



Annual Report 2019-2020



Legislative Council
Parliament of Tasmania



THIRTY FIRST ANNUAL REPORT TO 30 JUNE 2020

PRESENTED TO BOTH HOUSES OF PARLIAMENT

LEGISLATIVE COUNCIL
PARLIAMENT HOUSE
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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 consisted of secondary and primary school groups. Other visitors included individuals and community groups representing a variety of ages, interests and organisations.

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 have a unique opportunity to view proceedings in the Chamber as they happen.

The fine work undertaken by Kimbra McCormack and her team in the House of Assembly Education Office is acknowledged and appreciated by Members and staff in the Legislative Council.

The COVID-19 pandemic has had a significant impact on the ability of the public to enter the Parliament House building during the latter part of the reporting year from March through to June 2020. Further it was not possible for visitors to be granted access to the Legislative Council's Public Gallery to view proceedings, albeit with a significantly reduced number of sitting days during the period March to June 2020 due to COVID-19 restrictions.

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.

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

In general visitors may attend the sittings at any time and observe proceedings from the public gallery. However, as at 30 June 2020 COVID-19 restrictions were implemented in respect to the entry of public visitors to the Chamber on sitting days to view proceedings and to be conducted on tours at other times. Those restrictions remain in place.

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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.

The Electoral Boundaries have changed since that time in accordance with the provisions of the *Legislative Council Electoral Boundaries Act 1995*. This Act requires a review of the electoral boundaries every nine years with a view to maintaining a statistically balanced number of electors across all electoral divisions. The last redistribution was conducted during 2016-17.

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.

Due to the COVID-19 pandemic the May 2020 Legislative Council elections were deferred on public health advice.

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 Act was about protecting the public interest and to enhance public confidence in government and the Parliament. The introduction by the Government of the Parliamentary (Disclosure of Interests) Amendment Bill 2017 (Bill No. 30 of 2017) recognised that the Act had been in force for over 20 years and that some modernisation of the legislation was necessary to reflect contemporary community expectations with greater levels of scrutiny being placed on government and the Parliament. The amendment Bill contained provisions to provide greater clarity to Members on what is required to be disclosed, and to enable the community to better access information about Members' interests.

The amendment Bill made a series of significant changes to the Act:—

- A requirement to disclose interests held by spouses and partners;
- A requirement to publish registers online in addition to the hard copy held in the Parliament;
- A broadened definition of 'gift' to include all items of personal property and real property as well as financial or other benefits; and
- The inclusion of two exemptions to the penalty of being held in contempt of Parliament if Members do not comply with the requirements of the Act, firstly a Member will not be guilty of contempt if they fail to disclose information in relation to a spouse as long as all reasonable attempts have been made to obtain information, or if a Member could not reasonably be expected to be aware of the information and secondly a Member will not be guilty of contempt if a return is lodged in good faith and complies with the Act at the time it is lodged.

The amendment Bill was passed by the Legislative Council with amendment on 24 August 2017 and received the Royal Assent on 16 October 2017. Regulations made under the amendment Act provided, among other things, for document security properties to be applied to Members' returns ensuring returns are published as a scanned PDF document, with a watermark applied across the document to authenticate the information.

On Thursday, 31 October 2019, in accordance with Sections 19 and 20 of the Parliamentary (Disclosure of Interests) Act 1996 Disclosure Returns for Members representing 14 Legislative Council electoral divisions for 2018-19 were Tabled. The Register of Annual Returns did not include a Return for the newly elected Member for Nelson, the Honourable Meg Webb who had already provided a Primary Return which had previously been Tabled on Tuesday, 10 September 2019.

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.

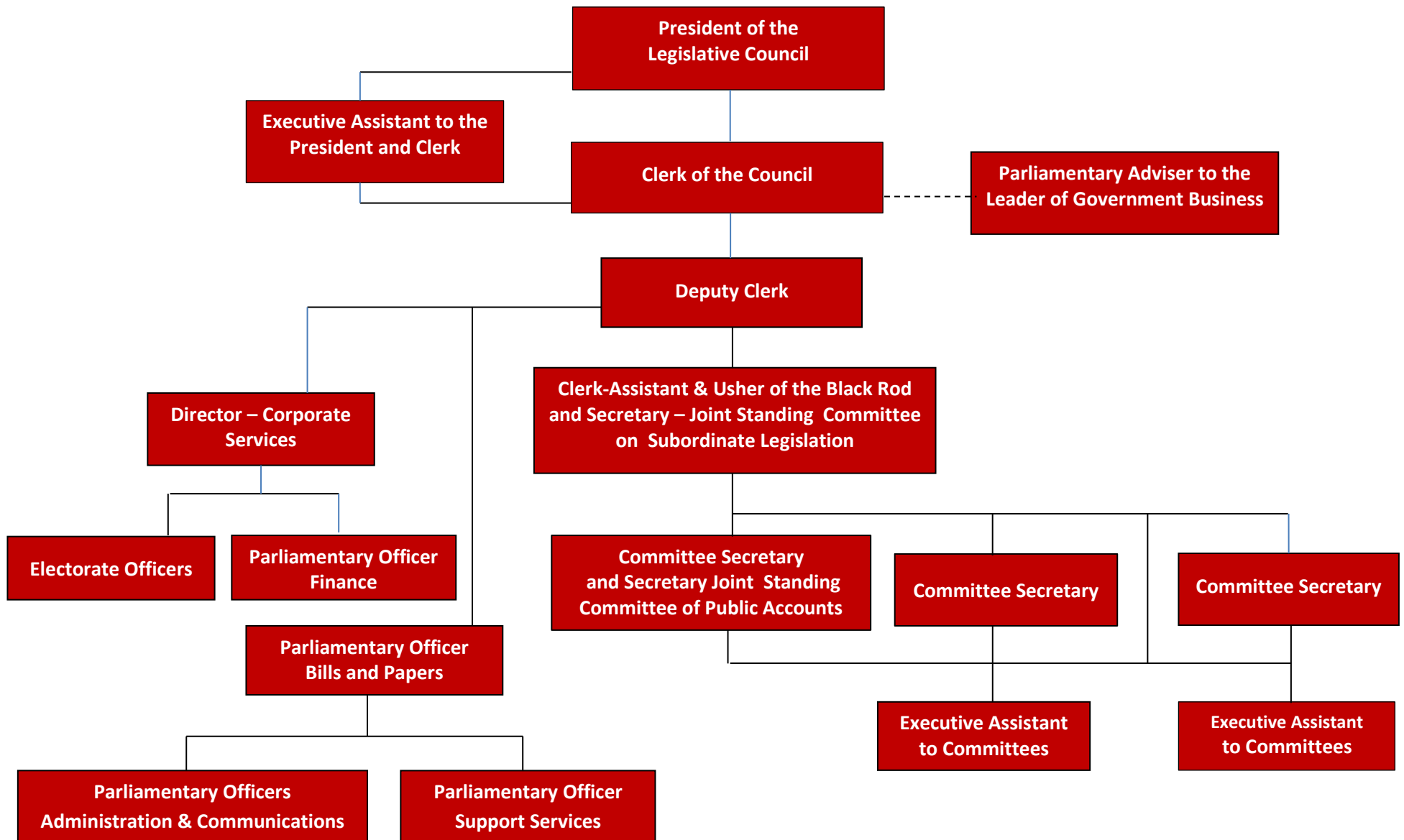
Finance and Resource Management

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.

Legislative Council 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 staff and advice 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; and
- 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.

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 being the Journals of the House.

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

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]; and
- 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 again 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 practice.

Executive Assistance and 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 administrative and personal support to enable them to adequately discharge their responsibilities. Electoral Officer and Executive Assistant support continues to be assessed on an ongoing basis by the President and Clerk.

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 Act 2016*, the guidance of Treasurer's Instructions together with other statutory provisions, the Clerk of the Council, in respect of the financial year ending on 30 June 2019 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 2019.

The Financial Statements and accompanying Audit Report for the financial year ending on 30 June 2020 form part of this Annual Report.

Summary of Financial Outcomes

An additional \$106,000 was approved by the Treasurer from the Public Account for the purpose of establishing a regional office for the newly elected Member for Nelson and the relocation of the regional office for the Member for Murchison.

An additional \$5,000 was also approved by the Treasurer from the Public Account for increased costs related to committee activity.

The additional Reserved-by-Law funding approved by the Treasurer totalled \$165,000 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.

During the reporting year there was one contract only with a value greater than \$50,000. This contract was for work associated with the establishment of a new electorate office for the Honourable Member for Murchison. Local building firm 2BBuild Pty Ltd was engaged to undertake the internal structural works in the relocation of the Murchison electorate office.

Risk Management

The Parliament's Strategic Asset Management Plan, along with the Parliament's Internal Audit and Risk Management Committee, identifies the overall risk management strategy.

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. Particularly as the final stages of the Parliament Square Development are undertaken which includes the new car park for Members and staff. This work involves a range of security issues for the Parliament to make that car park secure.

The COVID-19 pandemic saw a range of measures implemented based on public health advice in an effort to minimise the risk of exposure to the virus for the building occupants. The Legislative Council introduced measures which restricted visitors, guests and the public to the Legislative Council including the Chamber during sittings. Tours and school group visits were also not able to be undertaken following the State of Emergency Declaration.

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 Director, 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.

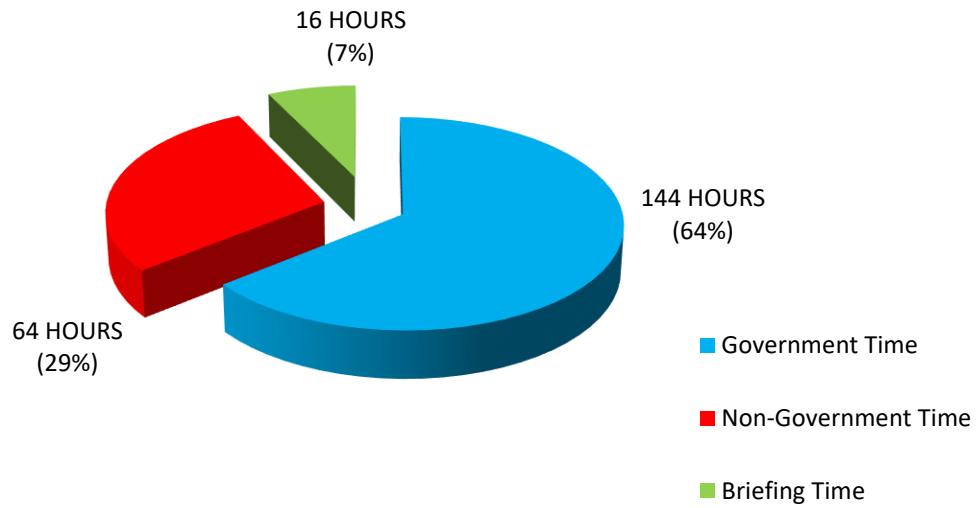
School Visits to the Legislative Council

Date Visited	School Name	Nos.	Date Visited	School Name	Nos.
July 2019	St Michaels Collegiate	38		Queechy High	158
	Richmond Primary	80		Latrobe Primary	52
	Ringarooma Primary	36		Huonville Primary	52
	Latrobe High	19		Perth Primary	67
	Guilford Young College	70		TasTAFE	17
	Tarremah Steiner School	17		Bracknell Primary	30
	Triabunna District High	17	November 2019	Lambert School	29
August 2019	Hobart College	17		Sacred Heart College	9
	Bridport Primary	47		Channel Christian School	31
	Holy Rosary School	60		Andrews Creek Primary	52
	Taroona Primary	51		Lindisfarne North Primary	38
	St Mary's College	66		South Hobart Primary	22
	St John's Catholic School	48		St Leonards Primary	71
September 2019	Sacred Heart College	72		Romaine Primary	88
	Hagley Farm School	51		Launceston Preparatory School	37
	Scotch Oakburn College	7		Taroona High	33
	Leighland Christian School	5		TasTAFE	40
	St Patrick's College	18	December 2019	Woodbridge District High	44
	Invermay Primary	46	February 2020	Circular Head Primary	24
	St Mary's College	188		Snug Primary	40
	St Francis School	12		Molesworth Primary	28
	Somerset Primary	54	March 2020	St Therese's School	60
	Oatlands District High	33		St James College	60
	Campania District High	21		Warrane Primary	44
	Queensland UIT	20		Newtown Primary	156
	Youngtown Primary	110			
	St Michael's Collegiate	50			
	Rosny College	19			
October 2019	Goulburn Street Primary	155			
	St Brigid's School	28			
	Illawarra Primary	22			
	St Brigid's School	28			

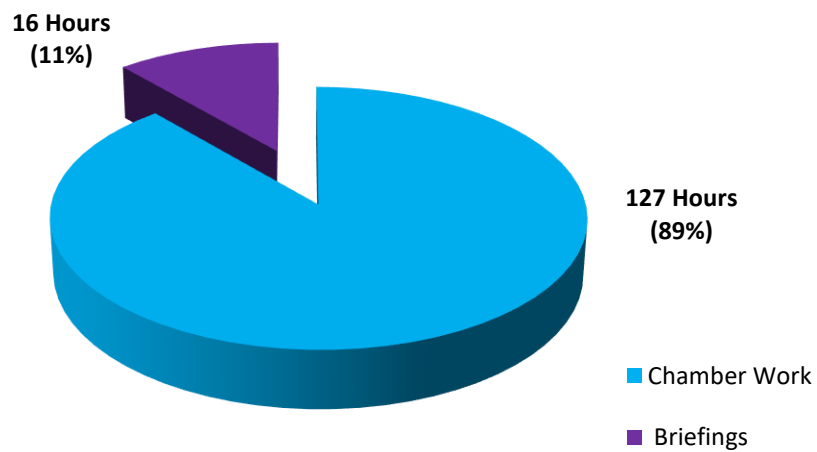
Table does not show scheduled 10.00 am and 2.00 pm tours on non-sitting days for members of the public

SITTING STATISTICS

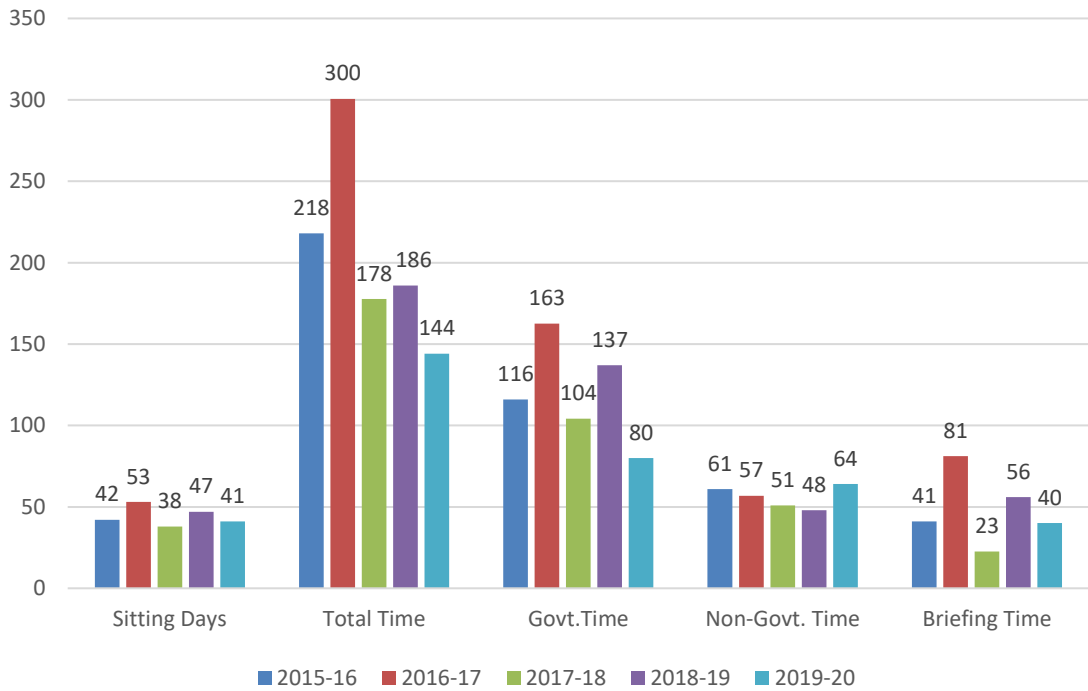
TIME SPENT IN 2019-20 GOVERNMENT TIME, NON-GOVERNMENT TIME & BRIEFINGS



AVERAGE TIME SPENT DURING SITTING DAYS 2019-20 CHAMBER WORK AND BRIEFINGS

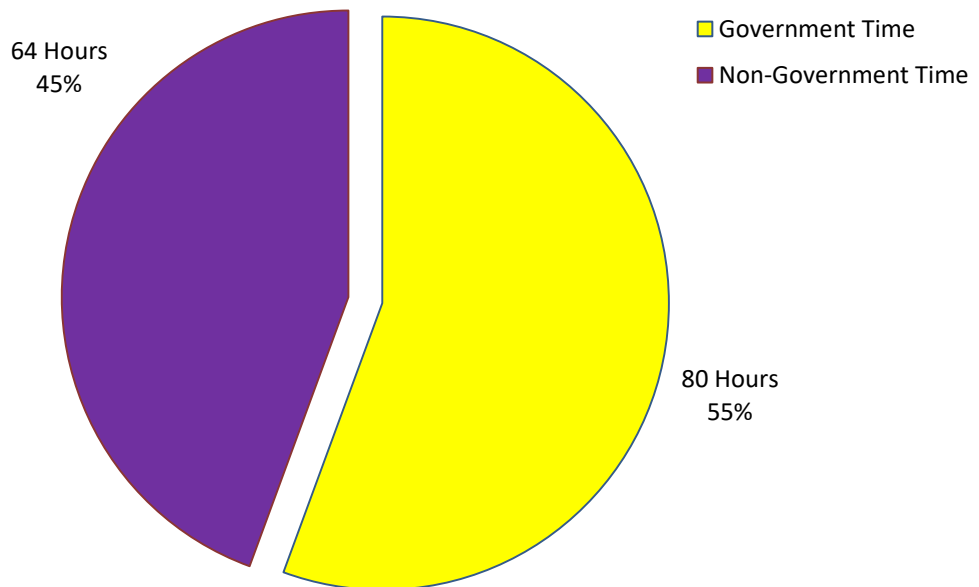


TIME SPENT DURING SITTING DAYS 2015-16 to 2019-2020

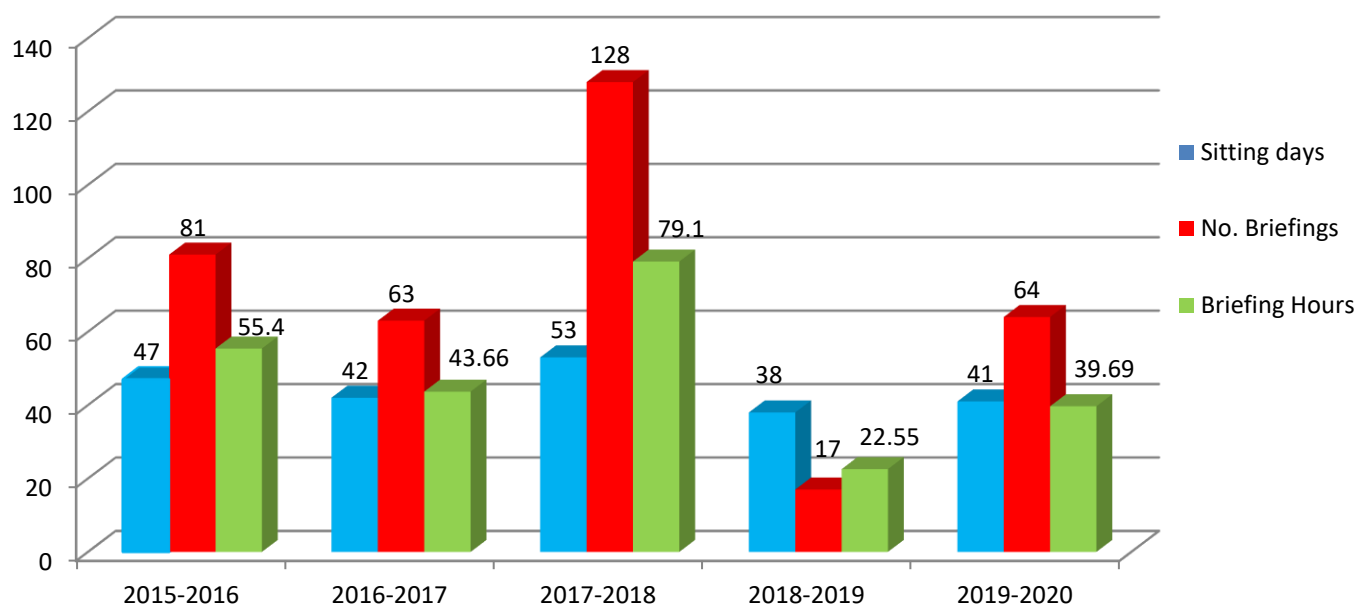


TIME SPENT IN 2019-20 GOVERNMENT AND NON-GOVERNMENT TIME

Total time excluding suspensions for meal breaks and briefings



Briefings Comparison 2015 - 2020



PASSAGE OF BILLS

Bills	1 July 2015 to 30 June 2016	1 July 2016 to 30 June 2017	1 July 2017 to 28 January 2018	1 May 2018 to 30 June 2018	1 July 2018 to 29 November 2018	19 March 2019 to 30 June 2019	1 July 2019 to 30 June 2020
Introduced	57	72	26	8	43	16	51
Lapsed	0	0	5	0	11	0	0
Negatived at Second Reading	1	0	3	0	0	0	0
Passed	50	58	30	5	35	21	47
Without Amendment	36	42	21	3	28	17	42
With Amendment	14	16	9	2	7	4	5
Number of Amendments	124	98	63	3	21	31	6

SUMMARY OF ACTIVITIES

	Forty-Eighth Parliament First Session 1 July 2015 to 30 June 2016	Forty-Eighth Parliament First Session 1 July 2016 to 30 June 2017	Forty-Eighth Parliament First Session 1 July 2017 to 30 November 2017 Forty-Ninth Parliament First Session 1 May 2018 to 30 June 2018	Forty-Ninth Parliament First Session 1 July 2018 to 29 Nov 2018 Forty-Ninth Parliament Second Session 19 March 2019 To 30 June 2019	Forty-Ninth Parliament Second Session 1 July 2019 to 30 June 2020
Sitting Days ¹	42	53	39	34	41
Hours of Sitting ²	177	219	155	186	241
Bills Amended	14	16	11	11	8
Bills Passed	50	58	35	56	47
Questions on Notice	30	25	5	7	41
Petitions	1	1	2	3	4
Substantive Motions	36	32	39	35	25
Matters of Public Importance	3	0	0	1	0
Divisions	23	43	17	30	17
Ministerial Statements	1	1	2	1	0
Motions for the Disallowance of Regulations	0	0	0	0	0

¹ Does not include Estimates Committees meeting days

² Does not include Briefing Time

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 or by Government Administration Sessional Committees by own motion Resolutions;
- 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

- 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.

Output 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 at Band 4 of the Tasmanian State Service Award.

HOUSE AND RELATED MATTERS

The following sets out several key matters over the reporting period.

New Staff Appointment

During the reporting year Ms Justin Meeker was appointed to the staff of the Legislative Council as the Electorate Officer to the Honourable Member for Nelson, Meg Webb. Ms Meeker commenced duties on Monday, 1 July 2019 having had extensive experience in the public sector including eight years of public administration in the office of the Secretary of the Department of Health and Human Services together with project and policy positions with the Tasmanian Departments of Economic Development and Premier and Cabinet.

Ms Meeker holds a Master of Business Administration and a Graduate Certificate in Government.

An Orientation of Parliament was conducted on Wednesday, 17 July 2019.

Minister in the Legislative Council attending Question Time in the House of Assembly

The Honourable Member for Prosser, Jane Howlett was appointed to the Cabinet as Minister for Sport and Recreation and Minister for Racing in January 2020. As a consequence of that appointment and given there is no constitutional impediment the following message dated 3 March 2020 was received from the House of Assembly on Friday, 6 March 2020.

MR PRESIDENT,

The House of Assembly having agreed to the following Resolution begs now to transmit the same and requests its concurrence therein: -

Resolved, That whereas Standing Order 50 of the House of Assembly provides as follows:-

“When Members of the Legislative Council are commissioned as Ministers of the Crown:-

- (1) The House may seek the attendance of Members of the Legislative Council who are Ministers of the Crown by separate message requesting that leave be given to those Ministers to attend the Assembly so as to respond specifically to Questions without Notice seeking information of the kind covered by the Standing Orders of the House of Assembly.
- (2) The Standing Orders and practices of the House of Assembly have application, with qualification in relation to the requirement for any punishment for offences which constitute a contempt of the Assembly, committed by a Member of the Legislative Council, be not enforced until concurred with by the Legislative Council.
- (3) The Speaker shall have sufficient authority over a Member of the Legislative Council participating in Question Time so as to retain control of proceedings and maintain the decorum of the House.

- (4) A Member of the Legislative Council attending in the Assembly be not eligible to vote, be counted for the purpose of a quorum, attempt to make any motion or act in a way to initiate any business whatsoever.
- (5) A Member of the Legislative Council attending the Assembly be not subject to Questions beyond the time of 10.50 a.m. on any sitting day on which sittings of the Legislative Council are to commence.”,

the House of Assembly accordingly, requests that the Legislative Council give leave for any Member of the Legislative Council who is a Minister of the Crown to attend the Assembly so as to respond specifically to Questions without Notice seeking information of the kind covered by the Standing Orders of the House of Assembly.

House of Assembly, 3 March 2020

S. HICKEY, *Speaker*

The Legislative Council agreed on Wednesday, 18 March 2020 that leave be granted to Members of the Legislative Council who are Ministers of the Crown to attend the House of Assembly, if they think fit, so as to respond specifically to Questions without Notice seeking information of the kind covered by the Standing Orders of the House of Assembly.

The Legislative Council returned the following Message to the House of Assembly on that same day –

MADAM SPEAKER,

The Legislative Council has this day agreed to the follow Resolution and acquaints the House of Assembly accordingly —

Resolved, That leave be granted to Members of the Legislative Council who are Ministers of the Crown to attend the House of Assembly if they think fit so as to respond specifically to Questions without Notice seeking information of the kind covered by the Standing Orders of the House of Assembly in accordance with the resolution passed by the House of Assembly on 3 March 2020.

Legislative Council, 18 March 2020

C.M. FARRELL, *President*

Private Members Bill – Public Health Amendment (Prevention of Sale of Smoking Products to Underage Persons) Bill 2018

The Honourable Member for Windermere, Ivan Dean, moved the Second Reading of his Public Health Amendment Bill on Tuesday, 6 August 2019. This private member’s Bill seeks to amend major Tasmanian legislation namely the Public Health Act 1997 for the purpose of raising the minimum legal age to 21 for people to whom tobacco and other smoking products can be sold. The previous private member’s Bill brought in by the Member for Windermere back in 2014 entitled the Public Health Amendment (Tobacco-Free Generation) Bill 2014 which provided for the phasing out of the sale of tobacco products to any person born after the year 2000 lapsed after prorogation. The Second Reading debate on 6 August 2019 was adjourned by the Member for Windermere. On Tuesday, 19 November 2019 the Member for Windermere moved for the establishment of a Select Committee consisting of five Members to inquire into and report upon the Bill and any matters incidental thereto. As it was the Member’s Bill the Member for Windermere determined that it was better that he not be a Member of it and indicated that under the Council’s government administration portfolio split it was difficult to allocate the Bill to either one of those sessional committees as the Deputy Premier and the Minister for Health portfolios were allocated across both. A select committee was seen as the best inquiry vehicle. After debate the Council divided on the motion which did not receive majority support - 6 ayes, 8 noes. The Bill remains on the Notice Paper as at 30 June 2020 at the Second Reading stage.

Distinguished Visitors from the Legislative Assembly of Samoa

On Thursday, 12 September 2019 the President welcomed to the Chamber Members from the Legislative Assembly of Samoa who were accompanied by their Clerk. The Members were visiting the Parliament of Tasmania as part of a study visit sponsored by the United Nations Development Fund. The Members also visited the Federal Parliament as part of the Professional Development opportunity.

The group met with Members across both Houses and had discussions with Committee Chairs as well as observing Chamber and Committee proceedings.

The exchange and professional development program provided a further excellent opportunity to strengthen the Tasmanian Parliament's twinning relationship with the Parliament of Samoa and also return the wonderful hospitality shown to Members of the Tasmanian Parliament who have visited the Parliament of Samoa in recent times.

Public Works Committee Amendment Bill 2019 (No. 32 of 2019)

The Public Works Committee Amendment Bill 2019 was agreed to by the House of Assembly on 25 September 2019 and read the first time in the Legislative Council at a Quorum Call sitting on Friday, 27 September 2019. The purpose of the Bill was to increase the threshold above which works must be considered by the Joint Parliamentary Standing Committee on Public Works. The existing provision provided that Public Works valued over \$5 million must be referred to the Committee. The Bill proposed to adopt new thresholds of \$8 million for building and construction works and \$20 million for road and bridge works.

The threshold was changed a decade prior when the amount increased from \$2 million to \$5 million to enable the timely delivery of infrastructure investment funded by the Australian government as part of an economic stimulus package at that time. The Government indicated that even with the new thresholds, should they be effected, some 50 projects would be considered by the Committee.

The Legislative Council considered the Bill on Wednesday, 30 October 2019. It was read the second time on that day and passed the Legislative Council with amendments. The House of Assembly agreed to those amendments on Thursday, 31 October 2019 and the Bill was given Royal Assent on Thursday, 12 December 2019. The amendments reduced the \$20 million threshold amount for road and bridge works to \$15 million and provided that the House of Assembly or the Legislative Council have power to extend the provision of the Act by resolution to any public work the estimated cost of which does not exceed the relevant monetary threshold and direct that the work be referred to the Committee.

Covid-19 Impacts

The declaration of COVID-19 as a pandemic by the World Health Organisation on 11 March 2020 followed the Australian Government activating its Coronavirus emergency response plan on 27 February 2020.

All States and Territories signed a National Partnership Agreement on COVID-19 Response on 13 March 2020 which was about ensuring the capacity of the health system to respond.

The operation and activities of the Legislative Council were impacted by the pandemic in a number of ways with the paramount focus being on the health and safety of Members, staff and others who have a connection to the work of the Council. The period from early March to the end of the reporting period saw a number of changes to work processes and practices including:—

- the use of technology to conduct parliamentary business (Webex) in particular for committee meetings;
- staff required to work from home which brought with it certain challenges;
- the need to incur increased expenditure to support the changed work practices and to ensure appropriate access to hygiene products and other safety measures;
- the need for the Council to sit in a Covid safe way to deal with urgent government legislation to support the public health response in Tasmania to the pandemic and to allow for scrutiny and some private Members time;
- the closure of the public gallery to visitors and others during sittings;
- reduced capacity for constituents to visit Electorate Offices;
- the drawing up of a Covid safe plan;
- Royal Assent to Bills by Her Excellency the Governor via Webex;
- Delay in the conduct of Legislative Council elections;
- The significant increase in the role and work of the Subordinate Legislation Committee to examine Notices issued under specific Covid-19 pandemic legislation; and the role of the Public Accounts Committee to examine the economic and public health expenditure response to the pandemic.

The response to Covid-19 is ongoing and will continue to be guided by public health advice.

COVID-19 Disease Emergency (Miscellaneous Provisions) Bill 2020

COVID-19 Disease Emergency (Miscellaneous Provisions) Bill (No. 2) 2020

The COVID-19 pandemic brought about the need for the Legislative Council to consider two pieces of legislation designed to reduce the risks to the State, and the risk to, or hardship suffered by the Tasmanian community by enabling the key regulatory requirements of the State and the administration of law to adapt to the challenges that COVID-19 presented. Both Bills were considered by the Legislative Council under suspension of Standing Orders.

The first COVID-19 Disease Emergency (Miscellaneous Provisions) Bill 2020 was received from the Assembly on Wednesday, 25 March 2020 and agreed to on Thursday, 26 March 2020. That Bill was presented by the President to Her Excellency the Governor the following afternoon such was the urgency of the measures contained in it. The central and important aspect of the Act was the provisions which enabled the Premier, the Treasurer and the Attorney-General to make declarations by public notice to adjust the operation of a range of statutory requirements in legislation and allowed for these powers to be exercised where the State Controller (where a State of Emergency is in place) or the Director of Public Health has given their approval.

The second COVID-19 Disease Emergency (Miscellaneous Provisions) Bill (No. 2) 2020 was received from the Assembly on Thursday, 30 April 2020. Standing Orders were again suspended to allow the Bill to be taken through all of its remaining stages on that same day. The Legislative Council sat beyond midnight to agree to the Bill which was a further step in responding to the COVID-19 disease emergency and to manage the risks associated with the spread of the disease and the financial hardship affecting the community as a result. The Bill

received the Royal Assent on the following Tuesday, 5 May 2020. Again, this was a very quick turnaround for the presentation of a Bill for Royal Assent.

The Bill made a number of discrete amendments to provisions contained in the following Acts and where relevant, associate regulations:

- Constitution Act 1934 and the Electoral Act 2004;
- COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020;
- Emergency Management Act 2006;
- Public Health Act 1997;
- Tasmanian Health Service Act 2018;
- Taxis and Hire Vehicle Industries Act 2008; and
- Vehicle and Traffic Act 1999.

The provisions contained in Part 2 of the Bill had particular importance for the Legislative Council as those provisions dealt with the Legislative Council periodic elections for 2020 in the divisions of Rosevears and Huon.

Supply Bills taken and considered under suspension of Standing Orders

On Tuesday, 24 March 2020 the Legislative Council received two Supply Bills from the House of Assembly. The two Bills were a result of a decision made by the Premier to delay the development and tabling of the 2020-21 Budget until later in the calendar year given the COVID-19 pandemic environment. The Budget was scheduled to be delivered on 4 June 2020.

Issues identified and noted by the Government when the Supply Bills were introduced included—

- the current high level of uncertainty in relation to the cost of the Government's response to the COVID-19 pandemic, the nature of the expenditure that will need to be incurred and the timing of that expenditure;
- the current high level of uncertainty in relation to the impact on the Government's revenue including GST receipts, State Taxation Receipts and returns from Government businesses;
- the importance of the prioritisation of expenditure toward supporting the Tasmanian community in addressing the impact of the coronavirus;
- the potential impact the coronavirus could have on the Budget process including the preparation of the extensive Budget documentation and the consideration of the Budget Papers by Parliament; and
- the importance of having a timely and tailored Budget response that is able to support and drive the recovery of the State once the worst of the impacts have passed.

It is usual practice when the Budget has not passed both Houses by the commencement of the Budget year, Supply Bills are prepared to ensure that Government services and that services of Parliament and Statutory offices can continue to be provided until the Budget has been passed by Parliament.

The Supply Bills were prepared on the basis of the provision of six months of funding with additional amounts appropriated for Finance-General and the Treasurer's reserve to facilitate the funding of unknown costs in relation to addressing the impact of the COVID-19 pandemic. The Legislative Council agreed to the suspension of Standing Orders on both Supply Bills and agreed to them on the same day.

The Supply Bills were presented by the Speaker to Her Excellency the Governor for Royal Assent on Monday, 6 April 2020.

Question Time extended due to COVID-19

Given the alterations made to the Parliamentary Sitting Schedule as a result of the COVID-19 health emergency, it was considered necessary for Question Time in the Legislative Council to be extended on several occasions from the time both Houses were recalled by a Governor's Proclamation dated 21 April 2020 to resume sitting on Thursday, 30 April 2020. Prior to the issuing of the Proclamation the Legislative Council adjourned on Thursday, 26 March 2020 until Tuesday, 25 August 2020. Standing Orders were suspended on Thursday, 30 April, Thursday, 7 May and Wednesday, 24 June 2020 to provide for an extension of time for Questions without Notice to be asked by Honourable Members.

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.

Elections for the Divisions of Huon and Rosevears were to be conducted on the first Saturday in May 2020.

Part 2 of the COVID-19 Disease Emergency (Miscellaneous Provisions) Act (No. 2) 2020 dealt with the periodic elections for Huon and Rosevears.

It was the Attorney-General and Minister for Justice who firstly announced that the elections would be deferred as part of the measures to protect Tasmanians against the spread of the Coronavirus. That decision was based on public health advice. The Electoral Commission also resolved not to conduct the elections during May 2020. Further Her Excellency the Governor revoked a Proclamation appointing Saturday, 30 May 2020 as the polling day for the periodic elections and the Premier issued a Notice under the COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020 relating to the polling day for the Huon and Rosevears elections. That Notice allowed for a polling day on a Saturday in either June, July or August 2020 to be fixed by a further Proclamation.

The Act included provisions to ensure certainty and the continued representation of the people of Huon and Rosevears. It extended the time within which the elections would be held and extended the terms of the incumbent Members until the elections can be held. The Bill provided that the Governor may, under Section 19(4) of the Constitution Act 1934 appoint by Proclamation a Saturday in a month before 31 December 2020 as the polling day. Finally, the Bill provided that the terms of the newly elected Members for Huon and Rosevears will end at the time the new candidates being declared for the next periodic elections for those divisions in May 2026 thereby returning to the usual six-year term at the time of the 2026 periodic election. The elections for the two divisions were held on Saturday, 1 August 2020.

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

Government Administration Committees A and B – Portfolio Changes

As a consequence of ministerial changes made by the Premier in January 2020 the following ministerial portfolios were allocated to each of the two Sessional Committees:—

1. SESSIONAL COMMITTEE A ON GOVERNMENT ADMINISTRATION

- I. The Premier
- II. The Treasurer
- III. The Minister for Climate Change
- IV. The Minister for Prevention of Family Violence
- V. The Minister for Tourism
- VI. The Minister for Health
- VII. The Minister for Strategic Growth
- VIII. The Minister for Women
- IX. The Minister for Small Business, Hospitality and Events

- X. The Minister for Housing
- XI. The Minister for the Environment and Parks
- XII. The Minister for Human Services
- XIII. The Minister for Aboriginal Affairs
- XIV. The Minister for Planning
- XV. The Minister for Finance
- XVI. The Minister for Infrastructure and Transport
- XVII. The Minister for State Growth
- XVIII. The Minister for Science and Technology

2. SESSIONAL COMMITTEE B ON GOVERNMENT ADMINISTRATION

- I. The Deputy Premier
- II. The Minister for Education and Training
- III. The Minister for Mental Health and Wellbeing
- IV. The Minister for Disability Services and Community Development
- V. The Minister for Trade
- VI. The Minister for Advanced Manufacturing and Defence Industries
- VII. The Attorney-General
- VIII. The Minister for Justice
- IX. The Minister for Corrections
- X. The Minister for Building and Construction
- XI. The Minister for the Arts
- XII. The Minister for Heritage
- XIII. The Minister for Primary Industries and Water
- XIV. The Minister for Energy
- XV. The Minister for Resources
- XVI. The Minister for Veterans Affairs
- XVII. The Minister for Police, Fire and Emergency Management
- XVIII. The Minister for Local Government
- XIX. The Minister for Sport and Recreation
- XX. The Minister for Racing

The membership of the two Committees at 30 June 2020 was as follows:—

Government Administration Committee ‘A’ - Mr Finch, Ms Forrest, Mr Gaffney, Ms Lovell, Mr Valentine and Ms Webb.

Government Administration Committee ‘B’ - Ms Armitage, Mr Armstrong, Mr Dean, Ms Rattray, Ms Siejka and Mr Willie.

The 32 Sessional Orders to govern the operation of the two Committees which were agreed by the Council on Tuesday, 9 March 2019 remained in place as at 30 June 2020.

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 for Government and Members to deal with complex or contentious issues.

Members are briefed by the various parties involved or interested in the issue; generally this will include Government departments, lobby groups and sometimes private individuals. By this method Members can obtain information and clarification more quickly than could normally occur in the Chamber. Although briefings have their advantages such as 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 times are kept and presented as part of the Council's statistics for a sitting day. The trend in the use of briefings is unlikely to abate, 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 or by approval of the President and Clerk briefing sessions may be recorded and a transcript provided to all Honourable Members.

Details of briefings conducted are as follows:-

	Briefings	Date
1	Public Health Amendment (Prevention of Sale of Smoking Products to Under-Age Persons) Bill 2018 (No. 45)	6/08/2019
2	Public Health Amendment (Prevention of Sale of Smoking Products to Under-Age Persons) Bill 2018 (No. 45)	7/08/2019
3	Right to Information Amendment Bill 2019 (No. 8)	7/08/2019
4	Planning/Huntingfield Estate	8/08/2019
5	Skills Tas & Tas TAFE	8/08/2019
6	Workers Rehabilitation and Compensation Amendment Bill 2019 (No. 20)	8/08/2019
7	Government Procurement Review (International Free Trade Agreements) Bill 2019 (No. 23);	14/08/2019
8	Local Government (Highways) Amendment Bill 2019 (No. 17)	14/08/2019
9	Criminal Code and Related Legislation Amendment (Child Abuse) Bill 2018 (No. 63)	14/08/2019
10	Forest Practices Amendment Bill 2018 (No. 61)	14/08/2019
11	Built Heritage Tourism;	15/08/2019
12	Criminal Code Amendment (Bullying) Bill 2019 (No. 5)	15/08/2019
13	Civil Liability Amendment Bill 2019 (No. 30)	15/08/2019
14	Huntingfield housing order	11/09/2019
15	Corrections Prisoner Remission	11/09/2019
16	State Revenue BAS review	11/09/2019
17	Engender equality	11/09/2019

18	Land Acquisition Amendment Bill 2018 (No. 59)	11/09/2019
19	Tas Community Fund	12/09/2019
20	Corrections Prisoner Remission	12/09/2019
21	Historic Cultural Heritage	18/09/2019
22	Magistrates Court (Criminal and General Division) (Consequential Amendments) Bill 2019 (No. 28)	18/09/2019
23	Magistrates Court (Criminal and General Division) Bill 2019 (No. 27)	18/09/2019
24	Under 18 homeless taskforce	19/09/2019
25	Roads and Jetties Amendment (Works in Highways) Bill 2019 (No. 26)	19/09/2019
26	Legal Profession Amendment (Validation) Bill 2019 (No. 34)	19/09/2019
27	Public Health Amendment (Prevention of Sale of Smoking Products to Under-Age Persons) Bill 2018 (No. 45) private members bill.	15/10/2019
28	Naplan	16/10/2019
29	Genetically Modified Organisms Control Amendment Bill 2019 (No. 33)	16/10/2019
30	Fisheries	16/10/2019
31	Kin Raising Kids	17/10/2019
32	Tas Fire Service	17/10/2019
33	Public Works Committee Amendment Bill 2019 (No. 32)	17/10/2019
34	Place Names Bill 2019 (No. 38)	29/10/2019
35	Disposal of Uncollected Goods Bill 2019 (No. 16)	30/10/2019
36	Justice Legislation Amendment (Organisational Liability for Child Abuse) Bill 2019 (No. 36)	30/10/2019
37	Public Works Committee (Amendment) Bill 2019 (No. 32);	31/10/2019
38	North and NW Bus Services Review	31/10/2019
39	Burial and Cremation Bill 2019 (No. 42)	31/10/2019
40	Gaming Control Amendment (Wagering) Bill 2019 (No. 51)	20/11/2019
41	Poisons Amendment Bill 2019 (No. 45)	21/11/2019
42	Long Service Leave (State Employees) Amendment Bill 2019 (No. 47)	21/11/2019
43	Burial and Cremation Bill 2019 (No. 42)	27/11/2019
44	Public Sector Superannuation Reform Amendment Bill 2019 (No. 41)	27/11/2019
45	Dog Control Bill 2019 (No. 43)	27/11/2019
46	Drivers licence facial recognition	28/11/2019
47	MARPOL Implementation Bill 2019 (No. 37)	28/11/2019
48	Duties Amendment Bill 2019 (No. 56)	18/03/2020
49	Evidence Amendment Bill 2020 (No. 4)	24/03/2020
50	Appropriation Bill (No. 1) 2019 (No. 21)	24/03/2020
51	Appropriation Bill (No. 2) 2019 (no. 22)	24/03/2020
52	Consolidated Fund Appropriation (Supplementary Appropriation for 2018-19) Bill 2019 (No. 9)	24/03/2020
53	COVID-19 Disease Emergency (Commercial Leases) Bill 2020 (No. 19)	25/03/2020
54	Justice Legislation Amendments (Criminal Responsibility) Bill 2020 (No. 3)	25/03/2020
55	Brickmakers Point Landslip Bill 2020 (No. 15)	25/03/2020
56	COVID-19 Disease Emergency (Miscellaneous Provisions) Bill (No. 2) (No. 17)	29/04/2020
57	COVID-19 Disease Emergency (Miscellaneous Provisions) Bill (No. 2) (No. 17)	30/04/2020
58	COVID-19 Disease Emergency (Commercial Leases) Bill 2020 (No. 19)	6/05/2020
59	COVID-19 Disease Emergency (Commercial Leases) Bill 2020 (No. 19)	7/05/2020

60	Building & Construction (Regulatory Reform Amendments) Bill 2020 (No. 21);	24/06/2020
61	Home Builders Grant Bill 2020 (No. 23)	24/06/2020
62	Land Tax Amendment Bill 2020 (No. 22)	24/06/2020
63	Voluntary Assisted Dying Bill 2020 (No. 30)	25/06/2020
64	Bus Services	25/06/2020

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 was approval given by the Deputy President for the engagement of a family member in the Electorate Office of the President of the Legislative Council, the Honourable Member for Derwent, Craig Farrell MLC to cover the temporary absence of the full-time Electorate Officer due to illness.

DEPARTMENT STAFF

Staff of the Legislative Council

(Full-Time Equivalent Employees - 26 as at 30/6/2020)

Clerk of the Council	Mr David Pearce
Deputy Clerk	Ms Catherine Vickers
Clerk-Assistant & Usher of the Black Rod and Secretary, Joint Standing Committee on Subordinate Legislation	Mr Stuart Wright
Director – Corporate Services	Mrs Nicole Muller
Committee Secretaries	Ms Natasha Exel Mrs Jenny Mannering Miss Julie Thompson
Parliamentary Officer – Bills and Papers	Mr Mark Bailly
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 Griffin Blizzard Ms Annette Branch Ms Debbie Cleaver Ms Elli Coleman Ms Genevieve Cooley Mr Jonathon Heather Ms Justin Meeker Ms Lucinda McNeil Mr Leigh Noye Ms Melissa Partridge Ms Bonnie Phillips Ms Megan Rodger Ms Karen Shirley Ms Suzie Somann-Crawford Ms Yvonne Stone Ms Meghan Windram
Parliamentary Officer – Support Services (Casual)	Mr Leigh Matthews
Administration and Communications Officers	Mrs Mandy Lowrie Mrs Robyn Everist

New Staff Appointments

During the year the following staff were appointed:

Ms Justin Meeker	-	Electorate Officer to the Honourable Member for Nelson
Mrs Stacey Reid		Casual Electorate Officer

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.

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.

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 2020)
RBF defined benefit scheme	7
Tasmanian Accumulation Scheme (TAS)	14
Other complying superannuation schemes	12
Total	33

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 attends these seminars whenever possible. The 2020 conference was to be held in Canberra, however was cancelled due to the smoke effects of bushfires in the region.

The Legislative Council is also able to nominate officers to undertake the Parliamentary Law, Practice and Procedure Program (PLPPP). The course is conducted with the participation of ANZACATT. This program provides an overview of the constitutional and legal frameworks underpinning Australia and New Zealand's parliamentary systems, as well as practical knowledge of parliamentary law and practice. The 2020 course was conducted remotely due to COVID-19. The Legislative Council elected not to nominate any candidates for this course.

The thirteenth annual meeting of Electorate Officers, Executive Assistants and other Legislative Council officers was held in Hobart in December 2019.

The Deputy Clerk and Director – Corporate Services attended the inaugural Regional Parliamentary Human Resources Forum held in Wellington, New Zealand in February 2020.

In-house induction programs and training for new members of staff appointed both at Parliament House and in the Regional Electorate Offices is undertaken through an orientation session.

Workplace Health and Safety

Workplace 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 Workplace Health and Safety have been addressed through —

- the maintenance of plant and equipment through a single maintenance contract;
- the progressive removal and upgrading of engineering services throughout the building complex as part of the continuing works program on site;
- the introduction of an Employee Assistance Program; and
- work station ergonomic assessments.

Additional Workplace 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.

The working conditions of elected Members and officers in the Legislative Council Chamber continues to be a priority.

Works have now been completed on the refurbishment project within the Chamber which provides an improved working environment and addresses disability access, workplace amenity and health and safety requirements.

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 Montgomery electorate office in Ulverstone 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 Member for Hobart currently has an electorate office based at Parliament House.

The Members for Launceston, Windermere and Rosevears are all located on the Ground Floor of the Henty House building in Launceston. The remaining ten Members of the Legislative Council have individual offices located in their electorates. Offices are located in Devonport, Wynyard, Scottsdale, Moonah, New Norfolk, Huonville, Bellerive, Rokeby, Sorell and Kingston.

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 continue to express 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.

The issues and areas of interest dealt with within the Electorate Offices vary greatly however common work and themes include:

- Assisting constituents with completion of paperwork;
- Seeking community feedback through newsletter and survey mailouts;
- Liaising with State and Federal Minister Offices and local councils;
- Supporting local schools, community groups and businesses;
- Assisting constituents with local government issues, including:
 - Road and footpath maintenance issues;
 - Planning process;
 - Community consultation issues.
- Assisting constituents with service provider issues, including:
 - Telstra;
 - Aurora and Tas Networks;
 - Tas Water;
 - Metro Tasmania;
 - NBN;
 - NDIS.

Some matters of concern raised within Electorate offices in the reporting year involved:

- COVID-19;
- Housing;
- Social Security;
- Public and private land amenity;
- Building and development;
- Vegetation;
- Road safety;
- Health care;
- Education;

- Corrections;
- Infrastructure;
- Child safety;
- Age Care;
- Transport;
- Immigration;
- Legislative issues; and
- Climate Change.

In addition to working with constituents, Electorate Officers support Members in a range of parliamentary work from researching issues, writing speeches, organising the MLC's parliamentary papers and ensuring the MLC is prepared for the Chamber and committee work.

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

Meeting of Legislative Council Electorate Officers and Staff

The annual meeting of Electorate Officers and other Legislative Council Staff was held in Hobart on Thursday, 5 and Friday, 6 December 2019.

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 organised by the Director – Corporate Services and Deputy Clerk. It was well attended and included a number of briefings.

Amber Mignot, Director – Department of Justice, Child Abuse Royal Commission Response Unit gave a presentation on mandatory reporting of child sex abuse and child protection and family law courts.

Senior Sergeant Darren Latham, Department of Police, Fire and Emergency Management provided information on how to report to police – channels and chains of command. He also discussed electorate office security and dealing with difficult complaints and how to handle threatening behaviour.

Mr Richard Connock, Tasmanian Ombudsman and Health Complaints Commissioner gave an overview of the role of the Ombudsman and other jurisdictions.

The next meeting will be held in Hobart in December 2020.

COMMITTEES

Overview

The main types of committees are:

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

There are at present four Standing Committees of both Houses established by Statute. These Committees are the Public Works Committee, the Subordinate Legislation Committee, the Public Accounts Committee and the Integrity Committee.

Two Joint Standing Sessional Committees are set up under the Standing Orders of both Houses. These are the House Committee, which manages and controls the building of the Parliament, the Dining Room and the grounds of Parliament House; and the Library Committee, which supervises the activities of the Parliamentary Library.

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

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

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

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

STANDING COMMITTEES: STATUTORY IN NATURE

Public Accounts

The Public Accounts Committee is a Joint Standing Committee of the Tasmanian Parliament established under the *Public Accounts Committee Act 1970* (the Act).

The Committee consists of six Members of Parliament, three are Members of the Legislative Council and three Members of the House of Assembly. The Committee is supported by a Legislative Council Committee Secretary.

Section 6 of the Public Accounts Committee Act sets out the functions of the Public Accounts Committee. Essentially, the Committees function is to inquire into, consider and report to the Parliament on any matter referred to the Committee by either House relating to the management, administration or use of public sector finances. The Committee may inquire into

and report on any matter arising in connection with public sector finances that the Committee considers appropriate.

Public Works

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

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

Subordinate Legislation

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

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

This year in addition to the scrutiny of regulations the *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020* provided that the Subordinate Legislation Committee would be responsible for the scrutiny of notices under that Act as if the notices were regulations. See section 7 of the *COVID-19 Disease Emergency (Miscellaneous Provisions) Act 2020*.

Integrity

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

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

about investigations or inquiries or make recommendations about particular investigations or inquiries.

Sessional Committees

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

Government Administration Committee A

The Committee held its first meeting of the reporting period on 19 August 2019. The Committee held eight (8) general meetings.

Committee Membership

Hon Kerry Finch MLC
Hon Ruth Forrest MLC (Chair)
Hon Mike Gaffney MLC (Deputy Chair)
Hon Sarah Lovell MLC
Hon Rob Valentine MLC
Hon Meg Webb MLC

The Committee met a total of twenty-one (21) times to 30 June 2020, including meetings and hearings related to the inquiry into the Horizontal Fiscal Equalisation System and the Sub-Committee inquiry into FinFish Farming in Tasmania.

Inquiries

The Committee had one ongoing inquiry during the reporting period. The Committee established a new inquiry during the reporting period into FinFish Farming in Tasmania. The details of the inquiries for the current financial year are listed in the table below.

Horizontal Fiscal Equalisation System

The Committee met on 20 November 2018 and resolved to conduct an inquiry into the impact of the Commonwealth Grants Commission horizontal fiscal equalisation system in Tasmania.

Committee Membership

Hon Kerry Finch MLC
Hon Ruth Forrest MLC (Chair)
Hon Mike Gaffney MLC
Hon Sarah Lovell MLC
Hon Rob Valentine MLC
Hon Meg Webb MLC

During the reporting period the Committee held three (3) meetings.

A draft report is currently under consideration by the Committee. The Inquiry was interrupted by the operational strictures placed on the Committee resulting from the COVID-19 pandemic.

The Inquiry is ongoing.

FinFish Farming in Tasmania

The Committee commenced an inquiry by resolution of 19 September 2019 to inquire into the planning, assessment, operation and regulation of finfish farming in Tasmania.

On 26 November 2019, the Committee resolved to discharge Hon Sarah Lovell MLC at her request. In accordance with Sessional Order 5 (30), a Sub-Committee was formed to continue the inquiry under the existing terms of reference.

Committee Membership

Hon Meg Webb MLC (Inquiry Chair)
Hon Ruth Forrest MLC
Hon Kerry Finch MLC
Hon Mike Gaffney MLC
Hon Rob Valentine MLC.

The Committee called for submissions in Tasmania's three daily papers on Saturday, 6 October 2019. Written submissions were due by close of business on Friday, 29 November 2019. The Sub-Committee received 225 formal submissions.

During the reporting period the Committee held ten (10) meetings. Public and private hearings were held in Hobart on 11, 12, 17, 21 February, in Burnie on 24 February, and via videoconference on 1 April 2020. 29 individuals, representing either themselves or 20 groups or organisations, provided verbal evidence at these hearings.

Due to the operational strictures placed on the Sub-Committee resulting from the COVID-19 pandemic, the Sub-Committee Tabled an Interim Report on 20 April 2020. The Sub-Committee Inquiry is ongoing.

Government Administration Committee B

The Committee held its first meeting of the reporting period on 12 June 2020. The Committee held two (2) general meetings.

Committee Membership

Hon Robert Armstrong MLC
Hon Rosemary Armitage MLC
Hon Ivan Dean MLC (Chair)
Hon Jane Howlett MLC (to 17 March 2020)
Hon Tania Rattray MLC (Deputy Chair)
Hon Jo Siejka MLC (leave of absence from 3 February 2020)
Hon Josh Willie MLC (appointed 23 May 2019)

The Government Administration Committees also form the Estimates Committee that examine the State Budget and the Government Business Scrutiny Committee that examine the Government Business Enterprises and State-Owned Corporations as detailed below.

Estimates Committees

2020-21 State Budget

The 2020-21 State Budget was deferred until November 2020 due to the COVID-19 pandemic.

Government Businesses Scrutiny Committees

On 29 October 2019 the Legislative Council again established two Government Businesses Scrutiny Committees to inquire into Government Businesses on Thursday 5 and Friday 6 December 2019 in accordance with the following resolution: -

That the Legislative Council establish two Government Businesses Scrutiny Committees:

And that –

Hon Kerry Finch MLC,
Hon Ruth Forrest MLC,
Hon Mike Gaffney MLC,
Hon Sarah Lovell MLC,
Hon Rob Valentine MLC, and
Hon Meg Webb MLC,
be of Committee A

and

Hon Rosemary Armitage MLC,
Hon Robert Armstrong MLC,
Hon Ivan Dean MLC,
Hon Jane Howlett MLC,
Hon Tania Rattray MLC,
Hon Jo Siejka MLC, and
Hon Josh Willie MLC
be of Committee B

The following businesses were scrutinised —

- *Hydro Tasmania*
- *Sustainable Timber Tasmania*
- *TasNetworks Pty Ltd*
- *TasPorts Corporation Pty Ltd*
- *The Public Trustee*
- *TT Line Company Pty Ltd*

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

Select Committees – An Investigatory Function

In addition to the establishment of two Sessional Committees as set out above, an important function of the Legislative Council has been the work carried out over time by its Select Committees. The Council's Standing Orders prescribe the way in which Select Committees operate. A Select Committee is formed by the Council agreeing to a motion moved by a

Member for its establishment. A Select Committee can inquire into a Bill which is before the House or a matter which the House considers requires further investigation.

A Select Committee has a number of powers. It 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 cannot be made public until the Committee has reported to Parliament and tabled the associated documents or the documents have been published to the Parliament of Tasmania website in accordance with a resolution of the Committee.

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

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

Select Committee Inquiries

During the 2019/2020 financial year there was activity associated with Select Committees as follows: -

Legislative Council Select Committee on Short Stay Accommodation in Tasmania

The Legislative Council Select Committee on Short Stay Accommodation in Tasmania was established in the Legislative Council 22 May 2018.

During the reporting period the Committee held six (6) meetings (some over multiple days).

The Inquiry Tabled its Final Report on 31 October 2019. The Report made six (6) recommendations, of which two were supported by the Government in their response to the Report, and a further two were supported by the Government in principle.

Committee Membership:

Hon Robert Armstrong MLC
Hon Rosemary Armitage MLC (Chair)
Hon Tania Rattray MLC
Hon Rob Valentine MLC (Deputy Chair)
Hon Josh Willie MLC

Legislative Council Select Committee on Production of Documents

The Legislative Council Select Committee on Production of Documents was established in the Legislative Council on 21 May 2019.

The Committee called for submissions in Tasmania's three daily papers on Saturday, 8 June 2019. Submissions closed on 26 July 2019. Seventeen (17) submissions were received.

During the reporting period the Committee held fourteen (14) meetings and received evidence from twenty-seven (27) witness over seven (7) public hearing days. The Inquiry is ongoing.

Committee Membership:

Hon Ivan Dean MLC
Hon Ruth Forrest MLC (Chair)
Hon Jane Howlett MLC (Deputy Chair) (to 17 March 2020)
Hon Meg Webb MLC
Hon Josh Willie MLC

Legislative Council Select Committee on AFL in Tasmania

The Legislative Council Select Committee on AFL in Tasmania was established in the Legislative Council on 20 September 2018.

The Committee called for submissions in Tasmania's three daily papers on Saturday, 28 January 2019. Written submissions closed on Friday, 17 March 2019. Eighteen (18) submissions were received.

During the 2019-20 reporting period the Committee held ten (10) meetings.

The Inquiry Tabled its Final Report on 7 May 2020.

Committee Membership:

Hon Robert Armstrong MLC
Hon Ivan Dean MLC (Chair)
Hon Kerry Finch MLC (Deputy Chair)
Hon Mike Gaffney MLC (to 6 August 2019)
Hon Jane Howlett MLC (to 17 March 2020)
Hon Jo Siejka MLC (leave of absence from 3 February 2020)

Legislative Council Select Committee on Greater Hobart Area Traffic Congestion

The Legislative Council Select Committee on Greater Hobart Area Traffic Congestion was established in the Legislative Council on 13 August 2019.

The Committee called for submissions in Tasmania's three daily papers on Saturday, 17 August 2019. Written submissions closed on Friday, 27 September 2019. Fifty (50) submissions were received.

During the 2019-20 reporting period the Committee held seven (7) meetings.

The Inquiry is ongoing.

Committee Membership:

Hon Robert Armstrong MLC (Chair)
Hon Jane Howlett MLC (to 17 March 2020)
Hon Jo Siejka MLC (leave of absence from 3 February 2020)
Hon Rob Valentine MLC (Deputy Chair)
Hon Meg Webb MLC

Legislative Council Standing Committees

In addition to these Committees the Legislative Council has 2 Standing Committees which relate to Privileges and Standing Orders. The role of the Privileges Committee is to examine and report to the Council in relation to breaches of Parliamentary privilege. The Standing Orders Committee is responsible for the Standing Orders and may inquire into and make recommendations as to any changes.

These Committees did not meet during the reporting period.

Committee Secretariat Summary

Statistics for Committees 2019-20

Name of Committee	No. Meetings	Hearing Days	No. Submissions	No. Witnesses	Status at 30 June 2020
Estimates Committees					
Estimates Committee A – deferred	N/A	N/A	N/A	N/A	N/A
Estimates Committee B – deferred	N/A	N/A	N/A	N/A	N/A
Government Business Scrutiny Committees					
Government Businesses Scrutiny Committee A (<i>established 29 Oct 2019 and Report presented 18 Dec 2019</i>)	4	1	-	-	Concluded
Government Businesses Scrutiny Committee B (<i>established 29 Oct 2019 and Report presented 18 Dec 2019</i>)	4	1	-	-	Concluded
Select Committees					
Short Stay Accommodation	6	-	192	43	Concluded
Production of Documents	14	7	17	26	Ongoing
AFL in Tasmania	11	5	20	12	Concluded
Greater Hobart Traffic Congestion	7	3	50	18	Ongoing
Sessional Committees					
Government Administration Committee A	8	-	-	-	
<i>Horizontal Fiscal Equalisation</i>	3	-	4	3	Ongoing
<i>Fin Fish Farming in Tasmania</i>	10	6	225	29	Ongoing
Government Administration Committee B	2	-	-	-	
<i>North East Rail Corridor</i>	4	-	-	-	Concluded

APPENDIX A

Members of the Legislative Council

(as at 30 June 2020)

MEMBER	ELECTORATE DIVISION	PARTY
Armitage, Hon Rosemary Lois <i>Third Deputy Chair of Committees</i>	Launceston	Independent
Armstrong, Hon Robert Henry	Huon	Independent
Dean, Hon Ivan Noel	Windermere	Independent
Farrell, Hon Craig Maxwell President	Derwent	Australian Labor Party
Finch, Hon Kerry	Rosevears	Independent
Forrest, Hon Ruth Jane <i>Deputy President and Chair of Committees</i>	Murchison	Independent
Gaffney, Hon Michael Victor	Mersey	Independent
Hiscutt, Hon Leonie Anne <i>Leader of the Government in the Legislative Council</i>	Montgomery	Liberal Party
Howlett, Hon Jane Colleen <i>Deputy Leader of the Government in the Legislative Council</i> <i>Minister for Sport and Recreation</i> <i>Minister for Racing</i>	Prosser	Liberal Party
Lovell, Hon Sarah Elizabeth	Rumney	Australian Labor Party
Rattray, Hon Tania Verene <i>Deputy Chair of Committees</i>	McIntyre	Independent
Siejka, Hon Joanna Claire	Pembroke	Australian Labor Party
Valentine, Hon Robert Henry Francis <i>Second Deputy Chair of Committees</i>	Hobart	Independent
Webb, Hon Megan Therese	Nelson	Independent
Willie, Hon Joshua Barton	Elwick	Australian Labor Party

APPENDIX B

Official Visitors to the Legislative Council

Her Excellency Mrs Victoria Francolino Slepak Ambassador of Uruguay	Tuesday, 17 September 2019
Her Excellency the Honourable Dame Annette King High Commissioner for New Zealand	Monday, 4 November 2019
His Excellency Mr Mohammad Sufiur Rahman High Commissioner for Bangladesh	Tuesday, 3 December 2019
His Excellency Mr Luke Daunivalu High Commissioner of Fiji	Monday, 17 February 2020

APPENDIX C

Financial Statements

Financial Report of the Legislative Council for the period ending on 30 June 2020 including the Independent Audit Report.



Independent Auditor's Report

To the Members of Parliament

Legislative Council

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the Legislative Council (the Council), which comprises the statement of financial position as at 30 June 2020 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 of certification by the Clerk of the Council (the Clerk).

In my opinion, the accompanying financial statements:

- (a) presents fairly, in all material respects, the Council's financial position as at 30 June 2020 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

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

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

...1 of 3

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

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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 the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Clerk is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council is to be dissolved by an Act of Parliament, or the Clerk intends to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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

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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 represents 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.



Stephen Morrison
Assistant Auditor-General Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

8 October 2020
Hobart

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Statement of Certification

The accompanying Financial Statements of the Legislative Council are in agreement with the relevant accounts and records and have been prepared in compliance with the Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* to present fairly the financial transactions for the year ended 30 June 2020 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

13 August 2020

Statement of Comprehensive Income for the year ended 30 June 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations				
Revenue from Government				
	3.1	7,122	7,402	7,225
		-	-	573
Total revenue from continuing operations		7,122	7,402	7,798
Expenses from continuing operations				
	4.1	6,326	6,925	6,698
	4.2	32	56	17
	4.3	779	590	709
Total expenses from continuing operations		7,137	7,571	7,424
Net result from continuing operations		(15)	(169)	374
Net result		(15)	(169)	374
Other Comprehensive Income				
Change in Asset Revaluation Reserve				
		-	84	-
Comprehensive Result		(15)	(85)	374

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 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and cash equivalents	9.1	-	-	-
Receivables	5.1	7	4	6
<i>Non-financial assets</i>				
Plant and equipment	5.2	2,377	2,419	2,312
Right-of-use-assets	5.3	351	-	-
Total assets		2,735	2,423	2,318
Liabilities				
Payables	6.1	62	108	123
Lease liabilities	6.2	351	-	-
Employee benefit liabilities	6.3	597	899	694
Total liabilities		1,010	1,007	817
Net assets (liabilities)		1,725	1,416	1,501
Equity				
Reserves	8.1	764	848	764
Accumulated funds		961	568	737
Total equity		1,725	1,416	1,501

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 2020

	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
		Inflows (Outflows)	Inflows (Outflows)	Inflows (Outflows)
Cash flows from operating activities				
<i>Cash inflows</i>				
Appropriation receipts - operating		7,122	7,402	7,225
Appropriation receipts – capital		-	-	573
GST receipts		70	67	141
Total cash inflows		7,192	7,469	7,939
<i>Cash outflows</i>				
Employee benefits		(6,314)	(6,586)	(6,572)
GST Payments		(70)	(67)	(142)
Supplies and consumables		(808)	(737)	(652)
Total cash outflows		(7,192)	(7,390)	(7,366)
Net cash from (used by) operating activities	9.2	-	79	573
Cash flows from investing activities				
<i>Cash outflows</i>				
Payments for acquisition of non-financial assets		-	(79)	(573)
Total cash outflows		-	(79)	(573)
Net cash from (used by) investing activities		-	(79)	(573)
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.

Statement of Changes in Equity for the year ended 30 June 2020

	Reserves	Accumulated Funds	Total Equity
	\$'000	\$'000	\$'000
Balance as at 1 July 2019	764	737	1,501
Total comprehensive result	84	(169)	(85)
Balance as at 30 June 2020	848	568	1,416

	Reserves	Accumulated Funds	Total Equity
	\$'000	\$'000	\$'000
Balance as at 1 July 2018	764	363	1,127
Total comprehensive result	-	374	374
Balance as at 30 June 2019	764	737	1,501

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

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2020

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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

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	4,016	4,118	4,297
Total revenue from continuing operations	4,016	4,118	4,297
Expenses from continuing operations			
Employee benefits	3,607	3,434	3,233
Depreciation and amortisation	32	56	17
Communications	-	88	86
Travel	-	77	44
Information technology	-	52	129
Other expenses	779	372	414
Total expenses from continuing operations	4,418	4,079	3,923
Net result	402	39	374
Expense by output			
Legislative Council Support Services	4,418	4,079	3,923
Total	4,418	4,079	3,923
Net Assets			
Total assets deployed for Legislative Council Support Services		2,423	2,318
Total liabilities incurred for Legislative Council Support Services		(1,007)	(817)
Net assets deployed for Legislative Council Support Services		1,416	1,501

Output Group 2 – Payments administered by the Legislative Council

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Income from continuing operations			
Revenue from appropriation	3,106	3,284	3,501
Total revenue from continuing operations	3,106	3,284	3,501
Expenses from continuing operations			
Travel and Communication	387	208	248
Parliamentary salaries and allowances	2,917	3,129	3,057
Parliamentary travelling allowances	153	133	143
Parliamentary Committee fees and allowances	36	22	53
Total expenses from continuing operations	3,493	3,492	3,501
Net result	(387)	(208)	-
Expense by output			
Payments Administered by the Legislative Council	3,493	3,492	3,501
Total	3,493	3,492	3,501

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

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Total comprehensive result of Output Groups	(15)	(169)	374
Change in Asset Revaluation Reserve	-	84	-
Comprehensive result	(15)	(85)	374

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

	2020 Actual \$'000	2019 Actual \$'000
Total net assets deployed for Output Groups	1,416	1,501
Net Assets	1,416	1,501

Note 2 Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2019-20 Budget Papers and is not subject to audit.

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

2.1 Statement of Comprehensive Income

	Note	Budget \$'000	Actual \$'000	Variance \$'000	Variance %
Depreciation	(a)	32	56	(24)	(75)
Supplies and Consumables	(b)	779	590	189	25

Notes to Statement of Comprehensive Income variances

(a) The increase in depreciation is due a higher than budgeted value of depreciating assets due to the completion of the Chamber redevelopment in 2019.

(a) The decrease in supplies and consumables is due to the efficiency of operation of the Council.

2.2 Statement of Financial Position

Budget estimates for the 2019-20 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2019-20. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2019-20. The following variance analysis therefore includes major movements between the 30 June 2019 and 30 June 2020 actual balances.

			2020	2019	Budget	Actual
	Note	Budget	Actual	Actual	Variance	Variance
		\$'000	\$'000	\$'000	\$'000	%
Receivables	(a)	7	4	6	3	43
Right-of-use assets	(b)					
	(c)	351	-	-	(351)	(100)
Payables		62	108	123	(46)	(74)
Lease liabilities	(d)	351	-	-	351	100
Employee benefits liabilities	(e)	597	899	694	(302)	(51)

Notes to Statement of Financial Position variances

- (a) The decrease in receivables is due to efficiency in receiving expected payments.
- (b) The decrease in Right-of-use Assets is due to Motor Vehicle arrangements with Treasury not meeting the definition of a lease.
- (c) The increase in payables is due to higher than expected outstanding invoices at end of the financial year.
- (d) The decrease in Lease liabilities is due to Motor Vehicle arrangements with Treasury not meeting the definition of a lease.
- (e) The increase in employee benefits liabilities is due to the inability for staff to take leave given the COVID-19 pandemic and increases in salaries under the Public Sector Wages Union Agreement 2019.

2.3 Statement of Cash Flows

There are no material variances to be explained.

Note 3 Revenue

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

Until 30 June 2019, income is recognised in accordance with AASB 111 *Construction Contracts*, AASB 118 *Revenue* and AASB 1004 *Contributions*.

From 1 July 2019, income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15.

3.1 Revenue from Government

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

Revenue from Government includes revenue from appropriations, appropriations carried forward under section 8A(2) of the *Public Account Act 1986* and Items Reserved by Law.

As a result of the commencement of the Financial Management Act, from 2020-21 Revenue from Government will include revenue from appropriations, unexpended appropriations rolled over under section 23 of the *Financial Management Act 2016* and Reserved by Law.

Section 23 of the Financial Management Act allows for an unexpected appropriation at the end of the financial year, as determined by the Treasurer, to be issued and applied from the Public Account in the following financial year. The amount determined by the Treasurer must not exceed five per cent of an Council's appropriation for the financial year. Rollover of unexpected appropriations under section 23 will be disclosed under the Financial Management Act for the first time in 2020-21.

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

	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000
Continuing operations			
Appropriation revenue – operating			
Current year	4,016	4,119	3,972
Items Reserved by Law			
R003 Parliamentary Salaries and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012)</i>)	2,917	3,139	3,057
R004 Travelling Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012)</i>)	153	108	143
R005 Members' Committee Fees and Allowances (<i>Parliamentary Salaries, Superannuation and Allowances Act 2012 (No. 18 of 2012)</i>)	36	36	53
Total revenue from Government from continuing operations	7,122	7,402	7,225
Appropriation revenue – capital	-	-	573
Total	-	-	573
Total revenue from Government	7,122	7,402	7,798

Note 4 Expenses

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

4.1 Employee benefits

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

(a) Employee expenses

	2020 \$'000	2019 \$'000
Wages and salaries	5,853	5,653
Annual leave	285	270
Long service leave	139	139
Fringe benefits tax	112	138
Superannuation – defined contribution scheme	462	441
Superannuation – defined benefit scheme	74	57
Total	6,925	6,698

Superannuation expenses relating to defined benefit schemes relate to payments into the Public Account. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2019: 12.95 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 (2019: 9.5 per cent) of salary. In addition, departments are also required to pay into the Public Account a "gap" payment equivalent to 3.45 per cent (2019: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(b) Remuneration of Key management personnel

2020	Short-term benefits		Long-term benefits			
	Salary	Other Benefits	Superannuation	Other Benefits and Long-service Leave	Termination Benefits	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Key management personnel</i>						
Clerk – David Pearce	265	17	34	(2)	-	314
Deputy Clerk – Catherine Vickers	211	18	27	-	-	256
Total	476	35	61	(2)	-	570

2019	Short-term benefits		Long-term benefits			
	Salary	Other Benefits	Superannuation	Other Benefits and Long-service Leave	Termination Benefits	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Key management personnel</i>						
Clerk – David Pearce	254	20	32	4	-	310
Deputy Clerk – Catherine Vickers	182	19	25	12	-	238
Total	436	39	57	16	-	548

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

Remuneration during 2019-20 for key personnel is set by the *Parliamentary Privilege Act 1898*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include long service leave and superannuation obligations.

Acting Arrangements

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

(c) Related party transactions

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

The Clerk is also required to determine if additional action is required to ensure compliance with the disclosure requirements of AASB 124, 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 provided 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

	2020	2019
	\$'000	\$'000
Furniture and fittings	34	4
Computer equipment	5	6
Total	39	10

(b) Amortisation

	2020	2019
	\$'000	\$'000
Leasehold improvements	17	7
Total	17	7
Total depreciation and amortisation	56	17

4.3 Supplies and consumables

	2020	2019
	\$'000	\$'000
Audit fees – financial audit	17	16
Lease expense	21	20
Communications	88	91
Information technology	52	129
Travel and transport	77	75
Regional office support	73	72
Resource Support	87	112
Committee expenses	6	17
Consultancy	56	41
Meal allowance	12	20
Maintenance	1	7
Uniforms	8	9
Stationery	5	10
Other supplies and consumables	87	90
Total	590	709

Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Council's financial statements were \$16,730 (2018-19, \$16,010).

Note 5 Assets

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

5.1 Receivables

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

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

contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate.

For trade receivables, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date. The Council has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2020 \$'000	2019 \$'000
Total	4	6
Settled within 12 months	4	6
Total	4	6

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. All assets within a class of assets are measured on the same basis.

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

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

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

(ii) Subsequent Costs

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

(iii) Asset recognition threshold

The asset capitalisation threshold adopted by the Council is \$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.

(iv) 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.

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

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

(a) Carrying amount

	2020	2019
	\$'000	\$'000
Antique furniture		
At fair value (30 June 2020)	1,202	1,180
Total	1,202	1,180
Artworks and Artefacts		
At fair value (30 June 2020)	550	488
Total	550	488
Leasehold improvements		
At cost	134	55
Less: Accumulated amortisation	(53)	(37)
Total	81	18
Furniture and Fittings		
At cost	724	724
Less: Accumulated depreciation	(143)	(108)
Total	581	616
Computer equipment		
At cost	100	100
Less: Accumulated depreciation	(95)	(90)
Total	5	10
Total property, plant and equipment	2,419	2,312

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

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of 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.

2020	Antique Furniture	Artwork and	Leasehold	Furniture and	Furniture and	Computer	Total
	Level 3	Artefacts	improvements	Fittings WIP	Fittings	Equipment	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	1,180	488	19	-	615	10	2,312
<i>Gains/losses recognised in other comprehensive income</i>							
Additions	-	-	79	-	-	-	79
Revaluation increments (Decrements)	22	62	-	-	-	-	84
Depreciation and amortisation	-	-	(17)	-	(34)	(5)	(56)
Carrying value at 30 June	1,202	550	81	-	581	5	2,419

2019	Antique Furniture	Artwork and	Leasehold	Furniture and	Furniture and	Computer	Total
	Level 3	Artefacts	improvements	Fittings WIP	Fittings	Equipment	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	1,131	488	25	68	27	16	1,755
Transfer into FF (from FF WIP)	-	-	-	-	68	-	68
Transfer out of FF WIP (into FF)	-	-	-	(68)	-	-	(68)
<i>Gains/losses recognised in other comprehensive income</i>							
Additions	49	-	-	-	525	-	574
Depreciation and amortisation	-	-	(7)	-	(4)	(6)	(17)
Carrying value at 30 June	1,180	488	18	-	616	10	2,312

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

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

5.3 Right-of-use-assets

From 1 July 2019, AASB 16 requires the Council to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right-of-use assets includes assets in respect of leases previously treated as operating leases under AASB 117, and therefore not recognised on the Statement of Financial Position.

The Council has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where the Department obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Council will exercise a purchase option, the Council depreciates the right-of-use asset over its useful life.

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.

	2020	2019
	\$'000	\$'000
Creditors	28	59
Accrued Expenses	80	64
Total	108	123
Settled within 12 months	108	123
Total	108	123

6.2 Lease Liabilities

On 1 July 2019, a lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The Council has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Department of Treasury and Finance has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$10 000.

6.3 Employee benefit liabilities

Key estimate and judgement

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

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

	2020	2019
	\$'000	\$'000
Accrued salaries	50	26
Annual leave	305	238
Long service leave	544	430
Total	899	694
Expected to settle wholly within 12 months	446	358
Expected to settle wholly after 12 months	453	336
Total	899	694

6.4 Superannuation

(i) Defined contribution plans

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

(ii) Defined benefit plans

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

Key estimate and judgement

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

Note 7 Commitments and Contingencies

7.1 Schedule of Commitments

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 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.

From 2019-20, leases are recognised as right of use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

	2020 \$'000	2019 \$'000
By type		
Other commitments		
Motor vehicles	199	232
Total other commitments	199	232
By maturity		
Operating lease commitments		
One year or less	23	20
From one to five years	27	16
Total operating lease commitments	50	36
Total	249	268

7.2 Contingent assets and liabilities

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

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

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

The Legislative Council has no contingent Assets and Liabilities.

Note 8 Reserves

8.1 Reserves

2020	Heritage & Cultural assets \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	764	764
Revaluation increments/(decrements)	84	84
Balance at end of financial year	848	848
2019		
	Heritage & Cultural assets \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	764	764
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 cash equivalents

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

	2020 \$'000	2019 \$'000
Specific Purpose Account balances		
Legislative Council operating account	-	-
Total	-	-
Total cash and cash equivalents	-	-

9.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2020 \$'000	2019 \$'000
Net result	(169)	374
Depreciation and amortisation	56	17
Decrease (increase) in Receivables	(1)	1
Decrease (increase) in Other assets	(79)	-
Increase (decrease) in Employee entitlements	206	128
Increase (decrease) in Payables	(13)	53
Net cash from (used by) operating activities	-	573

Note 10 Financial Instruments

10.1 Risk Exposures

(a) Risk management policies

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

- credit risk; and
- liquidity risk.

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

(b) Credit risk exposures

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

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

The value of receivables as at 30 June is immaterial and with an expected loss rate of 0% the value of receivables is recorded at the gross carrying amount as at balance date.

(c) Liquidity risk

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

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

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

2020	Maturity analysis for financial liabilities							Undiscou nted Total \$'000	Carrying Amount \$'000
	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	More than 5 Years \$'000			
Financial liabilities									
Payables	108	-	-	-	-	-	-	108	
Total	108	-	-	-	-	-	-	108	

2019	Maturity analysis for financial liabilities							Undiscou nted Total \$'000	Carrying Amount \$'000
	1 Year \$'000	2 Years \$'000	3 Years \$'000	4 Years \$'000	5 Years \$'000	More than 5 Years \$'000			
Financial liabilities									
Payables	123	-	-	-	-	-	-	123	
Total	123	-	-	-	-	-	-	123	

10.2 Categories of Financial Assets and Liabilities

	2020 \$'000	2019 \$'000
Financial assets		
Receivables	4	6
Total	4	6
Financial Liabilities		
Trade Creditors	108	123
Total	108	123

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 2020.

Note 12 Other Significant Accounting Policies and Judgements

12.1 Objectives and Funding

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

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

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

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

- Support the Legislative Council in its constitutional role;
- To provide an accurate retrieval and assessment system of precedent, law, history and parliamentary method necessary for the effective functioning of the Legislative Council and its Committees;
- Provide effective apolitical support including administrative, research, policy and procedural support and advice to the President of the Legislative Council and other elected Members;
- Ensure the effective custody of documents including journals, records and papers of the Legislative Council, the responsibility of which, in accordance with Standing Orders, is vested in the Clerk of the Legislative Council;
- Ensure the effective 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 Act 2016*.

The Financial Statements were signed by the Clerk on 13 August 2020.

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

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

- AASB 15 *Revenue from Contracts with Customers* – This Standard establishes principles that require an entity to apply to report useful information to users of financial statements about the nature, amount, timing, and uncertainty of revenue and cash flows arising from a contract with a customer.

AASB 15 supersedes AASB 111 *Construction Contracts*, AASB 118 *Revenue* and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. AASB 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Standard requires the Council to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The Standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the Standard requires relevant disclosures.

The Council has adopted AASB 15 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

There is not financial impact in adopting AASB 15.

- **AASB 16 Leases** –This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities. The standard results in most of the Council's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability takes into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right to use asset is recognised, which is amortised over the term of the lease. Operating lease costs are no longer shown. In the Statement of Comprehensive Income, impact of leases is through amortisation and interest charges. In the Statement of Cash Flows, lease payments is shown as cash flows from financing activities instead of operating activities. The Council has adopted AASB 16 retrospectively with the cumulative effect of applying the standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

The Council elected to use the practical expedient to expense lease payments for lease contracts that, at their commencement date, have a lease term of 12 months or less and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is valued at \$10 000 or under when new (low value assets).

In applying AASB 16 for the first time, the Department has used the following practical expedients permitted by the standard:

- not reassess whether a contract is, or contains, a lease at 1 July 2019, for those contracts previously assessed under AASB 117 and Interpretation 4;
- applying a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relying on its previous assessment on whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- not recognise a lease liability and right-of-use-asset for short-term leases that end within 12 months of the date of initial application;
- excluding the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- using hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

There is no financial impact in adopting AASB 16.

- **AASB 1058 Income of Not-for-Profit Entities** - This Standard establishes principles for not-for-profit entities that apply to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable a not-for-profit entity to further its objectives, and the receipt of volunteer services.

The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received. If the transaction is a transfer of a financial asset to enable the Council to acquire or construct a recognisable non-financial asset to be controlled by the Council (i.e. an in-substance acquisition of a non-financial asset), the Council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. The Council will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above.

Revenue recognition for the Council's appropriations, taxes, royalties and most grants and contributions will not change under AASB 1058, as compared to AASB 1004. Revenue will continue to be recognised when the Council gains control of the asset (e.g. cash or receivable) in most instances.

Under AASB 1058, the Council will continue to recognise volunteer services only when the services would have been purchased if they had not been donated, and the fair value of the services can be measured reliably. This treatment is the same as in prior years.

The Council has adopted AASB 1058 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard. The Council has also adopted the transitional practical expedient as permitted by the Standard, whereby existing assets acquired for consideration significantly less than fair value principally to enable the entity to further its objectives, remain recorded at cost and are not restated to their fair value.

There is no financial impact in adopting AASB 1058.

(b) 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 1059 *Service Concession Arrangements: Grantors* – The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2020. The impact of this Standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. There is no financial impact in adopting AASB 1059.

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.

the system. The model is based on the following assumptions:

(1) The system is a closed system, i.e. there is no exchange of matter with the environment.

(2) The system is a homogeneous system, i.e. the properties of the system are the same throughout.

(3) The system is a steady-state system, i.e. the properties of the system do not change with time.

(4) The system is a linear system, i.e. the response of the system is directly proportional to the input.

(5) The system is a time-invariant system, i.e. the properties of the system do not change with time.

(6) The system is a causal system, i.e. the output of the system depends only on the input up to the present time.

(7) The system is a rational system, i.e. the transfer function of the system is a ratio of two polynomials in the Laplace transform variable s .

(8) The system is a minimum phase system, i.e. the poles of the transfer function are in the left half of the s -plane.

(9) The system is a BIBO stable system, i.e. the system is bounded-input, bounded-output stable.

(10) The system is a linear time-invariant system, i.e. the system is linear and its properties do not change with time.

(11) The system is a single-input, single-output system, i.e. there is one input and one output.

(12) The system is a continuous-time system, i.e. the input and output signals are continuous functions of time.

(13) The system is a discrete-time system, i.e. the input and output signals are discrete functions of time.

(14) The system is a hybrid system, i.e. the system has both continuous and discrete-time components.

(15) The system is a multi-input, multi-output system, i.e. there are multiple inputs and multiple outputs.

(16) The system is a non-linear system, i.e. the response of the system is not directly proportional to the input.

(17) The system is a time-varying system, i.e. the properties of the system change with time.

(18) The system is a non-causal system, i.e. the output of the system depends on the input at future times.

(19) The system is an irrational system, i.e. the transfer function of the system is not a ratio of two polynomials in the Laplace transform variable s .

(20) The system is a non-minimum phase system, i.e. the poles of the transfer function are in the right half of the s -plane.

(21) The system is a BIBO unstable system, i.e. the system is not bounded-input, bounded-output stable.

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