

PARLIAMENTARY SERVICES DEPARTMENT

# ANNUAL REPORT

2021-22



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The Parliament of Western Australia is honoured to be situated on the ancestral lands of the Whadjuk Noongar people.

The Parliamentary Services Department acknowledges the First Australians as the traditional owners of the lands we represent and pays respects to their Elders both past and present.



Hon Alanna Clohesy, MLC  
*President of the Legislative Council*

Hon Michelle Roberts, MLA  
*Speaker of the Legislative Assembly*

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I am pleased to present for tabling in each House the Annual Report of the Parliamentary Services Department (PSD) for the year 2021–22.

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 of the Department's strategic initiatives to enhance services and facilities for all users of the Parliament. I would also like to acknowledge the staff of the Parliament Services Department for their ongoing commitment to the Parliament of Western Australia. Finally I would like to thank the Clerk of the Legislative Council, Mr Sam Hastings, the Clerk of the Legislative Assembly, Ms Kirsten Robinson, and the former Clerk of the Legislative Council, Mr Nigel Pratt, for their support throughout the year.

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

Rob Hunter  
Executive Manager Parliamentary Services  
Accountable Officer  
Parliamentary Services Department

25 November 2022

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## FOREWORD

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In a year when the world continued to be impacted by events that changed, in part, the way we work and live, I was very pleased with the responsiveness of the Department's staff to adapt and continue to provide professional support and services to the Parliament.

The key to the department's success this year was the active engagement by staff at all levels to resolve challenges, be flexible and communicate regularly. As we head into the next year our strengthened resilience and teamwork will stand us in good stead.

This year we also celebrated the 100th anniversary of Edith Cowan's election to the Legislative Assembly in 1921 as the first women to be elected to an Australian Parliament. It was therefore fitting, in recognition of Edith's outstanding contribution to the community and advocacy for women and children, that we have announced that our Parliament House first floor foyer will be named the Edith Cowan Foyer. In July, almost 100 years to the day that Edith Cowan made her inaugural speech, we hosted a theatrical re-enactment in the Legislative Assembly chamber of Edith's first address to Parliament on 28 July 1921. Actors entertained full public galleries with a slightly contemporary reflection of Edith's significant achievements. The Edith Cowan Foyer will forever be a place that recognises the achievements of all women in Parliament and we are proud that women make up almost 50% of the membership of the 41st Parliament.

Following a well-publicised (unsuccessful) cyber-attack we intensified our system defence with the help of the Australian Cyber Security Centre and additional resources. At the same time the Parliamentary Services Department and the Departments of the Legislative Assembly and

Legislative Council commissioned an independent review of the Parliament's ICT requirements. This body of work took almost six months to complete and provided a strategic roadmap that will inform our ICT investment over the coming years. Importantly, the roadmap aims to maximise contemporary technology to provide users of parliamentary information with constructive, relevant and accessible ICT. Future ICT will improve engagement with the community and increase opportunities for the public to contribute to Parliament.

This year the management team participated in series of coaching workshops which focused on leadership, core values, strategic planning and resilience. These workshops will continue into next year to ensure that our team is focused on delivering the best services and facilities to our users.

As we move forward to next year we hope, despite the shortage of product supply and labour, to improve facilities at Parliament House including improved physical access, EV charging stations, more parking and air conditioning upgrades.

I thank the staff of the Department, the Presiding Officers and Clerks for their ongoing support and look forward to next year's challenges.

**Rob Hunter**  
Executive Manager

# EXECUTIVE SUMMARY

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## Performance Highlights

- Completed the Parliamentary Reserve conservation management plan
- Replaced air conditioning on first floor eastern side and refurbished 26 offices
- Successfully obtained Digital Capability Funding to improve cyber security resilience and develop closed captioning for debates
- Supported the parliamentary process by enabling remote member participation
- Upgraded security infrastructure at public entrances.

## 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 Services
- 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 Chamber's 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 provides 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 representatives from 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

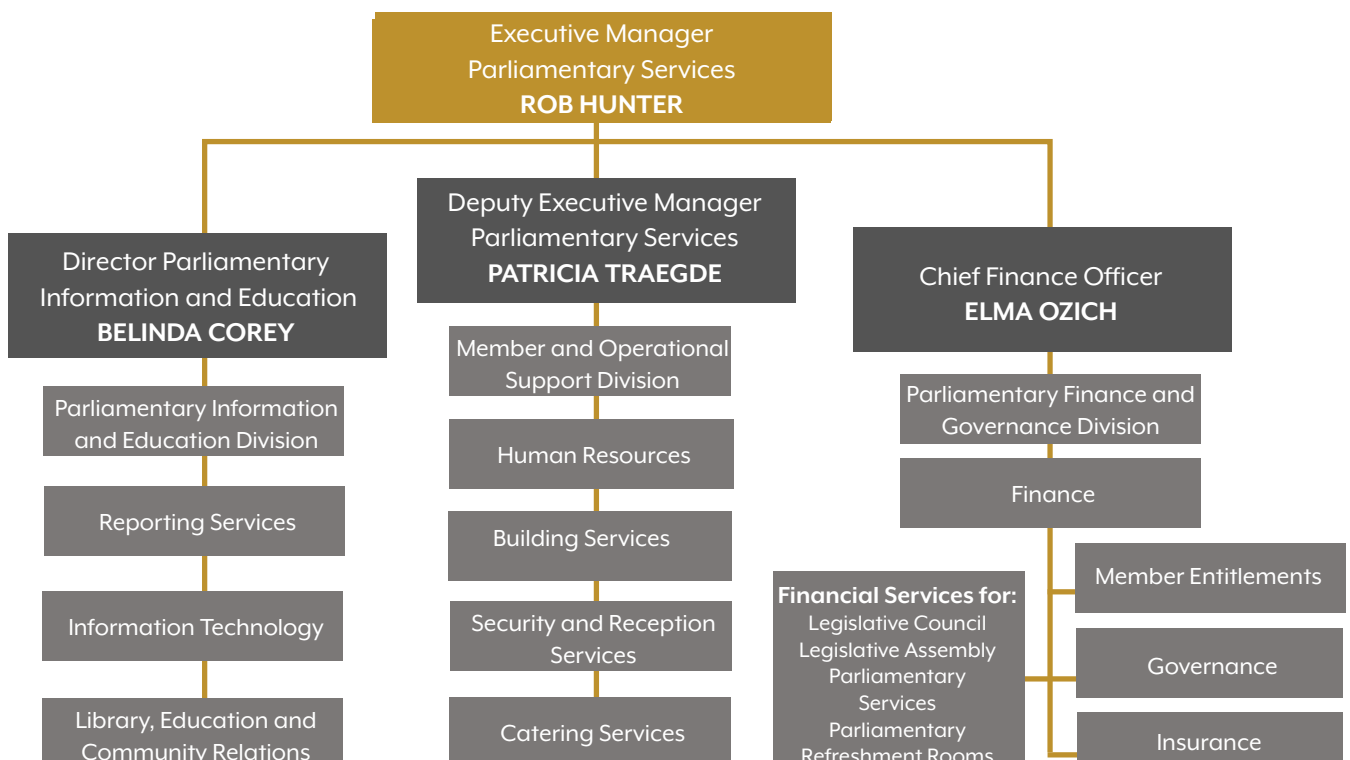
**Transparent:** Maintaining fairness and consistency

**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 Debbie Gilchrist, who was acting Chief Finance Officer from 1 July to 21 September.

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.



# SERVICE OVERVIEW

## People



12,757

people participated in a parliamentary education program



19,737

people visited Parliament House



99%

of staff attended a training course

## Staffing



80

Full time



37

Part time



10

Casual

## Headcount



6

Security



3

Reception Services



9

Building Services



10

Information Technology



10

Library & Information Services



5

Executive



30

Catering Services



5

Human Resources



8

Financial Services



35

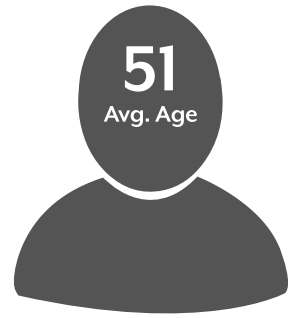
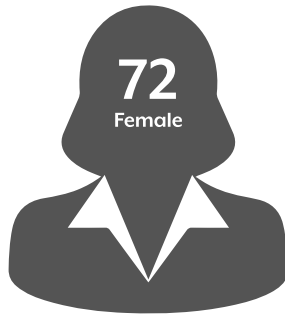
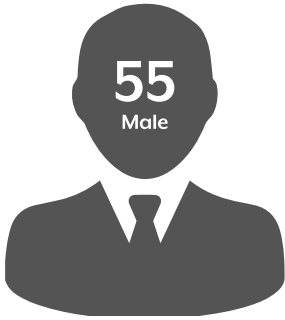
Reporting Services



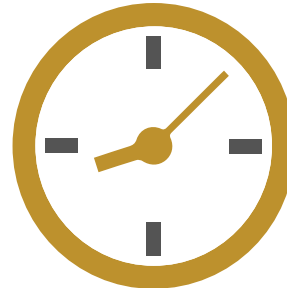
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Education





**15.9%**  
Turnover



**12.2**  
years  
Average length  
of service



**738**  
requests completed  
by Building Services



**7,615**  
mail items  
were screened



**8,219**  
transactions  
processed



**29,991**  
meals were served in  
the Dining Room  
and staff cafeteria



**15,401**  
coffees were served,  
19% in BYO cups



**1,200 hours**  
parliamentary and  
committee proceedings  
reported by Hansard



**1,816**  
requests responded  
to by Librarians



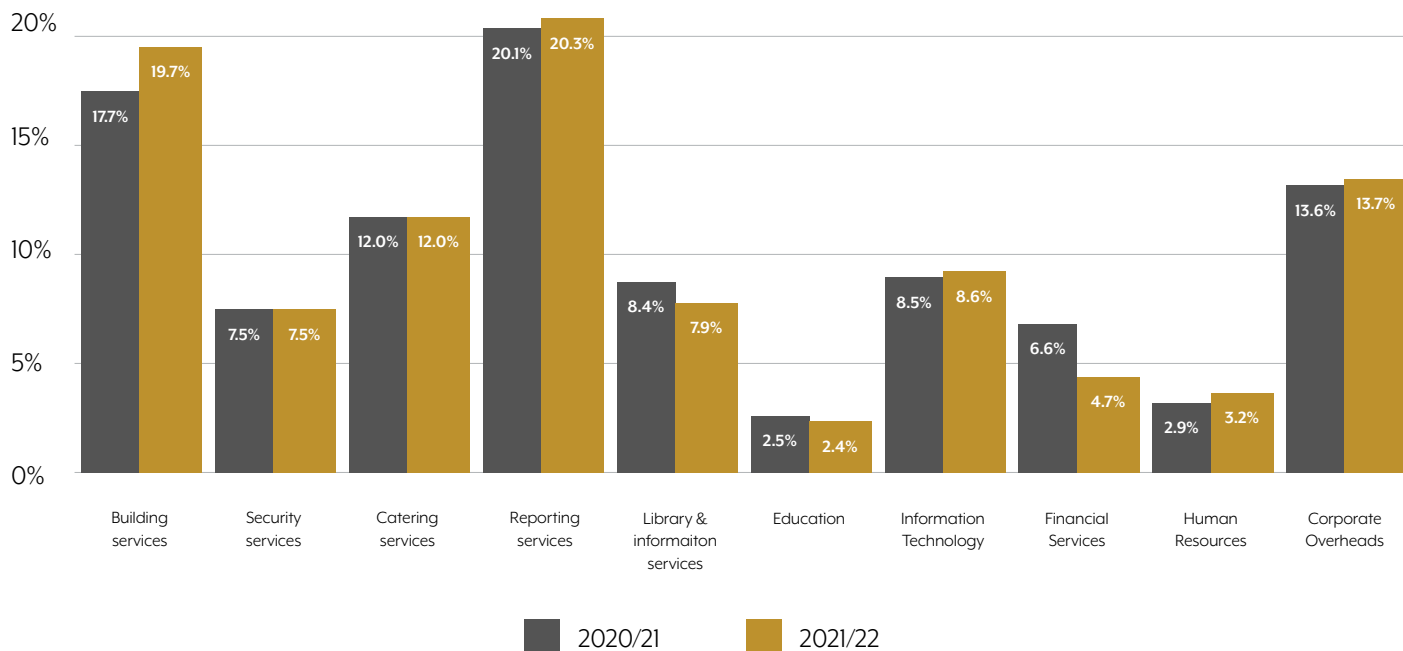
**830 hours**  
broadcast of  
parliamentary debates and  
committee hearings



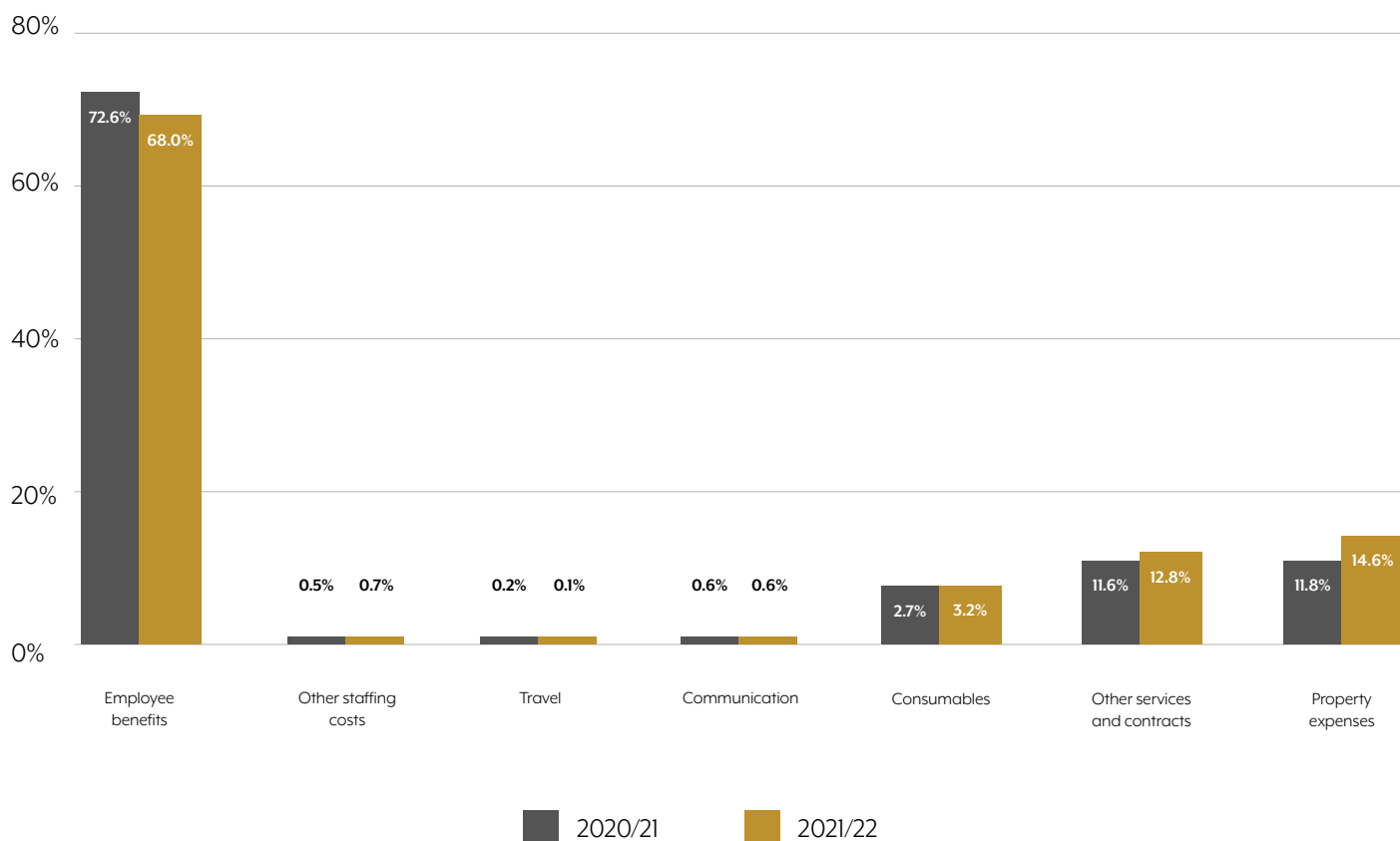
**920,113**  
website visits

# EXPENDITURE SUMMARY

## Recurrent expenditure by unit



## Recurrent expenditure by category



# ANNUAL SURVEY

Each year Parliamentary Services surveys Presiding Officers, members and staff to assess its performance and determine satisfaction with services. Participants are asked to rate the performance of the Parliamentary Services Department's functional areas on a scale of 1 (very poor) to 5 (very good).

In 2021-22 the members' survey showed:

- 68 per cent of members rated performance as 'very good'.
- 92 per cent of members rated performance as 'good' or 'very good'.
- 99 per cent of members rated performance as 'satisfactory' to 'very good'.

This represents a 31 per cent increase over the previous year in members who rated performance as 'very good'.

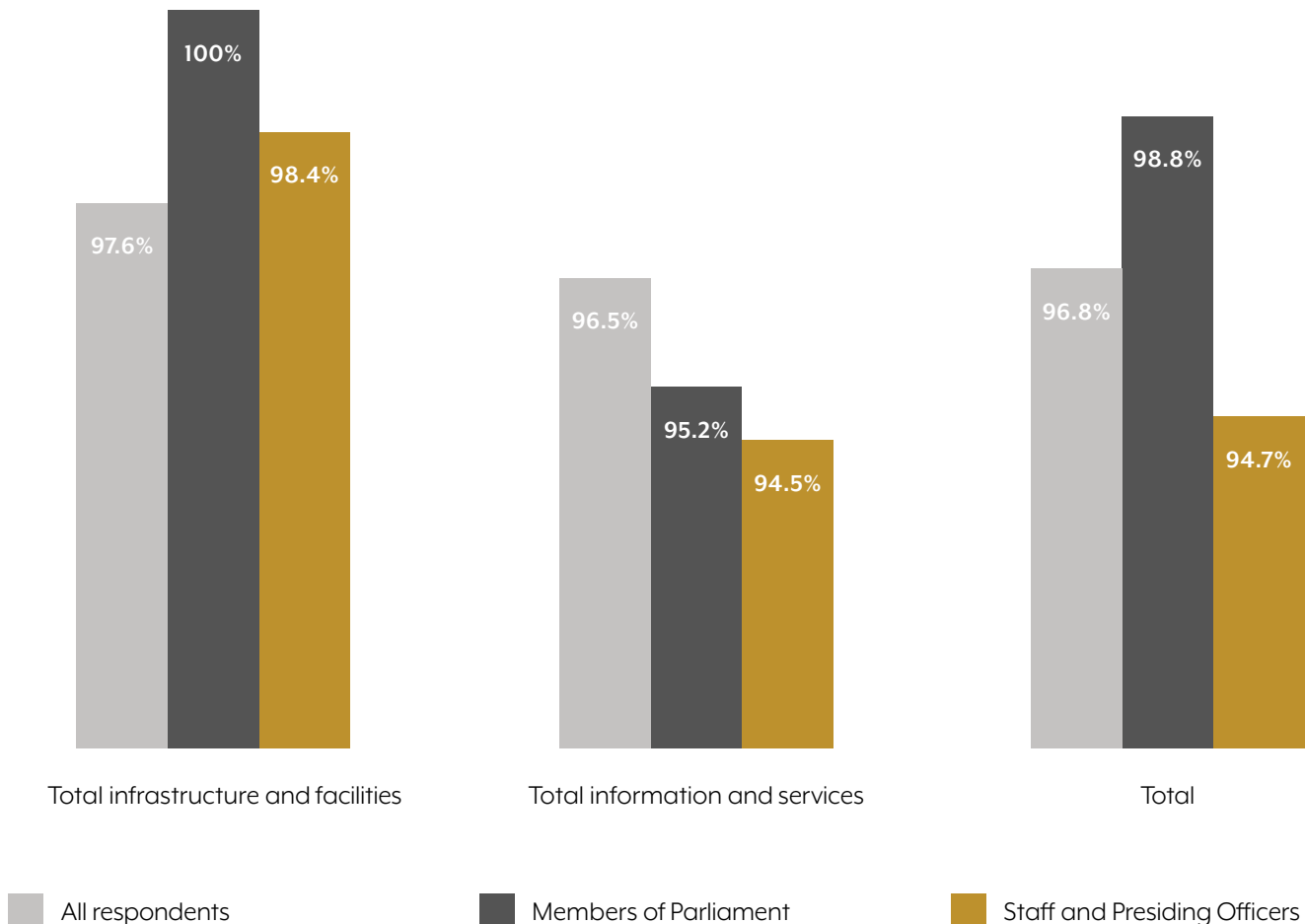
In 2021-22 the survey was updated to gather additional specific feedback from stakeholders on key service areas. A number of suggestions for further improvement were made, and these will now be pursued.

A similar survey was also completed by the Presiding Officers and staff, and included questions relating to Human Resources.

A total of 107 responses were received: 54 from members, 51 from staff and 1 from each of the Presiding Officers. The survey results show a seven per cent decrease in member response and a 27 per cent decrease in overall response.

The table summarises the overall effectiveness rating for the Parliamentary Services Department's two key services. The overall level of satisfaction across all functions and user groups showed improvement performance by the Department.

## Percentage of responses rated 'satisfactory', 'good' or 'very good'



# PERFORMANCE SUMMARY

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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.

## People

Priorities: Positive community engagement, Members' accountability, staff responsibility

- Developed and implemented the Parliament Vaccination and Booster Policy, as well as vaccination requirements for contractors, and ensured compliance in relation to government directives on vaccinations and boosters
- Commenced a professional development program for all department managers and directors focusing on ethical behaviours and leadership
- Recruited and inducted 24 staff across the three departments
- All staff undertook Equal Opportunity Commission training on Workplace Sexual Harassment
- Facilitated information sessions for members of Parliament on Salaries and Allowances Tribunal changes to Member Allowance requirements
- Commenced negotiations for a replacement Parliamentary Employees General Agreement
- Recognised 26 parliamentary employees who have completed five or more years of service to the Parliament at the Annual Staff Recognition Awards
- Coordinated two Health and Wellbeing Awareness fortnights for members and staff
- Implemented Containers for change program at Parliament House
- Continued the Edith Cowan centenary celebrations
- Developed virtual Q&A program for schools in the absence of school tours to Parliament
- Introduced Tour and Taste program to increase community engagement with Parliament

## Assets

Priorities: Planning for key conservation projects; modern and safe building air conditioning; safety maintenance program

- Installed hostile vehicle mitigation barrier in the delivery dock
- Completed stage 6 of the air conditioning master plan, on the level 1 eastern side
- Refurbished 26 member offices and meeting rooms

- Completed threat impact review with assistance of external agency
- Installed pedestrian access gates at the public gallery entries to Parliament
- Continued with program to upgrade kitchen equipment to ensure HACCP and food safety protocols are maintained
- Updated lighting in parking areas and installed EV chargers to improve sustainability
- Completed a Conservation Plan which will guide future works of the buildings and Reserve

## Governance

Priorities: Implementation and training for Financial Management Information System; risk management development; contract management oversight

- Updated contract management procedures following internal audit with implementation in the 2022-23 financial year
- Completed development of the new Financial Management Information System for phased rollout in the 2022-23 financial year
- Continued development of risk management process and increased testing and unit specific process updates
- Ensured controlled building access with the allocation of security access cards to personnel who satisfied identification and security requirements

## Technology

Priorities: Secure mobile working arrangements; online access to Parliament; protect information and IT infrastructure

- Continued implementation of virtual desktop infrastructure for remote working
- Recruited cyber security officer for Parliament
- Implemented cyber security uplift program
- Implemented Cisco Webex as Parliament's videoconferencing solution
- Implemented GovNews radio and TV clipping program for media services, automating many processes
- Developed web application to streamline the management of witnesses to Assembly Estimates hearings



- Built broadcast video conference infrastructure to enable remote member participation in both the Legislative Council and Legislative Assembly chambers
- Scoped and trialled a pilot closed caption service to apply to chamber and committee proceedings broadcast
- Supported the Commonwealth Parliamentary Association Australia and Pacific Regional Conference, 'Parliament, People, Pandemics', the first conference hosted by the Parliament to be held both in person and virtually.



# 2022-23 STRATEGIC DIRECTION

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

## Future projects

- Implement the financial management information system
- Implement the findings of the independent information technology review
- Continue the air conditioning program
- Establish a diversity and inclusion working group
- Replace the IP telephony system
- Upgrade Parliament's point of sale systems
- Repurpose the 1971 decommissioned Fountains basins into public spaces



# STRATEGIC PRIORITIES

## PEOPLE

- Staff
- Members
- Community

### Strategic Priority 1: Positive community engagement

Programs that engage different audiences to increase awareness and participation in Parliament

### Strategic Priority 2: Security and Safety Awareness

Improved awareness of security and safety procedures, and Work Health and Safety (WHS) legislation

### Strategic Priority 3: Workplace of Choice

Improved workplace culture, flexibility and employee wellbeing

## ASSETS

- Conservation
- Accessibility
- Safety

### Strategic Priority 1: Implementation of first actions and policy items from Conservation Plan

Plan and implement key conservation projects

### Strategic Priority 2: Modern and safe building air conditioning

Facilitate air conditioning projects in SAMP

### Strategic Priority 3: Leased Accommodation

New leased accommodation is fit for purpose

## GOVERNANCE

- Responsible expenditure
- Statutory compliance
- Risk management

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

Implementation of FMIS for parliamentary departments

### Strategic Priority 2: Risk management development

Refined risk management process and oversight

### Strategic Priority 3: Procurement, and Contract management oversight

Knowledge of Procurement Rules and improved awareness and management of contracts

## TECHNOLOGY

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

### Strategic Priority 1: Strong ICT Foundations

ICT services that support business requirements and processes

### Strategic Priority 2: Online access to Parliament

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

### Strategic Priority 3: Protection of information & IT infrastructure

Improved cyber security oversight



# ONGOING COVID RESPONSE

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Parliamentary Services continued to respond to the impact of COVID, which necessitated a number of changes to operations. The management of essential fully vaccinated personnel became the most challenging issue.



Vaccine mandates took effect at Parliament House from 1 January 2022, with all building and construction and hospitality workers required to be fully vaccinated against COVID-19. This applied to all catering and facilities staff and contractors and subcontractors working at Parliament House. Contractor site induction processes were updated to provide for a declaration of vaccination.

From 14 February, the Presiding Officers directed that anyone entering Parliament House or its satellite buildings must show proof of vaccination prior to entry.

On 17 February 2022, the Chief Health Officer issued the Parliamentary Employee (Restrictions on Access) Directions to apply from Monday, 21 February 2022, stating that parliamentary staff may not enter a parliamentary site if they have not been vaccinated. The Parliament Vaccination and Booster Policy was implemented to manage the direction and ensure compliance among staff. The direction was revoked on 10 June.

The state government's vaccine mandates were accompanied by an increase in COVID related protests at Parliament House, which were managed by Parliament House security in conjunction with the WA Police.

The next major challenge was managing the expected increase in COVID case numbers following the opening of the Western Australian border on 5 March. Consequently, Parliament House staff were encouraged to work from home where possible to ensure the safety of members and staff at Parliament and the continued operation of the Parliament to pass legislation. Staff were provided with masks when they remained in the workplace and with RAT tests in the event they were unwell.

From the first sitting day for 2022, Parliament House tours were cancelled, the public galleries were closed and catering and meeting facilities were restricted. These restrictions will be reviewed ahead of the resumption of parliamentary sittings in August.

Also in preparation for the anticipated rises in COVID infections, the Parliamentary Services Department worked with the parliamentary chambers to develop infrastructure for remote participation by members in parliamentary debates, with the member for Nedlands, Katrina Stratton, becoming the first member to participate remotely on 16 February. The Legislative Assembly adopted temporary orders to enable members to participate in circumstances where they were affected by COVID.

The Parliamentary Education Office developed a virtual Q&A program to present the Parliament's humanities and social sciences program directly into the classroom.

COVID also severely disrupted supply chains, impacting all building projects through limited resources and labour, cost increases and goods shortages, and subsequently pushing out project completion deadlines.

COVID case numbers continued to rise throughout the second half of the financial year, with cases peaking in May and remaining at around 5,000 new daily cases at the end of June. While a number of members and staff were affected, the processes in place within Parliament meant that Parliament was able to continue functioning and services provided by the Parliamentary Services Department were not significantly impacted.



# OVERVIEW OF OPERATIONS

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## People

The Parliamentary Services Department provides services to parliamentary staff, members of Parliament and the broader community through the provision of facilities, hospitality, education and information services.

### Community engagement

During the year a new tour program was launched, Tour and Taste of Parliament, which offers community groups the opportunity to tour Parliament followed by a three course meal in Parliament House's members' dining room. The tour runs monthly and is part of an initiative to increase opportunities for people to visit Parliament and experience parts of the building not normally available to the public.

The Parliamentary Research Program continued in 2021-22 with 42 reports received from university students undertaking research on behalf of a member of Parliament.

The Parliamentary Education Office (PEO) travelled to Broome and Albany in 2021 as part of its outreach program, conducting school incursions, teacher professional development and community seminars. Unfortunately the outreach program was postponed for 2022 due to COVID related concerns.

The PEO launched its virtual Q&A program for schools. The 30-minute video conferencing sessions provide an overview of Parliament and allow students to ask questions directly of the education presenters. Members have been invited to provide a video introduction for schools in their electorates. The Q&A program has provided an opportunity for regional and outer metropolitan schools to engage directly with Parliament.

### Edith Cowan centenary

The commemoration of the centenary of Edith Cowan's election to Parliament as Australia's first woman member continued in 2021, with a special performance in the Legislative Assembly chamber, on Friday, 30 July, 100 years to the week that Edith Cowan became the first woman to speak in Parliament when she made her maiden speech. The play was written by Michael Loney, well known Perth actor and Parliamentary Education presenter, and performed by four local actors. Three sessions of the play were performed for over 200 members of the public. An encore performance was performed for members of Parliament in the dinner break on Tuesday, 3 August.

The Parliamentary Education Office ran a competition for year 5 and 6 classes that asked students to prepare a short video asking 'What would Edith Say'? The Education Office selected a shortlist of three schools from the entries, and the Presiding Officers determined that Roleystone Community

College was the winner, presenting the school with \$1,000 for school resources at a special morning tea.

The Parliament also partnered with ECU Broadcasting students, who prepared a tribute to Edith Cowan, with re-enactments of her first speech and interviews with significant women in Western Australian politics.

In 2022-23 there will be further tributes to Edith Cowan's legacy with the launch of the 2021 Artist in Residence collection by Eva Fernandez entitled Edith Cowan: an Extraordinary Woman and the renaming of the first floor foyer to Edith Cowan Foyer.

### Training and development

Over the year the Department's Executive and Corporate Management Teams participated in a six month leadership development and coaching program to enable better alignment with the Department's strategic direction.

All parliamentary staff participated in training on understanding workplace sexual harassment run by the Equal Opportunity Commission.

### Support for Members of Parliament

The new Salaries and Allowances Tribunal reporting requirements for the member allowance came into effect on 1 July 2021. Members must now make quarterly claims to the administering agency to obtain funding for community engagement and constituent support, communication with the electorate, and electorate office expenses. Members are also required to provide an annual report of expenditure to the SAT after the conclusion of each financial year.

To facilitate the transition to the new arrangements, Parliament worked closely with the SAT on the arrangements, hosted information sessions for members of Parliament and the SAT and supported members with advice relating to claiming of the allowance.

### Containers for change

Parliament House implemented a Containers for Change program during the year, with a number of collection bins throughout the building and in the catering and function facilities. This is part of Parliament's sustainability program to reduce waste and take positive action to reduce our environmental footprint. All funds raised from the Containers for Change program are donated to the Telethon Kids Institute.

### Health and Wellbeing Fortnights

Parliament's bi-annual two-week Health and Wellbeing program continued in October 2021 and May 2022. This program provides a range of initiatives aimed to increase health and fitness levels, raise mental health awareness

and provide support for valuable causes, including an on-site breast screening bus through BreastScreen WA; skin cancer checks through the Lions Cancer Institute; prostate cancer information kiosk; classes in Tai Chi, Pilates and reflexology; hearing checks; migraine information sessions; on-site massages; a bush tucker presentation; and physical assessments, training assistance and the preparation of individual fitness programs.

## Assets

Parliamentary Services is responsible for the conservation of heritage listed Parliament House and grounds on behalf of the public of Western Australia, the safety and security of all visitors and occupants of Parliament House and ensuring that Parliament is accessible for everyone.

### Conservation plan

In 2021-22 Parliamentary Services Department received an additional annual \$500,000 uplift in its capital budget for heritage projects. The Department currently has a significant maintenance and asset replacement backlog and the additional funding will enable the Department to better manage its conservation plan.

Following the formal heritage listing of Parliament House in 2021, a revised conservation plan has been developed for the Parliamentary Reserve. The plan documents the history of the reserve and provides recommendations to assist with the management and conservation of the building and grounds. The conservation plan outlines short and long term goals as well as best practice recommendations for future building and renovation.



### Security infrastructure

Parliament continued its security infrastructure hardening program with the installation of a hostile vehicle mitigation barrier at the delivery dock and pedestrian gates in the entrances to the public galleries. The pedestrian gates improve access management into the building and provide Security with improved capability to manage the flow of people into the building on a sitting day.

### Air conditioning upgrade

Parliamentary Services resumed its air conditioning upgrade program with the replacement of the 25 year old air conditioning system in the first floor member offices. While the works were underway, the first floor foyer and corridors were closed and the Leader of the Opposition and staff offices were relocated. As part of the works program, member offices in the area were refurbished, with 20-year old furniture and cabinetry updated to ergonomic furnishings and new blinds and carpet installed.

The upgrade program will continue in 2022-23 with the replacement of air conditioning in the ground floor north east corridor.

### Electrical upgrades

Electrical systems have been progressively upgraded throughout the reserve with the most recent upgrade undertaken in the members car park. In addition to the electrical upgrade, EV chargers were added to the car park, and will be operational in the new financial year.

The synchronised clocks throughout the building were upgraded in the chambers and surrounding offices. The old clock system is no longer supported and at end of life, and work will continue in 2022-23 to replace the clocks in meeting rooms, corridors and other public gathering areas.

## Governance

The Parliamentary Services Department ensures that governance procedures are in place for all operations to ensure responsible expenditure of public funds, statutory and regulatory compliance and good risk management. The Parliament's internal audit program regularly reviews our governance controls.

### Financial Management Information System

Work continued throughout the year on the implementation of Technology One to replace the Parliament's Financial Management Information System. As Parliament consists of five reporting entities, the FMIS will be implemented in stages, with the Parliamentary Refreshment Rooms and WA branch of the Commonwealth Parliamentary Association going live on 1 July 2022. The project team has worked with parliamentary departments to formalise new financial management processes as part of the implementation and undertaken training with the staff impacted by the first stage of the project.

### Contract management

To improve the corporate oversight of contract management a detailed guideline is being developed to bring all of the policy and guideline information into one procedure document. The aim is to consolidate the corporate information from financial and unit/department specific documents into a focussed format that will



improve our contract management. This document will be completed in 2022-23 with staff training to follow.

#### **Audit committee**

The internal audit committee has continued to provide advice to the accountable authorities, including the development of new policies. The committee is chaired by an independent certified practising accountant.

#### **Technology**

The Parliamentary Services Department provides technology to support the operations of Parliament and support staff and members to undertake their duties, and provides information services to ensure members of the public can access information about their State Parliament.

#### **Secure mobile working arrangements**

Parliament continued its rollout of the virtual desktop infrastructure (VDI) program to support staff mobility. Some issues identified with the second stage of the rollout necessitated a redesign of the underlying architecture, which delayed the implementation for two months. In conjunction with this, Webex was rolled out to all users to provide secure and reliable videoconferencing facilities for staff and members of Parliament participating in committee meetings and hearings and to enable remote participation of members in Parliament.

Broadcast videoconference infrastructure utilising Webex was installed in both the Legislative Council and Legislative Assembly chambers to allow remote participation by members. The system went live in the Legislative Assembly on 16 February.

#### **ICT review**

The three departments engaged consultant ASG to undertake a review of Parliament's ICT capability and develop a roadmap for ICT services. The roadmap was

delivered in late June and aims to ensure the delivery of reliable, transparent and accessible information through contemporary ICT to the Parliament of Western Australia's stakeholders. The review provides an opportunity for renewed collaboration between the three departments for parliamentary ICT to support members and staff. Implementation of the roadmap and strategic direction will commence in 2022-23.

#### **Cyber security program**

The Parliamentary Services Department was successful in obtaining Digital Capability Funding to improve its cyber security capabilities. A new position of IT Security Officer was created and filled in March. The role works closely with the Parliament's external providers to ensure ongoing monitoring and mitigation of malicious activity and the development of robust cybersecurity for the Parliament.

#### **Online access to Parliament and information services**

During the year Parliamentary Services successfully obtained Digital Capability Funding to support closed captioning of parliamentary debates, a key accessibility goal for the Parliament's website. A pilot program was run during the June sitting period, and a second pilot program will run early in 2022-23.

The Library's media monitoring service transitioned to the GovNews service provided by the Department of the Premier and Cabinet's Government Media Office. This has resulted in less reliance on internal systems to manage media monitoring and increased the quality and scope of media services able to be provided to members of Parliament to assist them in their duties.

#### **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. Parliament uses Objective ECM as its records management tool.

During the year the Parliamentary Services Department conducted training for new employees, created 17 new user accounts across the Parliament and resolved 75 requests for assistance.

Over the coming year Parliamentary Services will implement its approved retention and disposal schedule under its record keeping plan into Objective.

## Occupational Safety, Health and Injury Management

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

The new Western Australian Work Health & Safety Act 2020 (WHS Act) was implemented in March 2022, replacing the Occupational Health & Safety Act 1984. Parliament is reviewing its WHSMS to ensure alignment with the requirements of the new WH&S Act. This will include reassessing relevant policies and procedures; facilitating information sessions for Heads of Department, managers, and employees and establishing a Work Health & Safety Committee focused on maintaining a healthy and safe work environment.

A component of the WHSMS includes regular Work Health and Safety (WH&S) performance reports that are provided to the 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 WHSMS 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 aims to encourage employees to identify, assess and resolve or control workplace hazards. These annual inspections encourage discussion with staff about health, safety and environmental issues. All WH&S related policies and procedures, including those detailing Parliament's injury management system, are reviewed annually and available on the intranet.

In this financial year there were three new workers' compensation claims submitted in addition to one ongoing claim. These claims resulted in a total of 17 hours lost time for the year. During the year, one hazard and nine minor accidents/incidents were identified and reported to Human Resources.

## 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 2021 to 30 June 2022, there were no instances of unauthorised use of credit cards.





# STAFF RECOGNITION AWARDS

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Each year the Presiding Officers recognise staff with five or more years service to the Parliament of Western Australia. In 2021, the following staff from the Parliamentary Services Department were recognised.

## 30 years

Greg Jackson, Human Resources

## 20 years

Kelly Gregory, Reporting Services

Cherie Toovey, Education

Tina Hunter, Human Resources

Jennifer Weiland, Library

## 15 years

Cathy Yang, Finance

Liam Coffey, Reporting Services

Alison Colgan, Reporting Services

Graeme Cuttriss, Building Services

Marko Kanban, Library

## 10 YEARS

Tony Baltovich, Finance

Jill Yim, Catering

Rick Lees, Building Services

Melissa Pilkington, Reporting Services

## 5 years

Michelle Heah, Security and Reception Services

Brett Barrett, Catering

Simon Evans, Reporting Services

Hugh McCaffrey, Building Services

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# AUDITED FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR 2021-22

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# Auditor General

## INDEPENDENT AUDITOR'S REPORT 2022 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 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows 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 2022 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), 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 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 (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the 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](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 Executive Manager are those policies and procedures established 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).

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 2022.

### **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 2022. 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 2022.

### 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 report on financial statements, 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 2022, but not the financial statements, key performance indicators and my auditor's report.

My opinion on the financial statements, controls and key performance indicators do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

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

This auditor's report relates to the financial statements and key performance indicators of the Parliamentary Services Department for the year ended 30 June 2022 included in the annual report 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 the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Aloha Morrissey  
Acting Deputy Auditor General  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
21 November 2022



PARLIAMENTARY SERVICES DEPARTMENT

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PARLIAMENTARY SERVICES DEPARTMENT

CERTIFICATION OF FINANCIAL STATEMENTS  
FOR THE REPORTING PERIOD ENDED 30 JUNE 2022

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 2022 and the financial position as at 30 June 2022.

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.

Handwritten signature of Elma Ozich in black ink.

Elma Ozich  
Chief Finance Officer

Date: 21/11/2022

Handwritten signature of Rob Hunter in blue ink.

Rob Hunter  
Accountable Authority

Date: 21/11/22





## PARLIAMENTARY SERVICES DEPARTMENT

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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## PARLIAMENTARY SERVICES DEPARTMENT

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	2022 \$000	2021 \$000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	2.1(a)	11,802	11,556
Supplies and services	2.2	2,939	2,417
Depreciation and amortisation expenses	4.1, 4.2, 4.3	1,831	1,649
Finance costs	6.2	1	1
Accommodation expenses	2.2	2,531	1,871
Grants and subsidies	2.3	2	1
Loss on disposal of non-current assets	2.2	62	6
Other expenses	2.2	80	50
<b>Total cost of services</b>		<b>19,248</b>	<b>17,551</b>
<b>Income</b>			
Other income	3.2	3	5
<b>Total income</b>		<b>3</b>	<b>5</b>
<b>NET COST OF SERVICES</b>		<b>19,245</b>	<b>17,546</b>
<b>Income from State Government</b>			
Service appropriation	3.1	18,619	17,993
Income from other public sector entities		1,811	990
Resources received		8	8
<b>Total income from State Government</b>		<b>20,438</b>	<b>18,991</b>
<b>SURPLUS / (DEFICIT) FOR THE PERIOD</b>		<b>1,193</b>	<b>1,445</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	13,580	(1,561)
<b>Total other comprehensive income</b>		<b>13,580</b>	<b>(1,561)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>14,773</b>	<b>(116)</b>

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 2022

	Notes	2022 \$000	2021 \$000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.3	2,459	1,991
Receivables	5.1	186	391
Property held for distribution to owners	8.6	-	3,040
Other current assets	5.3	550	353
<b>Total Current Assets</b>		<b>3,195</b>	<b>5,775</b>
<b>Non-Current Assets</b>			
Restricted cash and cash equivalents	6.3	212	178
Amounts receivable for services	5.2	19,597	17,646
Property, plant and equipment	4.1	84,300	70,079
Intangible assets	4.2	26	91
Right-of-use assets	4.3	20	12
Other non-current assets	5.3	163	82
<b>Total Non-Current Assets</b>		<b>104,318</b>	<b>88,088</b>
<b>TOTAL ASSETS</b>		<b>107,513</b>	<b>93,863</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	5.4	863	771
Lease liabilities	6.1	9	9
Employee related provisions	2.1(b)	2,302	2,314
<b>Total Current Liabilities</b>		<b>3,174</b>	<b>3,094</b>
<b>Non-Current Liabilities</b>			
Lease liabilities	6.1	11	3
Employee related provisions	2.1(b)	132	233
<b>Total Non-Current Liabilities</b>		<b>143</b>	<b>236</b>
<b>TOTAL LIABILITIES</b>		<b>3,317</b>	<b>3,330</b>
<b>NET ASSETS</b>		<b>104,196</b>	<b>90,533</b>
<b>EQUITY</b>			
Contributed equity		27,380	28,490
Reserves		63,319	49,739
Accumulated surplus		13,497	12,304
<b>TOTAL EQUITY</b>		<b>104,196</b>	<b>90,533</b>

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 2022

	Notes	Contributed equity \$000	Accumulated Reserves \$000	Accumulated surplus \$000	Total equity \$000
<b>Balance at 1 July 2020</b>		27,474	51,300	10,859	89,633
Surplus		-	-	1,445	1,445
Other comprehensive income		-	(1,561)	-	(1,561)
<b>Total comprehensive income for the period</b>		-	<b>(1,561)</b>	<b>1,445</b>	<b>(116)</b>
<i>Transactions with owners in their capacity as owners:</i>					
Capital appropriations		1,016	-	-	1,016
Total		1,016	-	-	1,016
<b>Balance at 30 June 2021</b>		<b>28,490</b>	<b>49,739</b>	<b>12,304</b>	<b>90,533</b>
<b>Balance at 1 July 2021</b>		28,490	49,739	12,304	90,533
Surplus		-	-	1,193	1,193
Other comprehensive income		-	13,580	-	13,580
<b>Total comprehensive income for the period</b>		-	<b>13,580</b>	<b>1,193</b>	<b>14,773</b>
<i>Transactions with owners in their capacity as owners:</i>					
Capital appropriations		1,930	-	-	1,930
Distributions to owners	8.6	(3,040)	-	-	(3,040)
Total		(1,110)	-	-	(1,110)
<b>Balance at 30 June 2022</b>		<b>27,380</b>	<b>63,319</b>	<b>13,497</b>	<b>104,196</b>

The Statement of changes in equity should be read in conjunction with the accompanying notes.





## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 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 of Parliamentary infrastructure, facilities, information and services in relation to Parliamentary Services.

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 21 November 2022.

#### Statement of compliance

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

- 1) the *Financial Management Act 2006* (**FMA**)
- 2) Treasurer's Instructions (**TIs**)
- 3) Australian Accounting Standards (**AASs**) - Simplified Disclosures
- 4) where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The FMA and the TIs 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).

#### Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a) amount of GST incurred by the Department as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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#### 1. Basis of preparation (cont.)

##### **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, as designated as contributions by owners (at the time of, or prior to, transfer) 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.

##### **Comparative information**

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

##### **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.





## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

## 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:

	<b>Notes</b>
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2
Loss on disposal of non-current assets	2.2
Grants and subsidies	2.3

### 2.1(a) Employee benefits expenses

	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
Employee benefits	10,760	10,517
Termination benefits	-	51
Superannuation - defined contribution plans	1,042	988
<b>Employee benefits expenses</b>	<b>11,802</b>	<b>11,556</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	13	15
Less: Employee Contributions (per note 3.2 Other income)	(3)	(3)
<b>Total employee benefits provided</b>	<b>11,812</b>	<b>11,568</b>

**Employee benefits** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as cars) for employees.

**Termination benefits** are 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** is the amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, other GESB schemes or other superannuation funds.

**AASB 16 non-monetary benefits** are non-monetary employee benefits, relating to the provision of vehicle benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

**Employee Contributions** are 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 2022

#### 2. Use of our funding (cont.)

##### 2.1(b) Employee related provisions

<b>Current</b>	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
<u>Employee benefits provisions</u>		
Annual leave	845	819
Long service leave	1,399	1,451
Deferred salary scheme	44	31
	<b>2,288</b>	<b>2,301</b>
<u>Other provisions</u>		
Employment on-costs	14	13
<b>Total current employee related provisions</b>	<b>2,302</b>	<b>2,314</b>
<b>Non-current</b>		
<u>Employee benefits provisions</u>		
Long service leave	131	232
<u>Other provisions</u>		
Employment on-costs	1	1
<b>Total non-current employee related provisions</b>	<b>132</b>	<b>233</b>
<b>Total employee related provisions</b>	<b>2,434</b>	<b>2,547</b>

Provision is made for benefits accruing to employees in respect of 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.

**Annual leave liabilities** are 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.

**Long service leave liabilities** are 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 2022

## 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, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

**Deferred salary scheme liabilities** are classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

**Employment on-costs** involve settlements of annual and long service leave liabilities which 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 premiums, 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 expense'. The related liability is included in 'Employment on-costs provision'.

	2022	2021
	\$000	\$000
<b><u>Employment on-costs provision</u></b>		
Carrying amount at start of period	14	14
Net additional/(reversals of) provisions recognised	1	-
<b>Carrying amount at end of period</b>	<b>15</b>	<b>14</b>

### 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 2022

#### 2. Use of our funding (cont.)

2.2 Other expenditure	2022 \$000	2021 \$000
<b>Supplies and services</b>		
Communications	96	89
Consultants and contractors	234	238
Consumables	157	170
Contract staff	94	65
Hansard printing	30	51
Insurances	80	70
IT equipment rental <sup>(a)</sup>	77	115
IT maintenance contracts - computing	702	566
IT maintenance contracts - equipment	167	93
Media	141	83
Minor equipment	192	121
Parts and repairs	35	17
Security services	456	321
Staff training	32	17
Stationery and printing	32	31
Subscriptions	204	206
Travel	16	27
Other	194	137
<b>Total supplies and services</b>	<b>2,939</b>	<b>2,417</b>
<b>Accommodation</b>		
Office rental	99	82
Other accommodation expenses	80	79
Repairs and maintenance	1,649	1,027
Cleaning	357	366
Utility charges - gas	10	6
Utility charges - electricity and water	336	311
<b>Total accommodation expenses</b>	<b>2,531</b>	<b>1,871</b>
<b>Other</b>		
Employment on-costs	30	4
Audit fee	50	46
<b>Total other expenses</b>	<b>80</b>	<b>50</b>
<b>Total other expenditure</b>	<b>5,550</b>	<b>4,338</b>

(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 2022

## 2. Use of our funding (cont.)

### 2.2 Other expenditure (cont.)

**Supplies and services expenses** are recognised as an expense 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.

**Office rental** is expensed as incurred as Memorandum of Understanding Agreements between the Department and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

**Repairs, maintenance and cleaning costs** are recognised as expenses as incurred.

**Other operating expenses** generally represent the day-to-day running costs incurred in normal operations.

**Building and infrastructure maintenance and equipment 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.

**Software modification costs** are recognised as expenses as incurred.

**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.

<b>Loss on disposal of non-current assets</b>	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
<u>Net proceeds from disposal of non-current assets</u>		
Plant and equipment	4	-
Works of art	-	-
Antiques & Historical	-	-
<u>Carrying amount of non-current assets disposed</u>		
Plant and equipment	(30)	(3)
Works of art <sup>(a)</sup>	(26)	(3)
Antiques & Historical <sup>(a)</sup>	(10)	-
<b>Net gain/(loss)</b>	<b>(62)</b>	<b>(6)</b>

**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). During the year, \$5,476 of insured non-current assets were written-off as the result of an insurable event.

(a) Refer to Note 8.7 (c).



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 2. Use of our funding (cont.)

##### 2.3 Grants and subsidies

###### Recurrent

Subsidy - Country Schools Travel

	2022	2021
	\$000	\$000
	2	1
	<u>2</u>	<u>1</u>

Transactions in which the Department provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant or subsidy expenses'. These payments or transfers are recognised at fair value at the time of the transaction and are recognised as an expense in the reporting period in which they are paid. They include transactions such as 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 2022

#### 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:

	<b>Notes</b>
Income from State Government	3.1
Other income	3.2

##### 3.1 Income from State Government

<b>2022</b>	<b>2021</b>
<b>\$000</b>	<b>\$000</b>

Appropriation received during the period:

• Service appropriation	18,619	17,993
<b>Total service appropriation</b>	<b>18,619</b>	<b>17,993</b>

Income received from other public sector entities during the period:

• Department of the Legislative Assembly	893	963
• Department of the Legislative Council	846	27
• Insurance Commission of Western Australia	72	-
<b>Total income from other public sector entities</b>	<b>1,811</b>	<b>990</b>

Resources received from other public sector during the period:

• Department of Finance (Government Office Accommodation)	8	8
<b>Total resources received</b>	<b>8</b>	<b>8</b>
<b>Total income from State Government</b>	<b>20,438</b>	<b>18,991</b>

**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 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** is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

3. Our funding sources (cont.)

Summary of consolidated account appropriations

For the year ended 30 June 2022

	2022 Budget \$000	2022 Supple- mentary Funding \$000	2022 Revised Budget \$000	2022 Actual \$000	2022 Variance \$000
<u>Delivery of Services</u>					
Item 3 Net amount appropriated to deliver services	18,107	512	18,619	18,619	-
<b>Total appropriations provided to deliver services</b>	<b>18,107</b>	<b>512</b>	<b>18,619</b>	<b>18,619</b>	<b>-</b>
<u>Capital</u>					
Item 92 Capital Appropriation	1,516	414	1,930	1,930	-
<b>Total consolidated account appropriations</b>	<b>19,623</b>	<b>926</b>	<b>20,549</b>	<b>20,549</b>	<b>-</b>

Supplementary funding includes a revision to depreciation and amortisation expense to reflect current and forecast expenditure on fixed assets, and the change in the mix of fixed asset classes towards assets with higher depreciation and amortisation rates.

During the year, additional capital appropriation (Digital Capability Funding) was provided to improve accessibility and cyber security within Parliament.

3.2 Other income

	2022 \$000	2021 \$000
Employee contributions	2.1(a) 3	3
Other income	-	2
<b>Total other income</b>	<b>3</b>	<b>5</b>





## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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#### 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 assets the Department utilises for economic benefit or service potential or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	<b>Notes</b>
Property, plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3





#### 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, Antiques and Historicals 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.

Antiques and Historicals are carried at historical cost.

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 (Landgate) 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 2021 by Landgate. The valuations were performed during the year ended 30 June 2022 and recognised at 30 June 2022. In undertaking the revaluation, fair value was determined by reference to current use value for land: \$217,000 (2021: \$217,000) and buildings \$75,811,000 (2021: \$62,780,000). As at 30 June 2022, there were no indications of impairment to property, plant and equipment.



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 4. Key assets (cont.)

##### 4.1 Property, plant and equipment (cont.)

Inputs used to determine the fair values of land and buildings are:

**Land:** For current use land assets, fair value is measured firstly by establishing the opportunity cost of public purpose land. This approach is termed the hypothetical alternate land use value (HALV), and assumes unencumbered land use based upon potential highest and best alternative use as represented by surrounding land uses and market analysis.

Fair value of the land is then determined on the assumption that the site is rehabilitated to a vacant marketable condition. This requires that costs associated with rehabilitation to be deducted from the hypothetical alternate land use value (HALV) of the land. Costs may include building demolition, clearing, planning approvals and time allowances associated with realising that potential.

**Buildings:** For current use building assets, fair value is measured on a depreciated replacement cost approach. This approach utilises market evidence to assess the remaining economic benefit of the asset. This method estimates the current cost of reproduction or replacement of the buildings, on its current site, less deduction for physical deterioration and all relevant forms of obsolescence and optimisation.

##### 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 land, works of art, antique and historical, and assets held for distribution to owner.

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:

<b>Asset</b>	<b>Useful Life: years</b>
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 to 5 years
Computer software <sup>(a)</sup>	3 to 5 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.



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 4. Key assets (cont.)

##### 4.1 Property, plant and equipment (cont.)

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

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

##### Impairment

Non-financial assets, including items of 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.

##### 4.2 Intangible assets

<b>Year ended 30 June 2022</b>	<b>Computer Software \$000</b>
<b>1 July 2021</b>	
Gross carrying amount	686
Accumulated amortisation	(595)
<b>Carrying amount at start of period</b>	<b>91</b>
Additions	-
Amortisation expense	(65)
<b>Carrying amount at end of period</b>	<b>26</b>



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 4. Key assets (cont.)

##### 4.2 Intangible assets (cont.)

###### 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.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria as per AASB 138 Intangible Assets (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

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.

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.

###### Useful lives

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 <sup>(a)</sup>	3 to 5 years

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





## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 4. Key assets (cont.)

##### 4.2 Intangible assets (cont.)

##### Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2022 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

##### 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.

##### 4.3 Right-of-use assets

Year ended 30 June 2022	Vehicles \$000
Carrying amount at beginning of period	12
Additions	21
Depreciation	(13)
<b>Carrying amount at end of period</b>	<b>20</b>

The Department has leases for vehicles. The lease contracts are typically made for fixed periods of 3 years.

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.

##### Initial recognition

At the commencement date of the lease, the Department recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

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

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 2022

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#### 4. Key assets (cont.)

##### 4.3 Right-of-use assets (cont.)

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

##### **Subsequent measurement**

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

##### **Depreciation and impairment of right-of-use assets**

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

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing of impairment is outlined in note 4.1.



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 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:

	<b>Notes</b>
Receivables	5.1
Amounts receivable for services	5.2
Other assets	5.3
Payables	5.4

<b>5.1 Receivables</b>	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
<u>Current</u>		
Receivables	60	260
GST receivable	126	131
<b>Total receivables</b>	<b>186</b>	<b>391</b>

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

<b>5.2 Amounts receivable for services (Holding Account)</b>	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
Non-current	19,597	17,646
<b>Total Amounts receivable for services at end of period</b>	<b>19,597</b>	<b>17,646</b>

**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.

The amounts receivable for service are financial assets at amortised cost, and are not considered impaired. (i.e. there is no expected credit loss of the Holding Account).



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 5. Other assets and liabilities (cont.)

##### 5.3 Other assets

	2022	2021
	\$000	\$000
<u>Current</u>		
Prepayments	550	353
<b>Total current</b>	<b>550</b>	<b>353</b>
<u>Non-current</u>		
Prepayments	163	82
<b>Total non-current</b>	<b>163</b>	<b>82</b>
<b>Balance at end of period</b>	<b>713</b>	<b>435</b>

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

	2022	2021
	\$000	\$000
<u>Current</u>		
Trade payables	469	247
Accrued expenses	143	143
Accrued salaries	251	232
Other payables	-	149
<b>Total current</b>	<b>863</b>	<b>771</b>

**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 20 days.

As at 30th June 2021, 'Other payables' of \$149,000 comprised of an amount drawn down in excess of approved appropriation, due to a late June 2021 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 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 2022

#### 6. Financing

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

	<b>Notes</b>
Lease liabilities	6.1
Finance Costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

#### 6.1 Lease Liabilities

	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
Not later than one year	9	9
Later than one year and not later than five year:	11	3
	<b>20</b>	<b>12</b>
Current	9	9
Non-current	11	3
	<b>20</b>	<b>12</b>

At the commencement date of the lease, the department recognises lease liabilities, 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);
- 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 Department exercising an option to terminate the lease;
- 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).

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.

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



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

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.

This section should be read in conjunction with note 4.3.

	2022	2021
	\$000	\$000
<b>Lease expenses recognised in the Statement of comprehensive income</b>		
Lease interest expense	1	1
Expenses relating to variable lease payments not included in lease liabilities	11	11

6.2 Finance costs

	2022	2021
	\$000	\$000
<b>Interest expense</b>		
Interest expense on lease liabilities	1	1
<b>Total finance costs expensed</b>	<u>1</u>	<u>1</u>

Finance costs includes the interest component of lease liability repayments.

6.3 Cash and cash equivalents

	2022	2021
	\$000	\$000
Cash and cash equivalents	2,459	1,991
Restricted cash and cash equivalents	212	178
	<u>2,671</u>	<u>2,169</u>

	2022	2021
	\$000	\$000
<b>Restricted cash and cash equivalents</b>		
<b>Non-current</b>		
• Accrued salaries suspense account <sup>(a)</sup>	<u>212</u>	<u>178</u>

(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.





## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 6. Financing (cont.)

##### 6.3 Cash and cash equivalents (cont.)

For the purpose of the Statement of cash flows, 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

	2022	2021
	\$000	\$000
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	<u>405</u>	<u>305</u>



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Department.

	<b>Notes</b>
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:

	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
<u>Financial assets</u>		
Cash and cash equivalents	2,671	2,169
Financial assets at amortised cost <sup>(a)</sup>	19,657	17,906
<b>Total financial assets</b>	<b>22,328</b>	<b>20,075</b>
<u>Financial liabilities</u>		
Financial liabilities measured at amortised cost <sup>(b)</sup>	813	723
<b>Total financial liability</b>	<b>813</b>	<b>723</b>

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

(b) The amount of Financial assets at amortised cost excludes GST payable to the ATO (statutory payable).

#### Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

#### 7.2 Contingent assets and liabilities

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



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### 8. Other disclosures

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

	<b>Notes</b>
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
Supplementary financial information	8.6

#### 8.1 Events occurring after the end of the reporting period

There were no events that occurred after the end of the reporting period to the date when the financial statements were authorised for issue.

#### 8.2 Initial application of Australian Accounting Standards

The following standards are operative for reporting periods ended on or after 30 June 2022:

- AASB 2020-2 – Amendments to Australian Accounting Standards - Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities.
- AASB 2020-5 - Amendments to Australian Accounting Standards - Insurance Contracts.
- AASB 2020-7 - Amendments to Australian Accounting Standards - Covid-19-Related Rent Concessions: Tier 2 Disclosures.
- AASB 2020-8 - Amendments to Australian Accounting Standards - Interest Rate Benchmark Reform - Phase 2.
- AASB 2020-9 - Amendments to Australian Accounting Standards - Tier 2 Disclosures: Interest Rate Benchmark Reform (Phase 2) and Other Amendments.
- AASB 2021-1 - Amendments to Australian Accounting Standards - Transition to Tier 2: Simplified Disclosures for Not-for-Profit Entities.
- AASB 2021-3 - Amendments to Australian Accounting Standards - Covid-19-Related Rent Concessions beyond 30 June 2021.

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 2022

#### 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 (\$)	2022	2021
300,001 - 310,000	1	-
270,001 - 280,000	-	1
250,001 - 260,000	1	-
210,001 - 220,000	-	1
170,001 - 180,000	-	1
140,001 - 150,000	1	-
130,001 - 140,000	1	1
80,001 - 90,000	1	-
40,001 - 50,000	1	-
30,001 - 40,000	-	1
20,001 - 30,000	-	1
	<b>2022</b>	<b>2021</b>
	<b>\$000</b>	<b>\$000</b>
<b>Total compensation of senior officers</b>	<b>951</b>	<b>852</b>

##### 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;
- the 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 (i.e. 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 2022

#### 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:

	2022	2021
	\$000	\$000
Auditing the accounts, financial statements, controls, and key performance indicators	50	47

##### 8.6 Property held for distribution to owners

The following represents a summary of assets held for distribution to owner:

	2022	2021
	\$000	\$000
Land	-	2,800
Buildings	-	240
<b>Total property held for distribution to owners</b>	<b>-</b>	<b>3,040</b>

Land and buildings located at 1 Harvest Terrace, West Perth were transferred to the Department of Finance in July 2021, at the amount of the valuation as determined by the Western Australian Land Information Authority (Landgate).

The property was transferred as an equity distribution to owners. The land will form part of a building development undertaken by the State Government.

##### 8.7 Supplementary financial information

###### (a) Write-offs

During the financial year, \$5,476 (2021: \$2,000) was written off the Department's asset register under the authority of the accountable authority.

###### (b) Losses through thefts, defaults and other causes

There have been no losses through thefts, defaults and other causes in 2022 (2021: \$5,000).

###### (c) Gifts of public property

The Department donated 'The Spirit of Glenn in the heart of Perth' oil painting and associated didactic with a total value of \$15,400 to the City of Perth.

A donation was also made to the Bunbury Museum of a replica Lord Forrest furniture (\$10,000) and a plaster bust valued at \$1,500.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

9 Explanatory statement

This section explains variations in the financial performance of the Department.

9.1 Explanatory statement for controlled operations

This explanatory section explains variations in the financial performance of the Agency undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2022, and between the actual results for 2022 and 2021 are shown below. Narratives are provided for key major variances which vary by more than 10% from their comparative and that the variation is more than 1% of the dollar aggregate of:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statements of cash flow (i.e. 1% of \$17,551,000); and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$93,863,000).

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Variance \$000	Actual 2022 \$000	Actual 2021 \$000	Variance \$000
<b>Expenses</b>							
Employee benefits expense		12,106	11,802	(304)	11,802	11,556	246
Supplies and services	A	2,734	2,939	205	2,939	2,417	522
Depreciation and amortisation expense	1, B	1,439	1,831	392	1,831	1,649	182
Finance costs		1	1	-	1	1	-
Accommodation expenses	2, C	1,696	2,531	835	2,531	1,871	660
Grants and subsidies		5	2	(3)	2	1	1
Loss on disposal of non-current assets		-	62	62	62	6	56
Other expenses		139	80	(59)	80	50	30
<b>Total cost of services</b>		<b>18,120</b>	<b>19,248</b>	<b>1,128</b>	<b>19,248</b>	<b>17,551</b>	<b>1,697</b>
<b>Income</b>							
Other income		-	3	3	3	5	(2)
<b>Total income other than income from State Government</b>		<b>-</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>(2)</b>
<b>NET COST OF SERVICES</b>		<b>18,120</b>	<b>19,245</b>	<b>1,125</b>	<b>19,245</b>	<b>17,546</b>	<b>1,699</b>





PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

9.1 Explanatory statement (cont.)

9.1.1 Statement of comprehensive income variances (cont.)

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Variance \$000	Actual 2022 \$000	Actual 2021 \$000	Variance \$000
<b>Income from State Government</b>							
Service appropriation		18,107	18,619	512	18,619	17,993	626
Income from other public sector entities	3, D	-	1,811	1,811	1,811	990	821
Resources received		13	8	(5)	8	8	-
<b>Total income from State Government</b>		<b>18,120</b>	<b>20,438</b>	<b>2,318</b>	<b>20,438</b>	<b>18,991</b>	<b>1,447</b>
<b>SURPLUS / (DEFICIT) FOR THE PERIOD</b>		<b>-</b>	<b>1,193</b>	<b>1,193</b>	<b>1,193</b>	<b>1,445</b>	<b>(252)</b>
<b>OTHER COMPREHENSIVE INCOME</b>							
<b>Items not reclassified subsequently to profit or loss</b>							
Changes in asset revaluation surplus	4, E	-	13,580	13,580	13,580	(1,561)	15,141
<b>Total other comprehensive income</b>		<b>-</b>	<b>13,580</b>	<b>13,580</b>	<b>13,580</b>	<b>(1,561)</b>	<b>15,141</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>-</b>	<b>14,773</b>	<b>14,773</b>	<b>14,773</b>	<b>(116)</b>	<b>14,889</b>

9.1.2 Statement of financial position variances

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Variance \$000	Actual 2022 \$000	Actual 2021 \$000	Variance \$000
<b>ASSETS</b>							
<b>Current Assets</b>							
Cash and cash equivalents		1,495	2,459	964	2,459	1,991	468
Receivables		127	186	59	186	391	(205)
Property held for distribution to owner	F	-	-	-	-	3,040	(3,040)
Other current assets		371	550	179	550	353	197
<b>Total Current Assets</b>		<b>1,993</b>	<b>3,195</b>	<b>1,202</b>	<b>3,195</b>	<b>5,775</b>	<b>(2,580)</b>
<b>Non-Current Assets</b>							
Restricted cash and cash equivalents		248	212	(36)	212	178	34
Amounts receivable for services	G	19,085	19,597	512	19,597	17,646	1,951
Property, plant and equipment	5, H	75,088	84,300	9,212	84,300	70,079	14,221
Right-of-use assets		-	20	20	20	12	8
Intangible assets		172	26	(146)	26	91	(65)
Other non-current assets		4	163	159	163	82	81
<b>Total Non-Current Assets</b>		<b>94,597</b>	<b>104,318</b>	<b>9,721</b>	<b>104,318</b>	<b>88,088</b>	<b>16,230</b>
<b>TOTAL ASSETS</b>		<b>96,590</b>	<b>107,513</b>	<b>10,923</b>	<b>107,513</b>	<b>93,863</b>	<b>13,650</b>



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

9.1 Explanatory statement (cont.)

9.1.2 Statement of financial position variances (cont.)

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Variance \$000	Actual 2022 \$000	Actual 2021 \$000	Variance \$000
<b>LIABILITIES</b>							
<b>Current Liabilities</b>							
Payables		319	863	544	863	771	92
Lease liabilities		13	9	(4)	9	9	-
Employee related provisions		2,579	2,302	(277)	2,302	2,314	(12)
<b>Total Current Liabilities</b>		<b>2,911</b>	<b>3,174</b>	<b>263</b>	<b>3,174</b>	<b>3,094</b>	<b>80</b>
<b>Non-Current Liabilities</b>							
Lease liabilities		19	11	(8)	11	3	8
Employee related provisions		220	132	(88)	132	233	(101)
<b>Total Non-Current Liabilities</b>		<b>239</b>	<b>143</b>	<b>(96)</b>	<b>143</b>	<b>236</b>	<b>(93)</b>
<b>TOTAL LIABILITIES</b>		<b>3,150</b>	<b>3,317</b>	<b>167</b>	<b>3,317</b>	<b>3,330</b>	<b>(13)</b>
<b>NET ASSETS</b>		<b>93,440</b>	<b>104,196</b>	<b>10,756</b>	<b>104,196</b>	<b>90,533</b>	<b>13,663</b>
<b>EQUITY</b>							
Contributed equity		30,006	27,380	(2,626)	27,380	28,490	(1,110)
Reserves		52,575	63,319	10,744	63,319	49,739	13,580
Accumulated surplus		10,859	13,497	2,638	13,497	12,304	1,193
<b>TOTAL EQUITY</b>		<b>93,440</b>	<b>104,196</b>	<b>10,756</b>	<b>104,196</b>	<b>90,533</b>	<b>13,663</b>

9.1.3 Statement of cash flows variances

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Variance \$000	Actual 2022 \$000	Actual 2021 \$000	Variance \$000
<b>CASH FLOWS FROM</b>							
<b>STATE GOVERNMENT</b>							
Service appropriation		16,668	16,668	-	16,668	16,702	(34)
Capital appropriation		1,516	1,930	414	1,930	1,016	914
Funds from other public sector entities	3, D	-	2,042	2,042	2,042	760	1,282
<b>Net cash provided by</b>							
<b>State Government</b>		<b>18,184</b>	<b>20,640</b>	<b>2,456</b>	<b>20,640</b>	<b>18,478</b>	<b>2,162</b>



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2022

9.1 Explanatory statement (cont.)

9.1.3 Statement of cash flows variances

	Variance note	Estimate 2022 \$000	Actual 2022 \$000	Variance \$000	Actual 2022 \$000	Actual 2021 \$000	Variance \$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
<b>Payments</b>							
Employee benefits		(12,106)	(11,888)	218	(11,888)	(11,473)	(415)
Supplies and services	A	(2,718)	(3,036)	(318)	(3,036)	(2,526)	(510)
Finance costs		(1)	-	1	-	(1)	1
Accommodation	2, C	(1,683)	(2,525)	(842)	(2,525)	(1,863)	(662)
Grants and subsidies		(5)	(2)	3	(2)	(1)	(1)
GST payments on purchases		(565)	(708)	(143)	(708)	(574)	(134)
Other payments		(155)	(80)	75	(80)	(50)	(30)
<b>Receipts</b>							
GST receipts on sales	6, I	-	278	278	278	18	260
GST receipts from taxation authority		565	436	(129)	436	541	(105)
Other receipts		-	4	4	4	3	1
<b>Net cash provided by/(used in) operating activities</b>		<b>(16,668)</b>	<b>(17,521)</b>	<b>(853)</b>	<b>(17,521)</b>	<b>(15,926)</b>	<b>(1,595)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>							
<b>Payments</b>							
Purchase of non-current assets	7, J	(1,500)	(2,459)	(959)	(2,459)	(2,112)	(347)
<b>Receipts</b>							
Proceeds from sale of non-current assets		-	4	4	4	-	4
<b>Net cash flows provided by/(used in) investing activities</b>		<b>(1,500)</b>	<b>(2,455)</b>	<b>(955)</b>	<b>(2,455)</b>	<b>(2,112)</b>	<b>(343)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>							
<b>Principal elements of lease payments</b>							
Principal elements of lease payments		(16)	(13)	(3)	(13)	(14)	1
Non-retained revenue distributed to owner		-	(149)	149	(149)	-	(149)
<b>Net cash provided by/(used in) financing activities</b>		<b>(16)</b>	<b>(162)</b>	<b>146)</b>	<b>(162)</b>	<b>(14)</b>	<b>(148)</b>
Net increase/(decrease) in cash and cash equivalents		-	502	502	502	426	76
Cash and cash equivalents at the beginning of the period		1,743	2,169	426	2,169	1,743	426
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>1,743</b>	<b>2,671</b>	<b>928</b>	<b>2,671</b>	<b>2,169</b>	<b>502</b>



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

#### Major estimate and actual (2022) variance narratives:

- 1** 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 the Departments of the Legislative Assembly and Legislative Council for works beyond the scope of existing service provisions.
- 2** During the year, a large number of repair and maintenance projects were undertaken in the parliamentary buildings and grounds, which resulted in above budget accommodation expenditure.
- 3** The Department does not generally budget for Income from other public sector entities. The variance includes income from the Departments of the Legislative Assembly and Legislative Council for works beyond the scope of existing service provisions.
- 4** The annual property valuation provided by Landgate is reflected by the increase in the asset revaluation surplus.
- 5** The favourable variance in property, plant and equipment is primarily due to the impact of the unbudgeted net revaluation of buildings.
- 6** The Department does not budget for Income (see 3 above) or the related GST component. The variance reflects the unbudgeted receipt of income from other public sector agencies, and timing differences in the raising of invoices for the remittance of GST.
- 7** There was a budgeted capital contribution amount of \$1,000,000 for refurbishment and replacement of assets and \$500,000 for heritage conservation. In addition to this there was a funding received from the Departments of the Legislative Assembly and Legislative Council towards work expenditure that was beyond the initial budgeted amount.

#### Major actual (2022) and comparative (2021) variance narratives:

- A** Expenditure in supplies and services were higher in 2022 mainly due to increases in ICT maintenance contracts, security services, and consumables (minor equipment and media).
- B** Apart from additional asset purchases (see 1 above), the capitalisation of work-in-progress carried forward from the prior year has resulted in an increase in the depreciation expense.
- C** Increases in accommodation expenditure were as a result of a multiple repairs and maintenance projects (see 2 above), and higher lease and electricity charges.
- D** The increase in income from other public sector entities over the prior year is due to funding received for increased works activity (assets, repairs and maintenance), together with an insurance payout from Insurance Commission of Western Australia for property damage.
- E** Every three years Landgate undertakes a kerbside valuation, which in 2022 resulted in a significant revaluation for buildings.
- F** In July 2021, a property (1 Harvest Terrace, West Perth) was transferred to the Department of Finance.
- G** The amounts receivable for services consists of the non-cash appropriation for replacement assets (which is equal to the annual budgeted depreciation expense). During the mid-year review this amount was further increased to account for additional asset purchases (see 1 above).



## PARLIAMENTARY SERVICES DEPARTMENT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

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#### Major actual (2022) and comparative (2021) variance narratives (cont.):

- H** The increase in of property, plant and equipment has been mainly driven by the 2022 revaluation of buildings (see E above).
- I** During 2022 there was an increase in Income from other public sector entities (see D above), in addition to timing differences in the raising of invoices for the remittance of GST.
- J** From 2022, heritage funding of \$500,000 has been provided to conserve the parliamentary buildings and grounds. Of this amount, \$341,000 was spent on the 1964 First Floor airconditioning project which enabled the restoration of Members' offices and corridors in the eastern wing of Parliament House.



PARLIAMENTARY SERVICES DEPARTMENT

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PARLIAMENTARY SERVICES DEPARTMENT  
CERTIFICATION OF KEY PERFORMANCE INDICATORS  
FOR THE YEAR ENDED 30 JUNE 2022

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 2022.

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

Rob Hunter  
Accountable Authority

Date: 21/11/22





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

**FOR THE YEAR ENDED  
30 JUNE 2022**



## 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 Information and Services was lower in 2021 than in prior years and also 2022 due to closures resulting from Parliament's response to the COVID-19 pandemic.

	2019 Actual	2020 Actual	2021 Actual	2022 Target	2022 Actual	Variance
Availability of Infrastructure and Facilities.	99.5%	98.4%	99.6%	95%	99.3%	+4.3%
Availability of Information and Services.	100%	96.7%	94.3%	90%	97.5%	+7.5%



## 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 2022, with 54 out of 93 Members (excluding the Presiding Officers) completing the survey. This represents a response rate of 58.1%. 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.

	2019 Actual	2020 Actual	2021 Actual	2022 Target	<b>2022 Actual</b>	Variance
Average Member rating of Infrastructure and Facilities.	96.2%	97.8%	97.4%	90%	<b>100.0%</b>	+ 10.0 %
Average Member rating of Information and Services.	98.2%	97.9%	97.4%	90%	<b>98.4%</b>	+ 8.4%

## 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 2022. A response rate of 30.5% (53 out of 174) 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.

	2019 Actual	2020 Actual	2021 Actual	2022 Target	<b>2022 Actual</b>	Variance
Average Presiding Officer and Staff rating for Infrastructure, Facilities, Information and Services.	97.4%	98.0%	97.0%	95%	<b>94.7%</b>	- 0.3%

## 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	<b>2022 Actual</b>	Variance
Average cost of providing Infrastructure and Facilities for the Members of Parliament and Chamber Departments' staff <sup>(a)</sup>	\$38,570	\$42,640	\$43,188	\$39,539	<b>\$50,560</b>	+ \$11,021 + 27.9%
Percentage of variable costs expended to maintain Parliament House building and grounds <sup>(b)</sup>	21%	27%	24%	19%	<b>33%</b>	+ 14%

(a) There was a substantial increase in repair and maintenance projects during 2022 when compared to the budget target and prior year. This along with a below budget total number of Members and Chamber Departments' employees in 2022, resulted in a large variance in the average cost of providing Infrastructure and Facilities.

The number of Members and Chamber Departments' employees used in these calculations was 152 for 2021 Actual, 159 for Budget Target, and 154 for 2022 Actual.

(b) 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 and prior year results 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	2019 Actual	2020 Actual	2021 Actual	2022 Target	<b>2022 Actual</b>	Variance
Average cost of providing Information and Services for the Members of Parliament and Chamber Departments' staff <sup>(c)</sup>	\$46,312	\$45,536	\$54,735	\$48,754	<b>\$49,437</b>	+\$683 +1.4%
Average cost of services per sitting day <sup>(d)</sup>	\$49,657	\$50,051	\$50,139	\$52,329	<b>\$49,973</b>	- \$2,356 -4.5%
Average cost, per Student / Member of the Public, to promote knowledge and awareness of the work of the Parliament <sup>(e)</sup>	\$16.22	\$29.44	\$25.80	\$25.50	<b>\$32.30</b>	+ \$6.80 + 26.7%

(c) This measure relates to expenses associated with non-sitting days. As the number of sitting days increased from a low base of 54 in 2021 (due to the 2021 State Election) to 78 in 2022, it has resulted in an decrease in the actual average cost of the Provision for Information and Services in 2022 (\$49,437) when compared to the actual average cost in 2021 (\$54,735). The result for 2022 was in line with Budget.

- (d) 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 cost was lower in 2022 (\$49,973) than budget (\$52,329) due to below budget expenditure (\$347,000) in Information and Services. The result was similar to 2021 (\$50,139) despite fewer sitting days (54) and a lower total expenditure (\$482,000) in Information and Services.

- (e) Although the cost of Education services in 2021-22 was slightly lower than budget, visitor numbers (12,757) were below budget (17,000) and prior year (15,397). This is reflected in a higher than budgeted average cost per visitor.





