15	(4)	15	63	(48)
Prepayments		35	-	(35)	-	60	(60)
Total Current Assets		2,712	4,764	2,052	4,764	3,492	1,272
Non-Current Assets							
Restricted cash and cash equivalents		46	41	(5)	41	14	27
Amounts receivable for services		905	527	(378)	527	503	24
Property, plant and equipment		921	980	59	980	974	6
Right-of-use assets	2	1,165	35	(1,130)	35	-	35
Total Non-Current Assets		3,037	1,583	(1,454)	1,583	1,491	92
TOTAL ASSETS		5,749	6,347	598	6,347	4,983	1,364
LIABILITIES							
Current Liabilities							
Payables		102	122	20	122	168	(46)
Lease liabilities		381	17	(364)	17	-	17
Employee related provisions		812	877	65	877	727	150
Total Current Liabilities		1,295	1,016	(279)	895	895	121
Non-Current Liabilities							
Lease liabilities		823	19	(804)	19	-	19
Employee related provisions		103	134	31	134	113	21
Total Non-Current Liabilities		926	153	(773)	153	113	40
TOTAL LIABILITIES		2,221	1,169	(1,052)	1,048	1,008	40
NET ASSETS		3,528	5,178	1,650	5,299	3,975	1,324
EQUITY							
Contributed equity		(1,786)	20	1,806	20	-	20
Reserves		582	582	-	582	582	-
Accumulated surplus		4,732	4,576	(156)	4,576	3,393	1,183
TOTAL EQUITY		3,528	5,178	1,650	5,178	3,975	1,203



DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020

8.8 Explanatory statement (cont.)

8.8.3 Statement of Cash Flows Variances

	Variance Note	Estimate 2020 \$000	Actual 2020 \$000	Variance \$000	Actual 2020 \$000	Actual 2019 \$000	Variance \$000
CASH FLOWS FROM STATE GOVERNMENT							
Service appropriation		27,262	27,397	135	27,397	27,489	(92)
Capital appropriation		358	20	(338)	20	-	20
Net cash provided by State Government		27,620	27,417	(203)	27,417	27,489	(72)
CASH FLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits		(25,059)	(24,715)	344	(24,715)	(24,624)	(91)
Supplies and services		(1,451)	(619)	832	(619)	(1,545)	926
Finance costs		(49)	(1)	48	(1)	-	(1)
Accommodation		-	(547)	(547)	(547)	(542)	(5)
Grants and subsidies		(101)	(101)	-	(101)	(101)	-
GST payments on purchases		(115)	(141)	(26)	(141)	(205)	64
Other payments		(602)	(53)	549	(53)	(49)	(4)
Receipts							
GST receipts from taxation authority		115	164	49	164	156	8
GST receipts on sales		-	16	16	16	20	(4)
Other receipts		-	21	21	21	21	-
Net cash (used in) operating activities		(27,262)	(25,976)	1,286	(25,976)	(26,869)	893
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets		-	(14)	(14)	(14)	(52)	38
Net cash (used in) investing activities		-	(14)	(14)	(14)	(52)	38
CASH FLOWS FROM FINANCING ACTIVITIES							
Payments							
Principal elements of lease payments		(358)	(20)	338	(20)	-	(20)
Net cash (used in) financing activities		(358)	(20)	338	(20)	-	(20)
Net increase/(decrease) in cash and cash equivalents		-	1,407	1,407	1,407	568	839
Cash and cash equivalents at the beginning of the period		2,704	3,383	679	3,383	2,815	568
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		2,704	4,790	2,086	4,790	3,383	1,407

Appendix One: Financial Statements

<div></div> <div>DEPARTMENT OF THE LEGISLATIVE ASSEMBLY Notes to the Financial Statements For the year ended 30 June 2020</div>	
8.6	Explanatory statement (cont.)
Major Estimate and Actual (2020) Variance Narratives:	
1	The resources received free of charge (RRFOC) from the Parliamentary Services Department has been budgeted for in 'Other Expenses', whereas the actual expense is included within 'Supplies and Services'. This difference in group classification is largely responsible for the recorded variance.
2	From 1 July 2019, the Department's operating lease for accommodation was recognised as a right-of-use asset in the 2020 Estimate. Subsequently, it was determined that where the accommodation lease was the subject of a Memorandum of Understanding (MOU) with the Department of Finance, the accounting standard AASB 16 did not apply, and the cost incurred was accounted for as an expense. This change of accounting treatment resulted in a variance to budget.
Major Actual (2020) and Comparative (2019) Variance Narratives: Nil	

Appendix Two: Performance Information

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
CERTIFICATION OF KEY PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2020

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Department of the Legislative Assembly's performance, and fairly represent the performance of the Department of the Legislative Assembly for the financial year ended 30 June 2020.



Kirsten Robinson
Accountable Authority

Date: 24/8/20

KEY PERFORMANCE INDICATORS
OF THE
DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

FOR THE YEAR ENDED
30 JUNE 2020



Appendix Two: Performance Information

Desired Outcomes

The Department of the Legislative Assembly is not part of the State public service or an agency of Government.

The Department of the Legislative Assembly services the needs of Members of Parliament, irrespective of their political affiliation, supporting a broad, high level goal of supporting governance for all Western Australians.

Desired Outcome	Services
Legislative Assembly Members' requirements are met.	1. Support the operations of the Legislative Assembly.

Key Effectiveness Indicators

Two indicators have been identified that measure the effectiveness of the services provided in meeting the desired outcome.

An in-house Member survey was developed and distributed to all 59 Legislative Assembly Members. A response rate of 84.8% was achieved with 50 responses received and tabulated to provide the Members' ratings. The rating was determined by assigning a value in the range of 1-5 for each response to each question, with one being very dissatisfied and five being very satisfied. The total of all responses to all questions relating to the indicator was divided by the total possible rating for all questions answered by respondents (N/A responses excluded), with the result presented as a percentage.

Procedural Advice to Members

This indicator measures the Members' rating of the quality of the advice provided by Assembly staff on procedural and process matters as they relate to the operation of the Legislative Assembly and its Committees. Procedural advice includes matters relating to the general operations of the House, Committees and to Members in meeting their specific purposes in the House.

Key Effectiveness Indicator	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Target	Variance
Average Member rating for procedural advice	98.5%	94.1%	94.8%	92.4%	90%	2.4%

Administrative Support to Members

This indicator measures the Members' rating of the quality of the administrative support provided by Assembly staff in relation to procedural and process matters relating to the operations of the Legislative Assembly.

Administrative support includes:

- assistance with drafting of Bills, motions and amendments;
- providing papers and general support services to the Chamber and during non-sitting periods;
- making arrangements in relation to the business of Committees.

Key Effectiveness Indicator	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Target	Variance
Average Member rating for administrative support	96.2%	94.0%	92.9%	92.2%	90%	2.2%

Key Efficiency Indicator

The Key Efficiency Indicator provides a measure of the resources used to provide specific services to support services to the Legislative Assembly.

Average Cost per Member ^(a)

Key Efficiency Indicator	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2020 Target	Variance
Average cost per Member of the Legislative Assembly	\$83,051	\$87,627	\$88,023	\$78,491	\$102,476	^(b) (\$23,985) (23.4%)

- (a) Amounts provided under the *Salaries and Allowances Act 1975* and costs allocated by the Parliamentary Services Department are excluded in measuring the cost base.
- (b) The anticipated total cost of services was \$9,062,000 and the actual cost was \$4,631,000. The major components of this favourable variance were due to below budget expenditure in Services and Contracts (including Committee Travel and Projects).

Appendix Three: Members of the Legislative Assembly

NAME	TITLE	ELECTORATE	PARTY
Baker , Lisa Loraine	Deputy Speaker of the Legislative Assembly	Maylands	ALP
Blayney , Ian Charles		Geraldton	NAT
Buti , Dr Antonio (Tony) De Paulo		Armadale	ALP
Carey , John Newton	Parliamentary Secretary to the Premier; Minister for Public Sector Management; State Development; Jobs and Trade; Federal–State Relations Parliamentary Secretary to the Minister for Transport; Planning	Perth	ALP
Catania , Vincent Alexander		North West Central	NAT
Clarke , Robyn Marjorie Jane		Murray-Wellington	ALP
Cook , Hon Roger Hugh	Deputy Premier; Minister for Health; Mental Health	Kwinana	ALP
Davies , Hon Mia Jane	Leader of the Nationals WA	Central Wheatbelt	NAT
Farrer , Josephine (Josie)		Kimberley	ALP
Folkard , Mark James		Burns Beach	ALP
Freeman , Janine Marie		Mirrabooka	ALP
Hamilton , Emily		Joondalup	ALP
Harvey , Hon Liza Mary	Leader of the Opposition	Scarborough	LIB
Hayden , Alyssa Kathleen		Darling Range	LIB
Healy , Terence (Terry) James		Southern River	ALP
Honey , Dr David John		Cottesloe	LIB
Hughes , Matthew		Kalamunda	ALP
Johnston , Hon William (Bill) Joseph	Minister for Mines and Petroleum; Energy; Industrial Relations	Cannington	ALP
Katsambanis , Peter Argyris		Hillarys	LIB
Kelly , Hon David (Dave) Joseph	Minister for Water; Forestry; Innovation and ICT; Science; Youth	Bassendean	ALP

Appendix Three: Members of the Legislative Assembly

NAME	TITLE	ELECTORATE	PARTY
Kirkup , Zak Richard Francis	Manager of Opposition Business	Dawesville	LIB
Krsticevic , Antonio (Tony)	Opposition Whip	Carine	LIB
L'Estrange , Sean Kimberley		Churchlands	LIB
Logan , Hon Francis (Fran) Michael	Minister for Emergency Services; Corrective Services	Cockburn	ALP
Love , Ronald (Shane) Shane	Deputy Leader of The Nationals WA	Moore	NAT
Marmion , Hon William (Bill) Richard	Deputy Leader of the Opposition	Nedlands	LIB
McGowan , Hon Mark	Premier; Minister for Public Sector Management; State Development; Jobs and Trade; Federal–State Relations	Rockingham	ALP
McGrath , John Edwin		South Perth	LIB
McGurk , Hon Simone Frances	Minister for Child Protection; Women’s Interests; Prevention of Family and Domestic Violence; Community Services	Fremantle	ALP
Mettam , Elizabeth (Libby)		Vasse	LIB
Michael , David Robert	Government Whip	Balcatta	ALP
Michel , Kevin Joseph Jude		Pilbara	ALP
Millman , Simon Alexander		Mount Lawley	ALP
Mubarakai , Yaz		Jandakot	ALP
Murray , Hon Michael (Mick) Phillip	Minister for Seniors and Ageing; Volunteering; Sport and Recreation	Collie-Preston	ALP
Nahan , Hon Dr Michael (Mike) Dennis		Riverton	LIB
Nalder , Dean Cambell		Bateman	LIB
O'Donnell , Kyrán Martin		Kalgoorlie	LIB
O'Malley , Lisa Margaret		Bicton	ALP
Papalia , Hon Paul	Minister for Tourism; Racing and Gaming; Small Business; Defence Issues; Citizenship and Multicultural Interests	Warnbro	ALP
Price , Stephen James		Forrestfield	ALP

Appendix Three: Members of the Legislative Assembly

NAME	TITLE	ELECTORATE	PARTY
Punch , Donald (Don) Thomas		Bunbury	ALP
Quigley , Hon John Robert	Attorney General; Commerce	Butler	ALP
Quirk , Margaret Mary		Girrawheen	ALP
Redman , Hon Donald (Terry) Terrence		Warren-Blackwood	NAT
Roberts , Hon Michelle Hopkins	Minister for Police; Road Safety	Midland	ALP
Rowe , Cassandra (Cassie) Michelle		Belmont	ALP
Rundle , Peter James	Nationals WA Whip	Roe	NAT
Saffioti , Hon Rita	Minister for Transport; Planning	West Swan	ALP
Sanderson , Amber-Jade	Parliamentary Secretary of the Cabinet	Morley	ALP
Shaw , Jessica Jane		Swan Hills	ALP
Stojkovski , Jessica Mary Christine		Kingsley	ALP
Tallentire , Christopher (Chris) John	Parliamentary Secretary to the Minister for Water; Forestry; Innovation and ICT; Science; Youth	Thornlie	ALP
Templeman , Hon David Alan	Minister for Local Government; Heritage; Culture and the Arts; Leader of the House	Mandurah	ALP
Tinley , Hon Peter Charles AM	Minister for Housing; Fisheries; Veterans Issues; Asian Engagement	Willagee	ALP
Watson , Hon Peter Bruce	Speaker of the Legislative Assembly	Albany	ALP
Whitby , Reece Raymond	Parliamentary Secretary to the Treasurer; Minister for Finance; Aboriginal Affairs; Lands Parliamentary Secretary to the Minister for Environment; Disability Services; Electoral Affairs	Baldivis	ALP
Winton , Sabine Elisabeth		Wanneroo	ALP
Wyatt , Hon Benjamin (Ben) Sana	Treasurer; Minister for Finance; Energy; Aboriginal Affairs; Lands	Victoria Park	ALP