Annual Report 2016-2017

LEGISLATIVE COUNCIL
PARLIAMENT OF TASMANIA

TWENTY-EIGHTH ANNUAL REPORT TO 30 JUNE 2017

PRESENTED TO BOTH HOUSES OF PARLIAMENT PURSUANT TO SECTION 30 OF THE FINANCIAL MANAGEMENT AND AUDIT ACT 1990

LEGISLATIVE COUNCIL
PARLIAMENT HOUSE
HOBART TAS 7000

ACCESS TO SERVICES

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Mrs Sue E. McLeod
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CLERK-ASSISTANT & USHER OF THE BLACK ROD AND SECRETARY SUBORDINATE LEGISLATION COMMITTEE:
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http://www.parliament.tas.gov.au

PUBLIC AWARENESS

THE CHAMBER

During the year a variety of groups and individuals are introduced to the Parliament and in particular the Legislative Council through conducted tours. The majority of the groups conducted through the Parliament during the year consisted of secondary and primary school groups.

The majority of groups and other visitors who visited the Parliament did so when the Houses were in session giving them a valuable insight into the debating activity that occurs on the floor of both Houses. The public gallery in the Council is available at all times for this purpose.

Visitors to the Legislative Council during non-sitting times have been and will continue to be personally conducted through the Parliament by parliamentary officers. During times when the Council is in session personal tours are more difficult with staff being required to perform other duties, however, at these times visitors may view proceedings in the Chamber.

OFFICE HOURS

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

SITTING DAYS

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

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

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A HOUSE OF REVIEW

BACKGROUND

The Legislative Council of Tasmania was established in 1825 as a unicameral legislature following the separation of Van Diemen's Land from New South Wales.

On 3 December of that year, Governor Darling of New South Wales proclaimed Van Diemen's Land as a separate colony, and simultaneously the first Legislative Council was created consisting of six nominee Members and the Lieut.-Governor, Colonel George Arthur.

The continuing prosperity and population growth of the colony were reflected by the increase in membership of the Council. In 1828, as a result of an Imperial Act, the Council was increased to 15 nominee Members (6 official and 8 unofficial) with the Governor as Presiding Officer.

In 1851, the Legislative Council Membership was further increased to a total of 24 Members. 16 Members were elected by restricted franchise and 8 Members were nominated by the Governor, who ceased to be a Member. From 1850 until 1856 the Presiding Officer in the Council was known as the Speaker. The Members elected Sir Richard Dry as the first incumbent of that position. In 1856 the title of the Presiding Officer changed from that of Speaker to President.

During the 1840s the British Colonial Office argued that the penal transportation system should continue. The colonists argued against any further influx of convicts and believed that their interests would be better served by a form of representative government for the colony. Although the Governor temporarily resolved this crisis, agitation for a more representative style of government grew stronger. The efforts of the colonists were rewarded with the proclamation of an act to permit the introduction of a bicameral, representative Parliament on 24 October 1856. The first elections were held in 1856 and the first Session of the new Parliament was opened on 2 December in that year.

When a bicameral Parliamentary system was discussed in the 1850s a Select Committee of the Council was appointed in 1853 to draw up proposals. The Committee, charged with producing a constitution for the State of Tasmania, stated in the explanatory introduction to their report - *"A Legislative Upper Chamber is recommended to guard against hasty and ill-considered legislation by ensuring due deliberation previous to the adoption of any measure. This necessarily imparts a very different character to the Legislative Council from that which the Assembly will possess. The instincts of the Assembly will be movement - progress - innovation; generally of a useful character, but subject to the defects incidental even to improvement when suddenly introduced. The instincts of the more conservative Council will be caution - deliberation - resistance to change if not fully proved to be beneficial".*

Throughout the life of the Legislative Council, Tasmanian electors have to a very large extent, preserved the independent nature of their Upper House. The Legislative Council is neither a rubber stamp for decisions of the Government in the Lower House, nor an alternative Opposition.

Both Houses of the Parliament had adjournment periods cut short during the 1998 sitting year by a Proclamation issued by the Lieutenant-Governor on the recommendation of the then Premier, the Honourable Tony Rundle MHA, in order that the House of Assembly and the Legislative Council assemble primarily for the purpose of considering a Bill entitled the *Parliamentary Reform Bill 1998* (subsequently Act No. 31 of 1998). Both Houses resumed sitting on Wednesday, 22 July 1998.

Prior to the introduction of this Bill there had been introduced and debated in the Parliament, during the preceding few years, several Bills relating to the structure and operation of the Tasmanian Parliament. Provisions debated included changes to Legislative Council boundaries, the Council's powers in relation to Budget and Supply Bills; the numbers of Members in both Houses including a proposal to conduct a referendum on the future structure of the Parliament.

However, prior to the introduction of the *Parliamentary Reform Bill 1998* only legislative provisions relating to changes to Legislative Council boundaries including some validating legislation had successfully passed both Houses.

Having been introduced into the House of Assembly by the then Leader of the Opposition, the Honourable Jim Bacon MHA (subsequently Premier as a result of Labor's victory in the State election held on 29 August 1998), the Parliamentary Reform Bill which provided for the reduction in the number of Members in both Houses of the Parliament passed the House of Assembly on 22 July 1998.

The Bill was read the First time in the Legislative Council on that same day and passed through all stages by the morning of 23 July 1998. The Bill received the Royal Assent on 27 July 1998. As soon as the Royal Assent had been given the Premier sought, and was granted, a General Election for the House of Assembly. The Assembly was dissolved and the subsequent election held on 29 August 1998 returned 25 Members to that House.

The amending provisions of the Legislation affected principally the *Constitution Act 1934*, the *Electoral Act 1985* and the *Legislative Council Electoral Boundaries Act 1995*, with respect to the constitution of both the Assembly and the Council and the process by which a Redistribution Tribunal would determine the transitional arrangements to implement the redistribution of the State in respect of the Legislative Council, by providing for a reduction in the number of Members from 19 to 15.

The transition determination of the Redistribution Tribunal appointed in accordance with provisions contained in the *Legislative Council Electoral Boundaries Act 1995* was made on 26 May 1999.

The determination cited as the *Legislative Council (Transition Arrangements) Determination 1999 inter alia* allocated Members to the fifteen new Council electoral divisions which were determined by a redistribution of the State Legislative Council boundaries on 6 February 1999 and established a new periodical election cycle. An allocated Member was taken to have been elected for and to represent the Council division to which they were allocated.

The term of the four unallocated Members of the Council was reduced so that those Members ceased to be Members of the Council on 1 July 1999.

From that time the Legislative Council has consisted of 15 elected Members.

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.

The Legislative Council as the Upper House of the Parliament of Tasmania can be described as democratic with an independent character. The role of the Council is three-fold:

(i) to authorize the raising of revenue and the expenditure of State monies;

(ii) to examine the merits of legislation; and

(iii) to provide a Parliamentary check on the Government of the day. In modern times the role of the Legislative Council has expanded from the base of 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 Department of the Legislative Council 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 equipment. The Department's principal outcome is a functioning House of Parliament in which Members of the Legislative Council are able to discharge their constitutional duties in respect of the consideration of legislation and other parliamentary business. In addition the Clerk of the Legislative Council is responsible, together with the Clerk of the House of Assembly for ensuring the effective operation of the joint services of the Parliament.

Council Elections

For Legislative Council elections the State is divided into 15 single-Member electoral divisions. Each Member holds office for six years and periodical elections are held for two or three divisions every year. As it cannot be dissolved, there are never any general elections for the Council.

The method of counting votes is identical with that used in House of Representatives elections. It is a preferential 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, he or she is elected. If no candidate satisfies this condition, the candidate with the fewest votes is excluded and the second preferences shown on his or her 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.

The Constitution Act has been amended to alter the provision relating to the Council's election day moving it from the last Saturday in May to the first Saturday in that month. This amendment was necessary to allow the Government to introduce its Budget into the Parliament during the May-June period in each year, which enables the Legislative Council to have all 15 Members available for the Budget debate and Estimates Committee scrutiny.

Disclosure of Interests

The Parliamentary (Disclosure of Interests) Act (No. 22 of 1996) received the Royal Assent on 15 October 1996. This Act established a register of interests in each House containing information on the pecuniary and other interests of Members which have the potential to lead to a conflict with their official duties. The Council's register is open to public scrutiny. Returns are lodged with the Clerk and Tabled annually after 1 October each year. New Members are required to lodge a 'Primary Return' within three months of having taken the Oath.

The Act requires that Members disclose details of —

- each source of income greater than $500 received by a Member, including income from trusts;
- all real estate interests of a Member except where the interest is as executor or administrator of a deceased estate of which the Member is not a beneficiary or as a trustee related to the Member's non-parliamentary occupation;
- any interests or any position, whether remunerated or not, that a Member may hold in a corporation, except where the corporation is set up as a non-profit organisation for community purposes. This includes shareholdings;
- any position, whether remunerated or not, held by a Member in a trade union, professional or business association;
- all debts owed by the Member exceeding $500, except where the money is owed to a relative, a normal lender of money such as a bank or building society or arises from the supply of goods or services as part of a Member's occupation outside of Parliament;
- gifts of value greater than $500, except where received from a relative;
- disposition of property by a Member where there is an arrangement for the Member to retain the use or benefit of the property or a right to acquire the property at a later date;
- contributions to travel undertaken by a Member of value greater than $250. Travel contributions would not need to be disclosed where provided by the Government, a relative or where made in the normal course of a Member's occupation outside Parliament. Contributions made by a Member's political party for travel on party business are also exempted.

As a result of work undertaken by the Integrity Commission and the Department of Premier and Cabinet modified disclosure forms were first utilised for the 2013-14 ordinary return period. The modified forms aim to provide a greater level of clarity for Members of both Houses when completing the disclosure returns and continue to be used.

On Wednesday, 10 August, the Primary Return for the newly elected Member for Elwick, the Honourable Josh Willie, was Tabled and the Ordinary Returns for the remaining 14 Members were Tabled in the Council on Thursday, 17 November 2016.

THE DEPARTMENT OF THE LEGISLATIVE COUNCIL

VISION

To be an efficient and responsive House administration.

GOALS

- **Service**
  To ensure a consistently high level of satisfaction with all services and support provided to elected Members and Department clients by the House administration.

- *Our People*
  To attract and retain a highly skilled and motivated team, to recognise the contribution of our employees and to encourage them to develop and perform to their fullest capabilities.

- *Information*
  To ensure that information on all aspects of the Parliamentary process in the House is made available to Members and the public in the most timely, efficient and cost-effective manner.

- *Communication*
  To ensure effective communication both within the Parliamentary environment and to the broader community.

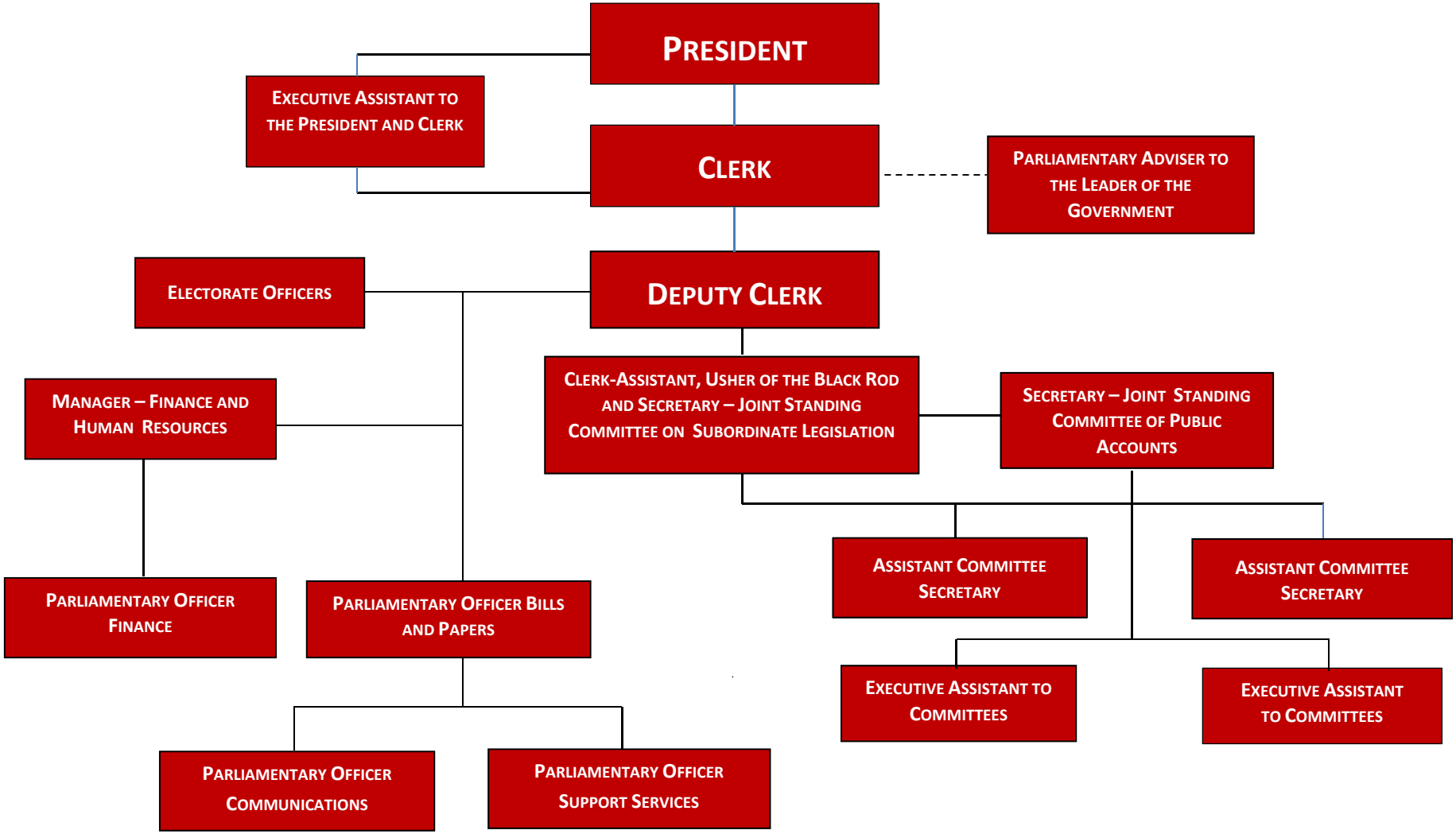
- *Education and Community Relations*
  To improve community perception and understanding of the Parliament generally and the Legislative Council specifically.

- *Technology*
  To support the provision of innovative and practical technological solutions for the improvement of parliamentary operations and services generally.

- *Finance and Resource Management*
  To ensure optimal use of our human, financial and physical resources.

- *Continuous Improvement*
  To continue to seek innovative and better methods of servicing the House, its Members and those others who necessarily have a connection to the House.

Organisational Chart



PURPOSE

TO PROVIDE APOLITICAL, PROFESSIONAL, INNOVATIVE AND INTEGRATED SUPPORT SERVICES AND INFORMATION TO THE LEGISLATIVE COUNCIL AND ITS ELECTED MEMBERS IN THE INTERESTS OF THE PEOPLE OF TASMANIA.

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

There are three principal program areas of the Department.

ADVISORY AND PROCEDURAL SERVICES

These include:

- authoritative professional advice to Members on all aspects of parliamentary law, practice and procedure;
- preparation of documentation for use in the House;
- production of the records of proceedings of the House and its committees.

ADMINISTRATIVE AND SUPPORT SERVICES

- provision of support staff and equipment for Members;
- administration of Members' salaries, allowances and entitlements;
- effective delivery of other services available to Members both within and outside Parliament House;
- provision of advice and staff to committees, enabling them to carry out research and prepare reports.

CORPORATE MANAGEMENT

- corporate and strategic planning;
- *budget development*, monitoring and reporting;
- personnel training;
- industrial and associated employee relations.

Objectives

The major objectives and responsibilities are to:—

- support the Legislative Council in its constitutional role;
- provide an accurate retrieval and assessment system of precedent, law, history and Parliamentary method necessary for the effective functioning of the Legislative Council, its committees and Members;
- 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;
- 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;
- promote public awareness of the purpose, functions and work of the Legislative Council;
- be a fair and responsible employer, maximising the potential of all staff through effective human resource management practices; and
- effectively and efficiently manage resources, both financial and human.

Pursuit of Objectives

In meeting the objectives the Department must continue to pursue excellence in:—

- professional standards
- management standards
- skills development
- internal and external communication
- resource allocation and utilization

Major Documents

- **Annual Report** - The annual report on the operations of the Legislative Council is compiled and presented to the both Houses of Parliament pursuant to the Financial Management and Audit Act 1990.
- **Committee Reports** - Reports presented by committees and published as parliamentary papers.
- **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.

- **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.

- **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.

- **THE LEGISLATIVE COUNCIL BROCHURE** - An information and souvenir booklet providing a brief history and other relevant procedural information for visitors to the Council.

- **THE BLACK ROD** – A souvenir fold-out pamphlet outlining the history of the Black Rod and the position of Usher of the Black Rod.

- **STANDING ORDERS OF THE LEGISLATIVE COUNCIL** - The standing rules and orders of procedure for the operation of the Council and its committees. New and revised Standing Orders were agreed by His Excellency the Governor on 6 January 2005. Further minor changes to the Standing Orders were approved by His Excellency the Governor on 23 June 2008 and 29 November 2010 respectively.

- **RULINGS AND OPINIONS OF PRESIDING OFFICERS OF THE LEGISLATIVE COUNCIL 1856-2003** - A comprehensive index, by individual headings, of rulings and opinions of Legislative Council Presiding Officers.

- **LEGISLATIVE COUNCIL MEMBERS GUIDE** - A guide on procedures and entitlements prepared by the Clerk of the Council, for use by Members and their staff.

- **GUIDE FOR NEWLY ELECTED MEMBERS** – A guide containing basic information about the essential features of procedure and practice in the Legislative Council.

- **PARLIAMENT OF TASMANIA: A BRIEF GUIDE FOR VISITORS** - prepared by the Joint Presiding Officers for the information of visitors to both Houses.

- **GUIDELINES FOR SELECT AND STANDING COMMITTEES** - Guidelines on the powers, functions and procedures of Legislative Council Committees.

- **LEAFLET –** Making a Submission to a Parliamentary Committee.

- **COMMITTEE HEARINGS** – Information for Witnesses.

- **ESTIMATES COMMITTEES** – Committee Manual.

- **BRIEFING NOTES ON THE BUDGET ESTIMATES** - a budgetary document which presents detail of the Council's principal expenditure areas. Budget briefing notes are utilised by the Premier when required during the consideration of the Council's expenditure estimates.

STATUTES AFFECTING LEGISLATIVE COUNCIL STANDING ORDER PROVISIONS

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

- Constitution Act 1934
- Electoral Act 2004
- Parliamentary Privilege Act 1858, 1885, 1898, 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
- Promissory Oaths Act 2015

Asset Management

The Department maintains the following inventory and asset register records:—

- Members Equipment Register
- General Inventory
  - — Legislative Council [furniture and general items]
  - — Regional Offices [furniture and general items]
- Antiques and Works of Art Inventory

Delivery of Services

Accurate forecasting of the volume of work and rate of activity required to be undertaken by 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 meeting its predetermined objectives is undertaken on an on-going 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.

Members of the Legislative Council are entitled to receive the highest possible standard of service and support.

Throughout the year the Department's major objectives have again been pursued with dedication and commitment resulting in the achievement of desired standards and results.

The Department's principal focus continues to be the maintenance and development of the Legislative Council as an effective and relevant parliamentary institution.

Performance Information

The focus has been to ensure that appropriate levels of support and service are provided to the President and elected Members to enable the effective discharge of their constitutional, Parliamentary and electoral responsibilities.

Legislative Council Support Services has three measurable generic activities. These activities are:—

- chamber and related committee activity;
- procedural advice and support; and
- service delivery and compliance.

Measurement of Chamber and related committee activity is based on the number of sitting days; Legislation debated and presented for the Royal Assent; and committee related Resolutions.

Procedural advice and support is measured by the degree of satisfaction of Members based on the criteria of quality, quantity and timeliness of the advice and support provided.

Service delivery and compliance is measured again by the degree of satisfaction of Members and those other agencies, groups and individuals who necessarily have a connection to the Legislative Council.

Procedural Support and Advice

During the reporting year the Clerk and staff of the Legislative Council provided procedural and related advice to the President, Chair of Committees, 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 precedent, law and method.

Personal Assistant Support to Members

It is the Clerk's responsibility to ensure that adequate levels of assistant support are provided to all Members of the Council. It is considered essential that Members have access to high quality secretarial and personal support to enable them to adequately discharge their responsibilities. Personal assistant support continues to be assessed on an ongoing basis by the President and Clerk. Funding is available to enable all Members to engage personal assistant support up to one full-time equivalent (FTE).

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.

In accordance with the provisions of the *Financial Management and Audit Act 1990*, 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 2016 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 2016.

The Financial Statements and accompanying Audit Report for the financial year ending on 30 June 2017 form part of this Annual Report.

Summary of Financial Outcomes

An additional $17,000 was approved by the Treasurer from the Consolidated Fund for the purpose of establishing a regional office for the newly elected Member for Elwick in the year ending 30 June 2017.

The additional Reserved-by-Law funding approved by the Treasurer totalled $210,000 to provide for an increase in Members' salaries as determined by the Industrial Commission in accordance with the *Parliamentary Salaries, Superannuation and Allowances Act 2012*.

Financial activities were conducted both in accordance with statutory provisions and in terms of compliance with mandatory reporting requirements of the Department of Treasury and Finance.

Support for Local Business

The Legislative Council ensures that Tasmanian businesses are given every opportunity to compete for the Council's business. It is the Council's practice to support Tasmanian businesses whenever they offer best value for money for the public funds expended.

No tenders were called, or contracts awarded, with a value greater than $50,000 during the financial year ending on 30 June 2017.

There were no consultancies undertaken for the Council with a value greater than $50,000 during the financial year ending on 30 June 2017.

There were no contracts awarded as a result of direct/limited submission sourcing and no contract extensions were approved in accordance with the Treasurer's Instructions during the financial year.

Risk Management

The Parliament's Strategic Asset Management Plan identifies the overall risk management strategy together with other Occupational Health and Safety issues.

Risks relating to the building complex are progressively identified.

Risks of damage to buildings or injury to staff or clients through failure of plant, services or equipment are addressed through maintenance strategies. Scheduled maintenance continues to be undertaken by a single contractor responsible for all building elements in the complex which has greatly improved control and simplifies audit.

Risks flowing from security both from the point of view of buildings and the occupants has again been a focus during the reporting period. As a result of events overseas the security arrangements have been tightened and further capital work is expected to be completed in the first half of 2017 to further address security at Parliament House.

Other security related measures have been put in place which see a strengthened security process within the Parliament building.

In terms of the computer network throughout the building there is in place a Disaster Recovery Plan. This Plan, which has been put in place by the Computer and Electronic Services Manager, deals with matters such as data backup; off-site server facility; off-site software; web server recovery; file server recovery and network recovery. A Policy Statement in respect of computer and internet usage is published on the Parliament Intranet site.

Risk management in relation to finances is controlled by a series of checks and balances. The segregation of duties within the finance operating area combined with, at all times, a minimum two tier authorisation and certification of all transactions is maintained to provide the necessary management controls.

Personal risk in Regional Offices is addressed through the availability and use of personal security devices for staff to activate if necessary. These devices complement the fixed placement duress alarm system.

Installation of reception security barriers and the matter of access and egress in Regional Offices are matters which receive appropriate consideration, particularly when new leases for accommodation are being considered.

Internal Audit

During the reporting period the Legislative Council continued to have two of its senior Parliamentary Officers on the Parliament's Audit and Risk Management Committee. Those officers hold the positions of Deputy Clerk and Clerk-Assistant and Usher of the Black Rod respectively.

The Annual Internal Audit Plan for 2016-2017 agreed between Deloitte and the Audit and Risk Management Committee for the Parliament and focused on compliance and procedures.

School Visits to the Legislative Council

Date Visited	School Name	Nos.	Date Visited	School Name	Nos.
July 2016	UTAS	14	September 2016 (cont.)	Launceston College	7
	Clarendon Vale Primary	26		Taroona High	29
	Waimea Heights Primary	96	October 2016	Riana Primary	42
	Kingston Primary	64		Huonville Primary	46
	Sacred Heart Catholic	40		Goulburn Street Primary	30
	North West Christian	35		Sacred Heart College	64
August 2016	Tas TAFE	19	November 2016	Latrobe Primary	40
	St Joseph's Primary	27		Spreyton Primary	59
	Charles Sturt University	9		Huonville Primary	26
	St Mary's College	66		St Therese's Catholic	32
	Huonville Primary	28		Montagu Bay Primary	36
	Girls School Alliance	100		Holy Rosary Catholic	5
	Westbury Primary	14		Bellerive Primary	86
	Goulburn Street Primary	31		Perth Primary	25
	St Mary's College	66		St Helens High	43
	Riverside Primary	116		Spreyton Primary	58
	Leighland Christian	8		Molesworth Primary	25
	Scotch Oakburn	20		Mole Creek Primary	24
	Huonville Primary	27		Sacred Heart College	87
September 2016	Mt Carmel College	48		Hobart College	10
	Montrose Bay High	22	December 2016	Marist College	15
	Invermay Primary	32		Seabrook Christian	17
	Mount Stuart Primary	84	February 2017	St Therese's Catholic	31
	St Johns School	42	March 2017	Channel Christian	74
	Lindisfarne Primary	61		Circular Head Christian	30
	Elizabeth College	12		Rosny College	81

Table does not show scheduled 10.00 am and 2.00 pm tours on non-sitting days for members of the public.

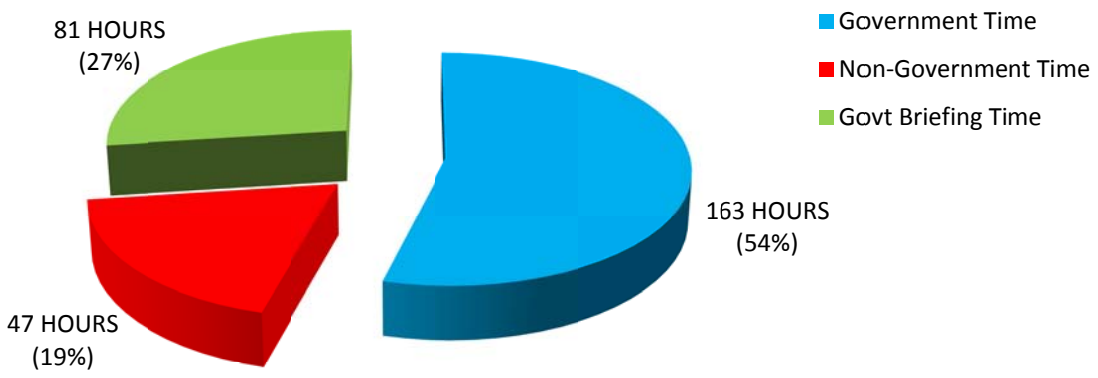
School Visits to the Legislative Council (cont.)

Date Visited	School Name	Nos.	Date Visited	School Name	Nos.
March 2017 (cont)	Tas TAFE	13	May 2017 (cont)	Molesworth Primary	25
	Goodwood Primary	31		Mole Creek Primary	24
	Rokeby Primary	63		Sacred Heart College	87
	Bruny Island District	26		Hobart College	10
	Taroona Primary	60		Warrane Primary	30
	Huonville High	81		South George Town Primary	71
	Burnie Primary	53		Elizabeth College	52
	Clarendon Vale Primary	20		Scotch Oakburn College	19
	John Calvin School	22		Leighland Christian	46
April 2017	Scotch Oakburn College	101		New Town High	3
	Snug Primary	50	June 2017	Rosny College	38
	Guilford Young College	29		Marist College	14
	Elizabeth College	19		Rose Bay High	159
	Rosny College	24		Bicheno Primary	27
May 2017	Friends School	80		Rosny College	28
	St Marys College	24		Lauderdale Primary	70
	Howrah Primary	82		Moonah Primary	50
	Hobart College	32		Tasman District	23
	Rokeby Primary	47		St Michaels Collegiate	40
	UTAS	11		Warrane Primary	30
	St Helens High	43		South George Town Primary	71
	Spreyton Primary	58		Elizabeth College	52

Table does not show scheduled 10.00 am and 2.00 pm tours on non-sitting days for members of the public.

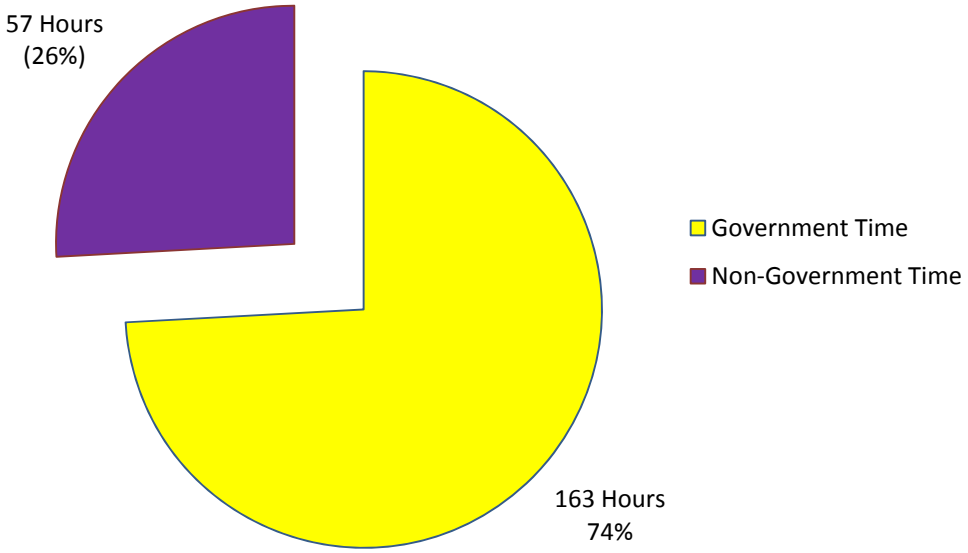
SITTING STATISTICS

TIME SPENT IN 2016-17
GOVERNMENT TIME; NON-GOVERNMENT TIME & BRIEFINGS

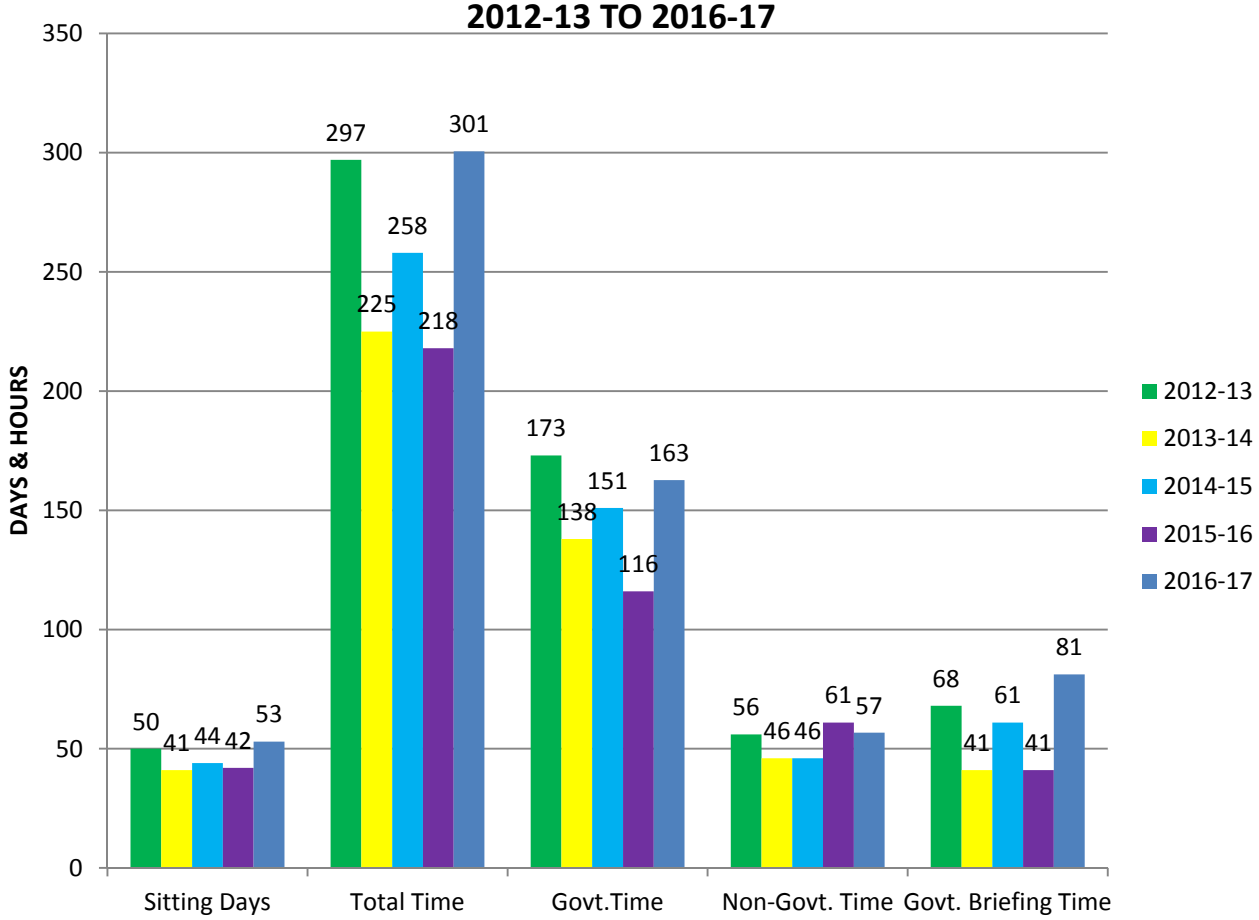


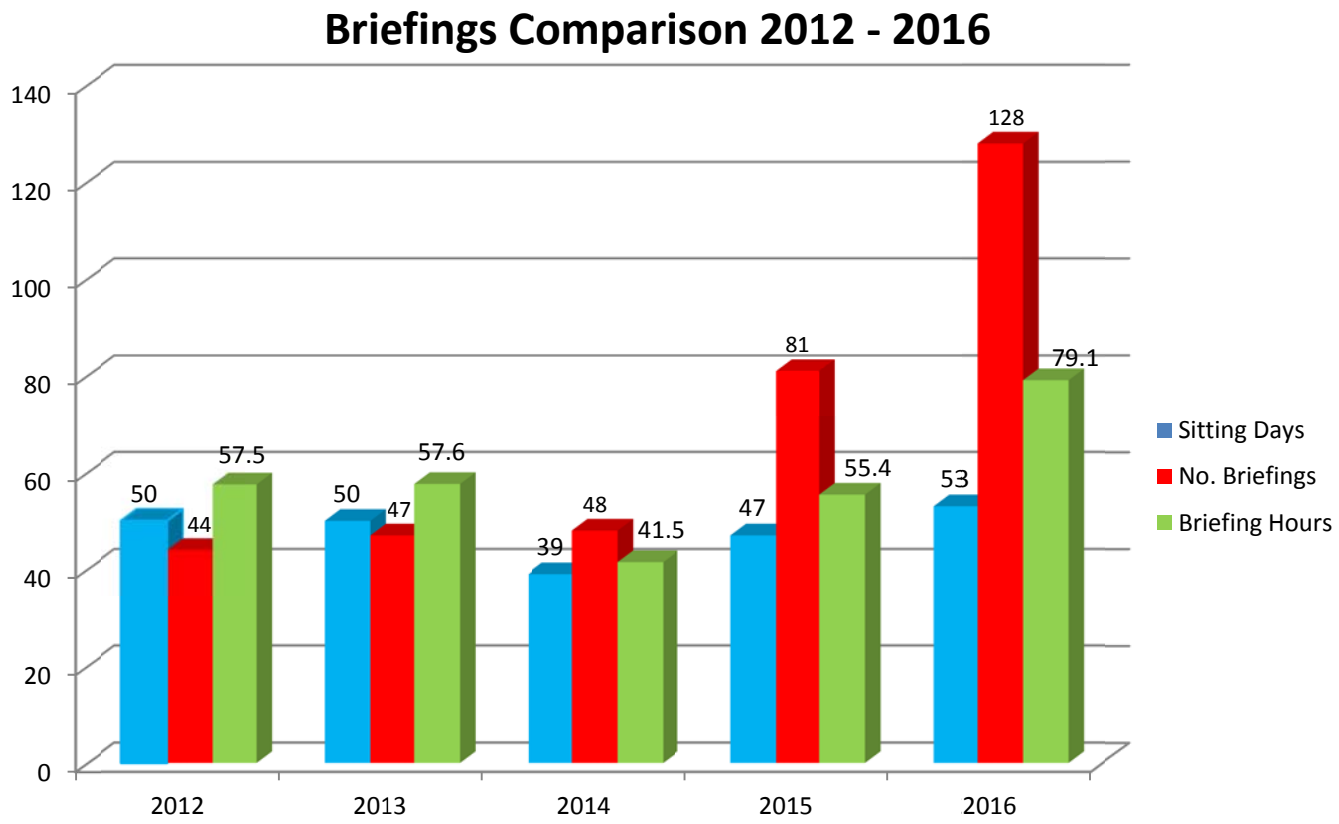
AVERAGE TIME SPENT DURING SITTING DAYS 2016-17
CHAMBER WORK AND GOVERNMENT BRIEFINGS

TIME SPENT IN 2016-17
GOVERNMENT AND NON-GOVERNMENT TIME



TIME SPENT DURING SITTING DAYS
2012-13 TO 2016-17





SUMMARY OF ACTIVITIES OF THE COUNCIL

	Forty-Seventh Parliament First Session continued 1 July 2011 to 30 June 2012	Forty-Seventh Parliament First Session 1 July 2012 to 30 June 2013	Forty-Seventh Parliament First Session continued 1 July 2013 to 12 February 2014	Forty-Eighth Parliament First Session 6 May 2014 to 30 June 2014	Forty-Eighth Parliament First Session 1 July 2014 to 30 June 2015	Forty-Eighth Parliament First Session 1 July 2015 to 30 June 2016	Forty-Eighth Parliament First Session 1 July 2016 to 30 June 2017
Sitting Days[1]	54	50	30	11	44	42	53
Hours of Sitting[2]	235	229	160	24	197	177	219
Bills Amended	15	13	13	0	10	14	16
Bills Passed	69	52	47	5	45	50	58
Questions on Notice	82	31	16	13	38	30	25
Petitions	7	12	4	0	9	1	1
Substantive Motions	38	36	13	14	41	36	32
Matters of Public Importance	1	2	0	0	0	3	0
Divisions	13	17	23	3	36	23	43
Ministerial Statements	1	0	0	2	0	1	1
Motions for the Disallowance of Regulations	0	0	0	0	0	0	0

[1] Does not include Estimates Committees meeting days
[2] Does not include Briefing Time

PASSAGE OF BILLS

	1 July 2010 to 30 June 2011	1 July 2011 to 30 June 2012	1 July 2012 to 30 June 2013	1 July 2013 to 12 February 2014	6 May 2014 to 30 June 2014	1 July 2014 to 30 June 2015	1 July 2015 to 30 June 2016	1 July 2016 To 30 June 2017
INTRODUCED	70	67	63	48	10	46	57	72
LAPSED	-	-	-	20	-	-	-	0
NEGATIVED AT SECOND READING	-	1	1	2	-	1	1	0
PASSED	61	69	52	47	5	45	50	58
WITHOUT AMENDMENT	50	54	39	34	5	35	36	42
WITH AMENDMENT	11	15	13	13	-	10	14	16
NUMBER OF AMENDMENTS	44	39	126	139	-	139	124	98

DEPARTMENT OUTPUTS

SUMMARY AND DESCRIPTION

OUTPUT GROUP 1:
LEGISLATIVE COUNCIL SUPPORT SERVICES

OUTPUT SUMMARY

1.1 - Procedural, administrative and research support and advice to the President and Members.

1.2 - Committee Support Services.

OUTPUT DESCRIPTION

Services provided under this Output Group include —

- procedural, administrative and research support and advice to the President and Members of the Legislative Council;
- assistance to Members of the Legislative Council in order that they are able to execute their duties and responsibilities as elected representatives of the people of Tasmania;
- tabling of Legislative Council Sessional, Standing, Select and Parliamentary Joint Select Committee reports on a variety of subject specific matters agreed to by Resolution of the Council;
- the continuing statutory obligations of the four Joint Parliamentary Standing Committees; and
- the administration of travel and research and equipment support allowances to Members.

Outcomes to be achieved from this Output Group are as follows:—

- the continuing lawful and constitutional operation of the Legislative Council;
- the provision of quality and timely advice on Parliamentary practice and procedure to the President and Members;
- the provision of a full range of services to directly support the functioning of the Council during ordinary sittings and to support its Sessional, Standing and Select Committees;
- the provision of quality and timely research and information to Members;
- the provision of accommodation and office services to Members so as to enable the efficient and effective discharge of their Parliamentary and representational responsibilities; and
- the effective financial management of the Council in accordance with statutory requirements and other instructions.

OUPUT GROUP 2:
PAYMENTS ADMINISTERED BY THE LEGISLATIVE COUNCIL

OUTPUT SUMMARY

2.1 - Salaries, allowances and entitlements of elected Members of the Legislative Council.

OUTPUT DESCRIPTION

This Output Group specifically provides for the Parliamentary Salaries and Allowances of Members of the Legislative Council as prescribed in the *Parliamentary Salaries, Superannuation and Allowances Act 2012.*

Activities undertaken as part of this Output Group include —

- the consideration of legislative and other measures presented to the Legislative Council; and
- the passage of statute law in Tasmania.

The Legislative Council's outputs are largely demand driven by the Government's legislative program, the Council itself in its Resolutions, Committees and Members.

The Legislative Council's services are delivered in accordance with certain general standards.

These standards seek to ensure that:—

- procedural advice conforms to Standing Order provisions, President's rulings and practices of the Council and its Committees;
- procedural advice is provided to meet the priorities of the Council and its Committees and within time frames agreed with Members;
- the preparation necessary for the Council and its Committees to meet and carry out their programmed business is undertaken enabling them to meet as scheduled, with the necessary papers and undertake their activities having regard to the Standing Orders and established Council practices as they relate specifically to House and Committee activity;
- all documents, papers and other House records are held in safekeeping by the Clerk of the Council and his office;
- information provided to other Agencies and those individuals and groups who have a connection with the Council is provided in a timely manner and is accurate;
- the administration of Members' entitlements is carried out efficiently and in accordance with prescribed legislation and other relevant determinations as varied from time to time;
- adequate levels of personal staff support with appropriate skills are provided to Members in order to assist them to efficiently and effectively discharge their range of duties and responsibilities as elected Members of Parliament.

Each Member of the Legislative Council who does not hold a Parliamentary office has personal staff support funded to the level of one full-time equivalent employee.

HOUSE AND RELATED MATTERS

LEGISLATIVE COUNCIL ELECTIONS

Under the *Legislative Council Electoral Boundaries Act 1995* the enrolment of each Legislative Council division is determined as at the last day of January, April, July and October of each year and are published in the Gazette and in the three daily newspapers circulating generally in the State. Elections are conducted on a six year periodic cycle. Elections for three Members are held in May in one year, with elections for two Members held in May the following year and so on. Voting in Legislative Council elections is compulsory.

Legislative Council elections for three divisions, Rumney, Launceston and Murchison were held on Saturday, 6 May 2017.

Six candidates contested the Rumney election. Sarah Lovell, a Member of the Australian Labor Party defeated the incumbent Member the Honourable Tony Mulder with just over fifty two per cent of formal votes cast after preferences.

Six candidates contested the Launceston election with the incumbent Member, the Honourable Rosemary Armitage being returned with just over fifty two per cent of formal votes cast after preferences ahead of Neroli Ellis who received almost forty eight per cent of the votes.

In the Division of Murchison, the incumbent Member the Honourable Ruth Forrest was returned after defeating one other candidate, Daryl Quilliam. Ms Forrest received almost fifty seven per cent of formal votes cast.

LEGISLATIVE COUNCIL ELECTORAL BOUNDARIES REDISTRIBUTION

The Legislative Council Electoral Boundaries Act 1995 requires a review of Legislative Council division boundaries every nine years with a view to maintaining a statistically balanced number of electors across all Divisions.

The process for the 2016-17 redistribution commenced with an initial redistribution proposal which was published by the Redistribution Committee on 28 January 2017. The Committee comprised Mr Andrew Hawkey, the Tasmanian Electoral Commissioner, Mr Michael Guidici, the Surveyor-General and Ms Lisa Wardlaw-Kelly, nominee of the Australian Statistician.

The Legislative Council division quota at Friday, 30 September 2016 was 24 998 electors. The Committee was obliged to take into account a range of criteria and priorities in accordance with Section 13 of the Act. After the initial proposal a period of 28 days was available for public comment. Comment was required to be made to the Redistribution Tribunal who must hold an inquiry to consider submissions made The Tribunal was appointed by Her Excellency the Governor on 13 December 2016 and comprised an additional two Members, Mr Mike Blake, the Chairperson of the Electoral Commission and Ms Karen Frost, a Member of the Electoral Commission.

The Redistribution Tribunal published its final redistribution determination setting out the new electoral boundaries and names of the new Divisions on Saturday 20 May 2017. The Tribunal then had a responsibility at law to determine the transition arrangements in respect of the newly determined Divisions. The final transition determination was published on Saturday, 5 August 2017 following a further inquiry process held in early June 2017 and thereby completing the 2016-17 redistribution of Legislative Council boundaries.

The process resulted in some 83,745 individuals changing electoral divisions and saw the creation of a new division of Prosser in the south-east corner of the State and a new division of McIntyre in the north-east region of the State taking in parts of the previously named divisions of Western Tiers and Apsley.

The final transition determination allocated two Members to the McIntyre division, being the Honourable Greg Hall MLC and the Honourable Tania Rattray MLC with their terms expiring in 2018 and 2022 respectively. The periodical election for the new division of Prosser will be held in 2018 along with the periodical election for the division of Hobart.

Public Interest Disclosures Act 2002

It is a requirement for the Legislative Council to comply with the reporting requirements of s.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 below:

(a)	Information as to how persons may obtain or access copies of the current procedures established by the public body under the Act.	None
(b)	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
(c)	The number of disclosures determined by the relevant public body to be public interest disclosures that it investigated during the year.	None
(d)	The number and types of disclosed matters referred to the public body during the year by the Ombudsman.	None
(e)	The number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate.	None
(f)	The number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year.	None
(g)	The number and types of disclosed matters that the relevant public body has declined to investigate during the year.	None
(h)	The number and type of disclosed matters that were substantiated upon investigation and the action taken on completion of the investigation.	None
(i)	Any recommendations made by the Ombudsman that relate to the relevant public body.	None

Financial Management Bill 2015

The Financial Management Bill 2015 (No. 41 of 2015) was read the Second time in the Legislative Council on Thursday, 15 September 2016.

The Bill replaced the *Public Account Act 1986* and certain financial management provisions in the *Financial Management and Audit Act 1990*. The Bill reflected changes to the financial management framework and broadened its scope to include all General Government Sector entities under one cohesive framework.

Prior to the legislation only Government departments and Parliamentary and integrity entities operated within the financial management framework.

Of importance was the fact that the Bill was amended in the Legislative Council by the Honourable Member for Murchison, Ruth Forrest to ensure that Executive direction to the Parliament through Treasurer's Instructions had no application to the Parliament. This further reinforced the doctrine, well established, of the separation of powers. This amendment was agreed by the House of Assembly.

The Bill was further amended by adding a reference to Office of the Governor to part 2 of schedule 1 and a New Clause giving the Treasurer power to borrow such money as may be required for the purposes of the State. This provision previously appeared in the annual Consolidated Fund Appropriation Bill. These amendments were also agreed to by the House of Assembly.

The Bill received the Royal Assent on 17 October 2016.

JOINT SELECT COMMITTEE – FUTURE GAMING MACHINES

On Wednesday, 10 August 2016 the Council considered a Resolution from the House of Assembly seeking the Council's agreement to the establishment of a Joint Select Committee to inquire into and report upon potential structural features of the Tasmanian Casino, Keno and Electronic Gaming markets from 2023 with the following Terms of Reference:—

(a) consideration of the document entitled "Hodgman Liberal Government post-2023 Gaming Structural Framework";
(b) an assessment of options on how market-based mechanisms, such as a tender, to operate EGMs in hotels and clubs could be framed;
(c) consideration of future taxation and licensing arrangements, informed by those in other jurisdictions;
(d) a review of harm minimisation measures and their effectiveness, including the Community Support Levy;
(e) consideration of the duration and term of licences for the various gaming activities post 2023; and
(f) any other matters incidental thereto.

A Reporting date of 15 November 2016 was also part of the Assembly's Resolution. The Council agreed to the Resolution but with three Amendments moved by the Honourable Member for Mersey, Mike Gaffney and agreed to by the Council.

These Amendments took the following form:—

First Amendment

Paragraph (1)

After "report upon", *insert* "community attitudes to gambling and"

Second amendment

Insert new paragraphs, before paragraph (a):

"(a) consideration of community attitudes and aspirations relating to the gambling industry in Tasmania with particular focus on the location, number and type of poker machines in the State;

(b) review of the findings of the Social and Economic Impact Studies conducted for Tasmania;"

Third amendment

Paragraph (3)

Delete "15 November 2016"

Insert instead "30 September 2017"

A Message was transmitted back to the Assembly on that same day requesting agreement to the three Amendments made.

The Assembly agreed to the Council's Amendments on Thursday, 25 August 2016. In accordance with Legislative Council Standing Orders, Wednesday, 31 August 2016 at 9.15 o'clock am was set down as the time for the first meeting of the Joint Select Committee. The Leader proposed three Members to serve on the Committee on the part of the Council and again the provisions of the Standing Orders were invoked, on Motion, to enable the membership to be determined by a Ballot. This Ballot was conducted forthwith with the following Members chosen to serve on the Committee – Mr Armstrong, Mr Gaffney and Ms Rattray. The Assembly was acquainted by message of the Council's decision. As at 30 June 2017 the Joint Select Committee was still addressing its Terms of Reference.

Bills Negatived

During the reporting period the following Bills were negatived either at the Second or Third reading stage:—

Bill No. 54 of 2016	Anti-Discrimination Amendment Bill 2016
Bill No. 63 of 2016	Sentencing Amendment (Assaults on Frontline Workers) Bill 2016
Bill No. 6 of 2017	Forestry (Unlocking Production Forests) Bill 2017
Bill No. 27 of 2017	Sentencing Amendment (Mandatory Sentencing for Serious Sexual Offences Against Children) Bill 2017

President's Casting Vote

The Tasmanian Constitution Act 1934 at s.20 provides that the Council shall not be competent to despatch any business unless at least 7 Members thereof, including the President, or the person chosen to preside in his absence, are present. The section further provides that all Questions shall be decided by the majority of the votes of the Members present, exclusive of the President and in the event of an equality of votes the President or such person chosen to preside in his absence shall have a casting vote.

During the reporting period the President gave his casting vote on eight occasions as follows:—

- Establishment of a Select Committee on the Anti-Discrimination Amendment Bill 2016 (No. 54): Vote cast with the Noes.

- Withdrawal of the Anti-Discrimination Bill 2016 (No. 54): Vote cast with the Noes.

- Tasmanian Forests Agreement Process: Vote cast with the Noes.

- Sentencing Amendment (Assaults on Frontline Workers) Bill 2016 (No. 63) – Question, That the Bill be now read the Second time: Vote cast with the Ayes.

- Forestry (Unlocking Production Forests) Bill 2017 (No. 6) – Question, That the Bill be now read the Second time: Vote cast with the Ayes.

- Sentencing Amendment (Assaults on Frontline Workers) Bill 2016 (No. 63) –Question, That the Bill be now read the Third time: Vote cast with the Noes.

- Sentencing Amendment (Mandatory Sentencing for Serious Sexual Offences Against Children) (No. 27) – Question, That the Bill be now read the Second time: Vote cast with the Ayes.

- Sentencing Amendment (Mandatory Sentencing for Serious Sexual Offences Against Children) (No. 27) – Question, That the Bill be now read the Second time: Vote cast with the Noes.

On all occasions the President followed long standing convention in exercising his casting votes with his reasons stated to the House and recorded in the Journals of the House.

Government Briefings

Although not unique to the Parliament of Tasmania, 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. The device, although not formally part of the Standing Orders, has developed due to two factors: the political composition of the Legislative Council, which has always had a majority of Independent Members; and the increased complexity of legislation. Due to the absence of any official caucusing by Independents, 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 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, lobby groups and sometimes private individuals. By this method Members can obtain information and clarification more quickly than could normally occur in the Chamber. Though briefings have their advantages in usually speeding up the process of legislating, there are two 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 as a rule are not minuted or 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 time is not included in the official statistics for a sitting day. The trend in the use of briefings is unlikely to abate, though a more formal structure with provision in the Standing Orders for this procedure would provide the protection of absolute privilege afforded to a proceeding in parliament.

By Resolution of the Council briefing sessions may be recorded and a transcript provided to all Honourable Members.

Details of briefings conducted are as follows:—

	Briefing	Date
1	Redistribution of Legislative Council Boundaries	10 August 2016
2	Taxi Hire and Vehicle Industries Amendment Bill 2016 (No. 4)	11 August 2016
3	Occupational Licensing Amendment Bill 2016 (No. 12)	11 August 2016
4	Residential Building Work Contracts and Disputes Resolution Bill 2015 (No. 54)	11 August 2016
5	Youth at Risk Strategy	16 August 2016
6	Peter Underwood Centre	17 August 2016
7	Early Childhood	17 August 2016
8	Tasracing	17 August 2016
9	Marine Farming Planning Amendment Bill 2016 (No. 36)	23 August 2016
10	Custodial Inspector Bill 2016 (No. 35)	24 August 2016
11	Education Act Review	24 August 2016
12	Domestic Violence Orders (National Recognition) Bill 2016 (No. 34)	24 August 2016
13	Prison Overtime	25 August 2016
14	Sentencing Amendment (Sexual Offences) Bill 2016 (No. 43)	13 September 2016
15	Tasmanian Early Years Foundation (Winding Up) Bill 2016 (No. 44)	13 September 2016
16	Strategic Infrastructure Corridors (Strategic and Recreational Use) Bill 2016 (No. 39)	14 September 2016
17	Legal Aid Commission Amendment Bill 2016 (No. 32)	14 September 2016
18	Strategic Infrastructure Corridors (Strategic and Recreational Use) Bill 2016 (No. 39)	15 September 2016
19	Draft Education Bill	15 September 2016
20	Financial Management Bill 2015 (No. 41)	15 September 2016
21	Corrections (Miscellaneous Amendments) Bill 2016 (No. 22)	20 September 2016
22	Racing Regulation Amendment (Bookmaker Betting and Miscellaneous Provisions) Bill 2016 (No. 38)	20 September 2016
23	Asbestos	21 September 2016
24	Draft Education Bill	21 September 2016
25	Poisons Amendment (Poppy Industry Reform) Bill 2016 (No. 45)	21 September 2016
26	Strategic Infrastructure Corridors (Strategic and Recreational Use) Bill 2016 (No. 39)	21 September 2016
27	Taxation and Related Legislation (Miscellaneous Amendments) Bill 2016 (No. 46)	22 September 2016
28	Community Protection (Offender Reporting) Amendment Bill 2016 (No. 48)	22 September 2016
29	Education Bill 2016 (No. 55)	12 October 2016
30	Strategic Infrastructure Corridors (Strategic and Recreational Use) Bill 2016 (No. 39)	12 October 2016
31	Statutory Appointments (Validation) Bill 2016 (No. 52)	12 October 2016
32	Community Protection (Offender Reporting) Amendment Bill 2016 (No. 48)	12 October 2016
33	Education Bill 2016 (No. 55)	18 October 2016
34	Constitution Amendment (Constitutional Recognition of Aboriginal People) Bill 2016 (No. 53)	19 October 2016
35	Education Bill 2016 (No. 55)	19 October 2016
36	Constitution Amendment (Constitutional Recognition of Aboriginal People) Bill 2016 (No. 53)	26 October 2016
37	Sentencing Amendment Bill 2016 (51)	9 November 2016

38	Gaming Control Amendment (Community Interest) Bill 2016 (No. 65)	10 November 2016
39	Duties Amendment (Landholder and Corporate Reconstruction and Consolidation) Bill 2016 (No. 40)	15 November 2016
40	Gaming Control Amendment (Community Interest) Bill 2016 (No. 65)	16 November 2016
41	Property Agents and Land Transactions Bill 2016 (No. 61)	16 November 2016
42	Mental Health Amendment Bill 2016 (No. 49)	17 November 2016
43	Legislative Council Electoral Boundaries Redistribution Process	14 March 2017
44	Sentencing Amendment (Assaults on Frontline Workers) Bill 2016 (No. 63)	15 March 2017
45	Sentencing Amendment (Fines Without Recording Convictions) Bill 2016 (No. 59)	15 March 2017
46	Sentencing Amendment (Racial Motivation) Bill 2016 (No. 64)	15 March 2017
47	Anti-Discrimination Amendment Bill 2016 (No. 54)	16 March 2017
48	TT-Line Vessel Replacement Fund Bill 2016 (No. 71)	16 March 2017
49	Human Services	4 April 2017
50	Forestry (Unlocking Production Forests) Bill 2017 (No. 6)	5 April 2017
51	Anti-Discrimination Amendment Bill 2016 (No. 54)	6 April 2017
52	TT-Line Vessel Replacement Fund Bill 2016 (No. 71)	6 April 2017
53	Aboriginal Relics Amendment Bill 2017 (No. 10)	12 April 2017
54	Forestry (Unlocking Production Forests) Bill 2017 (No. 6)	12 April 2017
55	Salmon Farming	13 April 2017
56	Lowering School Starting Age	13 April 2017
57	Electricity Supply Industry Amendment (Pricing) Bill 2017 (No. 26)	23 May 2017
58	Police Powers and Related Legislation (Evasion) Bill 2017 (No. 20)	23 May 2017
59	Sentencing Amendment (Assaults on Frontline Workers) Bill 2016 (No. 63)	24 May 2017
60	Forestry (Unlocking Production Forests) Bill 2017 (No. 6)	24 May 2017
61	Neighbourhood Disputes About Plants Bill 2017 (No. 8)	25 May 2017
62	Police Powers and Related Legislation (Evasion) Bill 2017 (No. 20)	25 May 2017
63	Workers Rehabilitation and Compensation Amendment Bill 2016 (No. 66)	31 May 2017
64	Local Government Amendment (Rates) Bill 2017 (No. 7)	31 May 2017
65	Tasmanian Museum and Art Gallery Bill 2017 (No. 18)	1 June 2017
66	Neighbourhood Disputes About Plants Bill 2017 (No. 8)	1 June 2017
67	Sentencing Amendment (Mandatory Sentencing for Serious Sexual Offences Against Children) Bill 2017 (No. 27)	21 June 2017
68	Gun Control	21 June 2017
69	LUPPA	21 June 2017
70	Neighbourhood Disputes About Plants Bill 2017 (No. 8)	21 June 2017

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.

During the reporting period there were no approvals for the engagement of family members.

MEMBER FOR PEMBROKE – DR THE HONOURABLE VANESSA GOODWIN MLC

It was with much sadness that on Friday, 31 March 2017 at a scheduled Quorum Call of the Legislative Council, the Deputy Leader of the Government Leonie Hiscutt made a statement to the House regarding the health of the Honourable Member for Pembroke, Vanessa Goodwin.

The Deputy Leader said —

> "Mr President, we are all shocked and sad to hear that one week ago today our Leader was taken to hospital, later to be diagnosed with a number of tumours on her brain. This was, and still is, very distressing news for all those who work with her and who know her. The Leader is a warm-hearted, hardworking and highly respected member of the community, and of course Leader of the Government in this House.
>
> While the Leader continues to undergo further tests and will remain in hospital for some time, it is clear that she will be unable to undertake her responsibilities as a member of the government for the foreseeable future.
>
> To this end, the Premier approached me yesterday and has appointed me Deputy Leader of the Government in the Legislative Council and Acting Leader. I have represented the north-west coast seat of Montgomery since 2013 and I have served a solid apprenticeship for the role alongside my colleague, Dr Goodwin. This is a very tough time for us all but the business of government must go on. I am honoured that the Premier has confidence in me to effectively carry out my new responsibilities.

The Council then agreed to the granting of indefinite leave of absence to the Honourable Member for Pembroke.

DEPARTMENT STAFF

STAFF OF THE LEGISLATIVE COUNCIL

(*Full-Time Equivalent Employees as at 30/6/2017 – 27*)

CLERK OF THE COUNCIL	MR DAVID PEARCE
DEPUTY CLERK	MRS SUE MCLEOD
CLERK-ASSISTANT AND USHER OF THE BLACK ROD AND SECRETARY – JOINT STANDING COMMITTEE ON SUBORDINATE LEGISLATION	MR STUART WRIGHT
MANAGER – FINANCE AND HUMAN RESOURCES	MRS NICOLE MULLER
SECRETARY – JOINT STANDING COMMITTEE OF PUBLIC ACCOUNTS	MS GABRIELLE WOODS
ASSISTANT COMMITTEE SECRETARIES	MS NATASHA EXEL MRS JENNY MANNERING
PARLIAMENTARY OFFICER – BILLS AND PAPERS	MR MARK BAILY
PARLIAMENTARY OFFICER - FINANCE	MR CRAIG THORP
EXECUTIVE ASSISTANT TO THE PRESIDENT AND CLERK	MRS SANDRA PHILLIPS
EXECUTIVE ASSISTANTS	MISS JULIE THOMPSON MS ALLISON WADDINGTON
PARLIAMENTARY ADVISER TO THE LEADER OF THE GOVERNMENT	MS MANDY JENKINS
ELECTORATE OFFICERS	MR MATHEW BLUNT MS JUDELLE BOWDEN MS DEBBIE CLEAVER MS ELLI COLEMAN MS JODIE LOWE MS LUCINDA MCNEIL MRS YVONNE MURFET MS MELISSA PARTRIDGE MS AMANDA PEPPER MS BONNIE PHILLIPS MS MEGAN RODGER MS KAREN SHIRLEY MS SUZIE SOMANN-CRAWFORD MS YVONNE STONE MS DAWN VALLANCE MS ALLISON WADDINGTON MS MEGHAN WINDRAM
PARLIAMENTARY OFFICER – SUPPORT SERVICES (CASUAL)	MR LEIGH MATTHEWS
COMMUNICATIONS OFFICER	MS SHIRLEY ROUND

INDUSTRIAL AGREEMENT

The current Legislative Council Staff Industrial Agreement was agreed between the parties and filed with the Tasmanian Industrial Commission in March 2009.

The Agreement applies to all relevant persons employed under the *Parliamentary Privilege Act 1898* in the Legislative Council.

In accordance with the provisions of the *Industrial Relations Act 1984*, *Industrial Relations Regulations 1984*, and the *Parliamentary Privilege Act 1898* as subsequently amended, the President of the Legislative Council, as Controlling Authority of the Legislative Council and the CPSU agree *inter alia* that —

As minimum conditions of service the President shall observe, as though bound by, the terms and conditions of employment of the following Awards and Agreements of the Tasmanian Industrial Commission —

(i) the *Tasmanian State Service Award* (S085); and

(ii) includes the Tasmanian State Service Union Agreement 2008 and any previous or successor agreements however titled.

The Agreement known as the Legislative Council Staff Agreement 2009, has been operative from the first full pay period on or after 5 March 2009 and remains in force until varied between the parties to the Agreement.

An Order of the Commission provided for an Award variation of 2 per cent in December 2016. This followed 2 per cent increases in December of each of the three years prior.

PARLIAMENTARY SERVICE AWARDS

From a staff perspective one of the more significant functions held once again during the reporting year was the presentation by the President and Speaker of Parliamentary Service Awards.

The 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. Certificates of Service are presented along with a gift voucher to each eligible member of staff. Service awards are presented each year at a function held during the month of December.

Service of 15 years has been determined as the base for an award with additional service to be recognized in five-year increments thereafter.

The decision by the Joint Presiding Officers and Clerks to continue to support a Parliamentary Service Award Scheme is seen as a fitting way to recognise and reward officers of the Parliament who had served for long periods with dedication, enthusiasm and loyalty.

One of the Parliament's goals is to attract and retain a highly skilled and motivated team, to recognise the contribution of its employees and to encourage them to develop and perform to their fullest capabilities. The fact that many staff have long years of service and have made a career working in the Parliament and progressing to senior positions within the Parliamentary system, demonstrates that this goal has been achieved.

The Tasmanian Parliament follows other Australian parliamentary jurisdictions who have in place similar award schemes.

The certificates of service which are presented are enthusiastically received as they represented a permanent record of service to the Parliament and an acknowledgement of the high regard which the Presiding Officers have for those award recipients.

Meeting of Legislative Council Electorate Officers and Staff

The annual meeting of Electorate Officers and other Legislative Council Staff was held in Hobart on Monday, 5 and Tuesday, 6 December 2016.

The meeting of Legislative Council Electorate Officers and Executive Assistants 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. The meeting was well attended.

Librarian, Sarah Ravanat and Dr Bryan Stait, Director of Parliamentary Research provided presentations of the Parliamentary Library and Hansard search facilities. Peter Hancox, Manager – Parliamentary Computer and Electronic Services discussed duress alarms testing and System Officers, Brett Godfrey and Chris Machin, demonstrated committee file browser and video conferencing technology.

A Mental Health First Aid instructor provided the face-to-face component of Mental Health First Aid Australia's 'Mental Health First Aid in the Workplace' course of which the Electorate Officers and Executive Assistants had completed the e-learning component in the months prior. This training provided most participants with a Mental Health First Aider certification.

The next meeting will be held in Hobart in December 2017.

Superannuation Schemes

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

Superannuation Schemes	**Number of employees for whom employer superannuation contributions are made (as at 30 June 2017)**
RBF defined benefit scheme	7
Tasmanian Accumulation Scheme (TAS)	17
Other complying superannuation schemes	6
Total	**30**

As indicated in the Table there were six Legislative Council employees who were members of an alternative complying superannuation scheme during the period up to 30 June 2017.

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 Australian and New Zealand Association of Clerks-at-the-Table (ANZACATT). That Association conducts annual professional development seminars in various parliamentary jurisdictions throughout Australia and New Zealand. The Legislative Council is represented at these seminars whenever possible.

The Legislative Council is also able to nominate officers to undertake the Parliamentary Law, Practice and Procedure Program (PLPPP) which was for the first time conducted in July 2009 by the University of Tasmania who were successful in their tender bid. From its inception in 2004 through to 2008 the course was delivered by the Queensland University of Technology. The course is conducted with the agreement of ANZACATT. This program provides an overview of the constitutional and legal frameworks underpinning Australia and New Zealand's parliamentary systems.

The Legislative Council was represented at the 2016 course by Mrs Jenny Mannering, Assistant Committee Secretary.

Other courses of training were attended by selected staff during the reporting period. In addition the eleventh annual meeting of Electorate Officers, Executive Assistants and other Legislative Council officers was held in Hobart in December 2016.

In-house induction programs are conducted and training for new members of staff appointed both at Parliament House and in the Regional Electorate Offices is undertaken through an orientation session. The Legislative Council's Manager of Finance and Human Resources, Mrs Nicole Muller, undertakes ongoing professional development as a Registered Member of Chartered Accountants Australia and New Zealand. Mrs Muller also completed an MBA in Human Resource Management through the University of Tasmania and our congratulations is extended to her on that achievement which adds greatly to the skill set of our team.

Performance Development and Review

A Performance Development and Review System has been developed for staff of the Legislative Council located at Parliament House and the first stage of implementation was completed prior to Christmas in 2016.

This first stage required supervisors to meet with their staff to establish job expectations and to identify performance objectives for the next twelve months. These objectives were ascertained in accordance with the staff member's Statement of Duties.

Overall supervisors and staff have responded favourably to this new system as it provides both with an opportunity to discuss roles and responsibilities and to address any issues arising. It is expected that the Performance Development and Review System will be further refined over time.

Industrial Democracy

The Legislative Council administration continues to pursue a cooperative approach to decision making. The small numerical staff size of the Legislative Council allows for direct and immediate consultation between executive officers and staff. Should they be required, more formal channels are available to resolve disputes. These channels are accessible by all staff and are clearly prescribed in the Legislative Council Staff Industrial Agreement.

Occupational Health and Safety

Occupational health and safety is a principal management consideration. Appropriate equipment, facilities and programs are provided to ensure the ongoing safety and well-being of staff.

Elements of Occupational Health and Safety have been addressed through —

- the maintenance of plant and equipment through a single maintenance contract; and
- the progressive removal and upgrading of engineering services throughout the building complex as part of the continuing works program on site.

Additional Occupational Health and Safety issues such as work practices, including the mental health of our staff and the provision of ergonomically designed facilities remain a focus.

During the reporting period the Parliament entered into an agreement with Converge International to put in place an Employee Assistance Program for staff across the Parliament to be utilised by staff when required. The service has been used and represents an added channel of confidential support and advice.

The working conditions of elected Members and officers in the Legislative Council Chamber continues to be a priority with funding being provided in the 2017/18 budget to address a range of issues as part of the first stage of the Chamber upgrade.

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 who they represent across the fifteen electoral divisions.

In terms of electorate office staff, the 15 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 staff support in the Parliament House Office provided by a full time permanent staff member of the Legislative Council. Support of a full time permanent staff member of the Legislative Council in the Pembroke electorate office in Bellerive is also provided.

The main electorate office overhead costs continue to be funded from provisions made available in the budget of Legislature-General.

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 on leave.

The Members for Hobart and Nelson currently have electorate offices based at Parliament House.

The Members for Launceston, Windermere and Rosevears are all located on the 4th Floor of the Henty House building in Launceston. The remaining nine Members of the Legislative Council have individual offices located in their electorates. Offices are located in Deloraine, Devonport, Wynyard, Scottsdale, Moonah, New Norfolk, Huonville, Ulverstone and Rokeby.

Electorate offices continue to operate very successfully in the Legislative Council. The electorate offices have increased the profile of Members and awareness of the role of the Legislative Council. Constituents have expressed appreciation that their elected representatives in the Legislative Council are located within the electorate and are accessible.

Constituents are becoming increasingly aware of the service and support being provided by Legislative Council electorate officers. Our electorate officers have treated all constituents and others entering the offices with the utmost respect and courtesy. It is expected that the activity level and resource requirements will not reduce.

Judgments will continue to be made into the future by Members in relation to staff hours and presence in the electorate offices. Decisions are made in light of available funding and Members' decisions with regard their mix of staff and other external research providers.

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 constituents.

PARLIAMENTARY 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 Act).

The Committee consists of six Members of Parliament, three are Members of the Legislative Council and three Members of the House of Assembly.

Functions of the Committee

In accordance with section 6 of the Act, the Committee:

- must 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; or
  - the accounts of any public authority or other organisation controlled by the State or in which the State has an interest;
- may inquire into, consider and report to the Parliament on:
  - any matter arising in connection with public sector finances that the Committee considers appropriate; and
  - any matter referred to the Committee by the Auditor-General.

Under the *Audit Act 2008* the Committee also has responsibilities with regard to the appointment of the Auditor-General, the development of the Auditor-General's Annual Plan and the periodic review of the Tasmanian Audit Office.

Committee Activity

Committee operations combine self-initiated inquiries and referred inquiries. The Committee receives submissions and conducts briefings and hearings on such matters as required. Results of inquiries are presented in reports that are Tabled in both Houses of Parliament. The reports are available to the public and published on the Committee website http://www.parliament.tas.gov.au/ctee/Joint/pacc.htm.

During 2016-17 the Committee met on thirty five occasions and has Tabled the following reports:

- **Special Report No 4 of 2017: Unauthorised Disclosure of Committee Deliberations** was Tabled in Parliament on 5 April 2017.
- **Special Report No 5 of 2017: Failure to Comply with Summons** was Tabled in Parliament on 5 April 2017.

The Committee continued to work toward finalising its inquiry into the financial position and performance of Government owned energy entities with a Report likely to be Tabled in early August 2017.

The Committee held eight public and one private hearings in Hobart.

The Committee is currently working on a number of matters which include:

- A self-initiated inquiry to review the *Public Accounts Committee Act 1970*;
- A follow-up review of Auditor-General Special Reports:
    - No. 11 of 2013-14: *Compliance with the Alcohol, Tobacco and Other Drugs Plan 2008-13*;
    - No. 1 of 2013-14: *Fraud control in local government*;
    - No. 12 of 2013-14: *Quality of Metro Services*; and
    - No. 3 of 2014-15: *Motor vehicle fleet management in government departments*.
- A follow-up review of Public Works Committee approved project works including:
    - West Tamar Highway near Brady's Lookout;
    - Mathinna/Evercreech bridge replacements;
    - Midland Highway, Symmons Plains and Bass Highway, North of Gannons Hill;
    - Murchison Highway Upgrades;
    - North West Freight Roads;
    - Rokeby Main Road;
    - Tarkine Forest Drive;
    - Three Capes Track;
    - North West Cancer Care Centre and Department of Emergency Medicine; and
    - Prisons Infrastructure Redevelopment Program, Stage D1.

The Committee continues to meet periodically with the Auditor-General and in accordance with section 11 of the *Audit Act 2008* reviewed and approved the Auditor-General's Annual Plan of Work 2016-17.

Committee Membership

Legislative Council
Hon Ivan Dean (Chair)
Hon Ruth Forrest
Hon Michael Gaffney

House of Assembly
Mr Scott Bacon
Ms Sarah Courtney (Deputy Chair)
Ms Joan Rylah

The Committee was assisted by the following Secretariat:

Committee Secretary:	Ms Gabrielle Woods
Executive Assistant:	Ms Allison Waddington
Research Officer:	Dr Bryan Stait

PUBLIC WORKS

The Public Works Committee is also established by Statute. It comprises three Members from the House of Assembly and two Members from the Legislative Council; the Secretary is a Table Officer in the House of Assembly and it is therefore administered by that House.

The function of the Committee is to report on every proposed public works which is estimated to cost at least $5 million. The Committee is provided with plans, specifications and other related material from the relevant Department, and may also summon witnesses. It then reports back to the Parliament the results of its enquiries.

SUBORDINATE LEGISLATION

The Subordinate Legislation Committee was established in 1969 by Statute. The Committee is comprised of three Members each from the Legislative Council and the House of Assembly. Ministers and Presiding Officers may not be members. Although it is a Joint Standing Committee the Secretary to the Committee has traditionally been a Table Officer in the Legislative Council, and therefore the Council is responsible for administering the Committee.

The Committee's charter is to examine every Regulation, By-Law and Rule. Regulations comprise all subordinate legislation made by the Governor-in-Council but do not include Orders, Proclamations or Rules of the Supreme Court. By-Laws are those made by municipal councils, marine boards and other semi-government authorities. The Committee is also responsible for ensuring the *Subordinate Legislation Act 1992* is complied with, and the examination of other Instruments referred to it under the authority of an Act.

The Government Printer sends the Committee copies of all regulations as soon as they have been gazetted. Each municipality is required under the *Local Government Act 1993* to provide the Committee with a copy of any new or amended By-Laws.

Statistical Information for the Financial Year

	Total
Meetings	11
Instruments	76
Briefings	15
Public Hearings	-
Reports Tabled	-

During the reporting year, the Committee held a total of eleven (11) meetings. The Committee examined seventy-six (76) instruments of subordinate legislation that had been published in the Government Gazette.

As part of the examination of these instruments, the Committee requested information from Ministers in writing, in relation to regulations imposing significant increases in fees, explanation of some provisions and other issues of concern. The majority of queries were resolved to the Committee's satisfaction using this mechanism to obtain further information.

During the year the Committee also received briefings from Departmental officers in relation to the following instruments –

- Building Amendment (Bushfire-Prone Areas) Regulations 2016 (S.R. 2016, No. 11)
- Mineral Resources Regulations 2016 (S.R. 2016, No. 41)
- Wildlife (General) Amendment (Browsing Animal Management) Regulations 2016 (S.R. 2016, No. 42)
- Liquor Licensing Regulations 2016 (S.R. 2016, No. 62)
- Liquor Licensing (Infringement Notices) Amendment Regulations 2016 (S.R. 2016, No. 63)

- Liquor Licensing (Fees) Amendment Regulations 2016 (S.R. 2016, No. 64)
- Road Amendment Rules 2016 (S.R. 2016, No. 56)
- Legal Profession Amendment Regulations 2016 (S.R. 2016, No. 70)
- Fisheries (General and Fees) Regulations 2016 (S.R. 2016, No. 30)
- Marine Farming Planning Regulations 2016 (S.R. 2016, No. 81)
- Building Regulations 2016 (S.R. 2016, No. 110)
- Property Agents and Land Transactions Regulations 2016 (S.R. 2016, No. 99)
- Health Service Establishments Amendment Regulations 2016 (S.R. 2016, No. 100)
- Public Sector Superannuation Reform (Parliamentary Superannuation) Regulations 2016 (S.R. 2016, No. 102)
- Animal Welfare (Dogs) Regulations 2016 (S.R. 2016, No. 121)

The briefings provided Members with further details and clarification of specific issues.

There was a change of Legislative Council membership of the Committee during the reporting period.

Legislative Council	**House of Assembly**
Hon Ruth Forrest *(resigned 26 October 2016)*	Mr Roger Jaensch
Hon Leonie Hiscutt (Deputy Chair) *(resigned 30 May 2017)*	Ms Madeleine Ogilvie
Hon Tania Rattray (Chair)	Mr Nic Street
Hon Rob Valentine *(appointed 16 November 2016)*	
Hon Craig Farrell *(appointed 20 June 2017)*	

INTEGRITY

The *Integrity Commission Act 2009* received the Royal Assent on 17 December 2009. The Act by Proclamation of His Excellency the Governor, acting with the advice of the Executive Council, commenced from 1 December 2010.

Division 2 of Part 3 of the Act provides for the establishment of the Joint Parliamentary Standing Committee on Integrity consisting of six Members of Parliament of whom three are to be Members of the Legislative Council.

Section 24 of the *Integrity Commission Act 2009* prescribes the functions and powers of the Joint Committee. By agreement between the Joint Presiding Officers and Clerks, the Joint Committee is administered by the House of Assembly. The Committee is, in accordance with the Act, to provide a Report of its proceedings and cause a copy of the Report to be laid before both Houses of Parliament.

The Joint Integrity Committee has the following functions:

(a) to monitor and review the performance of the functions of an integrity entity;

(b) to report to both Houses of Parliament, as it considers appropriate, on the following matters:

(i) matters relevant to an integrity entity;

(ii) matters relevant to the performance of an integrity entity's functions or the exercise of an integrity entity's powers;

(c) to examine the annual reports of an integrity entity and any other report of an integrity entity and report to both Houses of Parliament on any matter appearing in or arising out of such reports;

(d) to report to the Legislative Council or House of Assembly on any matter relevant to an integrity entity's functions that is referred to it by the Legislative Council or House of Assembly;

(e) to review the functions, powers and operations of the Integrity Commission at the expiration of the period of 3 years commencing on the commencement of this section and to table in both Houses of Parliament a report regarding any action that should be taken in relation to this Act or the functions, powers and operations of the Integrity Commission;

(f) to provide guidance and advice relating to the functions of an integrity entity under this Act;

(g) to refer any matter to the Integrity Commission for investigation or advice;

(h) to comment on proposed appointments to be made under section 14(1)(e), (f) or (g), section 15 and section 27 of the *Integrity Commission Act 2009.*

The Joint Committee is not authorised to:

(a) investigate any matter relating to a complaint that is being dealt with by the Integrity Commission; or

(b) review a decision of the Integrity Commission to investigate, not investigate or discontinue an investigation or inquire into or not inquire into a particular complaint; or

(c) make findings, recommendations, determinations or decisions in relation to a particular investigation or inquiry of a complaint that is being or has been dealt with by the Integrity Commission.

COMMITTEES

OVERVIEW

The Legislative Council 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. The main types of committees are:

(a) Statutory (Standing) Committees of both Houses;

(b) Sessional Committees of both Houses;

(c) Joint Select and Joint Standing 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. They are: the Public Works Committee, which investigates all major Government construction works; the Subordinate Legislation Committee, which examines all Government Regulations and local government by-laws; the Public Accounts Committee, which examines the manner in which public funds are spent and the Integrity Committee.

The two Joint Sessional Committees 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. Although these Committees operate almost continuously, they must, unlike Standing Committees, be reappointed at the commencement of each new session.

Two Legislative Council Sessional Committees, first appointed on 12 October 2010, were re-established on 27 May 2014, following the prorogation of the Parliament for the purposes of the State Election in March 2014, 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.

SELECT COMMITTEES – AN INVESTIGATORY FUNCTION

Notwithstanding the establishment of two Sessional Committees previously detailed, 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 is able to 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 in most instances cannot be made public until the Committee has reported to Parliament and Tabled the associated documents.

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.

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

Joint Select Committee on Future Gaming Markets

The Joint Select Committee on Future Gaming Markets was established by joint resolution of the House of Assembly on 24 August 2016 and the Legislative Council (with amendment) on 25 August 2016.

The Committee called for submissions in Tasmania's three daily papers on Saturday, 3 September 2017. Written submissions were due by close of business Friday, 9 December 2016.

During the reporting period the Committee held sixteen (16) meetings, including eight (8) days of public hearings at which thirty-nine (39) witnesses presented verbal evidence. One hundred and forty-eight (148) submissions were received. The Committee also conducted two (2) site visits during the reporting period.

A final report is expected to be Tabled in September 2017. The Inquiry is ongoing.

Committee Membership:

Legislative Council	*House of Assembly*
Hon Robert Armstrong	Mr Scott Bacon
Hon Mike Gaffney (Chair)	Ms Sarah Courtney
Hon Tania Rattray (Deputy Chair)	Ms Andrea Dawkins

Legislative Council Select Committee on the Dairy Industry in Tasmania

The Legislative Council Select Committee on the Dairy Industry in Tasmania was established in the Legislative Council on 22 September 2016.

The Committee called for submissions in the TasCountry Newspaper on Friday, 7 October 2016 and Tasmania's three daily papers on Saturday, 8 October 2016. Written submissions were due by close of business Friday, 2 December 2016.

During the reporting period the Committee held nine (9) meetings, including seven (7) days of public hearings at which twenty-seven (27) witnesses presented verbal evidence. Thirteen (13) submissions were received. The Inquiry is ongoing.

Committee Membership:

Legislative Council
Hon Craig Farrell (Deputy Chair)
Hon Greg Hall (Chair)
Hon Leonie Hiscutt
Hon Tania Rattray

Legislative Council Select Committee on TasWater Ownership

The Legislative Council Select Committee on TasWater Ownership was established in the Legislative Council on 4 April 2017.

The Committee did not meet during the reporting period.

Committee Membership:

Legislative Council
Hon Robert Armstrong
Hon Rosemary Armitage
Hon Craig Farrell
Hon Kerry Finch
Hon Mike Gaffney
Hon Tania Rattray
Hon Rob Valentine

Legislative Council Select Committee on Child and Family Centres

The Legislative Council Select Committee on Child and Family Centres was established in the Legislative Council on 20 September 2016.

The Committee called for submissions in Tasmania's three daily papers on Saturday, 28 January 2017. Written submissions closed Friday, 17 March 2017.

During the reporting period the Committee held four (4) meetings, including two (2) days of public hearings at which fourteen (14) witnesses presented verbal evidence. Thirty-Five (35) submissions were received. The Inquiry is ongoing.

Committee Membership:

Legislative Council
Hon Ivan Dean
Hon Ruth Forrest (Deputy Chair)
Hon Leonie Hiscutt (to 30 March 2017)
Hon Tania Rattray
Hon Rob Valentine
Hon Josh Willie (Chair)

Joint Select Committee on Greyhound Racing in Tasmania

The Committee was administered by the House of Assembly and Tabled its report on 14 September 2016.

Committee Membership:

Legislative Council
Hon Mike Gaffney
Hon Tony Mulder (from 24 May 2016 to 5 May 2017)
Hon Tania Rattray (Chair for part of the inquiry)
Hon Adriana Taylor (to 6 May 2016) (Chair for part of the inquiry)
Hon Rob Valentine

ESTIMATES COMMITTEES

2017-18 State Budget

The Legislative Council again agreed to the establishment of Estimates Committees which could not vote on, but could examine and report upon the proposed expenditures contained in the *Consolidated Fund Appropriation Bills (Nos 1 and 2) of 2017*, with such expenditures being considered on an output by output basis, including Grants, Subsidies and Loans and the Capital Investment Program.

The Resolution adopted by the Legislative Council on 25 May 2017 contained the following provisions:-

Appointment and Membership	That the Legislative Council establish two Estimates Committees and that Committee A shall consist of 6 members and Committee B shall consist of 6 members. **And that –** Mr *Armstrong* Mr *Farrell* Ms *Forrest* Mr *Gaffney* Mr *Hall; and* Mr *Valentine* be of Committee A and Mrs *Armitage* Mr *Dean* Mr *Finch* *Ms Lovell* Ms *Rattray* and Mr *Willie* be of Committee B
Reporting Date	***That the Estimates Committees report upon the proposed expenditures contained in the Consolidated Fund Appropriation Bills (No. 1 and No. 2) and budget papers by no later than 16 June 2017.***
Committee Timetable	And that the schedule emailed to Members on 23 May 2017 be adopted as the Estimates Committee timetable.

GOVERNMENT BUSINESSES SCRUTINY COMMITTEES

On Tuesday 8 November 2016 the Legislative Council again established two Government Businesses Scrutiny Committees to inquire into Government Businesses on 6 and 7 December 2016.

Appointment and Membership	That the Legislative Council establish two Government Businesses Scrutiny Committees: **And that –** Mr *Armstrong* Mr *Farrell* Ms *Forrest* Mr *Gaffney* *Mr Hall* Mrs *Hiscutt; and* Mr *Mulder* be of Committee A and Mrs *Armitage* Mr *Dean* Mr *Finch* Ms *Rattray* Mr Valentine and Mr Willie be of Committee B

The following businesses were scrutinised —

- *Aurora Energy*
- *TasWater*
- *TasRail*
- *Public Sector Finance Corporation*
- *Metro Tasmania*
- *Motor Accident Insurance Board (MAIB)*
- *Tasracing*
- *Tasmanian Irrigation*
- *Port Arthur Historic Site Management Authority*

Committee A met on four occasions and Committee B on four occasions.

SESSIONAL COMMITTEES

Government Administration Committee A

This Committee held its first meeting of the year on 29 August 2016 with Hon Craig Farrell MLC as Chair and Hon Tony Mulder MLC as Deputy Chair.

Committee Membership:

Hon Robert Armstrong
Hon Craig Farrell (Chair to 22 June 2017)
Hon Ruth Forrest (Chair from 22 June 2017)
Hon Mike Gaffney (Deputy Chair from 22 June 2017)
Hon Leonie Hiscutt (resigned from Government Administration Committee A on 30 March 2017)
Hon Sarah Lovell (Appointed 23 May 2017)
Hon Tony Mulder (Deputy Chair and Member until 5 May 2017)
Hon Rob Valentine (moved from Government Administration Committee B on 23/5/17)

The Committee met a total of 30 times to 30 June 2017, including meetings and hearings related to the inquiries into the Public Health Amendment (Tobacco Free Generation) Bill, the Financial Sustainability of TasRail, the Retirement Benefits Fund Unfunded Superannuation Liability Fund, Wild Fallow Deer, King Island Shipping Service and Acute Health Services in Tasmania.

Inquiries

The Committee initiated two inquiries during the reporting period with four inquiries ongoing during the reporting period.

The details of these inquiries are listed below:—

Tobacco Free Generation

On 24 March 2015, the Public Health Amendment (Tobacco Free Generation) Bill 2014 (No. 40) was referred by motion of the Legislative Council to Government Administration Committee A for further consideration and report. Hon Craig Farrell MLC was appointed as the Inquiry Chair. Hon Rob Valentine MLC was appointed as a Substitute Member for Hon Mike Gaffney MLC for the duration of the inquiry.

During the reporting period the Committee held one meeting in relation to this inquiry for the purpose of signing off the report. The Committee concluded and Tabled its Report on 6 July 2016.

Financial Sustainability of TasRail

This inquiry was commenced by resolution of the Committee's own motion on 26 May 2015. Hon Tony Mulder MLC was appointed as the Inquiry Chair and Hon Craig Farrell was appointed Deputy Chair.

During the reporting period the Committee held four meetings in relation to the inquiry. The Committee concluded and Tabled its Report on 22 September 2016.

Retirement Benefits Fund Unfunded Superannuation Liability Fund (Sub-Committee)

On 12 February 2016, Legislative Council Government Administration Committee A resolved to initiate an inquiry into RBF unfunded superannuation liability. Hon Ruth Forrest MLC was elected Chair of the inquiry and Hon Leonie Hiscutt MLC was elected Deputy Chair.

During the reporting period the Committee held five meetings in relation to the inquiry. The Committee concluded and Tabled its Report on 17 October 2016.

Wild Fallow Deer

On 12 February 2016, Legislative Council Government Administration Committee A resolved to inquire into and report upon the wild fallow deer population in Tasmania. Hon Robert Armstrong MLC was elected Chair of the inquiry and Hon Tania Rattray MLC was elected Deputy Chair.

During the reporting period the Committee held eleven meetings in relation to the inquiry, including four days of public hearings at which twenty-two witnesses presented verbal evidence. Fifty-seven submissions were received. The Committee concluded and Tabled its Report on 26 April 2017.

King Island Freight Services

This inquiry was commenced by resolution of the Committee's own motion on 25 May 2017 to inquire into and report upon the King Island freight service. Hon Ruth Forrest MLC was elected Chair of the inquiry and Hon Mike Gaffney MLC was elected Deputy Chair.

During the reporting period the Committee held one meeting in relation to the inquiry (establishment meeting). The Committee called for submissions in Tasmania's three daily papers and the King Island newspaper on Saturday, 3 June 2017. Written submissions were due by close of business on Friday 21 July 2017.

The Committee did not hold any hearings during the reporting period and the inquiry is ongoing.

Acute Health Services in Tasmania

On 28 June 2017 Legislative Council Government Administration Committee A resolved to form a sub-committee to inquire into acute health services in Tasmania. Hon Rob Valentine MLC was elected Chair of the inquiry and Hon Ruth Forrest MLC was elected Deputy Chair.

During the reporting period the Committee held one meeting in relation to the inquiry (establishment meeting). The Committee called for submissions in Tasmania's three daily papers on Saturday, 8 July 2017. Written submissions were due by close of business on Friday 18 August 2017.

The Committee did not hold any hearings during the reporting period and the inquiry is ongoing.

Government Administration Committee B

The Committee held its first meeting of the year on 9 August 2016 with Hon Kerry Finch MLC as Committee Chair and Hon Rosemary Armitage MLC as Deputy Chair.

Committee Membership

Hon Rosemary Armitage (Deputy Chair)
Hon Ivan Dean
Hon Kerry Finch (Chair)
Hon Greg Hall
Hon Tania Rattray
Hon Rob Valentine *(moved to Government Administration Committee A on 23May 2017)*
Hon Josh Willie

The Committee met a total of four times from 1 July 2016 to 30 June 2017.

Inquiries

The Committee did not establish any new inquiries during the reporting period.

COMMITTEE SECRETARIAT SUMMARY

Committees/Inquiries Concluded

Name of Committee	No. Meetings	Hearing Days	No. Submissions	No. Witnesses
Estimates Committee A *(established 25/5/17 and Report presented 17/6/17)*	6	4	-	-
Estimates Committee B *(established 25/5/17 and Report presented 17/6/17)*	6	4	-	-
Government Businesses Scrutiny Committee A *(established 8/11/2016 and Report presented 14/12/2016)*	4	1	-	15
Government Businesses Scrutiny Committee B *(established 8/11/2016 and Report presented 14/12/2016)*	4	1	-	15
Public Health Amendment (Tobacco Free Generation) Bill 2014 *(established 24/03/2015 and report presented 6/-7/16)*	1	-	64	-
Financial Sustainability of TasRail *(established 26/05/2015 and Report presented 22/9/2016)*	4	-	21	-
Wild Fallow Deer *(established 12/2/2016 and Report presented 27/4/2017)*	11	4	57	22
RBF Unfunded Superannuation Liability Sub-Committee (established 10/3/ 2016 and Report presented 27/10/2016)	5	-	8	-

Joint Select Committee Inquiry Commenced which are Staffed by the Legislative Council

Name of Committee	No. Meetings	Hearing Days	No. Submissions	No. Witnesses
Future Gaming Markets	16	8	148	39

Sessional Committees/Inquiries Commenced and Ongoing

Name of Committee	No. Meetings	Hearing Days	No. Submissions	No. Witnesses
Government Administration Committee A –	6	-	-	-
King Island Freight Services (established 25/5/2017)	1	-	-	-
Acute Health Services in Tasmania (established 28/6/2017)	1	-	-	-
Government Administration Committee B	4	-	-	-

Statistics for Committees 2016-17

Name of Committee	No. Meetings	Hearing Days	No. Submissions	No. Witnesses
Child and Family Centres	5	2	35	26
Dairy Industry in Tasmania	9	7	13	27
Estimates Committee A	6	4	-	-
Estimates Committee B	6	4	-	-
Future Gaming Markets	16	8	148	39
Government Administration Committee A *(including Tobacco Free Generation, Financial Sustainability of TasRail, Wild Fallow Deer and RBF Unfunded Superannuation Liability)*	30	4	150	22
Government Administration Committee B	4	-	-	-
Government Businesses Scrutiny Committee A	4	1	-	15
Government Businesses Scrutiny Committee B	4	1	-	15
TasWater Ownership	-	-	-	-

APPENDIX A

MEMBERS OF THE LEGISLATIVE COUNCIL
(as at 30 June 2017)

MEMBER	ELECTORATE DIVISION	PARTY
ARMITAGE, HON ROSEMARY LOIS *Third Deputy Chair of Committees*	LAUNCESTON	INDEPENDENT
ARMSTRONG, HON ROBERT HENRY	HUON	INDEPENDENT
DEAN, HON IVAN NOEL	WINDERMERE	INDEPENDENT
FARRELL, HON CRAIG MAXWELL	DERWENT	AUSTRALIAN LABOR PARTY
FINCH, HON KERRY	ROSEVEARS	INDEPENDENT
FORREST, HON RUTH JANE *Second Deputy Chair of Committees*	MURCHISON	INDEPENDENT
GAFFNEY, HON MICHAEL VICTOR	MERSEY	INDEPENDENT
GOODWIN, DR THE HON VANESSA *Leader of the Government* *Attorney-General; Minister for Justice; Minister for Corrections; Minister for the Arts*	PEMBROKE	LIBERAL PARTY
HALL, HON GREGORY RAYMOND *Deputy President* *Chair of Committees*	WESTERN TIERS	INDEPENDENT
HISCUTT, HON LEONIE ANNE *Deputy Leader of the Government*	MONTGOMERY	LIBERAL PARTY
LOVELL, HON SARAH ELIZABETH	RUMNEY	AUSTRALIAN LABOR PARTY
RATTRAY, HON TANIA VERENE *Deputy Chair of Committees*	APSLEY	INDEPENDENT
VALENTINE, HON ROBERT HENRY FRANCIS	HOBART	INDEPENDENT
WILKINSON, HON JAMES SCOTT *President*	NELSON	INDEPENDENT
WILLIE, HON JOSHUA BARTON	ELWICK	AUSTRALIAN LABOR PARTY

APPENDIX B

FINANCIAL STATEMENTS

Financial Report of the Legislative Council for the period ending on 30 June 2017 including the Independent Audit Report.

Tasmanian
Audit Office

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 the Legislative Council (the Council), which comprise the statement of financial position as at 30 June 2017 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 significant accounting policies, other explanatory notes and the statement by the Clerk of the Council (the Clerk).

In my opinion, the financial statements:

(a) present fairly, in all material respects, the Council's financial position as at 30 June 2017 and of its financial performance and its cash flows for the year then ended

(b) are in accordance with the *Financial Management and Audit Act 1990* 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* (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 27 (1) of the *Financial Management and Audit Act 1990*. 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 unless the Council's operations will cease as a result of an administrative restructure. The assessment must disclose, as applicable, matters related to going concern and the appropriateness of using the going concern basis of accounting.

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.

Ric De Santi
Deputy Auditor-General
Delegate of the Auditor-General

Tasmanian Audit Office

25 September 2017
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 and Audit Act 1990* to present fairly the financial transactions for the year ended 30 June 2017 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.

David Pearce

Clerk

10 August 2017

Statement of Comprehensive Income for the year ended 30 June 2017

	Notes	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Continuing operations				
Revenue and other income from transactions				
Revenue from Government				
Appropriation revenue - recurrent	3.1	6,547	6,864	6,661
Total revenue and other income from transactions		**6,547**	**6,864**	**6,661**
Expenses from transactions				
Employee benefits	4.1	5,936	6,222	6,017
Depreciation and amortisation	4.2	3	12	22
Supplies and consumables	4.3	691	544	511
Total expenses from transactions		**6,630**	**6,778**	**6,550**
Net result from transactions (net operating balance)		**(83)**	**86**	**111**
Net result		**(83)**	**86**	**111**
Other Comprehensive Income				
Change in Asset Revaluation Reserve	8.1	-	-	(33)
Comprehensive Result		**(83)**	**86**	**78**

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 2017

	Notes	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Assets				
Financial assets				
Cash and deposits	9.1	-	-	-
Receivables	5.1	5	28	17
Non-financial assets				
Plant and equipment	0	1,717	1,714	1,726
Total assets		**1,722**	**1,742**	**1,743**
Liabilities				
Payables	6.1	48	58	63
Employee benefits	6.2	747	556	638
Total liabilities		**795**	**614**	**701**
Net assets (liabilities)		**927**	**1,128**	**1,042**
Equity				
Reserves	8.1	797	764	764
Accumulated funds		130	364	278
Total equity		**927**	**1,128**	**1,042**

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 2017

	Notes	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Cash flows from operating activities		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash inflows				
Appropriation receipts - recurrent		6,547	6,864	6,661
GST receipts		70	67	47
Total cash inflows		**6,617**	**6,931**	**6,708**
Cash outflows				
Employee benefits		(5,856)	(6,305)	(6,116)
GST Payments		(70)	(67)	(40)
Supplies and consumables		(691)	(559)	(552)
Total cash outflows		**(6,617)**	**(6,931)**	**(6,708)**
Net cash from (used by) operating activities	9.2	-	-	-
Net increase (decrease in cash and cash equivalents held		-	-	-
Cash and deposits at the beginning of the reporting period		-	-	-
Cash and deposits 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 2017

	Reserves $'000	Accumulated Funds $'000	Total Equity $'000
Balance as at 1 July 2016	**764**	**278**	**1,042**
Total comprehensive result	-	86	86
Balance as at 30 June 2017	**764**	**364**	**1,128**

	Reserves $'000	Accumulated Funds $'000	Total Equity $'000
Balance as at 1 July 2015	**797**	**167**	**964**
Total comprehensive result	(33)	111	78
Balance as at 30 June 2016	**764**	**278**	**1,042**

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 2017

Note 1 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

	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Continuing operations			
Revenue and other income from transactions			
Revenue from appropriation	3,417	3,820	3,431
Total revenue and other income from transactions	**3,417**	**3,820**	**3,431**
Expenses from transactions			
Employee benefits	2,806	2,915	2,787
Depreciation and amortisation	3	12	22
Communications	-	77	98
Travel	-	71	69
Information technology	-	84	24
Other expenses	691	312	320
Total expenses from transactions	**3,500**	**3,471**	**3,320**
Net result from transactions (net operating balance)	**(83)**	**349**	**111**
Expense by output			
Output group 1	3,500	3,471	3,320
Total	**3,500**	**3,471**	**3,320**
Net Assets			
Total assets deployed for Output Group 1		1,742	1,743
Total liabilities incurred for Output Group 1		(614)	(701)
Net assets deployed for Output group 1		**1,128**	**1,042**

Output Group 2 – Payments administered by the Legislative Council

	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Continuing operations			
Revenue and other income from transactions			
Revenue from appropriation	3,130	3,044	3,230
Total revenue and other income from transactions	**3,130**	**3,044**	**3,230**
Expenses from transactions			
Travel and Communication	307	283	-
Parliamentary salaries and allowances	2,683	2,851	2,691
Parliamentary travelling allowances	100	104	475
Parliamentary Committee fees and allowances	40	69	64
Total expenses from transactions	**3,130**	**3,307**	**3,230**
Net result from transactions (net operating balance)	**-**	**(263)**	**-**
Expense by output			
Output group 2	3,130	3,307	3,230
Total	**3,130**	**3,307**	**3,230**

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

	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Total comprehensive result of Output Groups	**46**	**86**	**111**
Change in Asset Revaluation Reserve	-	-	(33)
Comprehensive result	**46**	**86**	**78**

Note 2 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2016-17 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 %
Supplies and consumables	(a)	691	544	(147)	(21)

Notes to Statement of Comprehensive Income variances

(a) The decrease in supplies and consumables reflects the efficiency of operation of the Council.

2.2 Statement of Financial Position

Budget estimates for the 2016-17 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2016-17. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2015-16. The following variance analysis therefore includes major movements between the 30 June 2016 and 30 June 2017 actual balances.

	Note	Budget $'000	2017 Actual $'000	2016 Actual $'000	Budget Variance $'000	Actual Variance $'000
Receivables	(a)	5	28	17	23	11
Employee benefits	(b)	747	556	638	191	82

Notes to Statement of Financial Position variances

(a) The increase in receivables is due to a delay in receipt of expense reimbursements and FBT refund.

(b) The decrease in Employee benefits reflects the increase in leave taken during the financial year.

2.3 Statement of Cash Flows

	Note	Budget $'000	Actual $'000	Variance $'000	Variance %
Supplies and Consumables	(a)	691	559	132	19.1

Notes to Statement of Cash Flows variances

(a) The decrease in supplies and consumables reflects the efficiency of operation of the Council.

Note 3 Income from Transactions

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.

3.1 Revenue from Government

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which the Council gains control of the appropriated funds.

Revenue from Government includes revenue from appropriations, appropriations carried forward under section8A(2) of the *Public Account Act 1986* and Items Reserved by Law.

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

	2017 Budget $'000	2017 Actual $'000	2016 Actual $'000
Appropriation revenue – recurrent			
Current year	3,724	3,820	3,431
Items Reserved by Law			
R003 Parliamentary Salaries and Allowances (*Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012)*	2,683	2,851	2,691
R004 Travelling Allowances (*Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012))*	100	128	475
R005 Members' Committee Fees and Allowances (*Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012))*	40	65	64
Total	**6,547**	**6,864**	**6,661**

Note 4 Expenses from Transactions

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefit 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

	2017 $'000	2016 $'000
Wages and salaries	5,402	5,168
Annual leave	207	215
Long service leave	23	53
Fringe benefits tax	146	160
Superannuation	444	421
Total	**6,222**	**6,017**

Superannuation expenses relating to defined benefit schemes relate to payments into the Consolidated Fund. 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 12.85 per cent (2016: 12.75 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 9.5 per cent (2016: 9.5 per cent) of salary. In addition, departments are also required to pay into

the Consolidated Fund a "gap" payment equivalent to 3.35 per cent (2016: 3.25 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key management personnel

2017	Short-term benefits		Superannuation	Other Benefits and Long-service Leave	Total
	Salary $'000	Other Benefits $'000	$'000	$'000	$'000
Key management personnel					
Clerk – David Pearce	239	22	30	10	301
Deputy Clerk – Sue McLeod	194	17	25	(95)	141
Clerk Assistant and Usher of the Black Rod – Stuart Wright	153	15	20	10	198
Total	**586**	**54**	**75**	**(75)**	**640**

2016	Short-term benefits		Superannuation	Other Benefits and Long-service Leave	Total
	Salary $'000	Other Benefits $'000	$'000	$'000	$'000
Key management personnel					
Clerk – David Pearce	239	22	28	2	291
Deputy Clerk – Sue McLeod	195	13	25	(8)	225
Clerk Assistant and Usher of the Black Rod – Stuart Wright	149	13	19	(9)	172
Total	**583**	**48**	**72**	**(15)**	**688**

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

Remuneration during 2016-17 for key personnel is set by the *Parliamentary Privileges 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, superannuation obligations and termination payments.

(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, 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 and amortisation

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 proved for on a straight line basis, using rates which are reviewed annually. Major depreciation periods are:

Computer equipment	3 years
Furniture and fittings	10 years
Office equipment	10 years

(a) Depreciation

	2017 $'000	2016 $'000
Furniture and fittings	5	6
Computer equipment	5	14
Total	**10**	**20**

(b) Amortisation

	2017 $'000	2016 $'000
Leasehold improvements	2	2
Total	**2**	**2**
Total depreciation and amortisation	**12**	**22**

4.3 Supplies and consumables

	2017 $'000	2016 $'000
Audit fees – financial audit	15	15
Resource support	60	76
Communications	77	98
Information technology	84	24
Travel and transport	73	70
Regional office support	70	52
Committee expenses	11	6
Consultancy	57	66
Conference	-	16
Meal allowance	18	16
Maintenance	7	12
Uniforms	4	3
Amenities	-	3
Stationery	5	5
Other supplies and consumables	63	49
Total	**544**	**511**

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 recognised at amortised cost, less any impairment losses, however, due to the short settlement period, receivables are not discounted back to their present value.

	2017 $'000	2016 $'000
Receivables	28	17
Total	**28**	**17**
Settled within 12 months	28	17
Total	**28**	**17**

5.2 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.

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.

(ii) Asset recognition threshold

The asset capitalisation threshold adopted by the Council is $5,000. Assets valued at less than $5,000 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.

(iii) Revaluations

The Council has adopted a revaluation threshold of $5,000.

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.

(a) Carrying amount

	2017 $'000	2016 $'000
Antique furniture		
At fair value (13 August 2015)	1,131	1,131
Total	**1,131**	**1,131**
Artworks and Artefacts		
At fair value (15 July 2015)	488	488
Total	**488**	**488**
Leasehold improvements		
At cost	55	55
Less: Accumulated amortisation	(22)	(20)
Total	**33**	**35**
Leasehold improvements – Work in progress		
At cost	25	25
Total	**25**	**25**
Furniture and Fittings		
At cost	131	131
Less: Accumulated depreciation	(98)	(93)
Total	**33**	**38**
Computer equipment		
At cost	85	85
Less: Accumulated depreciation	(81)	(76)
Total	**4**	**9**
Total property, plant and equipment	**1,714**	**1,726**

Antique Furniture was independently re-valued on 13 August 2015 by Mr A F Colman, Approved Government Valuer. Artworks and Artefacts were independently re-valued at 15 July 2015 by Mr W N Hurst, Fine Art Consultant. Valuations were based on a replacement value. The revaluation movements are reflected in the asset evaluation reserve in equity.

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of Property, 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.

2017	Antique Furniture Level 3	Artwork and Artefacts Level 3	Leasehold improvements	Leasehold improvements WIP	Furniture and Fittings	Computer Equipment	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July	**1,131**	**488**	**35**	**25**	**37**	**9**	**1,726**
Gains/losses recognised in other comprehensive income							
Depreciation and amortisation	-	-	(2)	-	(5)	(5)	(12)
Carrying value at 30 June	**1,131**	**488**	**33**	**25**	**32**	**4**	**1,714**

2016	Antique Furniture Level 3	Artwork and Artefacts Level 3	Leasehold improvements	Leasehold improvements WIP	Furniture and Fittings	Computer Equipment	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying value at 1 July	**1,164**	**488**	**4**	**25**	**37**	**14**	**1,733**
Gains/losses recognised in other comprehensive income							
Additions	-	-	33	-	7	9	49
Revaluation increments (decrements)	(33)	-	-	-	-	-	(33)
Depreciation and amortisation	-	-	(2)	-	(6)	(14)	(22)
Carrying value at 30 June	**1,131**	**488**	**35**	**25**	**37**	**9**	**1,726**

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

Description	Fair value at 30 June $'000	Significant unobservable inputs used in valuation	Possible alternative values for level 3 inputs	Sensitivity of fair value to changes in level 3 inputs
Antique Furniture	1,131	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	488	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.

	2017 $'000	2016 $'000
Creditors	58	63
Total	**58**	**63**
Settled within 12 months	58	63
Total	**58**	**63**

6.2 Employee benefits

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.

	2017 $'000	2016 $'000
Accrued salaries	23	11
Annual leave	208	226
Long service leave	325	401
Total	**556**	**638**
Expected to settle wholly within 12 months	331	317
Expected to settle wholly after 12 months	225	321
Total	**556**	**638**

6.3 Superannuation

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

	2017 $'000	2016 $'000
By maturity		
Operating lease commitments		
One year or less	175	164
From one to five years	77	103
Total	**252**	**267**

The Council has entered into a number of operating lease agreements for plant and equipment, where the lessors effectively retain all risks and benefits incidental to ownership of the items leased. Equal instalments of lease payments are charged to the Statement of Comprehensive Income over the lease term, as this is representative of the pattern to be derived from the leased property. Motor vehicle lease payments are made monthly with lease periods of either 12, 18 or 24 months. Lease payments for photo copy machines are made quarterly with lease periods of either 48 or 60 months.

Note 8 Reserves

8.1 Reserves

	2017	2016
Asset revaluation reserve		
Balance at the beginning of financial year	764	797
Revaluation increments/(decrements)	-	(33)
Balance at end of financial year	**764**	**764**

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 deposits

Cash and deposits includes the balance of the Special Deposits and Trust Fund Accounts held by the Council, and other cash held, excluding those accounts which are administered or held in a trustee capacity or agency arrangement.

	2017 $'000	2016 $'000
Special Deposits and Trust Fund balance		
Legislative Council operating account – 037001 268331	-	-
Total	-	-
Total cash and deposits	-	-

9.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2017 $'000	2016 $'000
Net result	86	111
Depreciation and amortisation	12	22
(Increase) decrease in Receivables	(10)	(11)
(Increase) decrease in Other assets	-	(49)
Increase (decrease) in Employee entitlements	(82)	(87)
Increase (decrease) in Payables	(6)	14
Net cash from (used by) operating activities	-	-

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 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 of any collateral or other security.

(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 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:

2017	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	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities								
Payables	58	-	-	-	-	-	-	58
Total	**58**	-	-	-	-	-	-	**58**

2016	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	Undiscounted Total $'000	Carrying Amount $'000
Financial liabilities								
Payables	63	-	-	-	-	-	-	63
Total	**63**	-	-	-	-	-	-	**63**

10.2 Categories of Financial Assets and Liabilities

	2017 $'000	2016 $'000
Financial assets		
Receivables	28	17
Total	**28**	**17**
Financial Liabilities		
Trade Creditors	58	63
Total	**58**	**63**

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 2017.

Note 12 Significant Accounting Policies

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 functions 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 and Audit Act 1990.*

The Financial Statements were signed by the Clerk on 10 August 2017.

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 Department 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.

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 yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

- AASB 9 *Financial Instruments* and 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)* - the objective of these Standards is to establish principles for the financial reporting of financial assets and financial liabilities that will present relevant information to users of financial statements for their assessment of the amounts, timing, uncertainty of an entity's future cash flows, and to make amendments to various accounting standards as a consequence of the issuance of AASB 9. These standards apply to annual reporting periods beginning on or after 1 January 2018. It is not anticipated that there will be any financial impact.
- 2016-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107* – The objective of this Standard is to amend AASB 107 *Statement of Cash Flows* to require entities preparing statements in accordance with Tier 1 reporting requirements to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. This Standard applies to annual periods beginning on or after 1 January 2017. The impact is increased disclosure in relation to cash flows and non-cash changes.
- AASB 16 *Leases* – The objective of this Standard is to introduce a single lessee accounting model and require a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. This Standard applies to annual reporting periods beginning on or after 1 January 2019. The impact is enhanced disclosure in relation to leases. The financial impact is estimated to increase offsetting Assets and Liabilities by approximately the amounts outlined in the commitments note.
- AASB 1058 *Income of Not-for-Profit Entities* - The objective of this Standard is to establish principles for not-for-profit entities that apply to transactions where the consideration to acquire an asset is significantly less that fair value principally to enable a not-for-profit entity to further its objectives, and the receipt of volunteer services. This Standard applies to annual reporting periods beginning on or after 1 January 2019. The impact is enhanced disclosure in relation to income of not-for-profit entities. It is not anticipated that there will be any financial impact.

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 and are indicated by the symbol "...".

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.