

PARLIAMENTARY SERVICES DEPARTMENT

ANNUAL REPORT

2020-21





Parliamentary Services Department

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Hon Alanna Clohesy, MLC
President of the Legislative Council

Hon Michelle Roberts, MLA
Speaker of the Legislative Assembly

I am pleased to present for tabling in each House the Annual Report of the Parliamentary Services Department (PSD) for the year 2020–21.

A full set of audited financial statements, together with the Auditor General's audit opinion, is also attached.

I would like to thank you for your support, as well as the members of the Parliamentary Services Committee for their valuable input into PSD's operations, and, importantly, the staff of the Parliamentary Services Department for their ongoing commitment to the Parliament of Western Australia.

Rob Hunter
Executive Manager Parliamentary Services
Accountable Officer
Parliamentary Services Department

15 September 2021



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Foreword

The 2020-21 year brought several changes, a few challenges, a celebration and some good news. The Department continued to focus on community engagement by increasing public tour opportunities and strengthening the Parliament's social media presence. It was a privilege to commence a series of celebrations to commemorate Edith Cowan's 100th anniversary as the first woman to be elected to any Parliament in Australia. A series of online publications capturing Edith Cowan's magnificent achievements was produced and published on our website as well as information packs for members of Parliament, school and civic groups. We began preparations for a play which will combine Edith's inaugural speech with a modern day narration of her outstanding contributions to our community. The play will be performed in the Legislative Assembly Chamber where Edith delivered her inaugural speech on 28 July 1921; the public will be offered an opportunity to attend one of the three performances in late July. I greatly appreciate the work undertaken by the Library and Education teams to acknowledge Edith Cowan's achievements.

We were delighted that the Parliament of Western Australia was permanently listed in the State Register of Heritage Places and to also receive a funding increase of \$500,000 per annum from 1 July 2021. The additional annual funding will assist us to maintain our historic and iconic building and grounds – Parliament House is one of the very few heritage buildings in Western Australia that still functions for its original purpose. Next year the Department will update its conservation plan to ensure that the Parliament's asset maintenance and conservation works are prioritised to meet the future needs of all Western Australians in their place of democracy.

The entrances and grounds around Parliament House were further enhanced with extensive planting of Western Australian native flowers and plants providing drought tolerant gardens. We anticipate an amazing showing of wildflowers this spring.

The State General Election in March 2021 resulted in a landslide victory to the McGowan government. The Department assisted both the Legislative Assembly and Legislative Council by inducting 36 new Members and transitioning 36 departing Members. The logistics involved in reallocating offices and finding a room big enough to hold Caucus meetings was challenging but ultimately resolved to everyone's satisfaction.

In other firsts for our Parliament we were pleased to welcome the appointment of two female Presiding Officers and a female indigenous Member in each House; a serendipitous monument to the achievement of women in Parliament 100 years on from Edith Cowan's election in 1921.

Coinciding with the new Parliament, the Salaries and Allowances Tribunal determined new reporting and administrative requirements for Members of Parliament which the Department supported with consultative forums and extensive communications.

As always the staff of the Parliamentary Services Department showed outstanding resilience while dealing with all the changes and revised working arrangements including working remotely – I thank the staff and the management team for their ongoing commitment and professionalism.

Rob Hunter

Executive Manager



Executive Summary

Performance highlights

- Parliament House was permanently included on the State Register of Heritage Places.
- Successfully sought an ongoing increase to our capital appropriation to support heritage conservation.
- Upgraded the audio system in the Legislative Assembly chamber.
- Supported the transition to the 41st Parliament, and the induction of 36 new members.

Operational structure

The Parliamentary Services Department is one of three departments that collectively make up the Parliament.

The Parliamentary Services Department delivers services to the Legislative Council, Legislative Assembly, members and staff of the Parliament of Western Australia through the following divisions —

- Member and Operational Support
- Parliamentary Information and Education
- Governance and Finance.

The Parliamentary Services Department reports to the Presiding Officers of the Parliament of Western Australia, Hon Alanna Clohesy, MLC, President of the Legislative Council, and Hon Michelle Roberts, MLA, Speaker of the Legislative Assembly.

The Parliamentary Services Committee, which is established in each house under Standing

Orders, advises the Presiding Officers of any matter under their joint control. The Parliamentary Services Department has a collaborative relationship with the chamber departments to ensure a high standard of service delivery, and participates in a number of cross parliamentary committees to facilitate good communication, consultation and outcomes for the Parliament.

A Management Executive Committee comprising the Presiding Officers, Clerks of both houses and the Executive Manager Parliamentary Services provides strategic oversight of parliamentary facilities and services.

Parliamentary Services participates in the Joint Consultative Committee, a forum for managers and staff; Risk Management Committee; Information Management Committee; Parliament House Art Advisory Committee; Parliamentary History Advisory Committee; Parliamentary Education and Community Relations Committee; and Website Steering Committee.

An independent internal audit committee was established during the year to provide independent advice and assurance to the Heads of the three departments on the departments' risk management, internal controls and financial and performance reporting. The committee comprises a representative from each of the three departments, an independent chief audit executive and an independent chair.

Organisational structure

The Parliamentary Services Department undertakes all operations according to its goal and strategic plan and underpinned by its core values.

Mission

To deliver effective apolitical services to support the operations of the Parliament and its stakeholders.

Goal

To develop and maintain a skilled, diverse and ethical Department serving the Parliament with consideration of the public interest.

Strategic plan

The strategic plan comprises four key pillars of 'People', 'Assets', 'Governance' and 'Technology'.

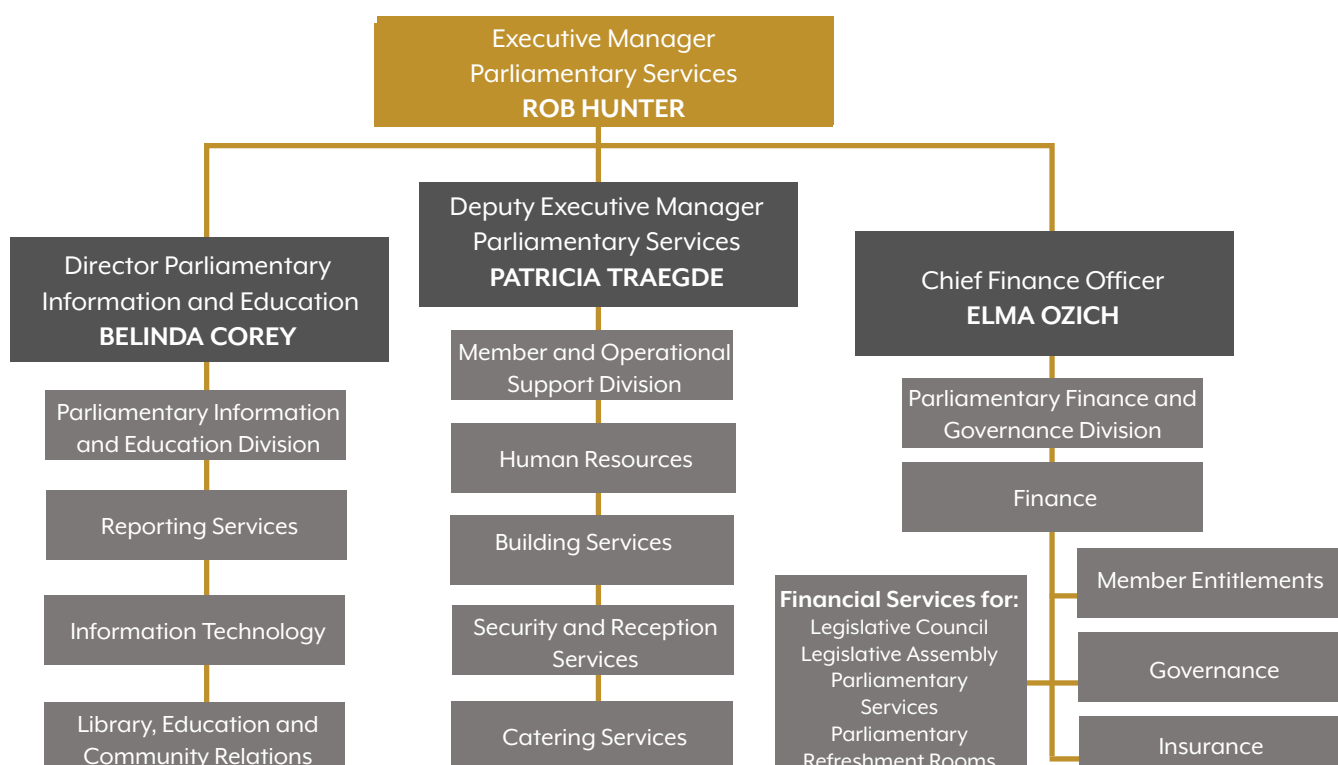
Values

- Professional: Showing respect and professionalism in all aspects of our work
- Accountable: Being honest and trustworthy in performance of our public duties
- Transparent: Maintaining fairness and consistency
- Helpful: Cooperation among teams and with others while always showing encouragement

Executive Management Group

Rob Hunter, Executive Manager Parliamentary Services, is the accountable authority and chief executive officer for the Parliamentary Services Department. He is supported by the Executive Management Group, comprising Patricia Traegde, Deputy Executive Manager and Director Member and Operational Support; Elma Ozich, Chief Finance Officer; and Belinda Corey, Director Parliamentary Information and Education. During the year, the Department was also supported by two acting Chief Finance Officers, Michel Crouche from 22 March to 28 May and Debbie Gilchrist from 10 May.

The Executive Management Group works closely to ensure the ongoing delivery of core services, continued operational efficiency and the development of strategic goals and service improvements, while ensuring strong financial and risk management. The EMG is in turn supported by the Corporate Management Team, a team of specialised managers who are responsible for Parliamentary Services' key business areas.



Performance



Building Services completed
987 work orders



15,397
people participated in a
Parliamentary Education Program

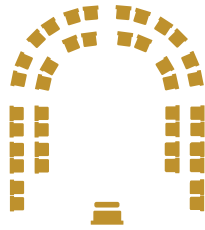


Librarians responded to
reference requests **2,558**



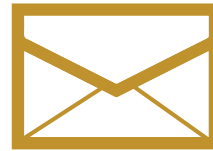
IT answered
3,948

calls to Helpdesk



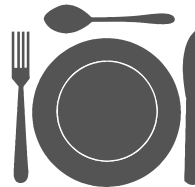
36 New Members
inducted

10,032
mail items
were screened



14,297
Coffees were served

19% in BYO cups



19,523

meals were served in the Dining Room
and staff cafeteria



Finance processed
9,301 transactions

31,301

people visited Parliament House



Our website received
847,358
visits



Hansard reported
858 of parliamentary
and committee
hours proceedings

Broadcasting streamed
777 hours
of parliamentary debates
and committee hearings

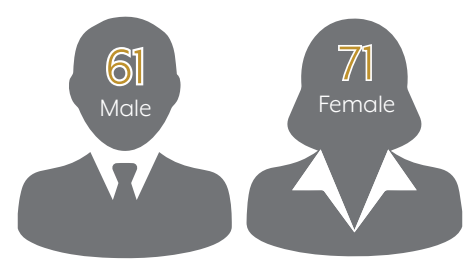
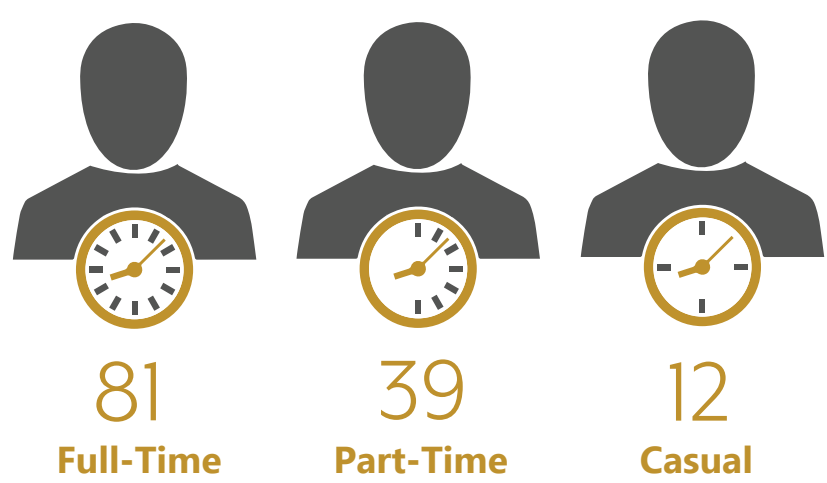


Staffing



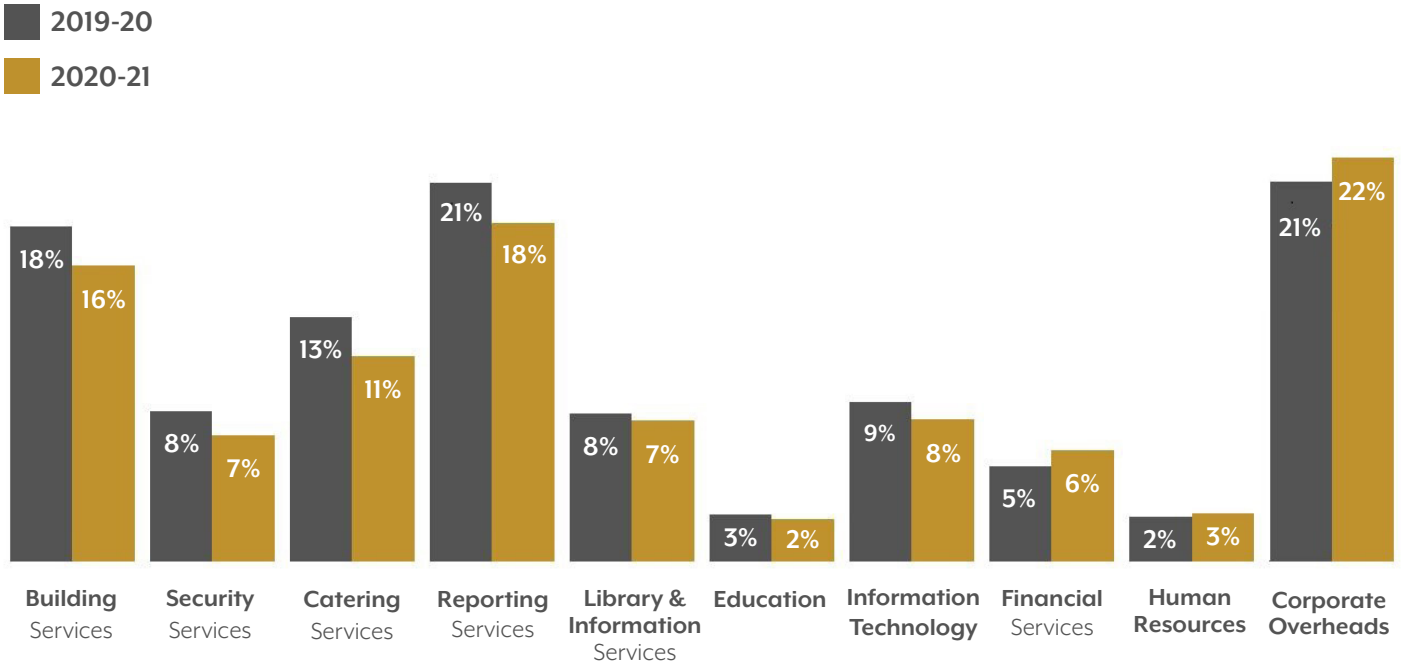
From 2020-21, head count now includes casuals

Average length of service of **12 years**, and an average age of **57 years**.

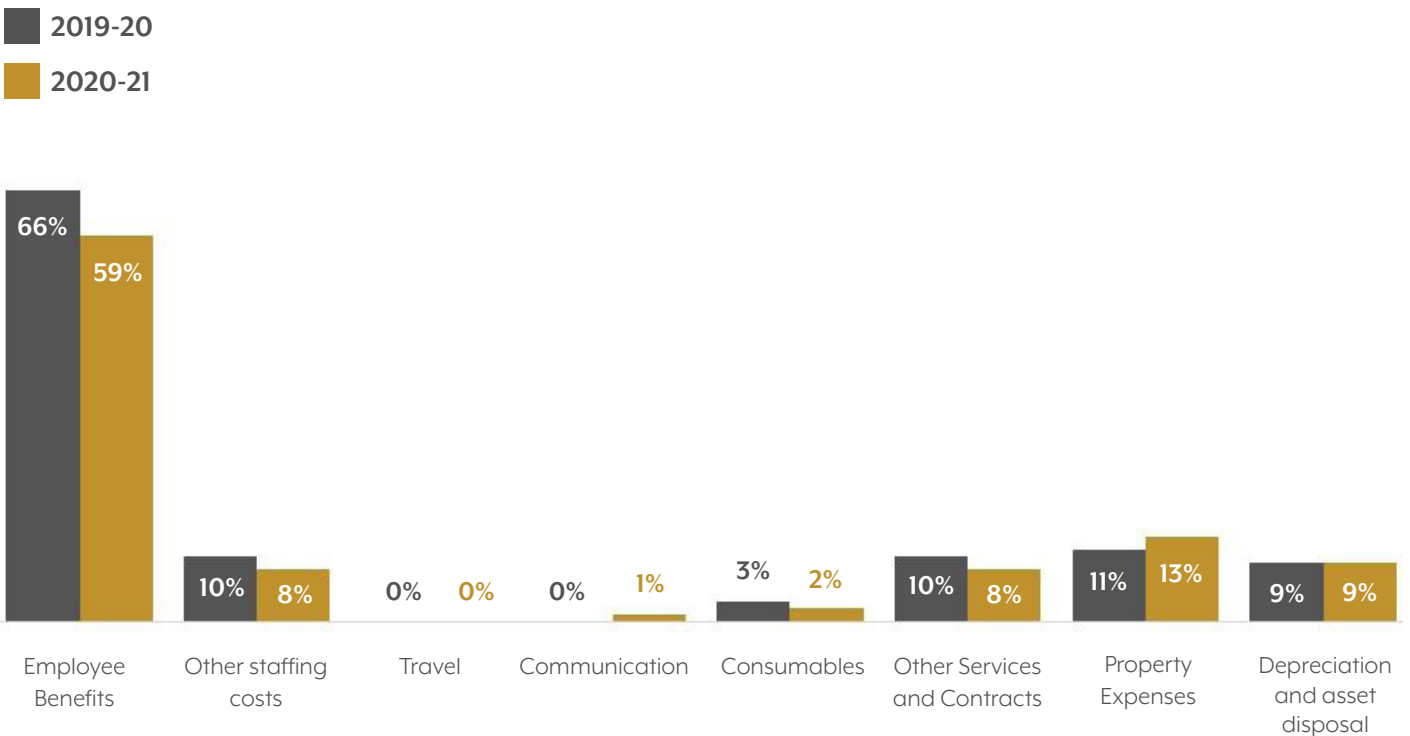


Expenditure

Recurrent expenditure by unit



Recurrent expenditure by category



NB: Expenditure costs include depreciation.

Survey



Survey results show a **9%** increase in member response and an **11%** increase in overall response

Members rating



A **10%** decrease over the previous year in members who rated performance as 'very good'

Staff and Presiding Officers rating



A **1%** decrease over the previous year in staff who rated performance as 'very good'

NB: rated on a scale of 1 (very poor) to 5 (very good) with the opportunity to make comments.



Performance Summary

The delivery of core services to support the Houses to review and pass legislation is the Parliamentary Services Department's primary objective. In 2020 the Parliament of Western Australia increased its activities, with more sitting days than originally scheduled, and was the only Australian Parliament to do so in a COVID environment. By implementing flexible systems of work and regularly communicating with stakeholders, the Department was able to navigate the obstacles arising from COVID and maintain efficiency in our performance.

The Parliamentary Services Department conducts activities in accordance with its strategic plan, which outlines the department's strategic outcomes under four key pillars. Parliamentary Services delivered a range of projects and programs to facilitate these outcomes.

Investing in our People

Outcomes: Performance, leadership and cross disciplinary cooperation and development and focus on service culture

- Worked with the Salaries and Allowances Tribunal and members of Parliament following a substantial change to the Determination for Members of Parliament to ensure appropriate recording and processing of claims and

payments for the new Members Allowance.

- Facilitated working from home arrangements for staff during COVID restrictions.
- Established a Family Room to support families of members and staff.
- Finalised negotiations between Parliament and the three unions for a replacement General Agreement to be registered in the first quarter of 2021-22.
- Delivered workshops through the Equal Opportunity Commission on workplace discrimination, bullying and sexual harassment.
- Presented Staff Recognition Awards to recognise 34 parliamentary employees who have completed five or more years of service to the Parliament.
- Delivered the health awareness fortnight of activities for members and staff.

Managing our Assets

Outcomes: Asset planning at unit level to strengthen management; and protection of Parliament's information and IT infrastructure

- Parliament House was permanently included in the State Register of Heritage Places in November 2020.
- Successfully sought additional ongoing capital appropriation from Treasury for heritage conservation.

- Commenced the implementation of a virtual desktop infrastructure platform to provide secure mobile working facilities for parliamentary staff.
- Replaced the audio system in the Legislative Assembly chamber, retiring the end-of-life analogue switching system.
- Vacated the Parliament annexe on Harvest Terrace in preparation for its demolition for a new office building.
- Upgraded Parliament's corporate storage to ensure data capability for the next five years.
- Approved site design for disability access, parking and bus accommodation on the Parliamentary Reserve.
- Installed hostile vehicle mitigation barriers at the entrances to the north and south drives, opening up the forecourt as a safe pedestrian zone.
- Repaired and restored the plastering and paintwork in the central courtyard.

Managing Governance and Compliance

Outcomes: Improved financial management and adaptability to changing environment (COVID related)

- Engaged The Big Picture Factory to print draft daily *Hansard* ahead of the closure of State Law Publisher in July 2021.
- Engaged Technology One to design and build the new Financial Management Information System, and reviewed finance procedures.
- Established Parliament as a cashless environment, and updated electronic payment systems and processes.
- Named as a 2020 Best Practice entity by the Office of the Auditor General.
- Undertook a comprehensive stocktake of assets.
- Completed a full review and revaluation of the Parliament's collection of Works of Art and Ceremonials.

- Increased cleaning regime and supplies, including chamber deep cleans to protect against COVID infections.
- Implemented electronic payroll and Human Resources approval processes to facilitate remote working.
- Established independent audit committee to provide advice to Heads of Department.

Managing Information and Engagement

Outcomes: Identification and assessment of appropriate emerging technology and support for the transition to the 41st Parliament

- Migrated the parliamentary online broadcast to a third-party network to enable high definition streaming across a range of devices and browsers.
- Launched view on demand video portal for parliamentary proceedings.
- Installed videoconference broadcasting facility in the Legislative Assembly chamber to allow remote participation in proceedings.
- Successfully co-ordinated and processed the payroll for members following the 2021 State General Election.
- Facilitated the relocation of offices for members and the Leader of the Opposition (LOOP) and Leader of the Second Party in Opposition (LOSP) following the state election.
- Provided logistical and operational support for the opening of Parliament on 29 April.
- Developed program of activities for the centenary of the election of Edith Cowan, the first woman member of an Australian Parliament.
- Updated electorate profiles following redistribution of electoral boundaries ahead of the state election.



2021-22 Strategic Direction

The Parliamentary Services Department reviews its strategic direction annually to incorporate current challenges and opportunities, adjust to the parliamentary cycle and determine whether the strategic outcomes are still relevant.

The direction has four key pillars that provide overarching areas of focus for the department. A full version of the strategic direction is published on the Parliament's website.

PSD reviewed its Strategic Direction at the beginning of the 41st Parliament, and refined the pillars to reflect People, Assets, Governance and Technology. The strategic priorities within those areas will be reviewed annually to take account of new projects, opportunities or challenges and as significant projects are completed.

In conjunction with the Strategic Direction, the Department reviews its strategic asset management plan (SAMP) bi-annually. The SAMP is carefully reviewed to ensure that the annual capital allocation is prioritised to maintain a modern and contemporary

Parliament within an ageing heritage building. From 2021-22 the Department will receive an ongoing \$500,000 uplift of its capital appropriation to assist with heritage conservation and building management.

Over the next year, the Department will continue to support members following Salaries and Allowances Tribunal changes to expenditure reporting, seek additional funding for key conservation projects, renew the heritage conservation plan, recommence the building's air conditioning masterplan program, implement the new financial management information system, improve contract management processes, continue to support mobile working arrangements, and upgrade the Parliament's IP telephony system.

2021-22 Strategic Direction

PEOPLE

- Staff
- Members
- Community

Strategic Priority 1 Positive community engagement

Deliver programs that engage different audiences to increase awareness and participation in Parliament

Strategic Priority 2 Members' accountability

Improved understanding of expenditures in ethical performance of members' role

Strategic Priority 3 Staff responsibility

Improved staff accountability, communication and job specific responsibility at all levels

ASSETS

- Conservation
- Accessibility
- Safety

Strategic Priority 1 Planning for key conservation projects

Obtain funding to facilitate conservation projects in the Strategic Asset Management Plan (SAMP)

Strategic Priority 2 Modern and safe building air conditioning

Funding to facilitate air conditioning projects in SAMP

Strategic Priority 3 Safety maintenance program

Continued upgrades to aged systems that pose safety risks

GOVERNANCE

- Responsible expenditure
- Statutory compliance
- Risk management

Strategic Priority 1 Implementation and training for Financial Management Information System (FMIS)

Implementation of FMIS for all parliamentary entities

Strategic Priority 2 Risk management development

Refined risk management process and oversight

Strategic Priority 3 Contract management oversight

Improved awareness and management of contracts

TECHNOLOGY

- IT infrastructure and services
- Mobile access
- Broadcasting
- Cyber and information security

Strategic Priority 1 Secure mobile working arrangements

Implementation of platform to provide secure access to the Parliament network and data regardless of location

Strategic Priority 2 Online access to Parliament

Public has reliable, timely, accessible and intuitive access to parliamentary proceedings and materials

Strategic Priority 3 Protect information & IT infrastructure

Increased cyber security oversight



Ongoing COVID Response

Parliamentary Services maintained operations while managing its response to the COVID-19 pandemic in 2020-21, including during three lockdowns of the metropolitan area. Like most organisations, a flexible and adaptive approach was key to maintaining core functions, with some ancillary services modified as a consequence of restrictions. While the February and June/July lockdowns took place when the Parliament was in recess, the lockdown in April occurred just prior to the opening of Parliament on 29 April, with restrictions still in force at the time of the opening.

As Western Australia moved into phase 4 of the COVID-19 roadmap in June 2020, the Management Executive Committee maintained a cautious approach, with the building remaining closed to many visitors. School tours resumed at half capacity, with no tours at all on sitting days, and the public gallery remained closed until the end of the 2020 sitting year. The continuation of the two-metre square rule throughout the year meant that the Dining Room could not operate at capacity and

meeting room sizes were impacted. The uncertainty surrounding restrictions and capacities meant that a number of community engagement programs were cancelled or rescheduled, with the annual YMCA Youth Parliament relocated to the Constitutional Centre and the UN Youth Australia's Evatt Trophy program cancelled. The Parliamentary Education Office's planned Statewide Student Parliament was also postponed.

Parliamentary Services increased cleaning services at Parliament House, engaging an additional full time cleaner for high frequency touch point surfaces, such as lift buttons, door handles and meeting room tables and chairs and additional deep cleans of the chambers and meeting rooms. Hand sanitiser stations continued to be placed at convenient locations throughout the building and cleaning stocks and signage were also increased to ensure Parliament remained functional in the event of product shortages.

To prepare for the possibility of COVID restrictions applying during a parliamentary sitting, the Reporting Services team worked with the Legislative Assembly to enable video conferencing to be streamed into the chamber and integrated into the broadcasting system. Work will continue on this in the new year.

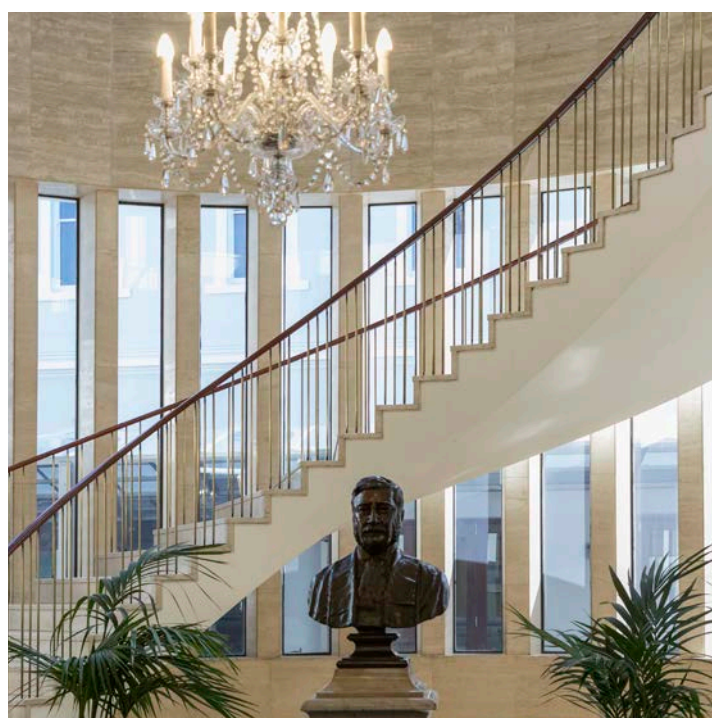
In anticipation of future and ongoing requirements to work remotely, the Department commenced the replacement of half its desktop fleet with virtual desktop infrastructure (VDI). This solution will ensure greater mobility, flexibility and security for remote working, with users able to access their desktop through a thin client (laptop). Development of the server platform was completed in the financial year. Following delays in delivery of the thin clients due to the global microchip shortage, beta testing began in June 2021, with rollout scheduled for July and August 2021. It is anticipated that all eligible users in the Parliament will be on the VDI platform by February 2023.

The Department transitioned well to remote working as three lockdowns were imposed. Building Services staff remained a constant site presence to ensure all statutory services were maintained and that large projects were completed in time for the resumption of parliamentary sittings. While Catering and tour services were cancelled, all other services were able to be delivered remotely, including Library, Human Resources, Finance and Reception Services.

The opening of Parliament is a significant event in the parliamentary calendar. The 59 members elected to the Legislative Assembly are sworn in by the Chief Justice, and the Speaker is elected. The Governor presents his opening address to all members sitting

together in the Legislative Council chamber; also invited are Supreme Court justices, representatives of the armed forces and local Aboriginal elders. The opening is preceded by the Governor's arrival on the front steps of Parliament House, where the Governor inspects the troops in attendance. The April lockdown ended just three days before the opening, and the schedule had to be quickly revised and scaled back to comply with new restrictions. Ultimately, the opening went ahead with the building closed to guests, and the ceremonial arrival was cancelled. However, the Governor was greeted on the front steps by parliamentary officers and office holders, and Neville Collard performed a welcome to country and smoking ceremony.

The lockdown in the final week of the year reinforced that uncertainty surrounding COVID-19 and restrictions will continue next year. Over 2021-22 the Department will continue to work with the chamber departments to ensure that Parliament House is able to respond quickly and flexibly to any further changes required to support the legislature.





Transition to the 41st Parliament

State general elections and the transition to a new Parliament are significant events in the parliamentary cycle. The 40th Parliament sat until 4 December 2020 before entering the long recess prior to the election. Parliament was prorogued on 7 December 2020, and the writs for the dissolution of the Legislative Assembly were issued on 3 February for a fixed term election on 13 March 2021. The 41st Parliament met for the first time on 29 April 2021.

During the prorogation period the Parliamentary Services Department undertook a number of significant building projects. The election recess is the most suitable time to undertake large conservation or building projects so there is minimal disruption to the operations of Parliament. However, Parliament's limited capital funding must be carefully planned to ensure it can adequately support these projects, and the limited availability of personnel and resources due to the COVID-19 pandemic provided an additional challenge. During the recess the audio cabling in the

Legislative Assembly chamber was replaced, which required the removal of the chamber floor, with the chamber unavailable for four and a half months; the Forrest Foyer jarrah floor was repolished, resulting in the closure of the foyer for three weeks; and the courtyard received much needed restoration and replastering, and was closed for 10 weeks. All projects were completed in time for the opening of Parliament.

The election resulted in 36 new members, almost a third of the Parliament. Members were provided with an extensive induction and orientation program. This year the Department offered additional seminars for members including information regarding their salaries and allowances; equal opportunity and harassment; and ethical behaviour.

The record large majority achieved by the returned McGowan government created some unique challenges for the Department, the most notable

of which was that the Labor Party caucus room within Parliament House could not accommodate the 75 ALP members for party meetings. Caucus meetings are now held in the Parliamentary Dining Room until a longer term solution is found.

Following the election the Nationals (WA) became the official opposition, with Hon Mia Davies becoming the first Nationals Leader of the Opposition since 1947. The Liberal and Nationals parties entered into an opposition alliance, with the role of Leader of the Opposition in the Legislative Council held by the Liberal Party. Building Services facilitated the relocation of the opposition party offices, and IT provided additional cabling and facilities to accommodate the new staffing.

Over the recess Reporting Services and IT migrated Parliament's broadcast streaming infrastructure to a third party service, providing greater resilience and reliability of streaming. As the Parliament reopened under substantial COVID related restrictions, the streaming service was critical as new members delivered their inaugural speeches with family members and supporters watching online.

The Salaries and Allowances Tribunal released a new determination for members in March 2021 that substantially changed the way members are required to report their electorate allowance, which has been renamed the Members Allowance. This change requires a greater level of reporting to the Parliamentary Services Department finance and payroll units, and the Department has worked closely with members to assist them to understand the impact of the changes. Parliamentary Services has received funding for 2021-22 to increase staffing to process member allowance reporting.

Following the election, new Presiding Officers were elected in each House. Hon Alanna Clohesy, MLC became President of the Legislative Council, and Hon Michelle Roberts, MLA became the first female Speaker in the Legislative Assembly's 131-year history.

The Department looks forward to working with the new Presiding Officers and all members of the 41st Parliament over the next four years.





Heritage Listing

On 5 November 2020 Parliament House was formally added to the State Register of Heritage Places. Parliament House was first placed on the register on an interim basis in September 2004, the year in which the centenary of the building was celebrated.

The Heritage Council of Western Australia said in its statement of significance that Parliament House has cultural heritage value as the symbol of democracy in Western Australia and provides a strong sense of historical continuity in its function. Parliament has an important physical and symbolic presence as the centre of democracy and decision making in Western Australia. Since Parliament House was opened on 28 July 1904, 874 members have sat in Parliament House, including Australia's first female member, Edith Cowan OBE; Australia's first Aboriginal Cabinet Minister, Hon Ernie Bridge; Australia's first female Premier, Hon Dr Carmen Lawrence; and Australia's first female Aboriginal member, Carol Martin.

Overlooking the city of Perth and Swan River, Parliament House is one of Perth's oldest remaining buildings and still operates for its

original purpose. The western wing, along with the Chambers, was built in 1904 in a Federation Academic Classical style. Although Parliament House was an immense improvement on earlier parliamentary buildings, as it brought together the Chambers in one building, it remained unfinished for a further 60 years. The eastern wing was constructed between 1958 and 1964 in the late 20th Century Stripped Classical style, while the southern and northern wings were constructed in 1977 and 2004 respectively. The most recent enhancement to the Parliamentary Reserve was the restoration and repurposing of the former Parliamentary Fountains, which are now also included in the Register.

Following this addition to the register, the Parliamentary Services Department will update the Parliament's heritage conservation plan, and future works within the building will be subject to heritage assessments. In recognition of the ongoing costs to maintain the building, the Parliamentary Services Department successfully applied for additional ongoing capital funding to enable heritage conservation of this important civic and cultural building.



Chamber Audio Upgrade

During the election recess, a major upgrade of the audio infrastructure was undertaken in the Legislative Assembly. Broadcast services were being impacted by unstable connectivity, signal interference and poor access for repairs and servicing, which meant the system was at high risk of failure. The need for the replacement was identified when the broadcasting system was upgraded in 2017, however the extent of the work required meant that the works could only be scheduled during the extended election recess.

End of life analogue cabling and bespoke and unsupported audio infrastructure was replaced with a digital audio switching network that integrates effectively into the broadcasting system. The design of the audio system, installed over 20 years ago, meant that the entire floor needed to be removed to repair it. To enable future proofing for later improvements or repairs, audio cabling was re-laid in purpose built cable trays to ensure ease of access and switching infrastructure was installed in a rack adjacent to the chamber rather than under the floor, allowing for maintenance to take place during a sitting period if required.

Once the audio infrastructure was in place and the floor and member seats installed, the cabling was wired into microphones and speakers at each of the 62 member positions in the chamber, as well as the Clerks' Table and Speaker's dais.

As part of this project, the chamber attendant call system within the chamber was replaced with a digital system that is now accessible from a touch panel at the Clerks' Table and the chamber timers were also upgraded.

During the project, three of the tiered platforms for member seating were modified to include safer steps and the frame was replaced with treated timber to mitigate against future termite activity.

The project commenced on 7 December 2020 and was commissioned on 16 April 2021, with the new audio system in place for the opening of the 41st Parliament on 29 April 2021. It is anticipated that the audio system in the Legislative Council chamber will be replaced in the next election recess in 2025.



Member and Operational Support

Building Services

Over the election recess Building Services undertook a number of significant projects to maintain the 117-year old building and to comply with regulatory requirements. Lockdowns provided additional challenges in ensuring that works were able to be completed before the return of Parliament on 29 April.

Hostile vehicle mitigation barriers were installed at the entrances to the north and south drives, which with the relocation of visitor parking has allowed the Parliament House forecourt to be opened up as a safe pedestrian zone. The lighting in the forecourt was upgraded and three new picnic tables were placed within the reserve to provide more seating for staff and visitors.

The Forrest Foyer jarrah floor was repolished and the paintwork and plastering in the central courtyard was restored, while new carpets were laid in the Legislative Assembly offices, with the 'traditional' Westminster green carpets replaced with blue carpet to match the Legislative

Assembly chamber. Building Services also managed the project to replace the chamber audio infrastructure and electrical cabling in the Legislative Assembly.

Annual plants were replaced with native vegetation, resulting in a dramatic reduction in chemical usage, water consumption and maintenance. The team placed a big emphasis on reducing their reliance on harmful chemicals and transitioned to organic fertilisers within the gardens. Many single use products were replaced with reusable or biodegradable products, and following a trial to replace single use dry cleaning garment covers, reusable fabric covers will be rolled out to all departments next year.

A site design was prepared to improve public access to the reserve, including access for people with disabilities, and bus parking and layover facilities. Some parts of the plan have already been implemented and the work will be completed in future years.

Next year Building Services will complete the air conditioning replacement in the first floor eastern wing, install a new hostile vehicle mitigation barrier at the service yard and install pedestrian security gates at the first floor north and south public entry doors. Following the heritage listing of Parliament House a new heritage conservation plan will also be developed.

Catering Services

Catering continued to be impacted by the COVID-19 interruptions with restrictions on visitors to the building and capacities in the Dining Room and at functions, in place for most of 2020. However, Catering continued to operate throughout the year, with a takeaway service in the staff cafeteria and a formal dining service for members.

As part of the COVID safety plan, catering facilities and Reception Services went cashless. Parliament's point of sale machines were upgraded to allow automatic sending of purchases to the merchant. This resulted in a faster, more secure and accurate, simpler reconciliation process.

Catering Services and the Education team developed a new type of tour, Tour and Taste of Parliament. This initiative offers community groups the rare opportunity to finish a tour of Parliament with lunch in the Members Dining Room. Following a successful trial, the program will commence next year.

Human Resources

Human Resources assisted in the recruitment, selection and induction programs for 13 positions across the three departments and finalised the negotiations for a replacement General Agreement between the Parliament and the three unions, with the agreement to be registered in the first quarter of next year. Human Resources

continued to refine the new HR and electronic payroll processes introduced because of COVID-19, which made the transition to working from home during lockdown smoother. Human Resources also established electronic personnel files for each employee.

Human Resources successfully processed members of Parliament payroll transactions following the considerable changes after the state election, with a large number of exiting and new members. This coincided with the introduction of substantial administrative changes to member payroll following the Salaries and Allowances Tribunal Determination for Members of Parliament.

Next year Human Resources will support managers and supervisors with the rollout of the Manager ConnX page, the online recruitment portal and electronic on-boarding of employees, and a professional development program for Parliamentary Services Department managers and supervisors.

Security and Reception Services

Security and Reception Services completed the roll out of the security access card (SAC) program, with all regular building users, including parliamentary staff, ministerial staff, electorate and research officers and contractors, now supplied with a SAC. After the election, Security processed SAC requests from 208 ministerial staff and 141 electorate and other staff.

The new hostile vehicle mitigation barriers provided a secure area for rallies without impacting members and staff. Next year, a vehicle barrier will be installed at the service yard, providing further protection to the staff. Electronically controlled pedestrian security gates will be installed at the north and south entry doors to improve access management.



Parliamentary Information and Education

Information Technology

During the year Information Technology commenced a three year project to migrate parliamentary staff to a virtual desktop infrastructure (VDI) platform. This significant and strategic change to the Parliament's IT architecture will provide a longer term response to the remote working requirements brought about by COVID, and will provide mobile, secure and flexible computing for staff. The first phases of the project coincided with the scheduled replacement of the desktop fleet for 102 staff in early 2021. System design, procurement and build took place during the year, and beta testing was conducted with a small group of test users. Rollout of the VDI will commence in July 2021 and is expected to be completed in February 2023.

Cyber security related activities continued to be a focus of IT's service delivery platform, and a significant investment in Parliament's IT infrastructure was again made to provide resilience to the increasing number of virus and phishing attacks as well as malware attempts. While targeted cyber attacks are relatively rare, they are more serious in nature. WA Parliament has therefore partnered with the Australian

Cyber Security Centre to deliver monitoring and remediation capability in the event of a serious threat. This partnership was activated in March when Parliament was subject to the Microsoft Exchange incident that affected organisations globally. With the assistance of the ACSC, Parliament's IT team was able to act quickly to thwart the attempt and, despite a short outage of email services, no data or information was compromised.

In conjunction with Reporting Services, IT contracted a content distribution service to manage the Parliament's streaming requirements and infrastructure, retiring end of life encoders and removing a significant administrative overhead on IT in ensuring that the streaming was accessible on all devices and browsers.

The Parliament's corporate storage and backup systems were replaced to ensure service levels were maintained and sufficient capacity for the next five years. A wireless heat mapping exercise was undertaken to identify the weak spots in the Parliament's wireless networks and new access points will be installed in the new year.

Over the coming year IT will continue working on the VDI project, upgrade the Parliament's firewall and email gateway system, upgrade the Parliament's IP telephony system and implement Webex for improved videoconferencing for the Parliament, including committees.

Parliamentary Library

Following the electoral boundary redistribution that took effect at the state election, the Parliamentary Library updated its electorate profiles. The Members Biographical Register was also updated with details of new and exiting members, with the number of members elected since responsible government in 1890 now standing at 968, including 114 women. The design and layout of both the electorate profiles and biographical registers were updated to improve sequencing of information. The Parliamentary Library supported the commemoration of the centenary of the election of Edith Cowan as the first woman member in an Australian Parliament through the development of an informative website that provides access to Edith's biography, life, legacy and parliamentary career.

During the year the Parliamentary Library team relocated from the annexe building on the corner of Harvest Terrace and Parliament Place to leased accommodation at 11 Harvest Terrace. The annexe building will be demolished as part of a WA Government project to provide purpose built offices for parliamentary staff. The relocation has provided an opportunity for collocation of the media team to improve service delivery. In November, Parliament's media monitoring supplier iSentia experienced a significant cyber attack which impacted services to the Library and consequently to members.

Over the next year, the Library will review its media monitoring contracts, survey members on the media monitoring service, and liaise with .id profile in preparation for the update of the Parliamentary Library Community Profiles following the 2021 Census.

Parliamentary Education

Despite a tour program that was impacted by COVID restrictions, the Parliamentary Education Office provided parliamentary education services to over 15,000 people during the year. The Education team expanded the Parliamentary Research Program, with 46 student reports received. Due to capacity restrictions at Parliament House, the orientation was relocated to the Constitutional Centre, with the large hall and courtyard providing additional opportunities for members and students to meet and discuss their research topics and to provide advice to other students. Professional learning for teachers in civics and citizenship continued through the year, with six teacher PL sessions conducted virtually. A new teaching resource was written and released for year 11/12 ATAR Politics and Law. The resource focuses on the work of parliamentary committees and the two committee offices reviewed the workbook as part of its development.

As 2021 is the centenary of Edith Cowan's election to Parliament, a range of resources, activities and events have been planned to commemorate this historical occasion. The Education team put together a special education resource and workbook, including role plays for classrooms; redesigned tours to focus on Edith's achievements; designed and installed a commemorative display in the Forrest Foyer; and launched the What Would Edith Say? competition for school students. The commemoration will continue in the new financial year with a series of events focused on 28 July, the

date of Edith Cowan's inaugural speech in the Legislative Assembly.

The Parliamentary Education Office delivered outreach education to four regional centres – Karratha, Kalgoorlie, Esperance and Broome – with 24 schools and 2,651 students and teachers visited through the program. The outreach program runs alongside the Country School Travel Rebate, which provides a rebate to schools located 150 kilometres away from Parliament who visit Parliament for a tour.

Parliament participated in Perth Heritage Weekend in 2021. The introduction of 'Family Friday' as part of the Heritage Weekend provided an ideal opportunity for Parliament to participate in a cost-effective manner. In addition to building tours, a range of family friendly activities were provided on the Parliament House grounds, with a highlight being a family heritage hunt and tours of the redeveloped Fountains offices. Over 200 people attended the event, which was successfully run without disrupting the activity of Parliament, which was preparing for the opening of Parliament in late April.

In the coming year the Parliamentary Education Office will continue the formal commemoration of Edith Cowan's election with a community performance and the announcement of the winners in the What Would Edith Say? competition, and will coordinate the new Tour and Taste of Parliament program following a successful trial.

Reporting Services

Following a review of streaming infrastructure for chambers and committee hearings, Reporting Services and IT engaged a third party content distribution network provider to deliver high definition streaming and archive of parliamentary broadcasts. Parliament's sitting

day archive was upgraded to provide quicker access and the ability for users to download videos. Development of the new portal will continue over the next 12 months.

For over 100 years the State Law Publisher has provided printing services for Hansard, however, with the scheduled closure of the government printer in July 2021, Reporting Services undertook a review of its daily *Hansard* requirements and, following a successful trial, engaged an external printer to provide printing services for the *Parliamentary Debates*.

As part of the Parliament's response to COVID, Reporting Services worked with the Legislative Assembly to provide infrastructure to integrate videoconferencing into the chamber's broadcasting system, to provide a technical solution for members to meet remotely if required. Testing for the system continues and in the new year Reporting Services will finalise the solution. Reporting Services also upgraded its house rostering system for Hansard reporters, which integrates with the Hansard production system. The existing roster system was 20 years old, and not able to adapt to the diverse staffing arrangements that now apply in Reporting Services. The upgraded rostering system was developed in-house by IT and went live for the opening of Parliament in April.

Over the next 12 months, Reporting Services will continue work on the video portal and expand it to suit the requirements of members, including linking it to the daily *Hansard* record; further develop the remote meeting infrastructure in the chamber and undertake investigations into closed captions for the broadcast archive and AI speech-to-text technologies to enable text searching of the broadcast record.



Governance and Finance

The three parliamentary departments were again named Best Practice Entities by the Office of the Auditor General, which reflects the hard and dedicated work of the Finance team to assist the three departments to manage financial and governance processes.

Finance completed the procurement of the Parliament's new Financial Management Information System (FMIS). The new FMIS will replace an end-of-life accounting system and multiple other platforms that are no longer suitable for contemporary finance processes or the flexibility required by COVID restrictions, including online information and remote working. The new system will improve the efficiency and effectiveness of reporting and controls, as well as ensure timelier and more comprehensive reporting for operational management and the replacement of manual systems and paperwork. Substantial work on the transition took place during the year, with system build commencing and whole of department processes and procedures examined. A full comprehensive stocktake and rationalisation of assets was also

undertaken to facilitate a smooth and accurate transition to new system.

In preparation for the migration, Finance worked with Catering and the Parliamentary Refreshment Rooms (PRR) to remove cash transactions and manual paperwork, with PRR now operating with direct debit and cashless payments.

Following on from the artwork stocktake in 2019-20, Finance facilitated a full review and revaluation of the Parliament's collection of Works of Art and Ceremonials. Over the next year, Finance will fully implement the new FMIS across the Parliament.



Other Reporting

Records Management

Parliament's records management is supported by the cross-parliamentary Information Management Committee that makes recommendations to the Heads of Department. Each department administers its own record keeping plan responsibilities as required under the State Records Act.

During the year the Parliamentary Services Department completed the Objective Electronic Document and Records Management System upgrade commenced in June 2020. The Parliament's Information Management Committee reviewed the option to move to the Objective IQ Browser but opted to maintain the current Navigator to provide continued ease of use for staff.

Training for new employees was conducted, and development of training programs within the Objective Learning Hub continued. In August 2020, the State Records Commission approved the Department's retention and disposal schedule, and over the coming year Parliamentary Services will implement the schedule into Objective.

Occupational Safety, Health and Injury Management

Parliament's commitment to the health and safety of employees, contractors, Members of Parliament and visitors is reinforced by its Occupational Safety and Health Management System (OSHMS). The Executive Management Group views safety and health in the workplace as the responsibility of both the employer and the employee and supports the implementation of the OSHMS through a range of policies and procedures that effectively identify, address and control workplace hazards and manage workplace injuries.

As part of the OSHMS, regular Occupational Safety and Health (OSH) performance reports are provided to Parliament's Heads of Department and the Joint Consultative Committee comprising both employee and management representatives. This regular consultation with employees and their representatives, in addition to close coordination with suppliers, contractors and other stakeholders, ensures the OSHMS is continually reviewed, maintained and applied effectively.

Human Resources coordinated the annual audit and review of workplace hazard inspections for Parliament House and annexe buildings, which aim to encourage employees to identify, assess and resolve or control workplace hazards and facilitate discussion with staff about health, safety and environmental issues. All OSH related policies and procedures, including those detailing Parliament's injury management system, are reviewed annually and are available on the intranet.

During the year, employee health and wellbeing was supported by providing return to work programs; workplace adjustments; OSH information in induction programs; fatigue management checks; flu vaccinations; ergonomic assessments; and several sit-stand workstations. Parliament continued its two-week Health and Wellbeing program in October 2020 and May 2021, providing a range of initiatives aimed to increase health and fitness levels and raise awareness and support for valuable causes. This included various presentations from the Parliament's EAP Provider, Access Wellbeing, covering resilience in a post COVID world; health and wellbeing while working from home; guided visualisation/meditation and yoga classes. The program also included an on-site breast screening bus through BreastScreen WA. Other workshops and information sessions included superannuation information sessions by GESB; Tai Chi classes; Do you want to Sleep better? presented by UWA Centre for Sleep Science; a Biggest Morning Tea event to raise money for the Cancer Council; corporate on-site massages; parenting workshops by Behaviour Tonics; diabetes information session by Diabetes WA; and physical assessments, training assistance and the preparation of individual fitness programs through Movewell Physiotherapy.

There has been an ongoing requirement for Human Resources to work closely with managers and their staff to ensure the provision, where possible, of the necessary ergonomic equipment to enable staff to safely and effectively undertake their work away from the office. This was supported by policies and a procedural checklist.

The focus on education will continue in 2021–22 by providing further OSH related training to managers and staff and additional Health and Wellbeing weeks with workshops and health services.

In this financial year there was one new worker's compensation claim submitted with one claim now finalised and one ongoing claim, which resulted in seven and a half hours lost time for the year. Two hazards were identified, and 11 minor accidents/incidents were reported.

Unauthorised Use of Credit Cards

Officers of the Department hold corporate credit cards where their functions warrant usage of this facility. During the reporting period 1 July 2020 to 30 June 2021, there were no instances of unauthorised use of credit cards.

Staff Recognition Awards

Each year the Presiding Officers recognise staff with five or more years service to the Parliament of Western Australia. In 2020, the following staff from the Parliamentary Services Department were recognised.

30 years

Laurie Mansell, Reporting Services

25 years

Mark Bore, Catering Services

20 years

Elaine Johnson, Reporting Services

15 years

Paul Tupanceski, Building Services

Stephen Shepherd, Catering Services

David Embry, Reporting Services

Mark Gabrielli, Catering Services

Wendy Wells, Reporting Services

Sandra Stockman, Reporting Services

Roger Mouttet, Catering Services

Greg Craib, Catering Services

10 years

Olivier Breton, Reporting Services

Maria Ogden, Catering Services

Tony Paterson, Security and Reception Services

5 years

Belinda Andrews, Reporting Services

Luisa Silva, Building Services

Sandra Petrie, Finance

Audited Financial Statements and Key Performance Indicators for 2020-21

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Auditor General

INDEPENDENT AUDITOR'S OPINION 2021 Parliamentary Services Department

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Parliamentary Services Department (Department) which comprise:

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Summary of Consolidated Account Appropriations for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information, including administered transactions and balances.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Parliamentary Services Department for the year ended 30 June 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I am independent of the Department in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & 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. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Responsibilities of the Executive Manager for the financial statements

The Executive Manager is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Executive Manager is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Department.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. 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.

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

Report on the audit of controls

Opinion

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

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

In my opinion, in all material respects, the controls exercised by the Parliamentary Services Department are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

The Executive Manager's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Parliamentary Services Department for the year ended 30 June 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Parliamentary Services Department are relevant and appropriate to assist users to assess the Department's performance and fairly represent indicated performance for the year ended 30 June 2021.

The Executive Manager's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

The Executive Manager is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Parliamentary Services Department for the year ended 30 June 2021 included on the Department's website. The Department's management is responsible for the integrity of the Department's website. This audit does not provide assurance on the integrity of the Department's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements, controls or key performance indicators. If users of the financial statements, controls and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial statements, controls and key performance indicators.



Caroline Spencer
Auditor General for Western Australia
Perth, Western Australia
6 September 2021



PARLIAMENTARY SERVICES DEPARTMENT

PARLIAMENTARY SERVICES DEPARTMENT

CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2021

The accompanying financial statements of the Parliamentary Services Department have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2021 and the financial position as at 30 June 2021.

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

A handwritten signature in blue ink, appearing to read 'Deborah Gilchrist'.

Deborah Gilchrist
Acting Chief Finance Officer

Date: 3/9/21

A handwritten signature in blue ink, appearing to read 'Rob Hunter'.

Rob Hunter
Accountable Authority

Date: 3/9/21





PARLIAMENTARY SERVICES DEPARTMENT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

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PARLIAMENTARY SERVICES DEPARTMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$000	2020 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	11,556	11,912
Supplies and services	2.2	2,417	2,537
Depreciation and amortisation expenses	4.1.1, 4.2, 4.3.1	1,649	1,554
Finance costs	6.2	1	1
Accommodation expenses	2.2	1,871	2,078
Grants and subsidies	2.3	1	2
Loss on disposal of non-current assets	2.2	6	36
Other expenses	2.2	50	57
Total cost of services		17,551	18,177
Income			
<i>Revenue</i>			
Other revenue	3.2	5	10
Total income other than income from State Government		5	10
NET COST OF SERVICES			
		17,546	18,167
Income from State Government			
	3.1		
Service appropriation		17,993	17,936
Income from other public sector entities		990	201
Resources received		8	9
Total income from State Government		18,991	18,146
(DEFICIT) / SURPLUS FOR THE PERIOD		1,445	(21)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus		(1,561)	394
Total other comprehensive income		(1,561)	394
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(116)	373

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





PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Notes	2021 \$000	2020 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	1,991	1,608
Receivables	5.1	391	127
Property held for distribution to owners	4.1 (b)	3,040	-
Other current assets	5.3	353	329
Total Current Assets		5,775	2,064
Non-Current Assets			
Restricted cash and cash equivalents	6.3	178	135
Amounts receivable for services	5.2	17,646	16,206
Property, plant and equipment	4.1	70,079	74,148
Right-of-use assets	4.2	12	26
Intangible assets	4.3	91	152
Other non-current assets	5.3	82	4
Total Non-Current Assets		88,088	90,671
TOTAL ASSETS		93,863	92,735
LIABILITIES			
Current Liabilities			
Payables	5.4	771	531
Lease liabilities	6.1	9	15
Employee related provisions	2.1(b)	2,314	2,325
Total Current Liabilities		3,094	2,871
Non-Current Liabilities			
Lease liabilities	6.1	3	12
Employee related provisions	2.1(b)	233	220
Total Non-Current Liabilities		236	232
TOTAL LIABILITIES		3,330	3,103
NET ASSETS		90,533	89,632
EQUITY			
Contributed equity	8.6	28,490	27,474
Reserves	8.6	49,739	51,299
Accumulated surplus		12,304	10,859
TOTAL EQUITY		90,533	89,632

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





PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Contributed equity \$000	Reserves \$000	Accumulated surplus \$000	Total equity \$000
Balance at 1 July 2019		26,456	50,906	10,880	88,242
Surplus		-	-	(21)	(21)
Other comprehensive income		-	394	-	394
Total comprehensive income for the period		-	394	(21)	373
Transactions with owners in their capacity as owners:					
Capital appropriations	8.6	1,018	-	-	1,018
Total		1,018	-	-	1,018
Balance at 30 June 2020		27,474	51,300	10,859	89,633
Balance at 1 July 2020		27,474	51,300	10,859	89,633
Surplus		-	-	1,445	1,445
Other comprehensive income		-	(1,561)	-	(1,561)
Total comprehensive income for the period		-	(1,561)	1,445	(116)
Transactions with owners in their capacity as owners:					
Capital appropriations	8.6	1,016	-	-	1,016
Total		1,016	-	-	1,016
Balance at 30 June 2021		28,490	49,739	12,304	90,533

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





PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$000	2020 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		16,702	16,525
Capital appropriations		1,016	1,018
Funds from other public sector entities		760	201
Net cash provided by State Government		18,478	17,744
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(11,473)	(11,576)
Supplies and services		(2,526)	(3,041)
Finance costs		(1)	(1)
Accommodation		(1,863)	(2,071)
Grants and subsidies		(1)	(2)
GST payments on purchases		(574)	(569)
Other payments		(50)	(55)
Receipts			
GST receipts on sales		18	28
GST receipts from taxation authority		541	589
Other receipts		3	11
Net cash provided by/(used in) operating activities		(15,926)	(16,687)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(2,112)	(1,012)
Net cash provided by/(used in) investing activities		(2,112)	(1,012)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(14)	(16)
Net cash provided by/(used in) financing activities		(14)	(16)
Net increase/(decrease) in cash and cash equivalents		426	29
Cash and cash equivalents at the beginning of period		1,743	1,714
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	6.3	2,169	1,743

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



PARLIAMENTARY SERVICES DEPARTMENT

SUMMARY OF CONSOLIDATED ACCOUNT APPROPRIATIONS
FOR THE YEAR ENDED 30 JUNE 2021

	2021 Budget Estimate \$000	2021 Supplementary Funding \$000	Revised Budget \$000	2021 Actual \$000	2021 Variance \$000
<u>Delivery of Services</u>					
Item 3 Net amount appropriated to deliver services	18,142	(149)	17,993	17,993	-
Total appropriations provided to deliver services	18,142	(149)	17,993	17,993	-
<u>Capital</u>					
Item 93 Capital Appropriation	1,016	-	1,016	1,016	-
GRAND TOTAL	19,158	(149)	19,009	19,009	-

Supplementary funding includes a reduction in funding appropriated for the Parliamentary Precinct Project which was reduced in June 2021.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. Basis of preparation

For financial reporting purposes, the Department is an entity funded by the State of Western Australia (consolidated revenue) which is subject to the Financial Management Act 2006 and Treasurer's Instructions relating to public finances. The Department is a not-for-profit entity (as profit is not its principal objective).

The Department is not part of the State public service or a government agency from the perspective of the Public Sector Management Act 1994. The Department provides apolitical ancillary services to Members of Parliament, Chamber Departments, Parliamentary staff and other users.

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

These annual financial statements were authorised for issue by the Accountable Authority of the Department on 3 September 2021.

Statement of compliance

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

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

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

Basis of preparation

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

Judgements and estimates

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

Contributed equity

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Use of our funding

Expenses incurred in the delivery of services

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

	Notes	2021 \$000	2020 \$000
Employee benefits expenses	2.1(a)	11,556	11,912
Employee related provisions	2.1(b)	2,547	2,545
Grants and subsidies	2.3	1	2
Other expenditure	2.2	4,338	4,672
Loss on disposal of non-current assets	2.2	6	36

2.1(a) Employee benefits expenses

	2021 \$000	2020 \$000
Employee benefits	10,517	10,921
Termination benefits	51	-
Superannuation - defined contribution plans	988	991
Total employee benefits expense	11,556	11,912
Add: AASB 16 Non-monetary benefits	15	16
Less: Employee Contributions	(3)	(1)
Net employee benefits	11,568	11,927

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

Termination benefits: Payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Department is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation: The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the Gold State Superannuation Scheme (GSS) (concurrent contributions), the West State Superannuation Scheme (WSS), the Government Employees Superannuation Board Schemes (GESBs), or other superannuation funds.

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

Employee Contributions: contributions made to the Department by employees towards employee benefits that have been provided by the Department. This includes both AASB-16 and non-AASB 16 employee contributions.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Use of our funding (cont.)

2.1(b) Employee related provisions

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

Current	2021	2020
<u>Employee benefits provisions</u>	\$000	\$000
Annual leave ^(a)	819	914
Long service leave ^(b)	1,451	1,380
Deferred salary scheme ^(c)	31	18
	2,301	2,312
<u>Other provisions</u>		
Employment on-costs ^(d)	13	13
Total current employee related provisions	2,314	2,325
Non-current		
<u>Employee benefits provisions</u>		
Long service leave ^(b)	232	219
<u>Other provisions</u>		
Employment on-costs ^(d)	1	1
Total non-current employee related provisions	233	220
Total employee related provisions	2,547	2,545

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

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

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

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Use of our funding (cont.)

2.1(b) Employee related provisions (cont.)

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

- (c) **Deferred salary scheme liabilities:** Classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.
- (d) **Employment on-costs:** The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 2.2' and are not included as part of the Department's 'employee benefits expenses'. The related liability is included in 'Employment on-costs provision'.

	2021	2020
	\$000	\$000
<u>Employment on-costs provision</u>		
Carrying amount at start of period	14	12
Additional/(reversals of) provisions recognised	-	2
Carrying amount at end of period	14	14

Key sources of estimation uncertainty - long service leave

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

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

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

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Use of our funding (cont.)

2.2 Other expenditure	2021 \$000	2020 \$000
Supplies and services		
Communications	89	91
Consultants and contractors	238	304
Consumables	170	199
Contract staff	65	78
Hansard printing	51	69
Insurances	70	74
IT equipment rental ^(a)	115	117
IT maintenance contracts - computing	566	406
IT maintenance contracts - equipment	93	110
Media	83	74
Minor equipment	121	143
Parts and repairs	17	51
Security services	321	398
Staff training	17	34
Stationery and printing	31	31
Subscriptions	206	177
Travel	27	43
Other	137	138
Total supplies and services	2,417	2,537
Accommodation		
Accommodation expenses	82	115
Accommodation - variable expenses	79	80
Repairs and maintenance	1,027	1,203
Cleaning	366	344
Utility charges - gas	6	8
Utility charges - electricity and water	311	328
Total accommodation expenses	1,871	2,078
Other		
Employment on-costs	4	11
Audit fee	46	46
Total other expenses	50	57
Total other expenditure	4,338	4,672

(a) Included within rental costs are low value leases of up to \$5,000.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Use of our funding (cont.)

2.2 Other expenditure (cont.)

Supplies and services expenses are recognised in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

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

Loss on disposal of non-current assets	2021	2020
	\$000	\$000
<u>Net proceeds from disposal of non-current assets</u>		
Plant and equipment	-	-
Works of art	-	-
<u>Carrying amount of non-current assets disposed</u>		
Plant and equipment	(3)	(34)
Works of art	(3)	(2)
Net gain/(loss)	(6)	(36)

Realised and unrealised gains are usually recognised on a net basis. These include gains (and losses) arising on the disposal of non-current assets.

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the Statement of Comprehensive Income (from proceeds of sale).

2.3 Grants and subsidies	2021	2020
<u>Recurrent</u>	\$000	\$000
Subsidy - Country Schools Travel	1	2
	1	2

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can be either operating or capital in nature. Subsidies are recognised as an expense in the reporting period in which they are paid or payable. They include payments made to regional schools, located more than 150 kilometres outside of the metropolitan area, to travel to Perth to take part in the Parliamentary Education civics and citizenship program.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

3. Our funding sources

How we obtain our funding

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

	Notes	2021 \$000	2020 \$000
Income from State Government	3.1	18,991	18,146
Other revenue	3.2	5	10

3.1 Income from State Government

	2021 \$000	2020 \$000
Appropriation received during the period:		
Service appropriation	17,993	17,936
Total appropriation received	17,993	17,936
Income received from other public sector entities during the period		
• Infrastructure and facilities at cost	958	157
• Information and services at cost	32	44
Total income received	990	201
Resources received free of charge from other public sector entities during the period:		
Services received free of charge	8	9
Total resources received	8	9
Total income from State Government	18,991	18,146

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

Income from other public sector entities are recognised as income when the Department has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Department receives the funds.

Resources received from other public sector entities are recognised as income (and assets or expenses) equivalent to the fair value of the assets, or the fair value of those services that can be reliably determined and which would have been purchased if not donated.

3.2 Other revenue

		2021 \$000	2020 \$000
Employee contributions	2.1(a)	3	2
Other revenue		2	8
Total other income		5	10



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets

Assets the Department utilises for economic benefit or service potential

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

	Notes	2021 \$000	2020 \$000
Property, plant and equipment	4.1	70,080	74,148
Right-of-use assets	4.2	12	26
Intangibles	4.3	91	152
Total key assets		70,183	74,326



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.1 Property, plant and equipment

Year ended 30 June 2021

1 July 2020

	Land \$000	Buildings \$000	Improvements \$000	Leasehold \$000	Plant & Equipment \$000	Computer Hardware \$000	Works of Art \$000	Works in Progress \$000	Total \$000
Gross carrying amount	3,017	65,305	3,268	8,561	980	941	399	82,471	
Accumulated depreciation	-	-	(3,222)	(4,177)	(924)	-	-	(8,323)	
Carrying amount at start of period	3,017	65,305	46	4,384	56	941	399	74,148	
Additions	-	-	-	-	-	-	2,109	2,109	
Transfers	-	-	-	-	410	306	1	(729)	
Other disposals	-	-	-	-	-	-	(3)	(3)	
Revaluation increments / (decrements)	-	(1,628)	-	-	-	66	-	(1,562)	
Reclassification as property held for distribution to owner	(2,800)	(240)	-	-	-	-	-	(3,040)	
Depreciation	-	(657)	(21)	(786)	(97)	-	-	(1,561)	
Carrying amount at 30 June 2021	217	62,780	25	4,008	265	1,005	1,779	70,079	

Gross carrying amount
Accumulated depreciation

78,958
(8,879)

(a) Represents transfer from Works in Progress to Intangible Assets \$12,000 (2020: \$163,000).

4.1 (b) Property held for distribution to owner

	Land \$000	Buildings \$000	Total \$000
Gross carrying amount at 30 June 2021	2,800	240	3,040

Subsequent to year end, land and buildings at 1 Harvest Terrace is intended to be transferred to the Department of Finance, at the amount of the valuation recorded in these financial statements, that amount being determined by the State Valuer General. The land is to be transferred as equity being an owners distribution. This land will form part of a building development planned by the State Government.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

Initial recognition

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

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

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land,
- buildings, and
- artworks.

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses.

Works of art are carried at fair value less accumulated impairment losses.

All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuations and Property Analytics) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

Land and buildings were revalued as at 1 July 2020 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2021 and recognised at 30 June 2021. The fair value of buildings was determined on the basis of depreciated replacement cost and fair value of land was determined on the basis of comparison with market evidence for land with low level utility (high restricted use land).

In relation to land and buildings held for distribution to owners, fair value was determined by reference to market values for land: \$2,800,000 (2020: \$2,800,000) and buildings: \$240,000 (2020: \$240,000).



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

4.1.1 Depreciation and impairment

Charge for the period	Notes	2021 \$000	2020 \$000
<u>Depreciation</u>			
Buildings	4.1	657	649
Leasehold improvements	4.1	21	19
Plant and equipment	4.1	786	705
Computer hardware	4.1	97	78
Total depreciation for the period		1,561	1,451

As at 30 June 2021 there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2021 have either been classified as assets held for sale or have been written-off.

Finite useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exceptions to this rule include assets held for distribution to owner and land.

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

Asset	Useful Life: years
Heritage buildings	100 years
Contemporary buildings	40 years
Leasehold improvements	Lower of asset life or lease term
Plant and equipment	5 to 25 years
Computer hardware	3 years
Computer software ^(a)	3 years

(a) software that is integral to the operation of related hardware.

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

Impairment

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

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

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

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

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

4.2 Right-of-use assets

	2021	2020
	\$000	\$000
Vehicles	12	26
Net carrying amount at 30 June 2021	12	26

Additions to right-of-use assets during the financial year were zero (2020: \$19,000).

Initial recognition

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

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

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.2 Right-of-use assets (cont.)

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

	2021	2020
	\$000	\$000
Vehicles	15	15
Total right-of-use asset depreciation	15	15
Lease interest expense	1	1
Expenses relating to variable lease payments not included in lease liabilities	11	8
Low-value leases	115	117

The total cash outflow for leases in 2021 was \$15,000 (2020: \$16,000).

The Department has leases for vehicles.

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

The Department recognises leases as right-of-use assets and associated lease liabilities in the Statement of Financial Position.

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.3 Intangible assets

	Computer Software \$000
Year ended 30 June 2021	
1 July 2020	
Gross carrying amount	694
Accumulated amortisation	(542)
Carrying amount at start of period	152
Additions	12
Disposal - carrying amount	(20)
Disposal - accumulated depreciation	20
Amortisation expense	(73)
Carrying amount at 30 June 2021	91

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- (a) The technical feasibility of completing the intangible asset so that it will be available for use or sale
- (b) An intention to complete the intangible asset and use or sell it
- (c) The ability to use or sell the intangible asset
- (d) The intangible asset will generate probable future economic benefit
- (e) The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset, and
- (f) The ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets at a minimum of \$5,000 that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Key assets (cont.)

4.3 Intangible assets (cont.)

4.3.1 Amortisation and impairment

Charge for the period	2021 \$000	2020 \$000
<u>Amortisation</u>		
Computer software	73	88
Total amortisation for the period	73	88

As at 30 June 2021 there were no indicators of impairment to intangible assets.

The Department held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Department have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful Life
Computer software ^(a)	3 to 5 years

(a) software that is not integral to the operation of related hardware.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.1.

Computer software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

5. Other assets and liabilities

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

	Notes	2021	2020
		\$000	\$000
Receivables	5.1	391	127
Amounts receivable for services	5.2	17,646	16,206
Other assets	5.3	435	333
Payables	5.4	771	531

5.1 Receivables

2021 **2020**
\$000 **\$000**

Current

Receivables	260	12
GST receivable	131	115
Total receivables	391	127

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

5.2 Amounts receivable for services (Holding Account)

2021 **2020**
\$000 **\$000**

Total non-current	17,646	16,206
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Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

5. Other assets and liabilities (cont.)

5.3 Other assets

	2021	2020
	\$000	\$000
<u>Current</u>		
Prepayments	353	329
Total current	353	329
<u>Non-current</u>		
Prepayments	82	4
Total non-current	82	4
Balance at end of period	435	333

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

5.4 Payables

	2021	2020
	\$000	\$000
<u>Current</u>		
Trade payables	247	85
Accrued expenses	143	234
Accrued salaries	232	212
Other payables	149	-
Total current	771	531

Payables are recognised at the amounts payable when the Department becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days. 'Other payables' includes an amount drawn down in excess of approved appropriation, due to a late June adjustment which reduced the appropriation amount approved.

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

6. Financing

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

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

6.1 Lease liabilities

	2021	2020
	\$000	\$000
Current	9	15
Non-current	3	12
	12	27

Initial measurement

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

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

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

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

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

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

This section should be read in conjunction with note 4.2.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

6. Financing (cont.)

6.1 Lease liabilities (cont.)

Subsequent measurement

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

6.2 Finance costs

Finance costs	2021 \$000	2020 \$000
Lease interest expense	1	1
Finance costs expensed	1	1

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

6.3 Cash and cash equivalents

	2021 \$000	2020 \$000
Cash and cash equivalents	1,991	1,608
Restricted cash and cash equivalents		
• Accrued salaries suspense account ^(a)	178	135
	2,169	1,743

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

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

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

6.4 Capital commitments

	2021 \$000	2020 \$000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	305	379



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

7. Financial instruments and Contingencies

	Note
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

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

	2021	2020
	\$000	\$000
<u>Financial assets</u>		
Cash and cash equivalents	2,169	1,743
Financial assets at amortised cost ^(a)	17,906	16,218
Total financial assets	20,075	17,961
<u>Financial liabilities</u>		
Financial liabilities measured at amortised cost	723	498
Total financial liability	723	498

(a) The amount of Financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

7.2 Contingent assets and liabilities

Under the *Long Service Leave Act 1958* (LSL Act) casual employees who have been employed for more than 10 years and meet continuous service requirements may be entitled to long service leave. On 7 May 2020, the Parliamentary Employees Agreement 2019 was ratified which provided current casual employees who have been employed for 7 years and meet continuous employment may be entitled to long service leave. Whilst a provision for casual employees who are currently still employed by the Department and who meet the criteria has been recognised in the financial statements, the amount of the obligation for those casual employees who are no longer employed by the Department cannot be measured with sufficient reliability at reporting date. We are currently assessing the impact of the LSL Act for those casual employees.

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

8. Other disclosures

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

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

8.1 Events occurring after the end of the reporting period

Current assets at balance date includes land and buildings at 1 Harvest Terrace, transferred to the Department of Finance post balance date, see also note 4.1 (b).

8.2 Initial application of Australian Accounting Standards

The following standards are operative for reporting periods ended on or after 30 June 2021:

- AASB 2018-6 – Definition of a Business
- AASB 2018-7 – Definition of Material
- AASB 2019-1 – References to the Conceptual Framework
- AASB 2019-3 – Interest Rate Benchmark Reform
- AASB 2019-5 – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia
- AASB 2019-7 – Disclosure of GFS Measures of Key Fiscal Aggregates and GAAP/GFS Reconciliations
- AASB 2020-4 – Covid-19-Related Rent Concessions

The Department considers the above standards do not have material impact on its accounts.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

8. Other disclosures (cont.)

8.3 Key management personnel

The Department has determined key management personnel include the Presiding Officers and senior officers of the Department. However, the Department does not incur expenditures to compensate the Presiding Officers and those disclosures may be found in the Annual Reports of the Department of the Legislative Council and Department of the Legislative Assembly.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Department for the reporting period are presented with the following bands:

Compensation band (\$)	2021	2020
280,001 - 290,000	-	1
270,001 - 280,000	1	-
210,001 - 220,000	1	1
170,001 - 180,000	1	1
130,001 - 140,000	1	1
30,001 - 40,000	1	-
20,001 - 30,000	1	-
	2021	2020
	\$000	\$000
Total compensation of senior officers	852	812

Total compensation includes the superannuation expense incurred by the Department in respect of senior officers.

The basis of preparation of the Key Management Personnel Note has been amended to more accurately reflect actual expenditure, and prior year comparatives have been amended for consistency.

8.4 Related party transactions

Related parties of the Department include:

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

Material transactions with related parties

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

8. Other disclosures (cont.)

8.5 Remuneration of auditors

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

	2021	2020
	\$000	\$000
Auditing the accounts, financial statements, controls, and key performance indicators	47	46

8.6 Equity

Contributed equity

	2021	2020
	\$000	\$000
Balance at start of period	27,474	26,456
Contributions by owners		
Capital appropriation	1,016	1,018
Total contributions by owners	28,490	27,474
Balance at end of period	28,490	27,474

Asset revaluation surplus

Balance at start of the period	51,299	50,906
Net revaluation increments/(decrements)		
Land	-	-
Buildings	(1,627)	393
Works of art	67	-
Balance at end of period	49,739	51,299

8.7 Supplementary financial information

(a) Write-offs

During the financial year, art works totalling \$2,000 (2020: \$2,534) were written off the Department's asset register under the authority of the accountable authority.

(b) Losses through thefts, defaults and other causes

Four items of office equipment, costing a total of \$5,000, were identified as missing during a stocktake. (2020: Nil).

(c) Gifts of public property

The Department donated two oil paintings valued at \$450 each, from the Parliamentary Art Collection, to the Artist's family, and additionally donated obsolete items of furniture and equipment (nil value) to Westcare Incorporated, WA Disability Enterprises and the Museum of Western Australia.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

8.8 Explanatory statement

All variances between annual estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below. Narratives are provided for key major variances, which are greater than 10% and 1% of the estimated Total Cost of Services for the Statements of Comprehensive Income and Statement of Cash Flows, and 1% of the prior year Total Assets for the Statement of Financial Position.

8.8.1 Statement of Comprehensive Income Variances

	Variance note	Estimate 2021 \$000	Actual 2021 \$000	Variance \$000	Actual 2021 \$000	Actual 2020 \$000	Variance \$000
Expenses							
Employee benefits expense		12,015	11,556	(459)	11,556	11,912	(356)
Supplies and services	1	2,866	2,417	(449)	2,417	2,537	(120)
Depreciation and amortisation expense	2	1,440	1,649	209	1,649	1,554	95
Finance costs		-	1	1	1	1	-
Accommodation expenses		1,690	1,871	181	1,871	2,078	(207)
Grants and subsidies		5	1	(4)	1	2	(1)
Loss on disposal of non-current assets		-	6	6	6	36	(30)
Other expenses		139	50	(89)	50	57	(7)
Total cost of services		18,155	17,551	(604)	17,551	18,177	(626)
Income							
<i>Revenue</i>							
Other revenue		-	5	5	5	10	(5)
Total income other than income from State Government		-	5	5	5	10	(5)
NET COST OF SERVICES		18,155	17,546	(609)	17,546	18,167	(621)
Income from State Government							
Service appropriation		18,142	17,993	(149)	17,993	17,936	57
Income from other public sector entities	3, a)	-	990	990	990	201	789
Resources received		13	8	(5)	8	9	(1)
Total income from State Government		18,155	18,991	836	18,991	18,146	845
(DEFICIT) / SURPLUS FOR THE PERIOD		-	1,445	1,445	1,445	(21)	1,466
OTHER COMPREHENSIVE INCOME							
Items not reclassified subsequently to profit or loss							
Changes in asset revaluation surplus		-	(1,561)	(1,561)	(1,561)	394	(1,955)
Total other comprehensive income		-	(1,561)	(1,561)	(1,561)	394	(1,955)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	(116)	(116)	(116)	373	(489)



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

8.8 Explanatory statement (cont.)

8.8.2 Statement of Financial Position Variances

	Variance note	Estimate 2021 \$000	Actual 2021 \$000	Variance \$000	Actual 2021 \$000	Actual 2020 \$000	Variance \$000
ASSETS							
Current Assets							
Cash and cash equivalents		1,552	1,991	439	1,991	1,608	383
Receivables		127	391	264	391	127	264
Property held for distribution to owner	4, b)	-	3,040	3,040	3,040	-	3,040
Other current assets		371	353	(18)	353	329	24
Total Current Assets		2,050	5,775	3,725	5,775	2,064	3,711
Non-Current Assets							
Restricted cash and cash equivalents		191	178	(13)	178	135	43
Amounts receivable for services		17,646	17,646	-	17,646	16,206	1,440
Property, plant and equipment		74,357	70,079	(4,278)	70,079	74,148	(4,069)
Right-of-use assets		-	12	12	12	26	(14)
Intangible assets		162	91	(71)	91	152	(61)
Other non-current assets		4	82	78	82	4	78
Total Non-Current Assets		92,360	88,088	(4,272)	88,088	90,671	(2,583)
TOTAL ASSETS		94,410	93,863	(547)	93,863	92,735	1,128
LIABILITIES							
Current Liabilities							
Payables		319	771	452	771	531	240
Lease liabilities		6	9	3	9	15	(6)
Employee related provisions		2,579	2,314	(265)	2,314	2,325	(11)
Total Current Liabilities		2,904	3,094	190	3,094	2,871	223
Non-Current Liabilities							
Lease liabilities		5	3	(2)	3	12	(9)
Employee related provisions		220	233	13	233	220	13
Total Non-Current Liabilities		225	236	11	236	232	4
TOTAL LIABILITIES		3,129	3,330	201	3,330	3,103	227
NET ASSETS		91,281	90,533	(748)	90,533	89,632	901
EQUITY							
Contributed equity		28,490	28,490	-	28,490	27,474	1,016
Reserves		51,932	49,739	(2,193)	49,739	51,299	(1,560)
Accumulated surplus		10,859	12,304	1,445	12,304	10,859	1,445
TOTAL EQUITY		91,281	90,533	(748)	90,533	89,632	901



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

8.8 Explanatory statement (cont.)

8.8.3 Statement of Cash Flows Variances

	Variance note	Estimate 2021 \$000	Actual 2021 \$000	Variance \$000	Actual 2021 \$000	Actual 2020 \$000	Variance \$000
CASH FLOWS FROM STATE GOVERNMENT							
Service appropriation		16,702	16,702	-	16,702	16,525	177
Capital appropriation		1,016	1,016	-	1,016	1,018	(2)
Funds from other public sector entities	3, a)	-	760	760	760	201	559
Net cash provided by State Government		17,718	18,478	760	18,478	17,744	734
CASH FLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits		(12,015)	(11,473)	542	(11,473)	(11,576)	103
Supplies and services		(2,866)	(2,526)	340	(2,526)	(3,041)	515
Finance costs		-	(1)	(1)	(1)	(1)	-
Accommodation	5, c)	(1,677)	(1,863)	(186)	(1,863)	(2,071)	208
Grants and subsidies		(5)	(1)	4	(1)	(2)	1
GST payments on purchases		(565)	(574)	(9)	(574)	(569)	(5)
Other payments		(139)	(50)	89	(50)	(55)	5
Receipts							
GST receipts on sales		-	18	18	18	28	(10)
GST receipts from taxation authority		565	541	(24)	541	589	(48)
Other receipts		-	3	3	3	11	(8)
Net cash provided by/(used in) operating activities		(16,702)	(15,926)	776	(15,926)	(16,687)	761
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	6, d)	(1,000)	(2,112)	(1,112)	(2,112)	(1,012)	(1,100)
Receipts							
Proceeds from sale of non-current assets		-	-	-	-	-	-
Net cash flows provided by/(used in) investing activities		(1,000)	(2,112)	(1,112)	(2,112)	(1,012)	(1,100)



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

8.8 Explanatory statement (cont.)

8.8.3 Statement of Cash Flows Variances

	Variance note	Estimate 2021 \$000	Actual 2021 \$000	Variance \$000	Actual 2021 \$000	Actual 2020 \$000	Variance \$000
CASH FLOWS FROM FINANCING ACTIVITIES							
Principal elements of lease payments		(16)	(14)	(2)	(14)	(16)	2
Net cash provided by/(used in) financing activities		(16)	(14)	(2)	(14)	(16)	2
Net increase/(decrease) in cash and cash equivalents		-	426	426	426	29	397
Cash and cash equivalents at the beginning of the period		1,743	1,743	-	1,743	1,714	29
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1,743	2,169	426	2,169	1,743	426

Major Estimate and Actual (2021) Variance Narratives:

- 1 Expenditure was lower than anticipated with some impacts on lower travel and other expenditure due to the prorogation of Parliament being an election year.
- 2 Depreciation expenditure is higher than budgeted due to additional asset purchases, over the amount allocated from appropriations, over several years. These were largely facilitated by funds provided by other government agencies, see 3. below.
- 3 This income represents funds provided by the Legislative Assembly and Legislative Council to facilitate capital projects on their behalf, and relates to explanation 2.
- 4 Property at 1 Harvest Terrace was reclassified as property held for distribution to owner, pending its upcoming transfer to the Department of Finance (refer note 4.1 of the Financial Statements).
- 5 Additional funds were expended on building maintenance partly as a result of projects funded by the Legislative Assembly and Legislative Council, refer to 3.
- 6 Non-current asset purchases in excess of appropriations were made to facilitate projects requested and funded by the Legislative Assembly and Legislative Council.

Major Actual (2021) and Comparative (2020) Variance Narratives:

- a) This income represents funds provided by the Legislative Assembly and Legislative Council to facilitate capital projects on their behalf, and relates to explanation 2.
- b) Property at 1 Harvest Terrace was reclassified as property held for distribution to owner, pending its upcoming transfer to the Department of Finance (refer note 4.1 of the Financial Statements).
- c) Accommodation expenses were lower than in the previous year because less was spent on building maintenance.
- d) Non-current asset purchases in excess of expenditure last year were made to facilitate projects requested and funded by the Legislative Assembly and Legislative Council.



PARLIAMENTARY SERVICES DEPARTMENT

PARLIAMENTARY SERVICES DEPARTMENT
CERTIFICATION OF KEY PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2021

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Parliamentary Service Department's performance, and fairly represent the performance of the Parliamentary Services Department for the financial year ended 30 June 2021

Rob Hunter
Accountable Authority

Date: 3/9/21



**KEY PERFORMANCE INDICATORS
OF THE
PARLIAMENTARY SERVICES DEPARTMENT**

**FOR THE YEAR ENDED
30 JUNE 2021**



Desired Outcome

Parliamentary Services Department provides apolitical ancillary services to Members of Parliament, Chamber departments, Parliamentary staff and other users through two specific service roles that are undertaken to meet the Department's single desired outcome. In doing so, the Department supports a broad, high level goal that reflects its service provision role.

Parliamentary Services Department is not part of the State public service or an agency of Government and does not directly contribute to the Government desired outcomes.

The following table illustrates the relationship between the Department's primary goal and the desired outcome of service activities.

Desired Outcome	Services
Infrastructure, facilities, information and services that meet the needs of stakeholders.	1. Provision of Infrastructure and Facilities 2. Provision of Information and Services

Key Effectiveness Indicators

Three indicators have been identified to measure the effectiveness of services in meeting the desired outcome.

Availability of Services

This indicator measures the availability of services (distinguishing between Infrastructure/Facilities and Information/Services), recognising that service outages significantly impact upon the operations of Parliament.

A service was considered to be "unavailable" only if the lack of service caused an adverse impact resulting in disruption to services for our clients. Unavailability of services that did not result in a disruption were not considered.

The calculation of service availability is based on recorded service down time of more than half a day that has not been scheduled and advised to stakeholders in advance and did not have an adverse impact resulting in disruption to proceedings in Parliament. A weighting is allocated to different services and to sitting and non-sitting days to reflect the perceived impact of a particular outage on the operations of Parliament. For example, an outage of IT services on a sitting day is given a higher weighting compared to a non-sitting day.

The Target figure represents a threshold of minimum acceptable performance in the effective delivery of service. It is expected that actual performance may exceed these targets.

The availability of services recorded in 2021 was lower than in prior years due to closures resulting from Parliament's response to the COVID-19 pandemic.

	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual	Variance
Availability of Infrastructure and Facilities.	99.9%	99.5%	98.4%	95%	99.6%	+4.6%
Availability of Information and Services.	100%	100%	96.7%	95%	94.3%	-0.7%



Member Satisfaction with Services

This Key Effectiveness Indicator measures Member satisfaction with the services provided, with separate measures for the Infrastructure/Facilities and Information/Services groupings of services. A Member survey was distributed to all Legislative Council and Legislative Assembly Members in June 2021, with 58 out of 93 Members (excluding the Presiding Officers) completing the survey. This represents a response rate of 62.4%. A response of Satisfactory, Good or Very Good was considered acceptable, with any lower rating impacting upon the percentage of service achievement.

The Target figure represents a threshold of minimum acceptable performance in the effective delivery of service.

	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual	Variance
Average Member rating of Infrastructure and Facilities.	98.0%	96.2%	97.8%	90%	97.4%	+ 7.4 %
Average Member rating of Information and Services.	98.6%	98.2%	97.9%	90%	97.4%	+ 7.4%

Parliamentary and Chamber Department Staff and Presiding Officers Satisfaction with Services

This Key Effectiveness Indicator measures the satisfaction of a different group of stakeholders, being the Presiding Officers (President of the Legislative Council and Speaker of the Legislative Assembly) and Parliamentary staff who support the Members and the operations of Parliament. While the Presiding Officers are also Members, the Department provides services to the Presiding Officers that are additional to those provided to other Members.

A Staff survey was distributed to all Parliamentary staff and the two Presiding Officers during June 2021. A response rate of 49.2% (89 out of 181) was achieved and responses were collated to provide the Presiding Officers and Staff rating. A rating of Satisfactory, Good or Very Good was considered satisfactory, with any lower rating impacting upon the percentage of service achievement.

	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual	Variance
Average Presiding Officer and Staff rating for Infrastructure, Facilities, Information and Services.	97.6%	97.4%	98.0%	95%	97%	+ 2%

Key Efficiency Indicators

These Key Efficiency Indicators identify two distinct service groups provided by the Department in support of the operations of Parliament. These indicators measure the resources used by the Department in providing services to Members and Chamber Departments.

Service 1: Provision of Infrastructure and Facilities

Key Efficiency Indicators	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual	Variance to Target
Average cost of providing Infrastructure and Facilities for the Members of Parliament and Chamber Departments' staff	\$39,681	\$38,570	\$42,640	\$38,065	\$43,188	+ \$5,123 + 13.4%
Percentage of variable costs expended to maintain Parliament House building and grounds ^(a)	24%	21%	27%	15%	24%	+ 9%

(a) Variable costs represent the Department's total recurrent funds less staffing costs, statutory charges and contractual obligations. Depreciation expense is included in variable costs in this measure as the majority of this expense relates to buildings and building improvements. This provides a link between building maintenance expenditure and the value of buildings and improvements. The variance to target is mainly due to the increased volume of building works and maintenance undertaken within projects and expensed during the year.

Service 2: Provision of Information and Services

Key Efficiency Indicators	2018 Actual	2019 Actual	2020 Actual	2021 Target	2021 Actual	Variance
Average cost of providing Information and Services for the Members of Parliament and Chamber Departments' staff ^(b)	\$45,057	\$46,312	\$45,536	\$55,056	\$54,735	- \$321 - 0.6%
Average cost of services per sitting day ^(c)	\$47,788	\$49,657	\$50,051	\$56,157	\$50,139	- \$6,018 -10.7%
Average cost, per Student / Member of the Public, to promote knowledge and awareness of the work of the Parliament ^(d)	\$20.69	\$16.22	\$29.44	\$20.50	\$25.80	+ \$5.3 + 25.8%

(b) This measure relates to expenses associated with non-sitting days. As the number of sitting days decreased significantly in 2021, due to the 2021 State Election, it has resulted in an increase in the actual average cost of the Provision for Information and Services in 2021 (\$54,735) when compared to the actual average cost in 2020 (\$45,536).

(c) The average cost per sitting day is calculated as the average cost of services per business day (excluding sitting related expenses) plus the average sitting specific costs per sitting day. The average was lower in 2021 than budget due to lower than budgeted expenditure in Information and Services as a result of a lower number of sitting days in total, mainly due to the 2021 State Election with both the Department of Legislative Council and Department of Legislative Assembly being prorogued during the year.

(d) Visitor numbers dropped drastically in 2019-20 (13,982) compared to 2018-19 (23,447) due to COVID-19 but picked up again in 2020-21 (15,397). The cost of salaries and wages was maintained during closure and this is reflected in a higher than budgeted average cost per visitor. The average cost was however lower compared to the previous year, as visitor numbers picked up during 2020-21.



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