

Annual Report 2023-2024



Legislative Council
Parliament of Tasmania

About this Report

This Report covers the activities of the Legislative Council of Tasmania for the reporting period 1 July 2023 to 30 June 2024.

The financial statements within this Report were prepared in accordance with Australian Accounting Standards, relevant Treasurer's Instructions and other authoritative requirements.

This Report is available online at:

<https://www.parliament.tas.gov.au/legislative-council/lcannualreports>

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THIRTY FIFTH ANNUAL REPORT TO 30 JUNE 2024

Presented to both Houses of Parliament

Legislative Council of Tasmania
Parliament House
HOBART TAS 7000

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Message from the Clerk

I take pleasure in presenting the Legislative Council's Annual Report for 2023-24.

It has been 18 months since I commenced my position as Clerk of the Legislative Council. I have thoroughly enjoyed working with our small and productive Legislative Council team, Members and their Electorate Officers.

One of the first roles I undertook in this reporting period was to support the University of South Australia's Parliamentary Law, Practice and Procedure course by lecturing and mentoring students. This was a welcome and rewarding exercise before heading back into sittings and the busy end of 2023.

In December 2023, both Houses of Parliament were recalled to consider matters relating to the suspension and removal of judicial officers. Public, political and professional interest in this topic centred around the adequacy of existing laws, practice and procedure, and the need for reform while respecting the separation of powers. At the time of writing this message, the matter was still under active consideration with legislation having been developed over the reporting period to deal with complaints against the judiciary in a fair manner, as well as preserving the independence of the judiciary and its relationship with the powers of Parliament and the Executive.

At the end of the summer recess, I and two members of my team attended the Australia and New Zealand Association of Clerks-at-the-Table (ANZACATT) conference in Darwin where I presented on the topic "What is the Greatest Risk – Embracing change or leaving things as they are?" and participated in the panel sessions with my fellow Clerks from across Australia and New Zealand.

On 14 February 2024, the Parliament was prorogued and House of Assembly dissolved for a State election that was held on 23 March 2024. Nominations were called for candidates and the Members of the Legislative Council for Prosser and Elwick vacated their seats to contest the State election. Following a return of the writs, Her Excellency issued a proclamation calling Parliament together on 14 May 2024.

Prior to the Opening of Parliament, Legislative Council periodic elections, including the election for the vacated seats, were held for the electorates of Prosser, Hobart and Elwick. The former Member for Hobart, Mr Valentine, did not recontest his seat and a new Member was returned, the first Tasmanian Greens Member in the Legislative Council, the Hon Cassy O'Connor MLC. The Hon Bec Thomas MLC (Independent and former Glenorchy City Mayor) was elected to represent the people of Elwick and the Hon Kerry Vincent MLC (Liberal and former Sorell Mayor) was elected to represent the people of Prosser. The periodic election results continued the trend of party Members being elected to Legislative Council seats with seven out of 15 Members being party aligned.

All three Members took and affirmed their oaths of office on 13 May 2024 and participated in a comprehensive induction program covering parliamentary practice and procedure, meeting key statutory and parliamentary officers, and staff to assist them in discharging their roles as parliamentarians.

On Tuesday 14 May 2024, the fifty-first Parliament of Tasmania was opened by Her Excellency Hon Barbara Baker AC. For the first time, the Opening of Parliament included an Aboriginal cultural reflection held in the Legislative Council Chamber for all Members of Parliament. The reflection was led by Mr Dewayne Everettsmith, an Aboriginal man whose cultural identity and values are from both the Palawa people of Tasmania and the Gunai/Kurnai people of Victoria. As a tangible connection to country, Members were provided with a gum leaf to hold while Dewayne spoke about the importance of his story as a Palawa person in Lutruwita (Tasmania). This was a unique experience for our

Parliament and an important step towards reconciliation. I look forward to working with Dewayne in the future and continuing our engagement with the Tasmanian Aboriginal community.

Following the Opening of Parliament, the work of the Council in passing law, debating and scrutinising, including the work of parliamentary committees, has continued at a solid pace.

In addition to Chamber and committee work, I have continued to work in collaboration with the Clerk of the House of Assembly to progress governance, business and cultural reforms to modernise the Parliament and create a safe and respectful workplace for our staff and all who visit and work within this place.

I am proud to report that the Parliament as a whole made up of the Legislative Council, the House of Assembly and Legislature-General, have made internal progress on 9 of the 14 recommendations in the Motion for Respect Report. This includes the launch of Parliament wide values and the development and release of a suite of policies to support and guide our people in the workplace. I look forward to the further progress we will collectively make in the coming years to ensure our workplace aligns with our mission and values. I am grateful for the support of all the Legislature-General Managers who work to support the operations of Parliament and in particular, the effort of the People and Culture Manager Mr Robert Wright in progressing initiatives that support the Motion for Respect recommendations.

Through the year, officers and staff of the Legislative Council have continued to deliver services to a high standard to ensure that Legislative Council Members are supported in their parliamentary duties. I appreciate them for all their hard work and the positive manner in which they conduct themselves. I would also like to welcome Ramona Long, who has joined us on secondment from the Legislative Assembly of the Northern Territory as Deputy Usher of the Black Rod.

I also express my appreciation to our colleagues in the House of Assembly and Legislature-General who have helped and supported the Council throughout the year.

C L Vickers
Clerk of the Legislative Council

Overview of Legislative Council

A Constituent part of the Parliament

The Legislative Council together with the House of Assembly and Her Excellency the Governor constitute the Parliament of Tasmania.

Government is formed in the House of Assembly and the Legislative Council is the upper House, often described as a House of review with an independent character. The Council has a number of roles including the following:

- to examine the merits of legislation and pass law;
- to authorise the raising of revenue and the expenditure of State monies; and
- inquiry and scrutiny and to provide a parliamentary check on the Government of the day.

In modern times, the role of the Legislative Council has expanded from being a purely legislative body to a House that involves itself in the examination and analysis of actions, decisions and workings of the Executive Government.

The Clerk of the Council is also responsible for preparing the Bills that have passed both Houses of Parliament for the Royal Assent.

Council Elections

For Legislative Council elections, the State is divided into fifteen single Member electoral divisions. Elections are conducted in each of these electorates on a six-year periodic cycle. Elections for three Members are held in May one year, with elections for two Members held in May the following year and so on. Each elector may only have one opportunity to vote in Legislative Council elections once every six years. There are never any general elections for the Council and the Council cannot be dissolved.

The method of counting votes is identical to that used in House of Representatives elections. It is a partial preferential voting system, which can be described as election by absolute majority through use of the alternative vote. If any candidate secures first preference votes exceeding half the total of first preferences, they are elected. If no candidate satisfies this condition, the candidate with the fewest votes is excluded and the second preferences shown on their voting papers are transferred to other candidates, the transfer value of each such second preference being equal to one. If no candidate then has the required majority, the process of exclusion is repeated until such time as one candidate secures the majority.

Following periodic elections in three divisions on 4 May 2024, new Members of the Legislative Council were sworn-in: the Hon Cassy O'Connor MLC (Member for Hobart); the Hon Bec Thomas MLC (Member for Elwick); and the Hon Kerry Vincent MLC (Member for Prosser). The Hon Cassy O'Connor MLC is the first Tasmanian Greens party member to be elected to the Legislative Council. Historically, membership of the Legislative Council has been independent in the majority. The Legislative Council in the first session of the 51st Parliament of Tasmania continues the trend established in 2021 of a majority of Members being party aligned.

A list of Members as at 30 June 2024 is included in [Appendix 1](#).

Disclosure of Interests

The *Parliamentary (Disclosure of Interests) Act 1996* establishes a Register of Interests of Members in each House. The Register contains information on the pecuniary, property, gifts and other interests Members may have on an annual basis. New Members are required to lodge a primary return within three months of taking an oath of allegiance or affirmation of office.

On Tuesday 17 October 2023, in accordance with sections 19 and 20 of the *Parliamentary (Disclosure of Interests) Act 1996*, Disclosure of Interest Returns for Members representing 15 Council electoral divisions for 2022-2023 were Tabled by the Clerk. All Returns once Tabled are published on the Parliament's website at <https://www.parliament.tas.gov.au/legislative-council/lcmembersinterests>.

Sitting Days

The Legislative Council normally meets at 11.00 am on Tuesday, Wednesday and Thursday during scheduled sitting weeks.

Tuesday is reserved for non-government and private members' business. Wednesday and Thursday are set aside for government business predominantly the debated passage of Government Bills.

Visitors may attend the sittings at any time and observe proceedings from the public gallery.

Office Hours

Excluding public holidays, the Legislative Council is open weekdays, between 9.00 am and 5.00 pm on non-sitting days, and from 8.30 am until the adjournment of the Council on sitting days.

Visits to the Chamber

Visitors to Parliament in general, and more specifically the Legislative Council, are interested in observing proceedings, viewing the Chamber and appreciating the history of the building. The House of Assembly Education Office conducts the majority of the visits, which consist of secondary and primary school groups. The work undertaken by the House of Assembly Education Office, House of Assembly and Legislative Council officers and attendants is acknowledged and appreciated by Members and staff of the Legislative Council.

The majority of other groups and visitors who visit the Parliament do so when the Houses are in session giving them a valuable insight into the debating activity that occurs on the Floor of both places.

Visitors to the Legislative Council during non-sitting times are personally conducted by House of Assembly parliamentary officers. During times when the Council is in session, personal tours are not available as staff are required to perform other duties, however, at these times visitors have a unique opportunity to view proceedings in the Chamber as they happen.

Parliamentary Outreach and Visitation

Since 2007, the Parliament of Tasmania, under the auspices of the Commonwealth Parliamentary Association (CPA), has been twinned with the Legislative Assembly of Samoa.

In the 2023-24 year, a delegation of Members from both Houses, including the Hon President and the Clerk, travelled to Samoa to meet with Members and officials of the Legislative Assembly of Samoa. Meetings were held with the Speaker of the Legislative Assembly, Opposition Leader, Prime Minister, Parliamentarians and Commonwealth Women Parliamentarians (CWP) members. In addition, the delegation had an opportunity to observe parliamentary processes, meet with Judges of the Land Titles Court to learn more about Samoan customary law and tradition, and meet with the Australian High Commissioner Her Excellency Emily Luck and her team.

In March 2024, the Clerk was invited by CPA HQ to assist with a CPA democratic benchmarks - assessment. The CPA's Recommended Benchmarks for Democratic Legislatures provide a framework for excellence in Commonwealth parliamentary and legislative practice and were updated to include the UN Sustainable Development Goals (SDGs), in particular SDG16 on strong and sustainable democratic institutions.

The Clerk travelled to Samoa with Fraser McIntosh, Good Governance Project Manager from CPA HQ to meet with and interview review participants including the Hon. Papalii Lio Oloipola Taeu Masipau, Speaker of the Legislative Assembly; Hon. Fiame Naomi Mataafa, Prime Minister of Samoa; Mr Satama Leatisa Uitime Tala, Clerk of the Legislative Assembly and CPA Samoa Branch Secretary; as well as parliamentary staff, Government officials, the Attorney-General, the Auditor-General and representatives from Samoan civil society and local media groups.

The final report is available online at https://www.cpahq.org/news/2024_03-benchmarks-samoa/.

This work provides an excellent opportunity to strengthen our ties and relationships with our twin parliament and reinforce enduring values of the Commonwealth, the rule of law and parliamentary democracy.

In addition, the President received a number official visitors and the details of these are included in [Appendix 2](#).

Legislative Council Administration

Administration of the Legislative Council, as distinct from the proceedings of the Legislative Council as a House of Parliament, provides procedural, administrative and support services to assist the Members of the Legislative Council in performing their parliamentary duties. These services include research and advice on parliamentary practice and procedure, the preparation of documents for use in the House and the provision of staff and resources. The principal outcome of the Council's administration is to support a functioning House of Parliament in which Members are able to discharge their constitutional duties in respect of the consideration of legislation and other parliamentary business, including committee work.

The permanent officers of the Legislative Council, under the direction of the Clerk, are charged with the responsibility of providing administrative services to the Legislative Council, its committees, the President of the Council and all Honourable Members at the highest possible standard to assist them in effectively undertaking their constitutional and parliamentary duties and responsibilities. A very considerable extent of the activity of the Legislative Council is demand driven by the Government of the day, the House itself, committees and Members' electoral and associated responsibilities. The Administration has no control over the number of Bills introduced, committee inquiries held or any other decision or resolution as agreed by the House.

The Head of the Administration is the Clerk of the Legislative Council. In addition, the Clerk is responsible, together with the Clerk of the House of Assembly, for ensuring the effective administration and operation of the joint services of the Parliament.

Strategic Direction

Purpose

The Administration's purpose may be summarised as follows:

To provide apolitical, professional and support services to the Legislative Council and its elected Members to support Members in the discharge of their parliamentary and constitutional duties.

Values

During 2023-24, all three arms of Parliament adopted the following values to guide our collected work and behaviours:

Respect	We treat other with dignity and courtesy while valuing their contribution
Integrity	We value honesty and transparency, and act ethically and impartially
Trust	We build trust and feel confident in each other to behave in a professional manner
Inclusivity	We embrace and value difference and diversity
Empowerment	We enable our people to take ownership of their work while recognising and celebrating achievement
Collaboration	We value each other's skills and experiences, creating excellence by actively working together across the organisation

Service Objectives

As noted in the Government Services Budget Paper Number 2, Volume 2,¹ there are two main outputs that are administered for the Legislative Council:

- Legislative Council Support Services (inclusive of Committee Support Services), and
- Payments Administered by the Legislative Council.

The main service objectives and responsibilities of officers and staff of the Legislative Council are to:

- support the Legislative Council in its constitutional role
- provide effective apolitical support, including administrative, research, policy and procedural support and advice to the President of the Legislative Council and other elected Honourable Members
- ensure the effective custody of documents including Journals, Records and Papers of the Legislative Council which responsibility, in accordance with Standing Orders, is vested in the Clerk of the Legislative Council
- ensure the effective functioning of Standing, Sessional and Select Committees including the provision of adequate and appropriate resources
- provide an accurate retrieval and assessment system of parliamentary law, practice, precedent and convention necessary for the effective functioning of the Legislative Council, its committees and Members
- accurately and efficiently prepare and present legislation, once passed through both Houses, to Her Excellency the Governor for the Royal Assent
- maintain appropriate standards of integrity and conduct, and concern for the public interest

¹ See <https://www.treasury.tas.gov.au/Documents/2023-24-Budget-Paper-No-2-Volume-2.pdf>

- promote public awareness of the purpose, functions and work of the Legislative Council and the Parliament of Tasmania as a constituent part of our democratic system of Government
- be a fair, merit-based and responsible employer, supporting all staff through contemporary management practices and in compliance with the law, and
- effectively and efficiently manage resources in accordance with contemporary public sector standards and the Treasurer’s Instructions.

Procedural Support and Advice

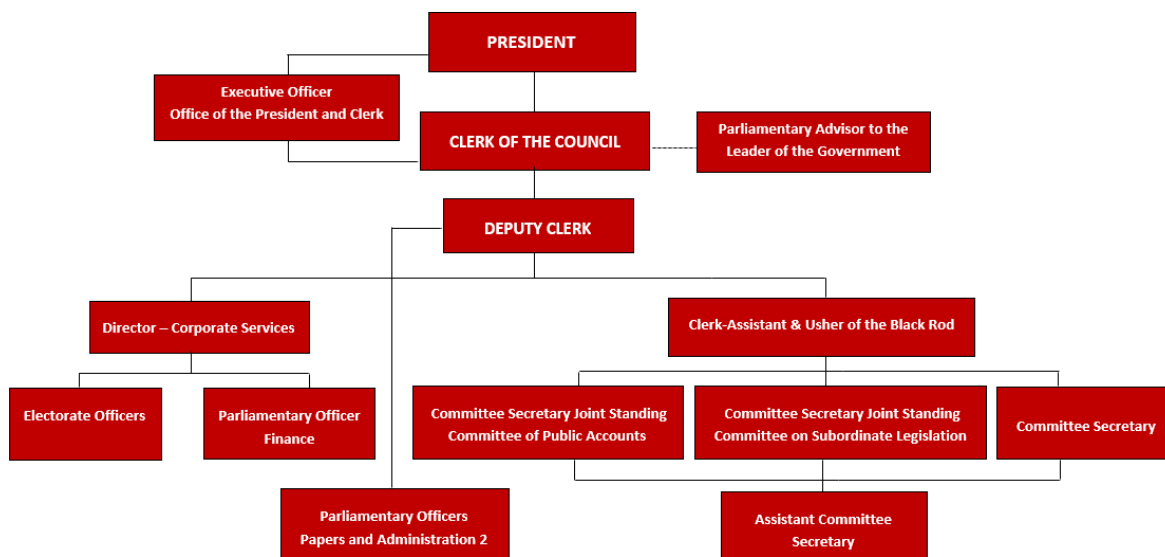
During the reporting year the Clerk and staff of the Legislative Council again provided procedural and related advice to the President, Chair of Committees, and the Office of the Leader of the Government together with the respective Chairs of Select, Standing and Sessional Committees and to other elected Members.

Advice provided focused principally on areas of parliamentary law, practice and procedure involving proceedings in the Chamber and the work of committees.

Executive Assistance and Support to Members

It is the Clerk’s responsibility to ensure that electorate office and other support is provided to all Members of the Council. It is considered essential that Members have access to high quality administrative and personal support to enable them to adequately discharge their responsibilities. Electorate Officer and Executive Assistant support continues to be assessed on an ongoing basis by the President and Clerk within the Legislative Council’s budget allocation.

Legislative Council Organisational Chart



Legislative Council Organisational Chart as at 30 June 2024

Documents and Publications produced by the Legislative Council

The following summarises the major publications delivered by the Legislative Council:

Notices of Question, Motion and Orders of the Day	An official list of all business before the Council in the order in which it is proposed to be dealt with. The Notice Paper is produced in-house and is published for each day's sitting.
Votes and Proceedings	An official record of the proceedings of the Legislative Council being the Journals of the House. The Votes and Proceedings are produced in-house and are published for each day's sitting.
Index to the Votes and Proceedings	This index is also incorporated and printed in final form in the bound volumes of the Votes and Proceedings being the Journals of the House.
Committee Reports	Reports presented by committees and published as parliamentary papers.
Annual Report	The annual report on the activities of the Legislative Council is compiled and presented to both Houses of Parliament.

For the public, a Legislative Council information brochure and a brochure detailing the history of the Black Rod are available.

Standing and Sessional Orders of the Legislative Council

The Standing Orders are approved by the Governor and set out the rules and orders of procedure for the operation of the Council and its committees. Additional rules and orders of procedure are in place by the use of a range of Sessional Orders, which are agreed to by resolution of the Council.

The following Statute provisions impact upon the Legislative Council's Standing Order provisions:

- *Constitution Act 1934*
- *Electoral Act 2004*
- *Parliamentary Privilege Acts (1858, 1885, 1898 and 1957)*
- *Parliament House Act 1962*
- *Defamation Act 2005*
- *Evidence Act 2001*
- *Legislation Publication Act 1996*
- *Acts Enumeration Act 1947*
- *Acts Interpretation Act 1931*
- *Subordinate Legislation Committee Act 1969*
- *Public Works Committee Act 1914*
- *Public Accounts Committee Act 1970*
- *Integrity Commission Act 2009*
- *Promissory Oaths Act 2015*

Financial Activity

According to law, the Clerk is responsible for the overall effective, efficient and economical financial management of the House. The Clerk must ensure that expenditure is in accordance with the law and that effective accounting and financial management information systems are maintained.

As provided under the *Financial Management Act 2016*, the guidance of Treasurer's Instructions together with other statutory provisions, the Clerk of the Council, in respect of the financial year ending on 30 June 2024, presented to the Parliament the Council's Annual Report. As required by law that Report contained the Council's duly audited Financial Statements to 30 June 2024.

The Financial Statements and accompanying Audit Report for the financial year ending on 30 June 2024 form part of this Annual Report.

Risk Management

WLF Accounting & Advisory (WLF) are the internal auditors for all three entities that make up the Parliament of Tasmania. The Parliament's internal Audit and Risk Committee comprises an independent Chair, Mr Paul McTaggart, and the Deputy Clerks from each House. The Parliament's CFO regularly attends as an ex officio member.

The Committee continued its work around governance reforms and in August 2023, WLF finalised a follow-up report on progress and recommendations as to follow-up actions are being worked through with the leadership and management teams.

In addition, the Parliament finalised its Risk Management Policy and Framework and undertook reviews into cyber security and finalised a financial risk register.

Key strategic risks across the Parliament, including the Council include:

- Public perceptions, awareness and independence of the role of Parliament
- Governance and compliance
- People and culture – workforce capacity and capability as well as behaviour arising from the Motion for Respect Report released in August 2022
- Business continuity
- Asset and building – including the heritage nature of the building
- Cyber security.

Work continues to refine the risk register accountabilities, responsibilities, monitoring and reporting for each strategic risk.

Insurance arrangements are with the Tasmanian Risk Management Fund and insurance cover is for travel, general property, personal accident, transit, motor vehicles, general liability and workers compensation.

Asset Management

The financial statements for 2023-24 contain full details of Legislative Council assets. These are recorded in accordance with the relevant accounting policies and procedures.

Administration maintains an inventory and asset register records for the following:

- Members' Equipment Register
- General Inventory
 - Legislative Council (furniture and general items), and
 - Regional Offices (furniture and general items)
- Antiques and Works of Art Inventory

These registers are reviewed as necessary.

Protecting Privacy

Legislative Council Administration is committed to the protection of a person's privacy in the way we collect, use or disclose personal information. When dealing with personal and sensitive information, we do so in accordance with the *Personal Information Protection Act 2004*.

No requests to access or amend personal information were received in 2023-24.

Public Interest Disclosures Act 2002

It is a requirement for the Legislative Council to comply with the reporting requirements of section 86 of the above Act. Notwithstanding that the Legislative Council did not receive any disclosures or referred public interest disclosures or determined, referred or investigated any public interest disclosures, it is still mandatory to list the reporting categories detailed hereunder. The Ombudsman approved revised public interest disclosure procedures in March 2021. The procedures are accessible on the Department of Premier and Cabinet website.

The number and types of disclosures made to the relevant public body during the year and the number of disclosures determined to be a public interest disclosure.	None
The number of disclosures determined by the relevant public body to be public interest disclosures that it investigated during the year.	None
The number and types of disclosed matters referred to the public body during the year by the Ombudsman.	None
The number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate.	None
The number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year.	None
The number and types of disclosed matters that the relevant public body has declined to investigate during the year.	None
The number and type of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation.	None
Any recommendations made by the Ombudsman that relate to the relevant public body.	None

Opening of Parliament

On 14 May 2024, the 51st Parliament of Tasmania was opened by Her Excellency the Honourable Barbara Baker AC, Governor of Tasmania. The Opening of Parliament included a milestone event, the first occasion that a Tasmanian Aboriginal cultural reflection was included in the formal program of events.



The Aboriginal cultural reflection was led by Mr Dewayne Everettsmith, an Aboriginal man whose cultural identity and values are from both the Palawa people of Tasmania and the Gunai/Kurnai people of Victoria. Members of both Houses were invited and those who attended the Legislative Council Chamber were provided with a gum leaf as a physical connection to the land. The event was closed to the media and the public. Dewayne shared the importance of his story as a Palawa person in Lutruwita (Tasmania) to support meaningful connections and to close the gap of understanding between Aboriginal and non-Aboriginal people. Whilst it was a small event, it was an important step in reconciliation.

Performance Metrics

Delivery of Services

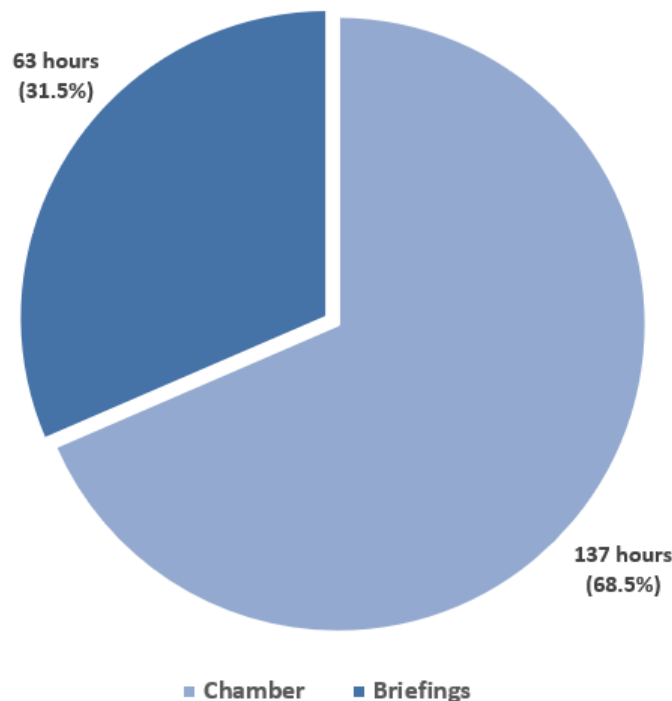
Accurate forecasting of the volume of work and rate of activity required to be undertaken by officers and staff is difficult to determine due to the nature of the Legislative Council's operations.

Indicators that affect workload, for example, the number of Legislative Council sitting days and establishment and activity of committees, are dependent upon resolutions and decisions made by the House itself or by individual committees. A qualitative assessment of the Legislative Council's effectiveness in the provision of support to the Council, its committees and Honourable Members is undertaken on an ongoing basis by the President and Clerk. This examination is undertaken to ensure that necessary service and support is being provided by the staff to Honourable Members.

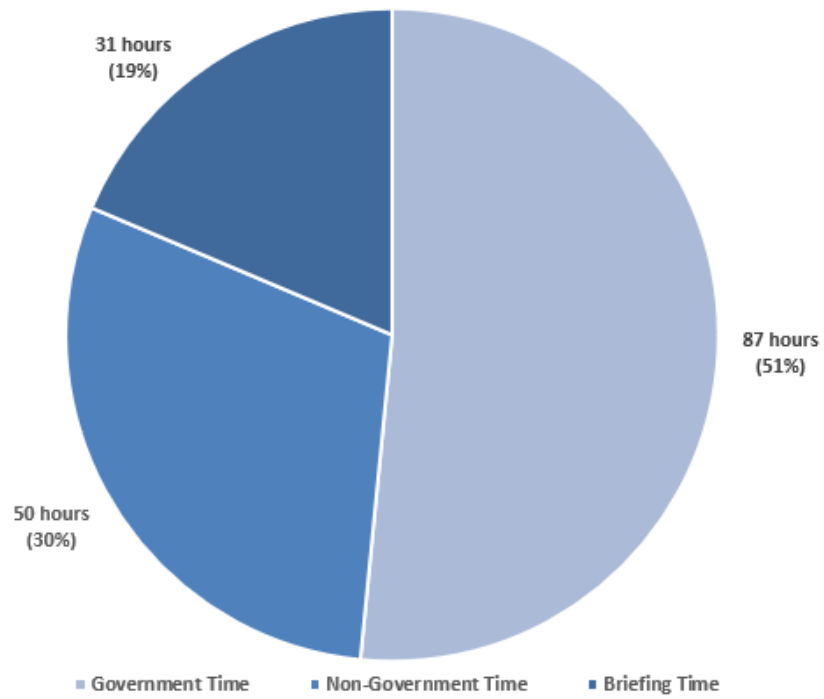
Statistics

Over the 2023-24 period, a total of 200 hours over 40 sitting days were spent in the Chamber and in briefings (a decrease of 22 hours and 4 sitting days from the previous year). This was made up of 137 hours of Chamber work (government and non-government sitting times) and 63 hours of briefings. The reduced hours were primarily due to the prorogation of Parliament between 14 February and 14 May 2024 due to the calling of a State Election.

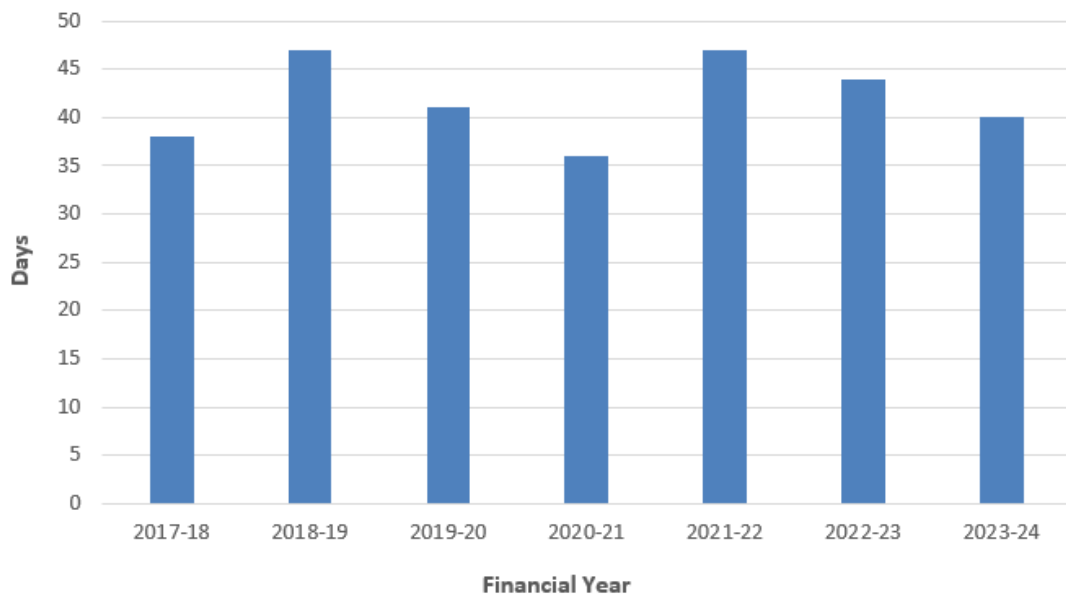
Average Time Spent in the Chamber and in Briefings on Sitting Days in 2023-24



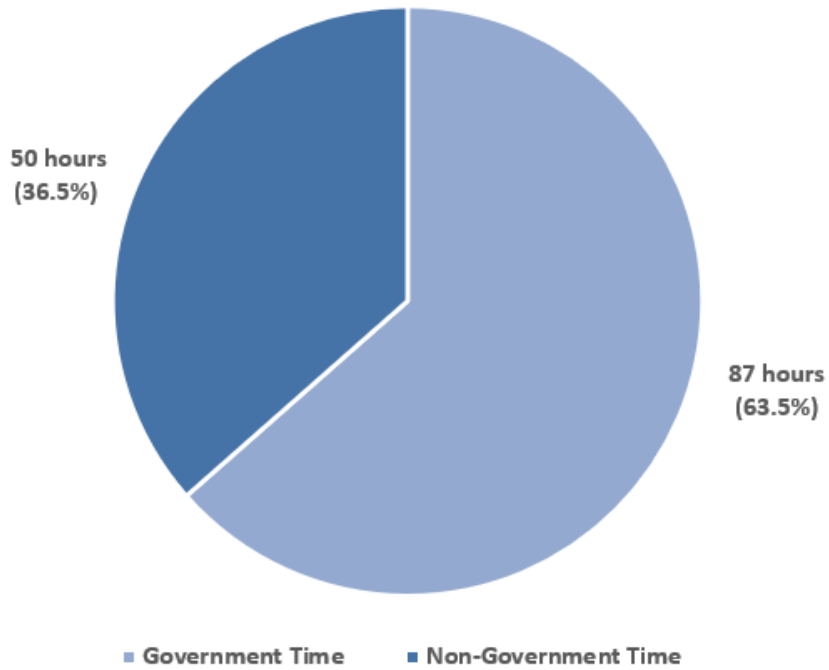
How Time was Spent on Sitting Days in 2023-24



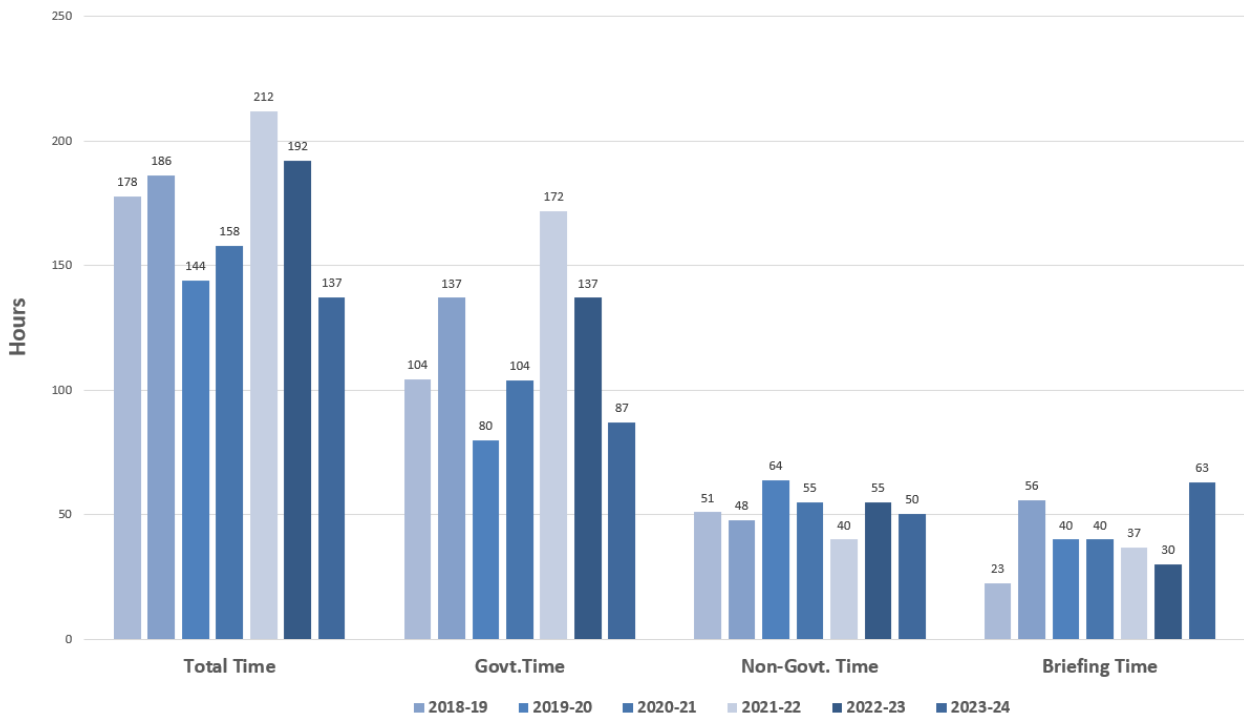
Number of Sitting Days



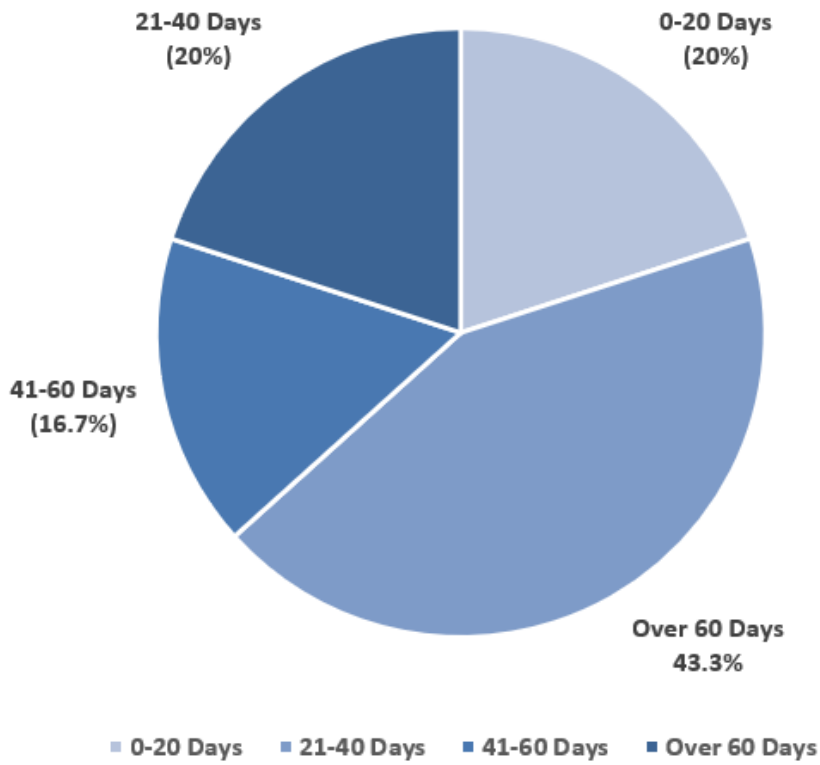
Government and Non-Government Time on Sitting Days in 2023-2024



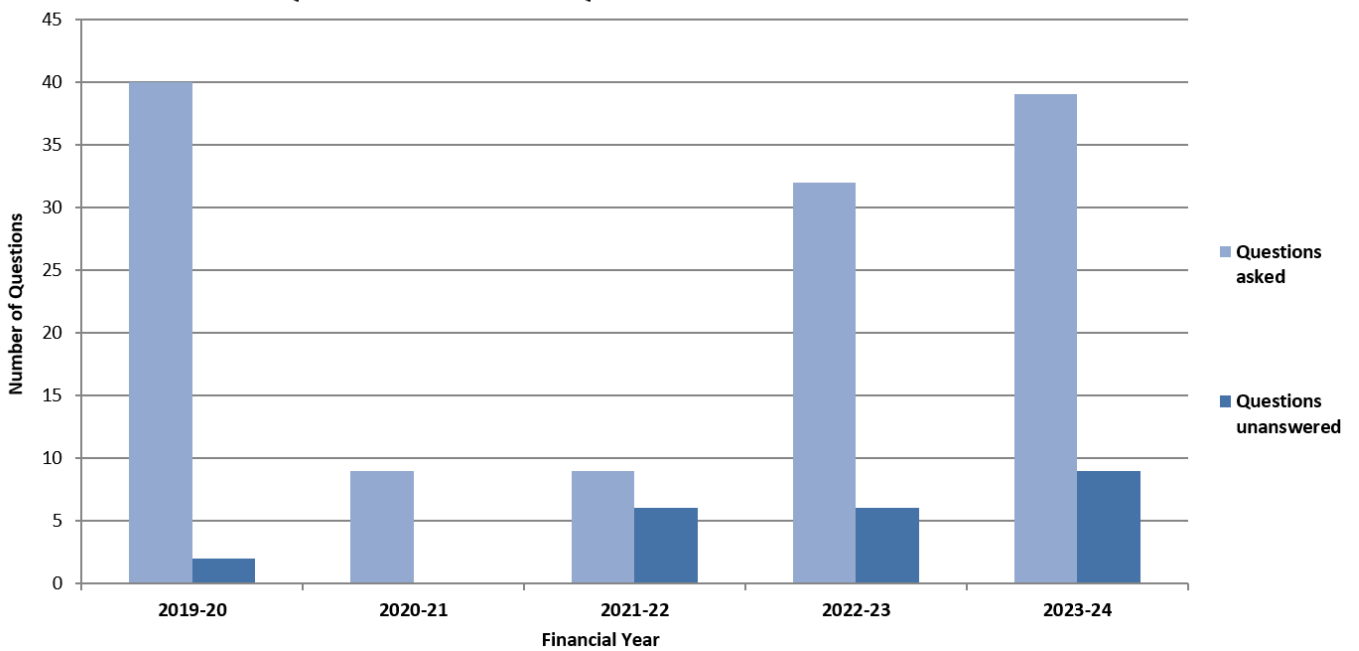
How Time is Spent During a Sitting Day 2018-19 to 2023-24



Time Taken to Answer Questions on Notice



Number of Questions Asked and Questions Unanswered 2019-20 to 2023-24



Average Number of Days Taken to Answer Questions on Notice



Briefings Data							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Sitting Days	53	38	41	36	47	44	40
Number of Briefings	128	17	64	55	39	37	41
Briefing Hours	79	22	40	40	37	30	63

House and Related Matters

Government Briefings

Although not unique to the Legislative Council, briefings of Members arranged by the Leader's Office have become one of the methods by which Members of the Council may inform themselves of various matters being promoted by the Government or proposed Bills before the Parliament.

Briefings, although not formally part of the Standing Orders, have developed as a practice due to two factors: the political composition of the Legislative Council which, until recently, had a majority of independent Members; and the increased complexity of legislation. Due to the absence of any official caucusing by independent Members, there is often no consensus view developed prior to the debate in the Chamber. As a result, through the 1990s, Government briefings developed into an accepted mechanism for Government and Members to deal with complex or contentious issues.

Members are briefed by the various parties involved or interested in the issue; generally, this will include Government departments, professional associations, non-government organisations and service providers, grassroots and lobby groups and sometimes private individuals. By this method, Members can obtain information and clarification more quickly than could normally occur in the Chamber. Briefings have their advantages such as: informality, the opportunity for frank discussions between Members and various presenters, expediting the passage of legislation, as well as clarifying aspects of a Bill or a proposal. While briefings offer these advantages, there are a number of aspects of the briefings process which should be noted. Firstly, it could be argued that a briefing may not be viewed as a proceeding in Parliament and may not therefore be protected by parliamentary privilege. Secondly, they are conducted outside of the Chamber and accordingly are not formally recorded. This requires Members to be vigilant in ensuring any undertakings or explanations of the effect of clauses in legislation are reaffirmed in the public debate in the Chamber.

The sittings of the Council are often suspended, on motion by the Leader, to enable a briefing on a Bill or other matter to be undertaken prior to, or even during, consideration of a Bill or matter.

Briefings can take up a significant portion of a sitting day. Briefings, although not compulsory, are well attended by Members. Briefing times are kept and presented as part of the Council's statistics for a sitting day. The trend in the use of briefings is unlikely to abate and continues to provide a valuable source of information to all Members in respect of Bills and other topics of interest that may be the subject of substantive debate or community interest.

Details of briefings conducted are as follows:

Legislative Council Briefings 2023-2024

August Briefings	
16/08/2023	Pet Friendly Rental Reforms
16/08/2023	Vehicle and Traffic (Regulatory Reforms) Amendment Bill 2023
16/08/2023	State Policies and Projects Amendment Bill 2023
17/08/2023	Police Powers (Surveillance Devices) Bill 2022
17/08/2023	Electoral Disclosure and Funding Bill 2022 & Electoral Matters (Miscellaneous Amendments) Bill 2022
23/08/2023	Police Powers (Surveillance Devices) Bill 2022
23/08/2023	Guardianship and Administration Amendment Bill 2023
24/08/2023	Housing Land Supply Amendment Bill 2023

24/08/2023	Electoral Disclosure and Funding Bill 2022
24/08/2023	Electoral Matters (Miscellaneous Amendments) Bill 2022
24/08/2023	Guardianship and Administration Amendment Bill 2023

September Briefings

7/09/2023	Beacon Foundation
13/09/2023	Residential Tenancy Amendment Minimum Window Coverings for Social Housing Properties) Bill 2023
13/09/2023	Tasmanian Public Finance Corporation Amendment Bill 2023
13/09/2023	Residential Building (Home Warranty Insurance Amendments) Bill 2023
14/09/2023	Residential Tenancy Amendment Minimum Window Coverings for Social Housing Properties) Bill 2023
14/09/2023	Pharmaceutical Society of Australia
14/09/2023	North West Maternity (Employee Entitlements) Bill 2023
26/09/2023	Report of the Commission of Inquiry
27/09/2023	Report of the Commission of Inquiry

October Briefings

18/10/2023	Appropriation (Supplementary Appropriation for 2023-24) Bill 2023
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November Briefings

1/11/2023	State Polices and Projects (Projects of State Significance) Order 2023
1/11/2023	Local Government (Miscellaneous Amendments) Bill 2023
1/11/2023	Sentencing Amendment (Breaches of Home Detention Orders) Bill 2023
1/11/2023	Victims of Crime Assistance Amendment Bill 2023
1/11/2023	Justice and Related Legislation (Further Miscellaneous Amendments) Bill 2023
2/11/2023	Fee Units Bill 2023
7/11/2023	Draft Proclamation under Nature Conservation Act 2002
8/11/2023	Retirement Villages Amendment Bill 2023
8/11/2023	State Polices and Projects (Project of State Significance) Order 2023
9/11/2023	Water Miscellaneous Amendments (Delegation and Industrial Water Supply) Bill 2023
15/11/2023	Firearm Amendment (Community Safety) Bill 2023

December Briefings

12/12/2023	Supreme Court (Judges' Independence) Act 1857
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Committees

Overview

The main types of committees are:

- (a) Statutory Standing Committees of both Houses
- (b) Joint Standing Sessional Committees
- (c) Sessional Committees of both Houses, and
- (d) Select and Sessional Committees of one House.

There are at present four Standing Committees of both Houses established by Statute. These Committees are the Public Works Committee, the Subordinate Legislation Committee, the Public Accounts Committee and the Integrity Committee. There is one Joint Standing Committee on Electoral Matters established by resolution of both Houses.

Two Joint Standing Sessional Committees are established under the Standing Orders of both Houses. These are the House Committee, which manages and controls the building of the Parliament, the Dining Room and the grounds of Parliament House; and the Library Committee, which supervises the activities of the Parliamentary Library. In addition, three Joint Sessional Committees continued through the 2023/24 financial year. These committees are the Gender and Equality Committee, the Workplace Culture Oversight Committee and the Recommendations of the Final Report of the Commission of Inquiry Committee.

There is at present one Joint Select Committee established by resolution of both Houses, the Joint Select Committee on Energy Matters.

The Legislative Council also has two Sessional Committees, called Government Administration Committees, set up at the beginning of each Session to inquire into and report on any matter relating to –

- (a) Any Bill or other matter referred to it by the Council;
- (b) The administration, processes, practices and conduct of any department, agency, Government Business Enterprise or State-owned Company; and
- (c) The administration, processes, practices and conduct of any other entity including those entities in which local government has an interest.

Ministerial portfolio allocations for each Sessional Committee have changed from time to time in response to changes to Government Ministries.

The Legislative Council also has the power to appoint Members to form committees for the purpose of investigating specific matters and reporting their findings to the House. With the need for expert technical advice, and the importance of giving all groups and individuals direct access to the Parliament, committees perform an increasingly important function.

STANDING COMMITTEES: STATUTORY IN NATURE

Public Accounts

The Public Accounts Committee is a Joint Standing Committee of the Tasmanian Parliament established under the *Public Accounts Committee Act 1970*. The Committee consists of six Members of Parliament, three are Members of the Legislative Council and three Members of the House of Assembly. The Committee is supported by a Legislative Council Committee Secretary.

Section 6 of the *Public Accounts Committee Act 1970* sets out the functions of the Public Accounts Committee. Essentially, the Committee's function is to inquire into, consider and report to the Parliament on any matter referred to the Committee by either House relating to the management, administration or use of public sector finances. The Committee may inquire into and report on any matter arising in connection with public sector finances that the Committee considers appropriate.

Public Works

The Public Works Committee is established under the *Public Works Committee Act 1914*. It comprises three Members from the House of Assembly and two Members from the Legislative Council. The Committee is supported by a House of Assembly Committee Secretary.

The functions of the Committee are set out in section 15 of the *Public Works Committee Act 1914*. Its primary function is to report on proposed public works which are estimated to cost more than the statutory monetary threshold for construction works and works on road and bridges having regard to public value and expediency of the proposed work.

Subordinate Legislation

The Subordinate Legislation Committee is established under the *Subordinate Legislation Act 1969*. The Committee is comprised of six members, three Members of the House of Assembly and three Members of the Legislative Council. Ministers and Presiding Officers may not be members. The Committee is supported by a Legislative Council Committee Secretary.

The Committee's functions are set out in section 8 of the *Subordinate Legislation Committee Act 1969*. The Committee examines every regulation to ensure it is made in accordance with power of its principal Act and the regulation making processes have been complied with. Considerations include the impact of the regulation on personal rights and liberties and the effects on competition and the economy have been considered in the subordinate legislation making process. Regulation is defined to mean, 'regulation, rule, or by-law that is made under an Act and is required by law to be laid before both Houses of Parliament but does not include rules of court made by the judges, or by a majority of them, under the authority of an Act'.

Integrity

The *Integrity Commission Act 2009* establishes the Joint Parliamentary Standing Committee on Integrity consisting of six Members of Parliament, three Members of the House of Assembly and three Members of the Legislative Council. The Committee is supported by a House of Assembly Committee Secretary.

Section 24 of the *Integrity Commission Act 2009* sets out the functions of the Joint Committee. The Joint Standing Committee on Integrity monitors and reviews the performance of the integrity entities and reports to both Houses on any matters relevant to an integrity entity. An integrity entity is defined to mean, the Integrity Commission, the Ombudsman, the Auditor-General and the Custodial Inspector. The Committee may refer matters to the Integrity Commission and provide advice and guidance, but it cannot undertake its own investigations into complaints that the Integrity Commission is investigating, review decisions about investigations or inquiries or make recommendations about particular investigations or inquiries.

Electoral Matters

The Joint Standing Committee on Electoral Matters was appointed for the term of the 51st Parliament by resolution of both Houses. The Committee is empowered to inquire into and report upon matters that relate to the *Electoral Act 2004*; the *Electoral Disclosure and Funding Act 2023*; provisions of the *Constitution Act 1934* that relate to the procedures for, and conduct of, elections for Members of the House of Assembly and the Legislative Council; and the administration, operation and practices associated with these electoral laws. The Committee may also inquire into and report upon any Bill relating to these electoral laws and any aspects of the administration, operation and conduct of the 23 March 2024 State Election of Members of the Assembly and the 2024 Legislative Council periodic elections.

Sessional Committees

Gender and Equality Committee

In June 2022, both Houses agreed to the establishment of a Joint Gender and Equality Committee to inquire into and report upon a range of matters related to gender and equality.

After Parliament was prorogued during this reporting period, the Committee was re-established by the Houses. The House of Assembly provides secretariat support to this Committee.

Workplace Culture Oversight Committee

In September 2022, the Houses agreed to the establishment of the Joint Sessional Workplace Culture Oversight Committee. This Committee is tasked with overseeing the implementation of recommendations contained in the *Motion for Respect – Report into Workplace Culture in the Tasmanian Ministerial and Parliamentary Services*.

After Parliament was prorogued during this reporting period, this Committee was re-established by the Houses. The Legislative Council provides secretariat support to this Committee.

Recommendations of Final Report of the Commission of Inquiry Committee

In June 2024, both Houses resolved that a Joint Sessional Committee be appointed to inquire into and report upon matters related to the Recommendations made in the Final Report of the Commission of Inquiry into the Tasmanian Government's Response to Child Sexual Abuse in Institutional Settings. The Legislative Council provides secretariat support to this Committee.

Government Administration Committees

Since 2010, at the beginning of each Parliament, the Legislative Council has established two sessional Committees of its Members across a split of government administration portfolios.

Due to the Government calling an early election and Parliament proroguing from 14 February to 14 May 2024, by convention and practice, all Committee activity ceased. On 21 May 2024, the Legislative Council agreed to re-establish the two Government Administration Sessional Committees.

Government Administration Committee A

The Committee held its first meeting of the reporting period on 23 August 2023.

Committee Membership:

Hon Nick Duigan MLC (until 17 October 2023)

Hon Luke Edmunds MLC (until 14 February 2024)

Hon Ruth Forrest MLC (Chair)

Hon Mike Gaffney MLC (until 14 February 2024)

Hon Dean Harriss MLC

Hon Sarah Lovell MLC (Deputy Chair)

Hon Bec Thomas MLC (from 21 May 2024)

Hon Kerry Vincent (from 21 May 2024)

The Committee met a total of ten times to 30 June 2024 relating to the Committee's inquiry into energy prices in Tasmania, the Short Inquiry Processes into the application and operation of the *Financial Management Act 2016*, the financial and operational performance of TasTAFE, workers compensation within the racing industry and the operations of the Tasmanian Ports Corporation Pty Ltd.

Inquiries

The Committee had one ongoing inquiry, and established one new inquiry and three new Short Inquiry Process inquiries during the reporting period. The details of the inquiries for the 2023-24 financial year are listed below.

Operations and Application of the *Financial Management Act 2016* (Short Inquiry Process)

On 15 December 2022, the Government Administration Committee A resolved to initiate a Short Inquiry Process into the operations and application of the *Financial Management Act 2016* (FMA) with the following terms of reference:

1. To review and report upon the *Financial Management Act 2016*, with particular reference to the:
 - a. operation;
 - b. application;
 - c. efficacy;
 - d. financial decision making; and
 - e. timeliness and regularity of disclosures under the *Financial Management Act 2016*;
2. The ability of Parliament to undertake regular and timely scrutiny of Public Non-Financial Corporations (PNFC's); and
3. Any other matter incidental thereto.

At its meeting on 15 December 2022 the Legislative Council Government Administration Committee A agreed to the following resolution in accordance with Sessional Order 5 (16): "That for the purposes

of the Committee inquiring into the operations and application of the *Financial Management Act 2016*, leave be granted for the following Member to join the Committee: The Hon Josh Willie MLC as substitute for the Hon Sarah Lovell MLC.”

Committee Membership:

Hon Ruth Forrest MLC (Chair)
Hon Nick Duigan MLC
Hon Luke Edmunds MLC (Deputy Chair)
Hon Mike Gaffney MLC
Hon Dean Harriss MLC
Hon Josh Willie MLC

The Committee met two times during the reporting period.

The Final Report was tabled on 5 September 2023. The Report made eight recommendations. The Government’s response to the Committee’s report was due on 5 December 2023. The Government response is yet to be received and tabled (as of 30 June 2024).

Energy Prices in Tasmania

On 23 August 2023, the Committee resolved to commence an inquiry into energy prices in Tasmania, with the following terms of reference—

1. Factors that impact energy prices for Tasmanian household and small and medium business customers, with particular reference to energy generation, distribution and retail costs;
2. Opportunities and challenges for the State of Tasmania as owners of power generation and transmission infrastructure; and
3. Any other matters incidental thereto.

Committee Membership:

Hon Nick Duigan MLC (until 17 October 2023)
Hon Luke Edmunds MLC (Deputy Chair)
Hon Ruth Forrest MLC (Chair)
Hon Mike Gaffney MLC
Hon Dean Harriss MLC
Hon Sarah Lovell MLC

The Committee held three meetings during the reporting period.

The Committee called for submissions in Tasmania’s three major newspapers on 2 September 2023. Written submissions closed on 13 October 2023. Thirty-eight submissions were received by the Inquiry.

A public hearing was held in Hobart on 1 December 2023. Three individuals or organisations provided evidence at this public hearing. Further public hearings were scheduled for February 2024, however these did not take place due to the prorogation of Parliament. The Inquiry was not re-established in the 51st Parliament. A Joint Select Committee on Energy Prices and Related Matters was established in the 51st Parliament. The establishment resolution of that Committee included the terms of reference, and a transfer of submissions received by this inquiry.

Financial and Operational Performance of TasTAFE (Short Inquiry Process)

On 16 November 2023, the Committee resolved to commence a Short Inquiry Process into the financial and operational performance of TasTAFE with the following terms of reference:—

That the Legislative Council Government Administration Committee A review and report on matters related to TasTAFE with particular reference to:

1. Financial and operational performance of TasTAFE; and
2. Transition of TasTAFE under the *TasTAFE (Skills and Training Business) Act 2021*.

Committee Membership:

Hon Ruth Forrest MLC (Chair)

Hon Dean Harriss MLC

Hon Sarah Lovell MLC (Deputy Chair)

Hon Bec Thomas MLC (from 21 May 2024)

Hon Kerry Vincent MLC (from 21 May 2024)

Hon Luke Edmunds MLC (until 14 February 2024)

Hon Mike Gaffney MLC (until 14 February 2024)

A public hearing was held in Hobart on 5 December 2023. The Minister for Skills, Training and Workforce Growth, accompanied by the CEO and Chairman, TasTAFE attended the hearing.

On 14 February 2024 the Parliament of Tasmania was prorogued due to the State election. The Committee was re-established on 21 May 2024. The Committee met for the first time in the 51st Parliament on 18 June 2024 and resolved to prepare a report summarising the evidence received, and to refer the Inquiry to Government Administration Committee B, where the Ministry for Skills and Training was transferred, for further consideration.

A draft report is under consideration by the Committee. The inquiry is ongoing as at the end of the reporting period.

Workers Compensation Insurance within the Racing Industry (Short Inquiry Process)

On 27 November 2023, the Committee resolved to commence a Short Inquiry Process into matters related to workers compensation insurance within the racing industry.

Committee Membership:

Hon Ruth Forrest MLC (Chair)

Hon Dean Harriss MLC

Hon Sarah Lovell MLC (Deputy Chair)

Hon Bec Thomas MLC (from 21 May 2024)

Hon Kerry Vincent MLC (from 21 May 2024)

Hon Luke Edmunds MLC (until 14 February 2024)

Hon Mike Gaffney MLC (until 14 February 2024)

A public hearing was held in Hobart on 5 December 2023. The Minister for Racing, the Minister for Workplace Safety and Consumer Affairs, WorkSafe Tasmania, TasRacing and the Office of Racing Integrity (ORI) attended the hearing.

On 14 February 2024 the Parliament of Tasmania was prorogued due to the State election. The Committee was re-established on 21 May 2024. The Committee met for the first time in the 51st Parliament on 18 June 2024 and resolved to prepare a report summarising the evidence received, and to refer the Inquiry to Government Administration Committee B, where the Ministry for Racing was transferred, for further consideration.

A draft report is under consideration by the Committee. The inquiry is ongoing as at the end of the reporting period.

Operations of Tasmanian Ports Corporation Pty Ltd (Short Inquiry Process)

On 5 December 2023 Government Administration Committee A resolved to initiate a Short Inquiry Process into the operations of Tasmanian Ports Corporation Pty Ltd (TasPorts) with the following terms of reference:

That the Legislative Council Government Administration Committee A review and report on matters related to the operations of Tasmanian Ports Corporation Pty Ltd (TasPorts) with particular reference to:

1. The engagement undertaken in collaboration with Menzies Institute and University of Tasmania, regarding psychosocial safety, including the findings of this work, and the proposed actions responding to those findings;
2. Workforce related matters;
3. Capital expenditure, asset management and maintenance; and
4. Ongoing financial management including consideration of TasPorts' half-yearly financial results.

Committee Membership:

Hon Ruth Forrest MLC (Chair)

Hon Dean Harriss MLC

Hon Sarah Lovell MLC (Deputy Chair)

Hon Bec Thomas MLC (from 21 May 2024)

Hon Kerry Vincent MLC (from 21 May 2024)

Hon Luke Edmunds MLC (until 14 February 2024)

Hon Mike Gaffney MLC (until 14 February 2024)

A public hearing was scheduled to be held in Hobart on 27 February 2024; however, this hearing did not take place because of the prorogation of Parliament on 14 February 2024, due to the State election.

The Committee was re-established on 21 May 2024. The Committee met for the first time in the 51st Parliament on 18 June 2024 and resolved to re-establish the Short Inquiry Process into TasPorts and proceed with public hearings on 12 August 2024.

The Inquiry is ongoing as at the end of the reporting period.

Government Administration Committee B

The Committee held its first meeting of the reporting period on 4 July 2023. The Committee held eight meetings (inclusive of public hearings). The first Committee meeting for the 51st Parliament was on 18 June 2024.

Committee Membership:

Hon Rosemary Armitage MLC (Deputy Chair)

Hon Luke Edmunds MLC (from 21 May 2024)

Hon Cassy O'Connor MLC (from 21 May 2024)

Hon Jane Howlett MLC (until 27 February 2024)

Hon Tania Rattray MLC (Chair)

Hon Meg Webb MLC

Hon Josh Willie MLC (until 27 February 2024)

Hon Rob Valentine MLC (until 3 May 2024)

Inquiry into Adult Imprisonment and Youth Detention

On 27 October 2022, in accordance with the Legislative Council Sessional Order 5(14), Government Administration Committee B resolved to form a committee to conduct an inquiry on the following Terms of Reference:

To inquire into and report upon Tasmanian corrective services and justice system matters related to adult imprisonment and youth detention including:

1. Factors influencing increases in Tasmania's prisoner population and associated costs;
2. The use of evidence-based strategies to reduce contact with the justice system and recidivism;
3. The provision of, and participation in, services for people in prison and leaving prison (health housing and legal services);
4. Training and support initiatives for corrective service staff related to increasing individual well-being, professionalism, resilience and reduced absenteeism
5. Innovations and improvements to the management and delivery of corrective services that may be applied in Tasmania, including to future prison/detention centre design; and
6. Any other incidental matters.

Sixty-seven submissions were received by the Committee until the closing date in April 2023. The Committee conducted a familiarisation visit hosted by the South Australian Department of Correctional Services on 4 and 5 October 2023. This greatly assisted the Committee in understanding that Department's involvement in meeting South Australia's adult prisoner recidivism targets as part of its '10by20' initiative and continuing through with the '20by26' program. The Inquiry was still ongoing at the end of the reporting period.

Short Inquiry into the role and functions of the Office of Racing Integrity

On 28 March 2023, in accordance with Legislative Council Sessional Order 5(14), Government Administration Committee B resolved to establish a targeted inquiry into the role and functions of the Office of Racing Integrity with the following Terms of Reference:—

1. To review and report on the functions of the Office of Racing Integrity, including:
 - a. the regulation of the State's racing codes including how the Rules of Racing are effectively enforced and investigated; and
 - b. monitoring of the conduct of race meetings statewide;
2. Progress on implementing the recommendations covered by the Review of the Racing Regulation Act 2004: Securing the Integrity of the Tasmanian Racing Industry (the Monteith Review); and
3. Any other matter incidental thereto.

The Committee tabled its Interim Report on 28 September 2023: the Committee made twenty-three findings and seven recommendations.

On 17 October 2023, as a result of Ministerial Portfolio changes, the Minister for Racing portfolio was transferred to Government Administration Sessional Committee A, which means the Office of Racing Integrity was no longer under the scrutiny of the Committee. Accordingly, the Committee resolved to finalise its Short Inquiry Process into the roles and functions of the Office of Racing Integrity. A final Report was tabled on 12 December 2023.

Inquiry into Homes Tasmania

On 12 December 2023, in accordance with Sessional Order 5(14), Government Administration Committee B resolved to establish a Short Inquiry Process scrutinising Homes Tasmania with the following terms of reference:—

1. To review and report on the Homes Tasmania Annual Report 2022-23, including scrutiny of the Annual Financial Statements (as at 30 June 2023) and related annual report material;
2. To review and report on the functions of Homes Tasmania, including the progress to date of its key priorities (inclusive of those contained within the Tasmanian Housing Strategy 2023-43) and Tasmanian Affordable Housing Strategy 2015-25):
 - a. crisis accommodation and support
 - b. social housing, including supported accommodation, public and community housing, and specialist accommodation for vulnerable people, and
 - c. affordable housing, including affordable land, affordable private rentals and affordable home ownership
3. Any other matter incidental thereto.

Due to the prorogation of Parliament, the Committee resolved to re-establish the Inquiry on 18 June 2024. The Inquiry was still ongoing at the end of the reporting period.

Estimates Committees

The Government Administration Committees also form the Estimates Committees that examine the State Budget and the Government Business Scrutiny Committees that examine the Government Business Enterprises and State-Owned Corporations. Over the reporting period, no Estimates Committees were established due to the calling of an early State election.

Government Businesses Scrutiny Committees

On 31 October 2023 the Legislative Council established two Government Businesses Scrutiny Committees in accordance with the following resolution: —

That two Government Businesses Scrutiny Committees be established to inquire into Government Businesses in accordance with the schedule detailed below and rules as set out in the Standing Orders at Part 22.

That the Committees had leave to sit on 23 November and 24 November 2023 between the hours of 9:00 am and 6:30 pm or such other time as varied by the Chair and as necessary for the purpose of relevant stakeholder and deliberative meetings.

For 2023 Government Businesses are allocated to the Committees as follows—

Committee A

Tuesday 23 November 2023

*TasNetworks Pty Ltd, Tasmanian Ports Corporation Pty Ltd
and Hydro Tasmania*

Committee B

Wednesday 24 November 2023

Public Trustee, TT Line Company Pty Ltd and Sustainable Timber Tasmania

And that –

Mr Edmunds,

Ms Forrest,

Mr Gaffney,

Mr Harriss and

Ms Lovell

be of Committee A

and

Ms Armitage,

Ms Howlett,

Ms Rattray,

Mr Valentine,

Ms Webb and

Mr Willie

be of Committee B

And that the Committees report on the Government Businesses by no later than 15 December 2023.

If the Legislative Council is not sitting when the Government Businesses Scrutiny Committees complete their reports, those reports may be presented to the President or if the President is unable to act, to the Deputy President or other Office holder and in that event —

- the reports shall be deemed to have been presented to the Council;
- the publication of the reports is authorised by this Resolution;
- the President, Deputy President or other Office holder, as the case may be, may give directions for the printing and circulation of the reports; and
- the President, Deputy President or other Office holder, as the case may be, shall direct the Clerk to lay the reports upon the Table at the next sitting of the Council.

Committee A met on four occasions and Committee B met on four occasions and both committees tabled their final Reports in the Legislative Council on 12 December 2023.

Select Committees – An Investigatory Function

In addition to the establishment of two Sessional Committees as set out above, an important function of the Legislative Council has been the work carried out over time by its Select Committees. The Council's Standing Orders prescribe the way in which Select Committees operate. A Select Committee is formed by the Council agreeing to a motion moved by a Member for its establishment. A Select Committee can inquire into a Bill which is before the House or a matter which the House considers requires further investigation.

A Select Committee has a number of powers. It can summon witnesses to appear before it and call for such papers and records as it may require. All submissions, written or verbal, become the property of the Committee and cannot be made public until the Committee has reported to Parliament and

tabled the associated documents or the documents have been published to the Parliament of Tasmania website in accordance with a resolution of the Committee.

Witnesses are usually heard with open doors enabling the media and interested members of the public to attend but not participate in the proceedings. A Committee may however, when it considers necessary, meet behind closed doors and hear evidence in private. This is called an *in-camera* hearing.

Expenses associated with the activities of all Select Committees are met through funds appropriated from the Public Account and approved by the Parliament.

Select Committee Inquiries

During the 2023/24 financial year there was activity associated with Select Committees as follows: -

Legislative Council Select Committee on the provisions of the *University of Tasmania Act 1992*

The Legislative Council Select Committee on the Provisions of *the University of Tasmania Act 1992* was established by the Legislative Council on 24 May 2022, with the following terms of reference:

1. The constitution, functions and powers of the University;
2. The constitution, role, powers and obligations of the Council and Academic Senate;
3. The appropriateness of the Act to ensure accountable executive, fiscal and academic decision-making;
4. The appropriateness of the Act to protect and promote academic freedom, independence and autonomy; and
5. Any other matters incidental thereto.

Committee Membership:

Hon Nick Duigan MLC (until 17 October 2023)

Hon Mike Gaffney MLC (Deputy Chair)

Hon Sarah Lovell MLC (from 16 August 2022)

Hon Jo Siejka MLC (until August 2022)

Hon Rob Valentine MLC (until 3 May 2024)

Hon Meg Webb MLC (Chair)

The Committee met ten times during the reporting period. Public hearings were held on 6 July 2023. The Treasurer provided verbal evidence at this public hearing.

The Committee was interrupted by the prorogation of Parliament on 14 February 2024, due to the State election. The Committee was re-established on 21 May 2024.

The first meeting in the 51st Parliament was held on 7 June 2024. The Committee elected a new Chair, Hon Meg Webb MLC, due to the retirement of Hon Rob Valentine MLC on 3 May 2024.

A draft report is currently under consideration by the Committee. The Committee is ongoing as at the end of the reporting period.

Legislative Council Standing Committees

In addition to these Committees, the Legislative Council has two Standing Committees which relate to Privileges and Standing Orders. The role of the Privileges Committee is to examine and report to the Council in relation to breaches of parliamentary privilege. The Standing Orders Committee is responsible for the Standing Orders and may inquire into and make recommendations as to any changes.

In the previous reporting period the Council resolved On 28 March 2023: :

- (1) That the Legislative Council give consideration to the introduction of time limits on the following Chamber processes:
 - (a) Second reading speeches;
 - (b) contributions made on the permitted three speaks during Committee stage consideration of a Bill or matter; and
 - (c) Third reading speeches.
- (2) That the matters determined in (1) above be referred to the Standing Orders Committee for its consideration and report back regarding:
 - (a) The efficacy and feasibility of introducing time limits; and
 - (b) recommendations as to the appropriate time limits to be applied to Chamber processes.

In addition, on Tuesday 23 August 2023 the Council resolved:

- (1) That the Legislative Council Select Committee Report on Production of Documents (No. 5 of 2021) be referred to the Legislative Council Standing Orders Committee.
- (2) That the Standing Orders Committee gives consideration to an appropriate dispute resolution process that:
 - (a) is based on the principles of responsible government and underpinned by the power to call for documents;
 - (b) allows for the assessment of the validity of claims of immunity by the Government in response to Orders for the Production of Documents; and
 - (c) includes the use of a suitably qualified independent adviser on claims of public interest immunity.

Work on these references continued in the reporting period.

Committee Secretariat Summary

Statistics for Committees 2023-24

Name of Committee	No. Meetings	Hearing Days	No. Submissions	No. Witnesses	Status at 30 June 2024
Government Business Scrutiny Committees					
Government Businesses Scrutiny Committee A	5	1	-	-	Concluded
Government Businesses Scrutiny Committee B	4	1	-	-	Concluded
Select Committees					
Provisions of the <i>University of Tasmania Act 1992</i>	10	1	151	1	Ongoing
Sessional Committees					
Government Administration Committee A	5	-	-	-	Ongoing
<i>Energy Prices in Tasmania</i>	3	1	38	3	Concluded
<i>Operations and Application of the Financial Management Act 2016 (SIP)</i>	2	-	-	-	Concluded
<i>Financial and Operational Performance of TasTAFE (SIP)</i>	GAA general meeting	1	-	3	Ongoing
<i>Workers Compensation Insurance within the racing industry</i>	GAA general meeting	1	-	5	Ongoing
<i>Operation of Tasmanian Ports Corporation Pty Ltd</i>	GAA general meeting	-	-	-	Ongoing
Government Administration Committee B	10	3			Ongoing
<i>Adult Imprisonment and Youth Detention</i>		2	67	14	Ongoing
<i>Roles and functions of the Office of Racing Integrity</i>		2	-	7	Concluded
Standing Orders Committee	1	-	-	-	N/A

Legislative Council Administrative Staff

Industrial Agreement

Superannuation Schemes

The table below provides detail of the level of superannuation fund choice being exercised by staff of the Legislative Council:

Superannuation Scheme	No. of staff for whom employer superannuation contributions were made (as at 30 June 2024)
RBF defined benefit scheme	4
Other complying superannuation schemes	24
Total	28

Development and Training

The benefits available to staff through attendance at specialised courses is recognised and every encouragement is made to allow selected staff the opportunity to attend appropriate courses. Development of both new and existing skills ensures a continued high standard in the delivery of service to Members and other clients of the Legislative Council.

The Council's Clerks-at-the-Table are members of the ANZACATT. The Association conducts annual professional development seminars in various parliamentary jurisdictions throughout Australia and New Zealand. Legislative Council participants attend these seminars whenever possible. The 2024 seminar was hosted by the Northern Territory Parliament in January with the theme of 'What are we here for? The role of parliamentary departments and Clerks'. The Clerk of the Legislative Council, Ms Catherine Vickers; the Clerk-Assistant and Usher of the Black Rod, Mr Craig Muir; and the Director – Corporate Services, Mrs Nicole Muller, participated in the seminar.

The Legislative Council is also able to nominate officers to undertake the Parliamentary Law, Practice and Procedure course. The course is conducted under an agreement with University of South Australia and ANZACATT. This course sits under the Faculty of Law and provides an overview of the constitutional and legal frameworks underpinning Australia and New Zealand's parliamentary systems, and discusses practical knowledge of parliamentary law and practice. Mr Simon Scott is currently undertaking the course and will complete it in 2025.

Mr Tim Mills completed the course in the reporting period and prepared a paper on titled "Kable, Politics and Judicial Tenure: A Cautionary Tale". Ms Julie Thompson completed a graduate certificate in parliamentary law practice and procedure through the University of Tasmania. Her paper involved analysis of recent workplace culture dilemmas facing the UK and Australian Parliaments and the challenges that parliaments face in effectively managing their institutions.

In-house induction programs are conducted and training for new members of staff appointed both at Parliament House and across regional Electorate Offices is undertaken through an orientation program which runs over several days. Electorate Officers meet each year to undergo specific training and education with their roles associated in supporting Members.

Workplace Health and Safety

Workplace health and safety (WHS) is a key management focus, particularly in light of the Motion for Respect Report, undertaken by the Anti-Discrimination Commissioner Sarah Bolt, released in August 2022.

Elements of WHS continue to be addressed through:

- managing psychosocial risks of bullying, harassment and disrespectful behaviour in the workplace and finalising a suite of policies and guidelines to address conduct in the workplace;
- continued work around embedding values within the organisation;
- working with the Independent Project Manager regarding reforms to the parliamentary workplace including the appointment of contact officers and establishing complaints mechanisms;
- the continued access to an Employee Assistance Program, and
- providing workstation ergonomic assessments.

The WHS Manual, which includes a Health and Safety Policy, is published on the Parliament's intranet.

Electorate Offices

The Legislative Council is responsible for the Electorate Offices of Members. The offices are located in various areas of the state and are staffed by Electorate Officers appointed by the President in accordance with the provisions of the *Parliamentary Privilege Act 1898*. Electorate Officers play a vital role in the support of Members of the Legislative Council and the constituents they represent across the fifteen electoral divisions.

In terms of Electorate Office staff, the fifteen Legislative Council Members have funding available equivalent to the cost of one full-time equivalent (FTE) employee at Band 4 of the Tasmanian State Service Award – General Stream.

The Leader of the Government has additional staff support in the Parliament House Office provided by a full-time permanent staff member of the Legislative Council.

The main Electorate Office overhead costs continue to be funded from provisions made available in the budget of Legislature-General and include allocations for rent and utilities.

The Legislative Council's budget is required to meet other Electorate Office costs. These include communications, equipment for staff, the provision of other office equipment, stationery and other sundry items. The Legislative Council also meets the cost of temporary staff required to support the office during times when staff members are absent on leave.

The Member for Hobart has an Electorate Office based at Parliament House. The remaining Members of the Legislative Council have individual offices located in their electorates. Offices are located in Devonport, Howrah, Huonville, Invermay, Kingston, Launceston, Moonah, New Norfolk, Riverside, Rokeby, Scottsdale, Sorell, Ulverstone and Wynyard.

Electorate Offices continue to provide the Tasmanian public with access to their elected representatives in the Legislative Council within their electorate.

The Legislative Council's Electorate Officers are a highly skilled and professional group of parliamentary employees who not only support elected Members in the discharge of their constitutional and parliamentary responsibilities but also provide important and valuable assistance to many people in the community.

Meeting of Legislative Council Electorate Officers and Staff

The annual meeting of Legislative Council Electorate Officers and staff provides an opportunity for staff from regional offices around the State to meet with colleagues based at Parliament House to discuss a range of matters associated with their work in supporting the elected Members of the Legislative Council and the work of the Legislative Council generally as a constituent part of the Parliament.

Family Members Providing Support in Members' Offices

In accordance with the Legislative Council's policy relating to the paid engagement of family members to provide electorate office support, effective from 1 January 2008, it is a requirement that such approvals, if any, by the President, be reported in the Annual Report.

For the reporting period there were no approvals given by the President for the engagement of a family member in any Legislative Council Electorate Office.

Parliamentary Service Awards

The Parliamentary Service Awards recognise those employees across both Houses and the Joint Services areas who have served the Parliament of Tasmania for a period of 15 years or more. Permanent, part-time and casual staff are all eligible to receive awards under the scheme. Service awards are presented each year at a function held during the month of December. On 4 December 2023 awards were presented to Bonnie Phillips for 15 years of service and Debbie Cleaver for 25 years of service to the Legislative Council.

Appendix 1 – Members of the Legislative Council

The 15 Members of the Legislative Council as at 30 June 2024:

Member	Electorate Division	Party
Armitage, Hon Rosemary Lois <i>Second Deputy Chair of Committees</i>	Launceston	Independent
Duigan, Hon Nicholas John Henry <i>Minister for Energy and Renewables</i> <i>Minister for Parks and Environment</i>	Windermere	Liberal Party
Edmunds, Hon Luke Matthew	Pembroke	Australian Labor Party
Farrell, Hon Craig Maxwell <i>President</i>	Derwent	Australian Labor Party
Forrest, Hon Ruth Jane <i>Deputy President and Chair of Committees</i>	Murchison	Independent
Gaffney, Hon Michael Victor	Mersey	Independent
Harriss, Hon Dean Andrew	Huon	Independent
Hiscutt, Hon Leonie Anne <i>Leader of the Government in the Legislative Council</i>	Montgomery	Liberal Party
Lovell, Hon Sarah Elizabeth	Rumney	Australian Labor Party
O'Connor, Hon Cassandra Stanwell	Hobart	Tasmanian Greens
Palmer, Hon Joanne Lesley <i>Minister for Education</i> <i>Minister for Disability Services</i> <i>Deputy Leader of the Government in the Legislative Council</i>	Rosevears	Liberal Party
Ratray, Hon Tania Verene <i>Deputy Chair of Committees</i>	McIntyre	Independent
Thomas, Hon Rebecca Jane	Elwick	Independent
Vincent, Hon Kerry John	Prosser	Liberal Party
Webb, Hon Megan Therese <i>Third Deputy Chair of Committees</i>	Nelson	Independent

Appendix 2 – Official Visitors to the Legislative Council

Date	Official Visitor
Tuesday, 18 July 2023	Her Excellency Ms Pernille Kardel Ambassador of Denmark
Tuesday, 10 October 2023	Her Excellency Caroline Bichet-Anthamatten Ambassador of Switzerland
Tuesday, 5 December 2023	Her Excellency Ms Anne Grete Riise Ambassador of Norway
Thursday, 15 February 2024	Her Excellency Ms Inês Maria De Almeida Ambassador of Timor-Leste
Wednesday, 22 May 2024	His Excellency Mr Kazuhiro Suzuki Ambassador of Japan

Appendix 3 – Legislative Council Staff

Legislative Council Staff as at 30 June 2024:

Title	Name
Clerk of the Council	Ms Catherine Vickers
Deputy Clerk	Mr Tim Mills
Clerk Assistant and Usher of the Black Rod	Mr Craig Muir
Deputy Usher of the Black Rod	Ms Ramona Long
Director – Corporate Services	Mrs Nicole Muller
Executive Officer – Office of the President and Clerk	Mrs Sandra Phillips
Committee Secretaries	Mrs Jenny Mannering Ms Julie Thompson Mr Simon Scott
Assistant Committee Secretary	Ms Allison Scott
Parliamentary Officer – Finance	Mr Craig Thorp
Parliamentary Officer – Papers and Administration	Mrs Mandy Lowrie
Parliamentary Officer – Trainee	Ms Aleira Chalker
Parliamentary Adviser to the Leader of the Government	Ms Mandy Jenkins
Electorate Officers*	Ms Tahnee Byas Ms Elli Coleman Mr Jimmy Collins Ms Genevieve Cooley Ms Megan Graham Ms Cath Hughes Ms Lucinda McNeil Ms Melissa Partridge Ms Anna Carling-Roddick Ms Yvonne Stone Ms Meghan Windram Ms Candice Winter

*As at 30 June three electorate positions in the offices of the Members for Hobart Prosser and Elwick were being recruited.

Appendix 4 – Financial Statements

Financial Report of the Legislative Council for the period ending on 30 June 2023 including the Independent Audit Report.

Independent Auditor's Report
To the Members of Parliament
Legislative Council
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of Legislative Council (the Council), which comprises the statement of financial position as at 30 June 2024 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of material accounting policies, other explanatory notes and the statement of certification signed by the Clerk of the Council (the Clerk).

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Council's financial position as at 30 June 2024 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

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

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in the Council's financial statements.

Responsibilities of the Clerk for the Financial Statements

The Clerk is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, and the financial reporting requirements of Section 42 (1) of the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Clerk is responsible for assessing the Council'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 Council is to be dissolved by an Act of Parliament, or the Clerk intends to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives 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 the 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.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Clerk.
- Conclude on the appropriateness of the Clerk's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If I conclude that a material

uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Martin Thompson
Auditor-General
Tasmanian Audit Office

7 October 2024
Hobart

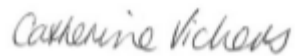
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Statement of Certification

The accompanying Financial Statements of the Legislative Council are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2024 and the financial position as at the end of the year.

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



Catherine Vickers

Clerk

7 October 2024

Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations				
Revenue from Government				
		8,105	8,183	7,809
		-	-	80
Total revenue from continuing operations	3.1	8,105	8,183	7,889
Expenses from continuing operations				
Employee benefits	4.1	7,229	7,343	7,048
Depreciation	4.2	3	99	73
Supplies and consumables	4.3	888	651	788
Total expenses from continuing operations		8,120	8,093	7,909
Net result from continuing operations		(15)	90	(20)
Total Comprehensive Result		(15)	90	(20)

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

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2.1 of the accompanying notes.

Statement of Financial Position as at 30 June 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and cash equivalents	9.1	-	-	-
Receivables	5.1	2	80	51
<i>Non-financial assets</i>				
Other Assets	5.2	34	28	41
Plant and equipment	5.3	2,408	2,579	2,419
Total assets		2,444	2,687	2,511
Liabilities				
Payables	6.1	27	122	99
Employee benefit liabilities	6.2	901	949	886
Total liabilities		928	1,071	985
Net assets (liabilities)		1,516	1,616	1,526
Equity				
Reserves	8.1	848	848	848
Accumulated funds		668	768	678
Total equity		1,516	1,616	1,526

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

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2.2 of the accompanying notes.

Statement of Cash Flows for the year ended 30 June 2024

	Notes	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Cash flows from operating activities				
<i>Cash inflows</i>				
Appropriation receipts - operating		8,105	8,183	7,809
Appropriation receipts – other		-	-	80
GST receipts		70	107	87
Total cash inflows		8,175	8,290	7,976
<i>Cash outflows</i>				
Employee benefits		(7,217)	(7,311)	(7,088)
GST Payments		(70)	(107)	(87)
Supplies and consumables		(888)	(613)	(722)
Total cash outflows		(8,175)	(8,031)	(7,897)
Net cash from (used by) operating activities	9.2	-	259	79
Cash flows from investing activities				
<i>Cash outflows</i>				
Payments for acquisition of non-financial assets		-	(259)	(79)
Total cash outflows		-	(259)	(79)
Net cash from (used by) investing activities		-	(259)	(79)
Net increase / (decrease) in cash and cash equivalents held		-	-	-
Cash and cash equivalents at the beginning of the reporting period		-	-	-
Cash and cash equivalents at the end of the reporting period	9.1	-	-	-

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

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 2.3 of the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2024

	Reserves \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2023	848	678	1,526
Total comprehensive result	-	90	84
Balance as at 30 June 2024	848	768	1,610

	Reserves \$'000	Accumulated Funds \$'000	Total Equity \$'000
Balance as at 1 July 2022	848	698	1,546
Total comprehensive result	-	(20)	(20)
Balance as at 30 June 2023	848	678	1,526

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2024

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Note I Council Output Schedules

1.1 Output Group Information

Comparative information has not been restated for external administrative restructures.

Budget information refers to original estimates and has not been subject to audit.

Output Group 1 – Legislative Council Support Services

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Revenue from appropriation	4,074	4,790	4,907
Other revenue	-	-	80
Total revenue from continuing operations	4,074	4,790	4,987
Expenses from continuing operations			
Employee benefits	3,198	3,961	3,433
Depreciation and amortisation	3	99	73
Communications	-	95	99
Travel	-	90	106
Information technology	-	72	47
Other expenses	888	393	536
Total expenses from continuing operations	4,089	4,710	4,294
Net result	(15)	80	693
Expense by output			
Legislative Council Support Services	4,089	4,710	4,294
Total	4,089	4,710	4,294
Net Assets			
Total assets deployed for Legislative Council Support Services		2,687	2,511
Total liabilities incurred for Legislative Council Support Services		(1,071)	(985)
Net assets deployed for Legislative Council Support Services		1,616	1,526

Output Group 2 – Payments administered by the Legislative Council

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Income from continuing operations			
Revenue from appropriation	4,031	3,393	2,902
Total revenue from continuing operations	4,031	3,393	2,902
Expenses from continuing operations			
Travel and Communication	435	142	236
Parliamentary salaries and allowances	3,403	2,972	3,180
Parliamentary travelling allowances	153	250	177
Parliamentary Committee fees and allowances	40	19	22
Total expenses from continuing operations	4,031	3,383	3,615
Net result	-	10	(713)
Expense by output			
Payments Administered by the Legislative Council	4,031	3,383	3,615
Total	4,031	3,383	3,615

Legislative Council

Financial Statements 30 June 2024

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1.2 Reconciliation of Total Output Groups Comprehensive Result to Statement of Comprehensive Income

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
Total comprehensive result of Output Groups	(15)	90	(20)
Comprehensive result	(15)	90	(20)

1.3 Reconciliation of Total Output Groups Net Assets to Statement of Financial Position

	2024 Actual \$'000	2023 Actual \$'000
Total net assets deployed for Output Groups	1,616	1,526
Net Assets	1,616	1,526

Note 2 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2023-24 Budget Papers and is not subject to audit.

Variances are considered material where the variance exceeds 10 per cent of Budget estimate and \$10,000.

2.1 Statement of Comprehensive Income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Depreciation	(a)	3	99	(96)	(3,200)
Supplies and consumables	(b)	888	651	237	26.7

Notes to Statement of Comprehensive Income variances

(a) The increase in depreciation is due the value of depreciating assets increasing following the completion of the Chamber redevelopment in 2019 and the establishment leases on new regional offices for Members of the Legislative Council in subsequent years.

(b) The decrease in supplies and consumables is due to a decrease in expenditure relating to travel, use of consultants and member regional office operation costs in the 2024 financial year.

2.2 Statement of Financial Position

Budget estimates for the 2023-24 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2023-24. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2023-24. The following variance analysis therefore includes major movements between the 30 June 2023 and 30 June 2024 actual balances.

	Note	Budget \$'000	2024 Actual \$'000	2023 Actual \$'000	Budget Variance \$'000	Actual Variance %
Receivables		2	80	51	(78)	(3900)
Other Assets		34	34	28	(6)	(18)
Payables		27	122	99	(95)	(351)

Notes to Statement of Financial Position variances

(a) The increase in receivables is due to receipt of funds occurring after the end of the financial year.

(b) The decrease in other expenses is related to workers compensation insurance.

(c) The increase in payables is due to the limited funding available to pay invoices at the end of financial year.

2.3 Statement of Cash Flows

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
GST receipts and payments	(a)	70	107	(37)	(53)
Supplies and consumables	(b)	888	613	275	31

Notes to Statement of Cash Flows variances

- (a) The increase in GST payments is due to the increase in expenditure to the establishment of two new electorate offices.
 (b) The decrease in supplies and consumables is due a decrease in expenditure relating to travel, use of consultants and member regional office operation costs in the 2024 financial year.

Note 3 Revenue

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefit related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

3.1 Revenue from Government

Appropriations, whether operating or capital, are recognised as revenues in the period in which the Council gains control of the appropriated funds as they do not contain enforceable and sufficiently specific obligations as defined in AASB 15. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Revenue from Government includes revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Items Reserved by Law.

Section 23 of the *Financial Management Act* allows for an unexpended appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Agency's appropriation for the financial year.

The Budget information is based on original estimates and has not been subject to audit.

	2024 Budget \$'000	2024 Actual \$'000	2023 Actual \$'000
<i>Continuing operations</i>			
Appropriation revenue – operating			
Current year	4,509	4,790	4,507
Items Reserved by Law			
R003 Parliamentary Salaries and Allowances (1)	3,403	3,124	3,194
R004 Travelling Allowances (1)	153	250	166
R005 Members' Committee Fees and Allowances (1)	40	19	22
Total revenue from Government from continuing operations	8,105	8,183	7,889
Total revenue from Government	8,105	8,183	7,889

(1) *(Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012))*

Note 4 Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

4.1 Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits.

(a) Employee expenses

	2024 \$'000	2023 \$'000
Wages and salaries	6,119	6,027
Annual leave	304	287
Long service leave	161	(4)
Fringe benefits tax	124	131
Superannuation – defined contribution scheme	560	537
Superannuation – defined benefit scheme	75	70
Total	7,343	7,048

Superannuation expenses relating to defined benefit schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2022-23: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 11 per cent (2023: 10.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a “gap” payment equivalent to 3.45 per cent (2022-23: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key management personnel

2024	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits \$'000	Superannuation \$'000	Other Benefits and Long-service Leave \$'000	Termination Benefits \$'000	
<i>Key management personnel</i>						
Clerk – David Pearce (1 – 19 July 2023)	24	1	3	(104)	91	15
Clerk – Catherine Vickers (20 July 2023)	304	21	38	74	-	437
Deputy Clerk – Catherine Vickers (1 – 19 July 2023)	13	1	2	-	-	16
Deputy Clerk – Tim Mills (4 September 2023)	204	14	28	28	-	274
Usher of the Black Rod – Craig Muir (8 November 2023)	128	3	17	15	-	163
Total	673	40	88	13	91	905

2023	Short-term benefits		Long-term benefits			Total \$'000
	Salary \$'000	Other Benefits \$'000	Superannuation \$'000	Other Benefits and Long-service Leave \$'000	Termination Benefits \$'000	
<i>Key management personnel</i>						
Clerk – David Pearce	308	5	38	26	-	377
Deputy Clerk – Catherine Vickers	245	20	32	26	-	323
Total	553	25	70	52	-	700

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

Remuneration during 2023-24 for key personnel is set by the *Parliamentary Privilege Act 1898*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle

and other non-monetary benefits. Long-term employee expenses include long service leave and superannuation obligations.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appoint other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(c) Related party transactions

In accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, related party transactions are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor. The Clerk is required to determine the materiality of any related party transactions.

The Clerk is also required to determine if additional action is required to ensure compliance with the disclosure requirements of AASB 124 *Related Party Disclosures*, including identification of related parties, identification of related party transactions and the adequacy of these disclosures.

There are no related party transactions requiring disclosure.

4.2 Depreciation

All applicable Non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential.

Key estimate and judgement

Depreciation is provided for on a straight line basis, using rates which are reviewed annually.

(a) Depreciation

	Major depreciation Period	2024 \$'000	2023 \$'000
Furniture and fittings	10 years	33	34
Computer equipment	3 years	-	3
Leasehold improvements	10 years	66	36
Total		99	73
Total depreciation		99	73

4.3 Supplies and consumables

	2024 \$'000	2023 \$'000
Audit fees – financial audit	20	19
Lease expense	-	18
Communications	95	99
Information technology	72	47
Travel and transport	90	106
Regional office support	70	134
Resource Support	77	107
Committee expenses	19	13
Consultancy	41	99
Meal allowance	14	17
Maintenance	13	12
Uniforms	7	1
Stationery	7	9
Insurance	38	38
Other supplies and consumables	88	69
Total	651	788

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Council's financial statements were \$20,350 (2022-23, \$19,360).

Note 5 Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the Council and the asset has a cost or value that can be measured reliably.

5.1 Receivables

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price. Receivables are recorded inclusive of GST (where applicable).

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date.

	2024 \$'000	2023 \$'000
Receivables	80	51
Total	80	51
Settled within 12 months	80	51
Total	80	51

5.2 Other Assets

	2024 \$'000	2023 \$'000
Prepayments	28	41
Total	28	41
Recovered within 12 months	28	41
Total	28	41

5.3 Plant and equipment

(i) Valuation basis

Heritage assets comprising antique furniture, artworks and artefacts are recorded at fair value. All other Non-current physical assets, including work in progress, are recorded at historic cost less accumulated depreciation and accumulated impairment losses. All assets within a class of assets are measured on the same basis.

Cost includes expenditure that is directly attributable to the acquisition of the asset. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of plant and equipment have different useful lives, they are accounted for as separate items (major components) of plant and equipment.

Fair value is based on the highest and best use of the asset. Unless there is an explicit Government policy to the contrary, the highest and best use of an asset is the current purpose for which the asset is being used or build occupied.

The recognised fair value of non-financial assets is classified according to the fair value hierarchy that reflects the significance of the inputs used in making these measurements.

Level 1 the fair value is calculated using quoted prices in active markets.

Level 2 the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices); and

Level 3 the fair value is estimated using inputs for the assets or liability that are not based on observable market data.

(ii) Subsequent Costs

The cost of replacing part of an item of plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Council and its costs can be measured reliably. The carrying amount of the replaced part is derecognised. The costs of day to day servicing of plant and equipment are recognised in profit or loss as incurred.

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Council is \$10,000. Assets valued at less than \$10,000 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total). Antique furniture and artworks and artefacts are treated as discrete groups of assets and all items in these groups are recorded as non-current assets.

(iv) Revaluations

The Council has adopted a revaluation threshold of \$10,000.

Assets are grouped on the basis of having a similar nature or function in the operations of the Council.

Assets are revalued with sufficient regularity to ensure they reflect fair value at balance date. Revaluations are shown on a fair value, five-year basis.

(v) Assets in respect of leases where the Council is the lessor

The Council leases motor vehicles under operating leases with rental payments payable monthly. Lease payments include lease and operating costs.

(a) Carrying amount

	2024	2023
	\$'000	\$'000
Antique furniture		
At fair value	1,202	1,202
Total	1,202	1,202
Artworks and Artefacts		
At fair value	550	550
Total	550	550
Leasehold improvements		
At cost	580	292
Less: Accumulated depreciation	(199)	(132)
Total	381	160
Furniture and Fittings		
At cost	646	724
Less: Accumulated depreciation	(200)	(247)
Total	446	477
Computer equipment		
At cost	10	10
Less: Accumulated depreciation	(10)	(9)
Total	-	1
Work in progress		
Leasehold improvements at cost	-	29
Total	-	29
Total plant and equipment	2,579	2,419

Antique Furniture was independently re-valued on 30 June 2020 by Mr A F Colman, Approved Government Valuer. Artworks and Artefacts were independently re-valued at 30 June 2020 by Mr W N Hurst, Fine Art Consultant. Valuations were based on a replacement value. The revaluation movements are reflected in the comprehensive result and asset revaluation reserve.

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

2024	Antique Furniture Level 3	Artwork and Artefacts Level 3	Leasehold improvements	Furniture and Fittings	Computer Equipment	WIP	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2023	1,202	550	160	477	1	29	2,419
<i>Gains/losses recognised in other comprehensive income</i>							
Additions	-	-	259	-	-	-	259
Depreciation	-	-	(67)	(31)	(1)	-	(99)
Transfers between asset classes	-	-	29	-	-	(29)	-
Carrying value at 30 June	1,202	550	381	446	-	-	2,579

2023	Antique Furniture Level 3	Artwork and Artefacts Level 3	Leasehold improvements	Furniture and Fittings	Computer Equipment	WIP	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July 2022	1,202	550	147	511	4	29	2,414
<i>Gains/losses recognised in other comprehensive income</i>							
Additions	-	-	49	-	-	29	78
Depreciation	-	-	(36)	(34)	(3)	-	(73)
Carrying value at 30 June	1,202	550	160	477	1	29	2,419

(c) Level 3 significant valuation inputs and relationship to fair value

Description	Fair value at 30 June	Significant unobservable inputs used in valuation	Possible alternative values for level 3 inputs	Sensitivity of fair value to changes in level 3 inputs
	\$'000			
Antique Furniture	1,202	A – Rarity of asset B – Age of asset C – Condition of asset	Valuing antique furniture is an inexact science and it is not likely, that alternative values, applying other inputs would result in materially different values.	Not applicable
Artwork and Artefacts	550	A – Rarity of asset B – Age of asset C – Condition of asset	Valuing artwork and artefacts is an inexact science and it is not likely, that alternative values, applying other inputs would result in materially different values.	Not applicable

Note 6 Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

6.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Council becomes obliged to make future payments as a result of a purchase of assets and services.

	2024 \$'000	2023 \$'000
Creditors	84	15
Accrued Expenses	38	84
Total	122	99
Settled within 12 months	122	99
Total	122	99

6.2 Employee benefit liabilities

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2024 \$'000	2023 \$'000
Accrued salaries	95	96
Annual leave	336	324
Long service leave	518	466
Total	949	866
Expected to settle wholly within 12 months	518	501
Expected to settle wholly after 12 months	431	385
Total	949	886

6.3 Superannuation

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

Key estimate and judgement

The Council does not recognise a liability for the accruing superannuation benefits to Council employees. This liability is held centrally and is recognised with the Finance-General Division of the Department of Treasury and Finance.

Note 7 Commitments and Contingencies

7.1 Schedule of Commitments

Commitments represent those contractual arrangements entered by the Council that are not reflected in the Statement of Financial Position. These commitments are recorded below at their nominal value and inclusive of GST.

Leases are recognised as right-of-use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2024 \$'000	2023 \$'000
By type		
Commitments held with Finance-General		
Motor vehicle fleet (base usage charge)	408	144
Total Commitments held with Finance-General	408	144
Other commitments		
Photocopiers	65	42
Total other commitments	65	42
Total commitments (including GST)	473	186
By maturity		
Commitments held with Finance-General		
One year or less	210	106
From one to five years	198	38
Total Commitments held with Finance-General	408	144

Other commitments		
One year or less	23	20
From one to five years	42	22
Total Other commitments	65	42
Total Commitments (including GST)	473	186

7.2 Contingent assets and liabilities

Contingent assets and liabilities are not recognised in the Statement of Financial Position due to uncertainty regarding any possible amount or timing of any possible underlying claim or obligation.

(a) Quantifiable contingencies

A quantifiable contingent asset is any possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

A quantifiable contingent liability is any possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or any present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation. To the extent that any quantifiable contingencies are insured, details provided below are recorded net.

The Legislative Council has no contingent Assets and Liabilities.

Note 8 Reserves

8.1 Reserves

2024	Antiques, Artworks & Artifacts \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	848	848
Balance at end of financial year	848	848
2023		
Asset revaluation reserve		
Balance at the beginning of financial year	848	848
Balance at end of financial year	848	848

Note 9 Cash Flow Reconciliation

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in the Special Deposits and Trust Fund, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

9.1 Cash and cash equivalents

Cash and cash equivalents includes the balance of the Specific Purpose Accounts held by the Council, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2024 \$'000	2023 \$'000
Specific Purpose Account balances		
Legislative Council operating account	-	-
Total	-	-
Total cash and cash equivalents	-	-

9.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2024 \$'000	2023 \$'000
Net result	99	(20)
Depreciation	99	73
Decrease (increase) in Receivables	(29)	(49)
Decrease (increase) in Other assets	13	(7)
Increase (decrease) in Employee entitlements	54	9
Increase (decrease) in Payables	23	73
Net cash from (used by) operating activities	259	79

Note 10 Financial Instruments

10.1 Risk Exposures

(a) Risk management policies

The Council has exposure to the following risks from its use of financial instruments:

- credit risk; and
- liquidity risk.

The Clerk as the accountable authority has overall responsibility for the establishment and oversight of the Council's risk management framework. Risk management policies are established to identify and analyse risks faced by the Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to the Council if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

The carrying amount of financial assets recorded in the Financial Statements, net of any allowances for losses, represents the Council's maximum exposure to credit risk without taking into account any collateral or other security.

The value of receivables as at 30 June is immaterial and with an expected loss rate of 0%. There is no history of impairment of receivables. The value of receivables is recorded at the gross carrying amount as at balance date, the carrying amount is not past due, in either year.

(c) Liquidity risk

Liquidity risk is the risk that the Council will not be able to meet its financial obligations as they fall due. The Council's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

The Council does not have any significant exposure to liquidity risk.

The following tables detail the undiscounted cash flows payable by the Council by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted, totals may not reconcile to the carrying amounts presented in the Statement of Financial Position:

2024	Maturity analysis for financial liabilities							
	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	More than 5 Years \$'000	Undiscou nted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	122	-	-	-	-	-	-	122
Total	122	-	-	-	-	-	-	122

2023	Maturity analysis for financial liabilities							
	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	More than 5 Years \$'000	Undiscou nted Total \$'000	Carrying Amount \$'000
Financial liabilities								
Payables	99	-	-	-	-	-	-	99
Total	99	-	-	-	-	-	-	99

10.2 Categories of Financial Assets and Liabilities

	2024 \$'000	2023 \$'000
Financial assets		
Receivables	80	51
Total	80	51
Financial Liabilities		
Trade Creditors	122	99
Total	122	99

Note 11 Events Occurring After Balance Date

There have been no events subsequent to balance date which would have a material effect on the Council's financial statements as at 30 June 2024.

Note 12 Other Material Accounting Policy information and Judgements

12.1 Objectives and Funding

The Legislative Council is the Upper House of the Parliament and functions as a House of Review.

The role of the Members of the Legislative Council is twofold:

- To examine the merits of legislation from alternative perspectives and to authorise expenditure of State monies; and
- To provide a parliamentary check on the Government of the day. In modern time, the Legislative Council has expanded from the base of being a purely legislative body to a House that involves itself with the examination and analysis of actions, decisions and workings of the Executive Government.

The overall objectives of the Legislative Council remain constant over time. Services may increase with parliamentary evolution, but are invariant in the medium term. The major objectives and responsibilities of the Clerk of the Legislative Council are to:

- Support the Legislative Council in its constitutional role;

- To provide an accurate retrieval and assessment system of precedent, law, history and parliamentary method necessary for the effective functioning of the Legislative Council and its Committees;
- Provide effective apolitical support including administrative, research, policy and procedural support and advice to the President of the Legislative Council and other elected Members;
- Ensure the effective custody of documents including journals, records and papers of the Legislative Council, the responsibility of which, in accordance with Standing Orders, is vested in the Clerk of the Legislative Council;
- Ensure the effective functioning of Standing, Sessional and Select Committees including the provision of adequate and appropriate resources;
- Accurately prepare and present legislation, once passed through both Houses, to Her Excellency the Governor for the Royal Assent;
- Promote public awareness of the purpose, functions and work of the Legislative Council;
- Maximise the potential of all staff through effective human resource practices; and
- Efficiently manage resources, both financial and human.

The Council is funded by Parliamentary appropriations and Reserved-by Law allocations. The financial statements encompass all funds through which the Council controls resources to carry on its functions.

12.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board; and
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*.

The Financial Statements were signed by the Clerk on 7 October 2024.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Council is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are consistent with the previous year except for those changes outlined in Note 12.5.

The Financial Statements have been prepared as a going concern. The continued existence of the Council in its present form, undertaking its current activities, is dependent on continuing appropriations by Parliament for the Council's administration and activities.

The Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

12.3 Reporting Entity

The Financial Statements include all the controlled activities of the Council.

12.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is the Council's functional currency.

12.5 Changes in Accounting Policies

- (a) Impact of new and revised Accounting Standards

In the current year, the Council has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

- AASB 2021-2 Disclosure of Accounting Policies and Definition of Accounting Estimates – This standard amends AASB Standards to improve accounting policy disclosures and clarify the distinction between accounting policies and accounting estimates.

Specifically, AASB 2021-amends:

- AASB 7, *Financial Instruments: Disclosures* (August 2015);
- AASB 101, *Presentation of Financial Statements* (July 2015);
- AASB 108, *Accounting Policies, Changes in Accounting Estimates and Errors* (August 2015);
- AASB 134, *Interim Financial Reporting* (August 2015); and
- AASB Practice Statement 2, *Making Materiality Judgements* (December 2017).

This standard applies to annual reporting periods beginning on or after 1 January 2023. The amendments to individual Standards may be applied early, separately from the amendments to other Standards, where feasible.

There is no financial impact in adopting AASB 2021-2.

- AASB 2021-6 Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards – This standard assists to provide accounting policy disclosures that are more useful to the users of financial statement, AASB 2021-6 makes amendments to certain Australian Accounting Standards.

Specifically, AASB 2021-6 amends:

- AASB 1049 *Whole of Government and General Government Sector Financial Reporting* (October 2007);
- AASB 1054 *Australian Additional Disclosures* (May 2011); and
- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (March 2020);

to require entities to disclose their material accounting policy information rather than their significant accounting policies and to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements.

The amendments made by AASB 2021-6 are consistent with amendments made by AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*.

This Standard applies to annual reporting periods beginning on or after 1 January 2023.

There is no financial impact in adopting AASB 2021-6.

- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards – This standard makes editorial corrections to six Standards and to Practice Statement 2 *Making Materiality Judgements*.

Specifically, AASB 2022-7 amends:

- AASB7 *Financial Instruments: Disclosures* (August 2015);
- AASB 116 *Property, Plant and Equipment* (August 2015);
- AASB 124 *Related Party Disclosures* (July 2015);
- AASB 128 *Investments in Associates and Joint Ventures* (August 2015);
- AASB 134 *Interim Financial Reporting* (August 2015);
- AASB 1054 *Australian Additional Disclosures* (May 2011); and

- AASB Practice Statement 2 *Making Materiality Judgements* (December 2017)

This Standard applies to annual periods beginning on or after 1 January 2023.

The repeal of superseded principal Standards and of redundant amending Standards does not change the application of any Standards or requirements. The repealed Standards cease to be classified as in-force legislative instruments on the Federal Register of Legislation.

There is no financial impact in adopting AASB 2022-7.

12.6 Comparative Figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards.

12.7 Rounding

All amounts in the Financial Statements have been rounded to the nearest thousand dollars, unless otherwise stated. As a consequence, rounded figures may not add to totals. Amounts less than \$500 are rounded to zero.

12.8 Taxation

The Council is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

12.9 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Legislative Council Contact Officers

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