



Parliamentary Services Department

ANNUAL REPORT

2022-23



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.



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Hon Alanna Clohesy, MLC

President of the Legislative Council

Hon Michelle Roberts, MLA

Speaker of the Legislative Assembly

I am pleased to present for tabling in each House the Annual Report of the Parliamentary Services Department (PSD) for the year 2022–23.

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, and the Clerk of the Legislative Assembly, Ms Kirsten Robinson, for their support throughout the year.

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

Rob Hunter
Executive Manager Parliamentary Services
Accountable Officer
Parliamentary Services Department

20 September 2023

CONTENTS

Foreword	1
Executive Summary.....	2
Year in Review	4
Annual Survey.....	6
Performance Summary	7
2023-24 Strategic Direction.....	8
Strategic Priorities	9
2 Parliament Place.....	10
Overview of Operations.....	11
Staff Recognition Awards.....	17
Audited Financial Statements and Key Performance Indicators	18



FOREWORD

It is an honour to be situated on the traditional lands of the Whadjuk Noongar people and I acknowledge the contribution to communities of Elders past, present and emerging.

The Parliamentary Services Department (PSD) had a rewarding year full of change and new opportunities. It was pleasing to again find that members and staff value our services and rated them positively in our annual survey.

One of our key strategies this year was to commence activities identified in the information communications technology (ICT) roadmap. Critical to this strategy was the establishment of the ICT Governance Committee to consider the Parliament's priorities and investment to deliver improved service. To ensure we delivered good outcomes, two new positions were established, an ICT Project Manager and Business Analyst. All the staff in the ICT unit worked especially hard this year to streamline our systems and deliver new software and infrastructure. Together with our cyber security officer, the project team has been instrumental in introducing more stable and safe ICT systems. In the next 12 months we will migrate users to Microsoft 365 and progress implementation of a new parliamentary information management system.

The additional funding we received for conservation management (heritage) allowed us to undertake many large projects. The Building Services team led the installation of a new carpark with EV chargers; undertook a major air conditioning replacement; and commenced design work for our division bell system and accessibility plans for the Parliamentary Reserve. To improve safety and reduce energy consumption, lighting upgrades were made throughout the reserve.

Our Education team continued to provide an excellent level of service to school and community groups delivering high quality education programs including to regional areas; this is one of our most valued services. In addition to these programs the Education team also supported many other activities hosted at Parliament, including community engagement through social media.

Significant changes to the work health and safety legislation meant we renewed our focus in this area by revising our policies and providing information updates for staff. Managers and supervisors will undergo further training next year, particularly in the area of psychosocial health in the workplace.

One significant challenge was our contribution to the development and design of the new building located at 2 Parliament Place. The amount of time and effort from the department's staff to ensure we occupy a high quality fit for purpose facility late in 2023 has been extraordinary. I pay special thanks to the Director Member and Operational Services, the Director Parliamentary Information and Education, and the ICT Senior Technical Officer, who have lived and breathed this project for the last two years.

This year the department, along with the other two parliamentary departments, established a Diversity and Inclusion Working Group. This important group has already begun making improvements to our working community by suggesting ways we can be more inclusive and respectful to individual differences. The first stage is about building a workplace culture which welcomes diversity and where policies, engagement activities and facilities are inclusive. PSD proudly has five staff members in the group.

I would especially like to acknowledge the professionalism and commitment of our Chief Finance Officer, Ms Elma Ozich, who has announced she is retiring next financial year. Over her tenure of almost 11 years, Elma's work resulted in the three departments being recognised multiple times by the Office of the Auditor General as a top performing agency for financial management.

I am always delighted to witness the way that staff in the department pull together and deliver our services. Sometimes the work can be quite thankless, and PSD staff display a level of professionalism that I am very proud of. I would like to thank all PSD staff for their efforts this year.



Rob Hunter
Executive Manager

EXECUTIVE SUMMARY

Performance Highlights

- Replaced air conditioning on ground floor northern corridor and refurbished 10 member and staff offices and three meeting rooms
- Commenced implementation of ICT capability uplift following release of ICT review
- Commenced implementation of the new financial management information system, and prepared system to roll out to the parliamentary departments on 1 July 2023
- Participated in design process and management of ICT and AV requirements for new building for parliamentary staff

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; Audit and Risk Management Committee; Information Management Committee; Parliament House Art Advisory Committee; Parliamentary History Advisory Committee; and Parliamentary Education and Community Relations Committee.

During the year the Heads of Department authorised the combination of the audit and risk management committees into a single Audit and Risk Management Committee, with the aim of supporting the accountable authorities to instil strong control and risk practices within the Parliament. The committee comprises representatives from the three departments, and an independent chair.

An ICT Governance Committee was established to provide cross-Parliament input into the ICT strategic direction and make recommendations to the accountable authorities of the three departments.

A Diversity and Inclusion Working Group was formed, with representatives from the three departments tasked with improving diversity and inclusion at Parliament House.

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

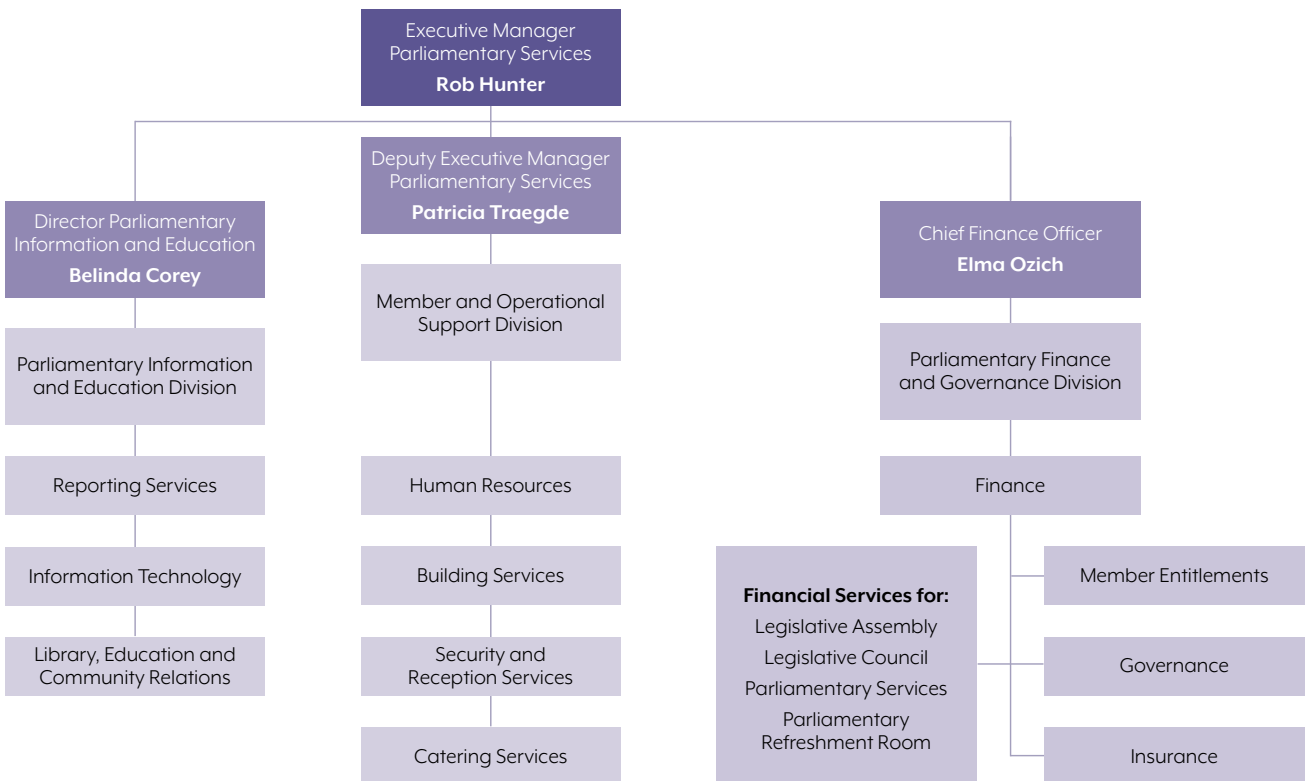
Transparent: Maintaining fairness and consistency

Helpful: Cooperation among teams and with others while always showing encouragement

Executive Management Group

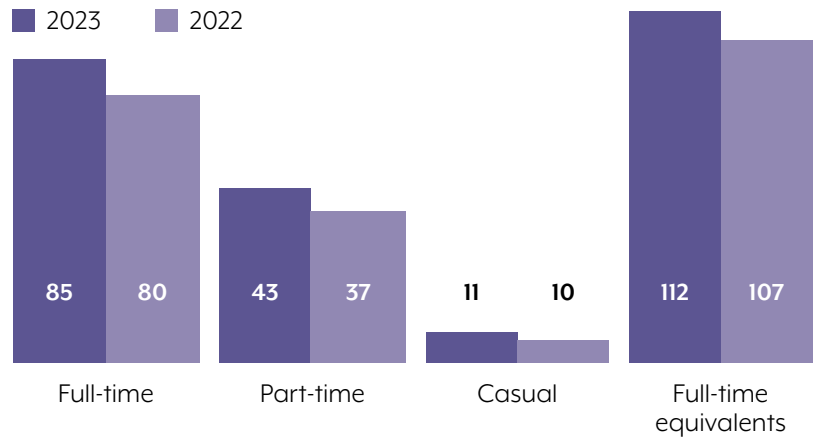
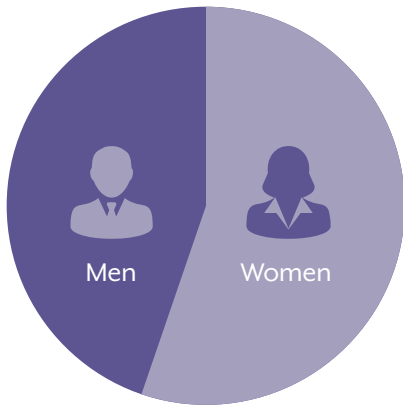
Rob Hunter, Executive Manager Parliamentary Services, is the accountable authority and chief executive officer for the Parliamentary Services Department. He is supported by the Executive Management Group, comprising Patricia Traegde, Deputy Executive Manager and Director Member and Operational Support; Elma Ozich, Chief Finance Officer; and Belinda Corey, Director Parliamentary Information and Education.

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.



YEAR IN REVIEW

People



89%
Staff attended a training course

30
Staff recruited

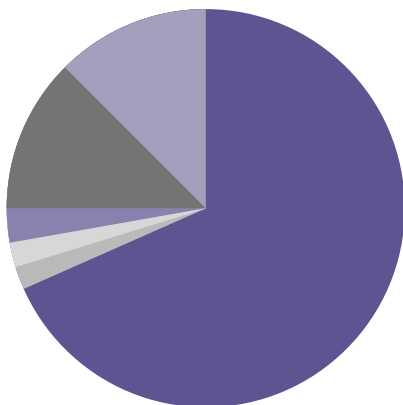
12%
Turnover

11 years
Average length of service

Governance

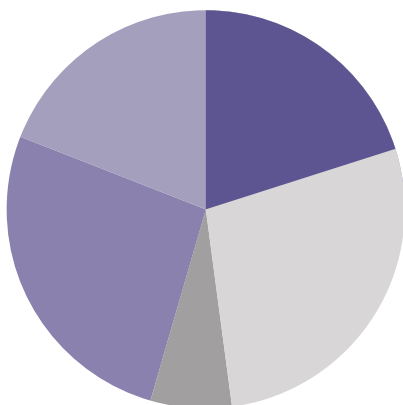
8,410
Financial transaction processed

350
Payroll services to members and staff



Recurrent Expenditure

- Employee Benefits
- Other staffing costs
- Travel & Communication
- Consumables
- Services and Contracts
- Property Expenses



Project Funding

- Building maintenance and refurbishment
- Operating equipment replacement
- Information Technology
- Airconditioning
- Grounds

Member and Operational Support



16,000

Coffees were served,
20% in BYO cups



1,127

Building Services
completed work orders



8,360

Mail items
were screened



27,500

Meals were served in
the Dining Room and
staff cafeteria

Parliamentary Information and Education



42,867

People visited
Parliament House



3,383

Children participated
in an outdoor
education activity



1,532

Reference requests
responded to by
Librarians



1,084,035

Website visits



945

Hours of parliamentary
and committee proceedings
reported by Hansard



21,393

People participated
in a parliamentary
education program



857

Hours of parliamentary
debates and committee
hearings broadcast



PARLIAMENTARY SERVICES DEPARTMENT 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 2022-23 the members' survey showed:

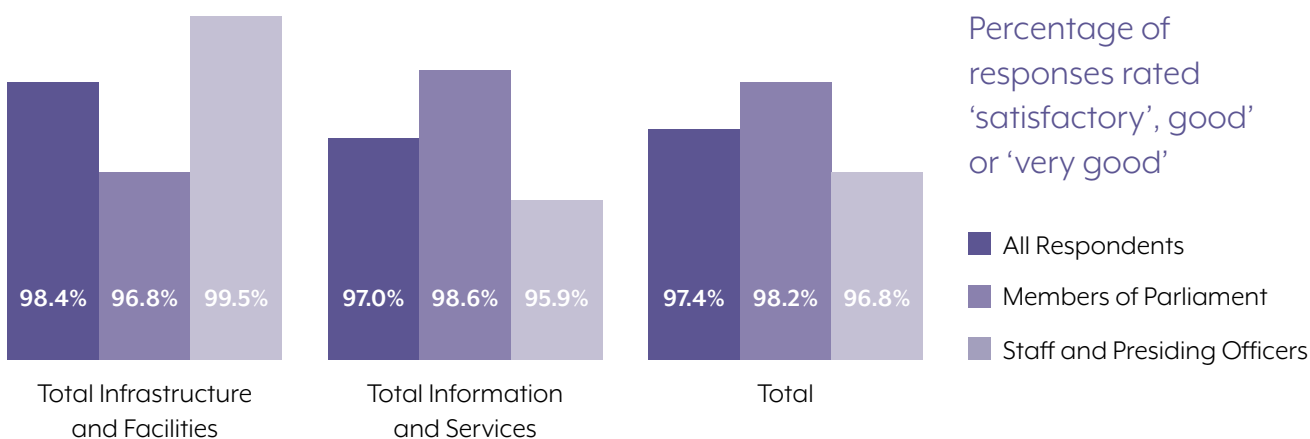
- 62 per cent of members rated performance as 'very good'.
- 89 per cent of members rated performance as 'good' or 'very good'.
- 98 per cent of members rated performance as 'satisfactory' to 'very good'.

In addition to the satisfaction rating, the survey asks for 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 157 responses were received: 64 from members, 91 from staff and 1 from each of the Presiding Officers. The survey results show an 18 per cent increase in member response and a 46 per cent increase 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 exceeded the Department's targets.



PERFORMANCE SUMMARY

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, security and safety awareness; workplace of choice.

- Established a cross-parliamentary Diversity and Inclusion Working Group
- Conducted an independent workplace culture and satisfaction audit
- Participated in the City of Perth Boorloo Heritage Festival
- Implemented coloured lighting of the Fountains to support community causes
- Assisted with the recruitment and induction of 38 staff across the three departments
- Implemented remote working policy for staff
- Worked with external experts to improve incident management responses and procedures
- Reviewed policies and procedures to align with the Work Health and Safety Act
- Recognised 33 parliamentary employees who have completed five or more years of service to the Parliament at the Annual Staff Recognition Awards

Assets

Priorities: Implementation of conservation plan; modern and safe building air conditioning; leased accommodation.

- Upgraded overflow car park to provide 27 bays and 2 EV bays
- Completed stage 5 of the air conditioning master plan, on the ground floor western side
- Refurbished 10 member and staff offices and three meeting rooms
- Worked with the Department of Finance project team to ensure ICT and AV installation and fitout for new parliamentary accommodation at 2 Parliament Place
- Commenced planning for the development of level 3, 2 Parliament Place

Governance

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

- Implemented new financial management information system for the Parliamentary Refreshment Rooms and Commonwealth Parliamentary Association (WA Branch)
- Amalgamated Audit and Risk Management Committee
- Commenced internal audit program for security management and policy framework

Technology

Priorities: Strong ICT foundations; online access to Parliament; protection of information and IT infrastructure.

- Updated the electorate profiles with the 2021 census data
- Established an ICT Governance Committee, a key recommendation of the 2022 ICT review
- Upgraded broadcast archive from ageing digital tape system, to enable quick and efficient access to the archive
- Commenced laptop replacement program
- Commenced network switching upgrade program and wifi replacement program
- Commenced review of replacement parliamentary information management system
- Progressed internal cyber security uplift program

2023-24 STRATEGIC DIRECTION

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 – People, Assets, Governance and Technology. A full version of the strategic direction is published on the Parliament’s website.

The department’s strategic priorities are reviewed each year and updated as required to take account of new projects, opportunities or challenges and as significant projects are completed. The strategic direction informs the strategic asset management plan (SAMP), which is reviewed bi-annually to ensure that the annual capital allocation is prioritised to maintain a modern and contemporary Parliament within a heritage building.

During the year the department successfully applied for additional funding to upgrade pedestrian accessibility on the Parliamentary Reserve and provide security services to the new building housing parliamentary staff at 2 Parliament Place.

Future projects

- Complete the implementation of the financial management information system
- Support the relocation of parliamentary staff into leased accommodation at 2 Parliament Place, including ongoing security management
- Upgrade pedestrian accessibility within the Parliamentary Reserve
- In conjunction with the chamber departments, appoint a Community Engagement Manager and develop a community engagement strategy
- Replace the IP telephony system
- Upgrade Parliament’s point of sale systems
- Establish a reconciliation action plan
- Implement findings of the workplace culture and satisfaction audit
- Revise the Parliament’s work health and safety system



STRATEGIC PRIORITIES

People

- Staff
- Members
- Community

Strategic Priority 1: Positive Community Engagement

Activities that increase participation and collaborative relationships with the Western Australian community

Strategic Priority 2: Security and Safety Awareness

Compliance with security and safety procedures, and work health and safety (WHS) legislation

Strategic Priority 3: Workplace of Choice

Workplace initiatives that deliver staff satisfaction, flexibility and wellbeing

Governance

- Responsible expenditure
- Statutory compliance
- Risk management

Strategic Priority 1: Effective Financial Management Framework

Strong financial systems

Strategic Priority 2: Risk Management and Audit Committee Consolidations

Centralised control of governance and risk

Strategic Priority 3: Procurement, and Contract Management Oversight

Knowledge of procurement rules and contract management

Assets

- Conservation
- Accessibility
- Safety

Strategic Priority 1: Management of Heritage Buildings and Grounds

Effective conservation management

Strategic Priority 2: Accessibility to Building and Grounds

Universal access to Parliament House

Strategic Priority 3: Accommodation Safety Management

Safe and secure physical environment

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

Effective cyber security oversight

2 PARLIAMENT PLACE

Due to constraints at Parliament House, the three parliamentary departments currently have separate leased accommodation in nearby parts of West Perth, housing approximately 50 staff. In 2018 the Department of Finance began the process of identifying options for accommodation of parliamentary staff in addition to Parliament House. This led to the development of the building at 2 Parliament Place by developer Pivot.

The building is to be leased to the government and occupied by Legislative Council, Legislative Assembly and Parliamentary Services staff currently located in leased accommodation. In addition, the building will also house four electorate offices and the offices of the Leader of the Opposition and the Leader of the Non-government Party (currently the Liberal Party).

The development of the fitout design commenced in 2021, with representatives from the three departments involved in the design process for each of their respective tenancies. The fitout commenced in January 2023, and Parliamentary Services has been working very closely with the Department of Finance project team and their consultants to ensure a building that is fit for purpose and meets the needs of the parliamentary departments. During this period there has been significant involvement by the department's ICT and broadcasting teams, and staff in these areas have worked extremely hard to ensure the delivery of facilities for the new building.

The building will operate as a single annexe for parliamentary staff and will for the first time bring off-site staff into one location in close proximity to Parliament House, to provide a unifying identity, and a common set of services. This colocation of staff will allow for improved coordination and communication between the three parliamentary departments, and improved ICT services. Workspaces have been designed to incorporate contemporary office principles, with a focus on collaboration.

The new building will deliver additional committee hearing rooms with upgraded and expanded facilities for broadcasting, and these have been designed in consultation with Parliamentary Services' broadcasting team.

The building is due for completion in early September, with Parliamentary Services staff expected to relocate into the building in October 2023. The Legislative Council and Legislative Assembly Committee Offices will relocate following the conclusion of the 2023 parliamentary sittings.



OVERVIEW OF OPERATIONS

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.

Workplace culture and satisfaction audit

The Parliament engaged an independent researcher/consultant to undertake a survey of employee satisfaction. The focus of the audit was to identify what contributes to and detracts from a positive workplace. The survey covered areas such as professional development, equity, problem resolution, safety and health, harassment and equal opportunity. Later this year a summary of audit results will be made available to staff and will inform an action plan to enhance workplace satisfaction.

Diversity and Inclusion Working Group

The cross-department Diversity and Inclusion Working Group was established to help the Parliament achieve diversity, inclusion, equity and respect in both its internal operations and external engagement. The working group has five representatives from Parliamentary Services and in its first year the DIWG assisted with the development of HR policies, drafting of recruitment advertisements, and recommended a Reconciliation Action Plan, which is likely to be established later in 2023.

Community engagement

After three interrupted years due to the COVID-19 pandemic, Parliament was able to host a number of community engagement activities in 2022-23.

Parliament once again participated in the City of Perth Boorloo Heritage Festival with a series of tours over the April school holidays. Over 270 people attended to learn about the history of Parliament House, with many also taking part in a self-guided garden tour or Treasure Hunt or Amazing Race outdoor activity developed for children and young people.

The outside Treasure Hunt activity has been popular for students to test their observation skills and historical knowledge while enjoying the beautiful Parliament House grounds.



The Amazing Race activity designed for older students bridges the walk between the Constitutional Centre and Parliament House. During the year over 3,300 children participated in an outdoor activity at Parliament.

The Parliamentary Education Office visited Margaret River and Busselton and Geraldton as part of its regional outreach program, presenting its Pop-Up Parliament to over 900 students and teachers. On each occasion the local member was able to join in the school incursions to answer questions about being a member of Parliament.

The Parliamentary Research Program continued in 2022-23, with 21 students from four universities preparing a research paper for a member of Parliament. All reports are now available in the Parliamentary Library collection.

The number of Parliamentary Friendship Groups has continued to increase, with 26 groups now established by members to raise awareness or increase liaison with a particular group, organisation or issue. Friendship Groups hosted a number of functions at Parliament House during the year, supported by the Parliamentary Services catering team.

Work health and safety

A comprehensive review of the Parliament's work health and safety system was undertaken following the enactment of the Work Health and Safety Act 2020. During the year the Heads of Department and Human Resources officers met with the WorkSafe Commissioner to understand the impact of the new act on Parliament's obligations. Work commenced on updating policies and procedures, developing online training and establishing the new work health and safety committees for each department. A temporary position of work health and safety HR officer was created to assist with the implementation of the revised WHS system in 2023-24.

Edith Cowan Foyer

In July a significant change to Parliament House occurred with the first floor foyer renamed the Edith Cowan Foyer and Gallery, after Australia's first female member of Parliament. The Edith Cowan Foyer is a central place in Parliament House, as it connects the Legislative Council and Legislative Assembly sections of the building, and is passed through by over 40,000 people who visit Parliament House each year.

The Foyer and Gallery houses the portraits of prominent female firsts in the Parliament of Western Australia, as well as 2021 artist-in-residence Eva Fernandez' striking series, *Edith Cowan: An Extraordinary Woman*.

The Gallery will be the venue for art exhibitions developed by the Parliament House Art Advisory Committee through its partnerships with a range of institutions and collections.

Parliamentary History Advisory Committee

The Parliamentary Library played a pivotal role in researching, editing and publishing Dr Harry Phillips' second volume of *Parliamentary Committees in the Western Australian Parliament: an overview of their evolution, functions and features, 2001-2021*.

The release of the volume concludes Dr Harry Phillips' lengthy contribution to the Parliament as a Parliamentary Fellow, political historian and researcher and civics education advocate.

Dr Phillips has authored, co-authored or provided expert advice on many of the Parliament's historical and education publications.

Training and development

The department's Corporate Management Team completed the Leadership Development Program facilitated by Corporate Learning Solutions. The aim of the program was to improve skills, accountability and communication throughout the department. The program was structured in group and individual modules and was undertaken over a six-month period during the year.



Visits from international dignitaries

As international borders have reopened, a number of ambassadors and consuls have taken the opportunity to visit Western Australia and meet with the Presiding Officers of the WA Parliament. During the year visits were made by dignitaries from Germany, Norway, Japan, Poland, United Arab Emirates, Korea, Italy, European Union, Mongolia, Peru, France, Greece and Switzerland, with catering and meals provided by the Parliamentary Services catering team.

Death of Her Majesty Queen Elizabeth II

The death of Her Majesty Queen Elizabeth on 8 September triggered a number of processes within the Parliament to mourn her passing. Flags were flown at half-mast for the period of official mourning and Parliament's Fountain lights were illuminated purple, along with other major buildings in Perth. A condolence book was set up within the Forrest Foyer of Parliament.

The Legislative Council and Legislative Assembly each met to receive the proclamation of Her Majesty's death and agree to an address of condolence and an address of congratulations to the new Sovereign. The Parliament then adjourned for the period of official mourning, with a number of functions cancelled.

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

The Conservation Plan was developed in the last financial year to provide a set of actions for the conservation of the Parliamentary Reserve and Parliament House. Planning for building and reserve projects is now focused on ensuring the first action list recommendations are implemented to improve access and egress, disability access and occupant safety.

Air conditioning upgrade

Stage 5 of the Parliament's air conditioning master plan was completed, despite significant labour and material shortages and supply challenges. Air conditioning was replaced in the ground floor western corridor, with the opportunity taken to refurbish four member and six staff offices, and three meeting rooms.



Lighting of the Fountains façade

Following many years of design work, coloured lighting of the Fountains façade was completed in late 2022. The new lighting enables community groups to promote initiatives or causes while ensuring safe and effective lighting for evening sittings of Parliament.

The lighting was first used for R U OK Day in September and to date 17 causes have been promoted, including police remembrance, World Mental Health Day, pregnancy and infant loss remembrance, Pink Ribbon Day, Rare Disease Day, Harmony Week, National Road Safety Week and elder abuse awareness. The Fountains were also illuminated in purple upon the passing of Her Majesty the Queen.

Parliamentary Reserve improvements

For many years Parliament's decommissioned grass tennis court had been used for overflow parking for visitors to Parliament. During the year the area was resurfaced to provide for 27 additional bays, with two dedicated EV charging stations. The project also resulted in upgraded lighting, additional bike storage and general storage, as well as pedestrian footpaths and new picnic benches for the Parliamentary Reserve. The beautification of the Parliamentary Reserve will continue in the new year with improved pedestrian access to the main entrance.



Governance

The Parliamentary Services Department ensures that governance procedures are in place for all operations to provide for 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 information management system

After many years of manual processing the department implemented a fully automated finance system. The system provides for electronic approval processes for purchasing and transactions and a standard chart of accounts for the three departments. The smaller entities of the Parliamentary Refreshment Rooms and Commonwealth Parliamentary Association (WA Branch) went live on 1 July 2022, and, following 26 end user training sessions to 110 users, the three departments will go live on 1 July 2023. Following this, further work will be done to improve realtime reporting for managers.

Audit and Risk Management Committee

The Heads of Department approved the amalgamation of the Audit and Risk Management Committees, following a review of best practice for WA public sector audit committees, as defined by the Office of the Auditor General. The charters, terms of reference and membership of the previous

committees had both numerous overlaps and a shared role of improving and progressing the organisation's growth and maturity in risk control. The aim of the newly formed committee is to support the accountable authorities to instil strong control and risk practices within their departments by overseeing and probing.

Contract management

Procurement and contract management guidelines were developed following the recommendations of a contract management audit in the last financial year, to provide a single document managing all stages of project development and contract management. The guidelines were reviewed by key units during the year and feedback will be incorporated into a final guideline to be released in 2023-24.

Technology

The Parliamentary Services Department provides technology to support the operations of Parliament and enable 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

Following the release of the independent review into ICT capability, significant work commenced to

ensure a strategic ICT uplift for the parliamentary departments. Parliament's switching and wifi infrastructure was redesigned and upgraded to ensure improved connectivity and cyber security compliance. In conjunction with a migration to Microsoft 365, a transition to a full laptop fleet commenced, with procurement taking place during the year, ahead of a full rollout in the early part of 2023-24. Planning began for a proof of concept for the upgrade of Parliament's telephony system.

The infrastructure upgrades complement work undertaken for 2 Parliament Place, to ensure that all employees of the Parliament have a seamless ICT experience wherever they are located.

Information and Communications Technology Governance Committee

A key recommendation of the review into ICT capability was the establishment of an ICT Governance Committee to provide strategic advice and recommendations to the Heads of Department about the most appropriate technologies and tools required to deliver services for Parliament. This committee was established during the year, with representation from the three departments, and to date has made a number of recommendations to support the infrastructure upgrade.

Cyber Security Program

Following the appointment of the Parliament's first IT security officer in the last financial year, an internal review of Parliament's essential-8 security compliance was undertaken, and an uplift and implementation plan developed. Parliament continued to work closely with both state and federal agencies responsible for cyber security to ensure best practice in protecting Parliament's information assets from unauthorised intrusion. The cyber security program is closely coupled with the ICT infrastructure program.

Online access to Parliament and information services

Following the transition to the GovNews media service, the Parliamentary Library surveyed members and clients to determine the ongoing requirements for the media monitoring service, with over 50 per cent of respondents indicating they were very satisfied with the service.

The Parliamentary Library introduced 'Bills Backgrounder', to provide members and their staff with general information on upcoming bills. It brings together relevant information about the bill, including reports and inquiries, legislation from other jurisdictions, as well as media coverage.

An upgrade to the broadcasting editing suite and storage facilities has allowed for instant access to the Parliament's broadcast archive, and more efficient clipping and captioning of member speeches.

Parliamentary Information Management System

Parliament's applications for managing parliamentary information and workflows in Hansard, the parliamentary chambers and committee offices are outdated and no longer fit for purpose. During the year work began on identifying a suitable replacement to allow for automated workflows, sharing of information between business areas and access to parliamentary material by stakeholders. Discussions with other Australian Parliaments led to the identification of a suitable vendor and the ICT team facilitated workshops with key parliamentary staff to undertake a gap analysis of Parliament's systems, which will lead to the development of a proof of concept for a new system.

Records Management

Parliamentary Services' record keeping plan was last reviewed in 2019, and will be re-evaluated in the 2023-24 financial year, in line with State Records Act requirements.

All new staff undergo records training as part of their induction, and specific EDRMS training for new users is organised twice a year. In 2022-23, 16 staff underwent Objective training.

Workers Compensation

During the financial year there were three new workers compensation claims, two of which were finalised during the year, in addition to one ongoing claim. These claims resulted in a total of 202 hours lost time for the year.

During the year, seven minor 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 2022 to 30 June 2023, two cardholders inadvertently utilised the corporate credit card for unauthorised personal use; the total unauthorised use amounted to \$27

	2023
	\$
Aggregate amount of personal use expenditure for the reporting period	-
Aggregate amount of personal use expenditure settled by the due date (within 7 working days)	27
Aggregate amount of personal use expenditure settled after the due date (after 7 working days)	27
Aggregate amount of personal use expenditure outstanding at balance date	-
Number of referrals for disciplinary actions instigated by the notifiable authority during the reporting period	-

STAFF RECOGNITION AWARDS

Each year the Presiding Officers recognise staff with five or more years service to the Parliament of Western Australia. In 2022, the following staff from the Parliamentary Services Department were recognised.

35 years

Caroline van Beelen, Reporting Services

David Boag, Building Services

30 years

Judith Baverstock, Reporting Services

25 years

Deborah Kapoor, Catering Services

Andrew Harland, Security and Reception Services

Judy Ballantyne, Library and Information Services

Rob Hunter, Executive Services

20 years

Andrew Lewis, Library and Information Services

Preston Anderson, Catering Services

Venessa Irwin, Library and Information Services

15 years

Jasmine Terzic, Finance

Colleen See, Catering Services

Vanessa Burgess, Human Resources

Heather Willan, Reporting Services

Anthony James, Catering Services

Stefan Urlus, Information Technology

10 years

Janet Hocken, Library and Information Services

Stephanie Nguyen, Security and Reception Services

5 years

Jennifer Stewart, Catering Services

Ben Machowiak, Parliamentary Education Office

Roslyn Haynes, Catering Services

Fred Akamatis, Reporting Services

Penny Walkaden, Reporting Services

David-Lee Canham, Building Services

AUDITED FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS FOR 2022–23



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

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 which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

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 2023 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 misstatements, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Parliamentary Services Department. The controls exercised by the 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 the State's financial reporting framework (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 the State's financial reporting framework during the year ended 30 June 2023.

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 Engagement 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 2023. 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 2023.

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 controls 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 Instructions 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 management 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 ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management 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 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions 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 and key performance indicators or my 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

The auditor's report relates to the financial statements and key performance indicators of the Parliamentary Services Department for the year ended 30 June 2023 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.



Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 August 2023

PARLIAMENTARY SERVICES DEPARTMENT
CERTIFICATION OF FINANCIAL STATEMENTS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2023

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 2023 and the financial position as at 30 June 2023.

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.



Elma Ozich
Chief Finance Officer

Date: 24/8/2023



Rob Hunter
Accountable Authority

Date: 24/8/2023





PARLIAMENTARY SERVICES DEPARTMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Financial statements	Page
Statement of comprehensive income	1
Statement of financial position	2
Statement of changes in equity	3
Statement of cash flows	4
Notes to the financial statements	5
1. Basis of preparation	5
Statement of compliance	5
Basis of preparation	5
Accounting for Goods and Services Tax (GST)	5
Contributed equity	6
Comparative information	6
Judgements and estimates	6
2. Use of our funding	7
2.1(a) Employee benefits expenses	7
2.1(b) Employee related provisions	8
2.2 Other expenditure	10
2.3 Grants and subsidies	12
3. Our funding sources	13
3.1 Income from State Government	13
Summary of consolidated account appropriations	14
3.2 Other income	14
4. Key assets	15
4.1 Property, plant and equipment	16
4.2 Intangible assets	19
4.3 Right-of-use assets	21
5. Other assets and liabilities	23
5.1 Receivables	23
5.2 Amounts receivable for services (Holding Account)	23
5.3 Other assets	24
5.4 Payables	24
5.5 Other liabilities	24
6. Financing	25
6.1 Lease liabilities	25
6.2 Finance costs	26
6.3 Cash and cash equivalents	26
6.4 Capital commitments	27
7. Financial instruments and contingencies	28
7.1 Financial instruments	28
7.2 Contingent assets and liabilities	28



PARLIAMENTARY SERVICES DEPARTMENT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

8.	Other disclosures	29
8.1	Events occurring after the end of the reporting period	29
8.2	Key management personnel	29
8.3	Related party transactions	30
8.4	Remuneration of auditors	30
8.5	Supplementary information	30
9	Explanatory statement	31



PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$000	2022 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	2.1(a)	12,924	11,802
Supplies and services	2.2	3,229	2,939
Depreciation and amortisation expenses	4.1, 4.2, 4.3	2,120	1,831
Finance costs	6.2	1	1
Accommodation expenses	2.2	2,248	2,531
Grants and subsidies	2.3	2	2
Loss on disposal of non-current assets	2.2	1	62
Other expenses	2.2	151	80
Total cost of services		20,676	19,248
Income			
Other income	3.2	25	3
Total income		25	3
NET COST OF SERVICES		20,651	19,245
Income from State Government	3.1		
Service appropriation		19,798	18,619
Income from other public sector entities		1,316	1,811
Resources received		9	8
Total income from State Government		21,123	20,438
SURPLUS / (DEFICIT) FOR THE PERIOD		472	1,193
OTHER COMPREHENSIVE INCOME			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	8,640	13,580
Total other comprehensive income		8,640	13,580
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		9,112	14,773

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 2023

	Notes	2023 \$000	2022 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	6.3	2,703	2,459
Receivables	5.1	236	186
Other current assets	5.3	819	550
Total Current Assets		3,758	3,195
Non-Current Assets			
Restricted cash and cash equivalents	6.3	304	212
Amounts receivable for services	5.2	21,525	19,597
Property, plant and equipment	4.1	93,526	84,300
Intangible assets	4.2	2	26
Right-of-use assets	4.3	13	20
Other non-current assets	5.3	94	163
Total Non-Current Assets		115,464	104,318
TOTAL ASSETS		119,222	107,513
LIABILITIES			
Current Liabilities			
Payables	5.4	1,085	863
Lease liabilities	6.1	10	9
Employee related provisions	2.1(b)	2,660	2,302
Other liabilities	5.5	53	-
Total Current Liabilities		3,808	3,174
Non-Current Liabilities			
Lease liabilities	6.1	4	11
Employee related provisions	2.1(b)	159	132
Total Non-Current Liabilities		163	143
TOTAL LIABILITIES		3,971	3,317
NET ASSETS		115,251	104,196
EQUITY			
Contributed equity		29,323	27,380
Reserves		71,959	63,319
Accumulated surplus		13,969	13,497
TOTAL EQUITY		115,251	104,196

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 2023

	Contributed equity \$000	Reserves \$000	Accumulated surplus \$000	Total equity \$000
Balance at 1 July 2021	28,490	49,739	12,304	90,533
Surplus	-	-	1,193	1,193
Other comprehensive income	-	13,580	-	13,580
Total comprehensive income for the period	-	13,580	1,193	14,773
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriations	1,930	-	-	1,930
Distributions to owners	(3,040)	-	-	(3,040)
Total	(1,110)	-	-	(1,110)
Balance at 30 June 2022	27,380	63,319	13,497	104,196
Balance at 1 July 2022	27,380	63,319	13,497	104,196
Surplus	-	-	472	472
Other comprehensive income	-	8,640	-	8,640
Total comprehensive income for the period	-	8,640	472	9,112
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriations	1,943	-	-	1,943
Distributions to owners	-	-	-	-
Total	1,943	-	-	1,943
Balance at 30 June 2023	29,323	71,959	13,969	115,251

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





PARLIAMENTARY SERVICES DEPARTMENT

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 \$000	2022 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		17,870	16,668
Capital appropriations		1,943	1,930
Funds from other public sector entities		1,369	2,042
Net cash provided by State Government		21,182	20,640
<i>Utilised as follows:</i>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(12,016)	(11,888)
Supplies and services		(3,563)	(3,036)
Finance costs		(1)	-
Accommodation		(2,278)	(2,525)
Grants and subsidies		(2)	(2)
GST payments on purchases		(785)	(708)
Other payments		(91)	(80)
Receipts			
GST receipts on sales		143	278
GST receipts from taxation authority		407	436
Other receipts		25	4
Net cash provided by/(used in) operating activities		(18,161)	(17,521)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(2,673)	(2,459)
Receipts			
Proceeds from sale of non-current physical assets		-	4
Net cash provided by/(used in) investing activities		(2,673)	(2,455)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(12)	(13)
Non-retained revenue distributed to owner		-	(149)
Net cash provided by/(used in) financing activities		(12)	(162)
Net increase/(decrease) in cash and cash equivalents		336	502
Cash and cash equivalents at the beginning of period		2,671	2,169
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	6.3	3,007	2,671

The Statement of cash flows should be read in conjunction with the accompanying notes.





PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 24 August 2023.

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 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 2023

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 2023

2. Use of our funding

Expenses incurred in the delivery of services

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

	Notes
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

	2023	2022
	\$000	\$000
Employee benefits	11,759	10,760
Superannuation - defined contribution plans	1,165	1,042
Employee benefits expenses	12,924	11,802
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	12	13
Less: Employee Contributions (per note 3.2 Other income)	(2)	(3)
Total employee benefits provided	12,934	11,812

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.

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 2023

2. Use of our funding (cont.)

2.1(b) Employee related provisions

Current	2023	2022
	\$000	\$000
<u>Employee benefits provisions</u>		
Annual leave	970	845
Long service leave	1,642	1,399
Deferred salary scheme	30	44
	2,642	2,288
<u>Other provisions</u>		
Employment on-costs	18	14
Total current employee related provisions	2,660	2,302
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	158	131
<u>Other provisions</u>		
Employment on-costs	1	1
Total non-current employee related provisions	159	132
Total employee related provisions	2,819	2,434

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 2023

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'.

	2023	2022
	\$000	\$000
<u>Employment on-costs provision</u>		
Carrying amount at start of period	15	14
Additional/(reversals of) provisions recognised	4	1
Carrying amount at end of period	19	15

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 2023

2. Use of our funding (cont.)

2.2 Other expenditure	2023 \$000	2022 \$000
Supplies and services		
Communications	105	96
Consultants and contractors	254	234
Consumables	163	157
Contract staff	139	94
Hansard printing	53	30
Insurances	90	80
IT equipment rental ^(a)	39	77
IT maintenance contracts - computing	823	702
IT maintenance contracts - equipment	216	167
Media	153	141
Minor equipment	146	192
Parts and repairs	46	35
Security services	443	456
Staff training	42	32
Stationery and printing	50	32
Subscriptions	225	204
Travel	64	16
Other	178	194
Total supplies and services	3,229	2,939
Accommodation		
Office rental	108	99
Other accommodation expenses	79	80
Repairs and maintenance	1,321	1,649
Cleaning	397	357
Utility charges - gas	12	10
Utility charges - electricity and water	331	336
Total accommodation expenses	2,248	2,531
Other		
Employment on-costs	46	30
Audit fee ^(b)	105	50
Total other expenses	151	80
Total other expenditure	5,628	5,550

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

(b) The audit fees reported for 2023 includes an adjustment due to a change in the accounting of audit fees for a cash basis to accrual accounting.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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.

Loss on disposal of non-current assets	2023	2022
	\$000	\$000
<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	(1)	(30)
Works of art	-	(26)
Antiques & Historical	-	(10)
Net gain/(loss)	(1)	(62)

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).



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

2. Use of our funding (cont.)

2.3 Grants and subsidies

	2023	2022
<u>Recurrent</u>	<u>\$000</u>	<u>\$000</u>
Subsidy - Country Schools Travel	2	2
	<u>2</u>	<u>2</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 2023

3. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
Other income	3.2

3.1 Income from State Government

2023	2022
\$000	\$000

Appropriation received during the period:

• Service appropriation	19,798	18,619
Total service appropriation	19,798	18,619

Income received from other public sector entities during the period:

• Department of Legislative Assembly	460	893
• Department of Legislative Council	389	846
• Department of Finance	461	-
• Department of Justice	4	-
• Insurance Commission of Western Australia	1	72
Total income from other public sector entities	1,316	1,811

Resources received from other public sector during the period:

• Services received free of charge	9	8
Total resources received	9	8
Total income from State Government	21,123	20,438

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 2023

3. Our funding sources (cont.)

Summary of consolidated account appropriations

For the year ended 30 June 2022

	2023 Budget \$000	2023 Supple- mentary Funding \$000	2023 Revised Budget \$000	2023 Actual \$000	2023 Variance \$000
<u>Delivery of Services</u>					
Item 3 Net amount appropriated to deliver services	19,128	670	19,798	19,798	-
Total appropriations provided to deliver services	19,128	670	19,798	19,798	-
<u>Capital</u>					
Item 94 Capital Appropriation	1,516	427	1,943	1,943	-
Total consolidated account appropriations	20,644	1,097	21,741	21,741	-

Supplementary funding includes recurrent funding for the Public Sector Wage Policy.

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

3.2 Other income

	2023 \$000	2022 \$000
Employee contributions	2.1(a) 2	3
Other income	23	-
Total other income	25	3



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

4. Key assets

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:

	Notes
Property, plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3



PARLIAMENTARY SERVICES DEPARTMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

4. Key assets (cont.)													
4.1 Property, plant and equipment													
Year ended 30 June 2023	Land \$000	Buildings \$000	Improvements \$000	Leasehold \$000	Plant & Equipment \$000	Computer Hardware \$000	Works of Art \$000	Works in Progress \$000	Total \$000				
1 July 2022													
Gross carrying amount	217	75,811	3,295	10,985	1,657	1,037	1,073	1,037	94,075				
Accumulated depreciation	-	-	(3,244)	(5,631)	(902)	-	-	-	(9,777)				
Carrying amount at start of period	217	75,811	51	5,354	755	1,037	1,073	1,037	84,298				
Additions	-	-	-	-	-	-	-	2,672	2,672				
Transfers	-	87	18	1,382	62	(1,610)	61		8,640				
Revaluation increments / (decrements)	20	8,620	-	-	-	-	-	-	(2,084)				
Depreciation	-	(762)	(38)	(964)	(320)	-	-	-					
Carrying amount at 30 June 2023	237	83,756	31	5,772	497	2,099	1,134	2,099	93,526				
Gross carrying amount	237	83,756	3,313	12,297	1,685	2,099	1,134	2,099	104,521				
Accumulated depreciation	-	-	(3,282)	(6,525)	(1,188)	-	-	-	(10,995)				



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

Initial recognition

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

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

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

Subsequent measurement

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

- land,
- buildings, and
- artworks.

Land is carried at fair value.

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

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

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

Land and buildings are independently valued annually by the Western Australian Land Information Authority (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 2022 by Landgate. The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined by reference to current use value for land: \$237,000 (2022: \$217,000) and buildings \$83,756,000 (2022: \$75,811,000). As at 30 June 2023, 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 2023

4. Key assets (cont.)

4.1 Property, plant and equipment (cont.)

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

Land:

Fair value for restricted use land is determined by comparison with market evidence for land with low utility. Relevant comparators of land with low level utility are selected by the Western Australian Land Information Authority (Valuation Services).

Buildings:

Historical cost per square metre floor area (m^2)

The costs of constructing specialised buildings with similar utility are extracted from financial records of the Department, then indexed by movements in CPI.

Consumed economic benefit / obsolescence of asset

These are estimated by the Western Australian Land Information Authority (Valuation Services).

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 and works of art.

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

Asset	Useful Life: years
Heritage buildings	100 years
Contemporary buildings	40 years
Leasehold improvements	Lower of asset life or lease term
Plant and equipment	5 to 25 years
Computer hardware	3 to 5 years
Computer software ^(a)	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 2023

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

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 to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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

	Computer Software \$000
Year ended 30 June 2023	
1 July 2022	
Gross carrying amount	686
Accumulated amortisation	(660)
Carrying amount at start of period	26
Additions	-
Amortisation expense	(24)
Carrying amount at end of period	2



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 \$50,000 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 ^(a)	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 2023

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 2023 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 2023	Vehicles \$000
Carrying amount at beginning of period	20
Additions	5
Depreciation	(12)
Carrying amount at end of period	13

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 2023

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 for impairment is outlined in note 4.1.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

5. Other assets and liabilities

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

	Notes
Receivables	5.1
Amounts receivable for services	5.2
Other assets	5.3
Payables	5.4
Other liabilities	5.5

5.1 Receivables	2023	2022
	\$000	\$000
<u>Current</u>		
Receivables	84	60
GST receivable	152	126
Total receivables	236	186

Receivables are initially recognised at their transaction price. The Department holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

5.2 Amounts receivable for services (Holding Account)	2023	2022
	\$000	\$000
Non-current	21,525	19,597
Total Amounts receivable for services at end of period	21,525	19,597

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 2023

5. Other assets and liabilities (cont.)

5.3 Other assets

	2023	2022
	\$000	\$000
<u>Current</u>		
Prepayments	819	550
Total current	819	550
<u>Non-current</u>		
Prepayments	94	163
Total non-current	94	163
Balance at end of period	913	713

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

	2023	2022
	\$000	\$000
<u>Current</u>		
Trade payables	55	469
Accrued expenses	227	143
Accrued salaries	803	251
Total current	1,085	863

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.

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.

5.5 Other liabilities

	2023	2022
	\$000	\$000
<u>Current</u>		
Deferred Revenue	53	-
Total non-current	53	-

Deferred Revenue refers to income received from the Department of Finance for works not completed in 2023.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

6. Financing

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

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

6.1 Lease Liabilities

	2023	2022
	\$000	\$000
Not later than one year	10	9
Later than one year and not later than five years	4	11
	14	20
Current	10	9
Non-current	4	11
	14	20

At the commencement date of the lease, the Department recognises lease liabilities, measured at the present value of the lease payments to be made over the lease term. 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; and
- 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 2023

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.

	2023	2022
	\$000	\$000
Lease expenses recognised in the Statement of comprehensive income		
Lease interest expense	1	1
Expenses relating to variable lease payments not included in lease liabilities	16	11

Short-term leases are recognised on a straight line basis with a lease term of 12 months or less.

Low-value leases with an underlying value of \$5,000 or less are recognised on a straight line basis.

Variable lease payments that are not include in the measurement of the lease liability are recognised in the period in which the event or condition that triggers those payments occurs.

6.2 Finance costs

	2023	2022
	\$000	\$000
Interest expense		
Interest expense on lease liabilities	1	1
Total finance costs expended	<u>1</u>	<u>1</u>

Finance costs includes the interest component of lease liability repayments.

6.3 Cash and cash equivalents

	2023	2022
	\$000	\$000
Cash and cash equivalents	2,703	2,459
Restricted cash and cash equivalents	304	212
Balance at end of period	<u>3,007</u>	<u>2,671</u>

	2023	2022
	\$000	\$000
Restricted cash and cash equivalents		
Non-current		
• Accrued salaries suspense account ^(a)	<u>304</u>	<u>212</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 2023

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 into a Treasurer's special purpose 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

	2023	2022
	\$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>282</u>	<u>405</u>



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

7. Financial instruments and contingencies

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

	Notes
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:

	2023	2022
	\$000	\$000
<u>Financial assets</u>		
Cash and cash equivalents	3,007	2,671
Financial assets at amortised cost ^(a)	21,547	19,657
Total financial assets	24,554	22,328
<u>Financial liabilities</u>		
Financial liabilities measured at amortised cost ^(b)	1,044	813
Total financial liability	1,044	813

- (a) The amount of Financial assets at amortised cost excludes GST and FBT recoverable from the ATO (statutory receivable).
- (b) The amount of Financial liabilities at amortised cost excludes FBT payable to the ATO (statutory payable), which is classified as a trade payable in Note 5.4.

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 2023

8. Other disclosures

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

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

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 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 (\$)	2023	2022
300,001 - 350,000	1	1
250,001 - 300,000	1	1
200,000 - 250,000	-	-
150,001 - 200,000	2	-
100,001 - 150,000	-	2
50,001 - 100,000	-	1
0 - 50,000	-	1
	2023	2022
	\$000	\$000
Total compensation of senior officers	943	951



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

8. Other disclosures (cont.)

8.3 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.

8.4 Remuneration of auditors

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

	2023	2022
	\$000	\$000
Auditing the accounts, financial statements, controls, and key performance indicators	<u>55</u>	<u>48</u>

8.5 Supplementary financial information

(a) Write-offs

During the financial year, nil (2022: \$5,476) 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 2023 (2022: Nil).

(c) Gifts of public property

The Department donated a billiard table and related accessories to Edith Cowan University, with a total carrying value of nil.

A donation of furniture and gym equipment was made to Westcare, with a total carrying value of nil.

In 2022, donations totalled \$26,900.



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 Department undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 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 following bases:

1. Estimate and actual results for the current year:
 - Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$19,568,000); and
 - Total Assets of the estimate for the Statement of financial position (i.e. 1% of \$96,545,000).
2. Actual results for the current year and the prior period actual:
 - Total Cost of Services of the previous year for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$19,248,000); and
 - Total Assets for the previous year for the Statement of financial position (i.e. 1% of \$107,513,000).

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate 2023 \$000	Actual 2023 \$000	Variance \$000	Actual 2023 \$000	Actual 2022 \$000	Variance \$000
Expenses							
Employee benefits expense		12,410	12,924	514	12,924	11,802	1,122
Supplies and services		3,007	3,229	222	3,229	2,939	290
Depreciation and amortisation expense	A	1,928	2,120	192	2,120	1,831	289
Finance costs		1	1	-	1	1	-
Accommodation expenses	B	2,076	2,248	172	2,248	2,531	(283)
Grants and subsidies		5	2	(3)	2	2	-
Loss on disposal of non-current assets		-	1	1	1	62	(61)
Other expenses		141	151	10	151	80	71
Total cost of services		19,568	20,676	1,108	20,676	19,248	1,428
Income							
Other income		-	25	25	25	3	22
Total income other than income from State Government		-	25	25	25	3	22
NET COST OF SERVICES		19,568	20,651	1,083	20,651	19,245	1,406



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

9.1 Explanatory statement (cont.)

9.1.1 Statement of comprehensive income variances (cont.)

	Variance note	Estimate 2023 \$000	Actual 2023 \$000	Variance \$000	Actual 2023 \$000	Actual 2022 \$000	Variance \$000
Income from State Government							
Service appropriation		19,128	19,798	670	19,798	18,619	1,179
Income from other public sector entities	1,C	-	1,316	1,316	1,316	1,811	(495)
Resources received		13	9	(4)	9	8	1
Other Revenues	2	427	-	(427)	-	-	-
Total income from State Government		19,568	21,123	1,555	21,123	20,438	685
SURPLUS / (DEFICIT) FOR THE PERIOD		-	472	472	472	1,193	(721)
OTHER COMPREHENSIVE INCOME							
Items not reclassified subsequently to profit or loss							
Changes in asset revaluation surplus		-	8,640	8,640	8,640	13,580	(4,940)
Total other comprehensive income		-	8,640	8,640	8,640	13,580	(4,940)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-	9,112	9,112	9,112	14,773	(5,661)

9.1.2 Statement of financial position variances

	Variance note	Estimate 2023 \$000	Actual 2023 \$000	Variance \$000	Actual 2023 \$000	Actual 2022 \$000	Variance \$000
ASSETS							
Current Assets							
Cash and cash equivalents		1,876	2,703	827	2,703	2,459	244
Receivables		391	236	(155)	236	186	50
Other current assets		353	819	466	819	550	269
Total Current Assets		2,620	3,758	1,138	3,758	3,195	563
Non-Current Assets							
Restricted cash and cash equivalents		293	304	11	304	212	92
Amounts receivable for services		21,525	21,525	-	21,525	19,597	1,928
Property, plant and equipment	3,D	71,590	93,526	21,936	93,526	84,300	9,226
Right-of-use assets		-	13	13	13	20	(7)
Intangible assets		435	2	(433)	2	26	(24)
Other non-current assets		82	94	12	94	163	(69)
Total Non-Current Assets		93,925	115,464	21,539	115,464	104,318	11,146
TOTAL ASSETS		96,545	119,222	22,677	119,222	107,513	11,709



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

9.1 Explanatory statement (cont.)

9.1.2 Statement of financial position variances (cont.)

	Variance note	Estimate 2023 \$000	Actual 2023 \$000	Variance \$000	Actual 2023 \$000	Actual 2022 \$000	Variance \$000
LIABILITIES							
Current Liabilities							
Payables		771	1,085	314	1,085	863	222
Lease liabilities		10	10	-	10	9	1
Employee related provisions		2,314	2,660	346	2,660	2,302	358
Other current liabilities		-	53	53	53	-	53
Total Current Liabilities		3,095	3,808	713	3,808	3,174	634
Non-Current Liabilities							
Lease liabilities		7	4	(3)	4	11	(7)
Employee related provisions		233	159	(74)	159	132	27
Total Non-Current Liabilities		240	163	(77)	163	143	20
TOTAL LIABILITIES		3,335	3,971	636	3,971	3,317	654
NET ASSETS		93,210	115,251	22,041	115,251	104,196	11,055
EQUITY							
Contributed equity		28,333	29,323	990	29,323	27,380	1,943
Reserves		51,092	71,959	20,867	71,959	63,319	8,640
Accumulated surplus		13,785	13,969	184	13,969	13,497	472
TOTAL EQUITY		93,210	115,251	22,041	115,251	104,196	11,055

9.1.3 Statement of cash flows variances

	Variance note	Estimate 2023 \$000	Actual 2023 \$000	Variance \$000	Actual 2023 \$000	Actual 2022 \$000	Variance \$000
CASH FLOWS FROM							
STATE GOVERNMENT							
Service appropriation		17,200	17,870	(670)	17,870	16,668	(1,202)
Capital appropriation	2	1,516	1,943	(427)	1,943	1,930	(13)
Funds from other public sector entities	4,E	427	1,369	(942)	1,369	2,042	673
Net cash provided by							
State Government		19,143	21,182	(2,039)	21,182	20,640	(542)



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

9.1 Explanatory statement (cont.)

9.1.3 Statement of cash flows variances

	Variance note	Estimate 2023 \$000	Actual 2023 \$000	Variance \$000	Actual 2023 \$000	Actual 2022 \$000	Variance \$000
CASH FLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits		(12,410)	(12,016)	394	(12,016)	(11,888)	(128)
Supplies and services	5,F	(2,990)	(3,563)	(573)	(3,563)	(3,036)	(527)
Finance costs		(1)	(1)	-	(1)	-	(1)
Accommodation	6	(2,063)	(2,278)	(215)	(2,278)	(2,525)	247
Grants and subsidies		(5)	(2)	3	(2)	(2)	-
GST payments on purchases	7	(565)	(785)	(220)	(785)	(708)	(77)
Other payments		(158)	(91)	67	(91)	(80)	(11)
Receipts							
GST receipts on sales		-	143	143	143	278	(135)
GST receipts from taxation authority		565	407	(158)	407	436	(29)
Other receipts		-	25	25	25	4	21
Net cash provided by/(used in) operating activities		(17,627)	(18,161)	(534)	(18,161)	(17,521)	640
CASH FLOWS FROM INVESTING ACTIVITIES							
Payments							
Purchase of non-current assets	8	(1,500)	(2,673)	(1,173)	(2,673)	(2,459)	(214)
Receipts							
Proceeds from sale of non-current assets		-	-	-	-	4	(4)
Net cash flows provided by/(used in) investing activities		(1,500)	(2,673)	(1,173)	(2,673)	(2,455)	218
CASH FLOWS FROM FINANCING ACTIVITIES							
Principal elements of lease payments							
Principal elements of lease payments		(16)	(12)	4	(12)	(13)	1
Non-retained revenue distributed to owner		-	-	-	-	(149)	149
Net cash provided by/(used in) financing activities		(16)	(12)	4	(12)	(162)	150
Net increase/(decrease) in cash and cash equivalents		-	336	336	336	502	(166)
Cash and cash equivalents at the beginning of the period		2,169	2,671	502	2,671	2,169	502
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		2,169	3,007	838	3,007	2,671	336



PARLIAMENTARY SERVICES DEPARTMENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Major estimate and actual (2023) variance narratives:

- 1 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 Council (\$849,000) for works beyond the scope of existing service provisions. Additionally, works were undertaken on behalf of the Department of Finance - Government Office Accommodation (\$462,000) for the new building located at 2 Parliament Place, West Perth.
- 2 During the year Treasury provided Digital Capability Funding (\$427,000), for the advancement of Parliament's ICT. During the year, Treasury changed the accounting treatment of the funding from recurrent to capital (Special Purpose Fund). This resulted in a discrepancy between the budgeted (recurrent) and actual receipt (capital) of funds.
- 3 The favourable variance in property, plant and equipment is primarily due to the cumulative impact of the unbudgeted net revaluation of land and buildings in 2023 (\$8,640,000), and the prior year's revaluation increase (\$13,580,000) flowed through to the opening balance.
- 4 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 Council for works beyond the scope of existing service provisions (\$849,000), the Department of Finance for works related to 2 Parliament Place (\$515,000), and offset by the change in funding treatment (from recurrent in budget to capital in actual) of the Digital Capability Fund from Treasury (\$427,000).
- 5 Supplies and services exceeded budget mainly due to increases in IT maintenance contracts, consultants and contractors, and travel.
- 6 The increased payments for accommodation costs reflect additional building maintenance costs that were not factored in the budget.
- 7 The increase in GST payments compared to budget, reflects the increase in other expenditure.
- 8 The increased payments for non-current assets reflect the higher than budgeted spend on capital projects.

Major actual (2023) and comparative (2022) variance narratives:

- A Apart from the impact of the revaluation of land and buildings (see 3 above), the capitalisation of work-in-progress carried forward from the prior year has resulted in an increase in the depreciation expense.
- B A reduction in repairs and maintenance spend (\$328,000) in 2023 compared to 2022 was the driver for the reduction in accommodation expenses.
- C The fall in income from other public sector entities over the prior year is due to decreased works activity (assets, repairs and maintenance) than the prior year, reducing the funding received.
- D The revaluation of buildings (\$8,640,000) is the main reason for the increase in Property plant and equipment.
- E The 2023 decrease in cashflow funding from other public sector entities is due to decreased works activity (assets, repairs and maintenance) undertaken on behalf of other departments than in 2022, thereby reducing the funding received.
- F The increase in payments for Supplies and services, compared to the prior year, is mainly due to the increase in IT maintenance contracts, consultants and contractors, and travel expenses.



PARLIAMENTARY SERVICES DEPARTMENT

PARLIAMENTARY SERVICES DEPARTMENT
CERTIFICATION OF KEY PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2023

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 2023.

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

Rob Hunter
Accountable Authority

Date: 24/8/23



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

**FOR THE YEAR ENDED
30 JUNE 2023**



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, as every measure is taken to ensure that Parliament is not adversely impacted or disrupted by service availability. The actual results in 2023 are closely aligned with the 2022 performance.

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual	Variance
Availability of Infrastructure and Facilities.	98.4%	99.6%	99.3%	95%	99.5%	+4.5%
Availability of Information and Services.	96.7%	94.3%	97.5%	90%	99.8%	+9.8%



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 2023, with 64 out of 93 Members (excluding the Presiding Officers) completing the survey. This represents a response rate of 68.8%. 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual	Variance
Average Member rating of Infrastructure and Facilities.	97.8%	97.4%	100.0%	90%	96.8%	+ 6.8 %
Average Member rating of Information and Services.	97.9%	97.4%	98.4%	90%	98.6%	+ 8.6%

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 2023. A response rate of 50.3% (93 out of 185) 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.

	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual	Variance
Average Presiding Officer and Staff rating for Infrastructure, Facilities, Information and Services.	98.0%	97.0%	94.7%	95%	96.8%	+ 1.8%

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	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual	Variance
Average cost of providing Infrastructure and Facilities for the Members of Parliament and Chamber Departments' staff ^(a)	\$42,640	\$43,188	\$50,560	\$45,803	\$54,451	+ \$8,648 + 18.9%
Percentage of variable costs expended to maintain Parliament House building and grounds ^(b)	27%	24%	33%	21%	26%	+ 5.0%

(a) There was a substantial increase in Building/Grounds repair and maintenance and ICT projects, and related depreciation expenses during 2023 when compared to the budget target. Compared to the prior year (which had a higher volume of capital works projects) the increase is predominately due to increased depreciation. This along with a below budget total number of Members and Chamber Departments' employees in 2022 and 2023, 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 154 for 2022 Actual, 159 for Budget Target, and 149 for 2023 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. The percentage of variable costs expended to maintain the Parliament House Building is determined by dividing the building and maintenance expenditure by the variable costs .

The variance to target is mainly due to the increased building works and maintenance projects expensed during the year, compared to budget. The variance to prior year is due to a lower volume (and cost) of projects undertaken on Parliament House and grounds, compared to 2022.

Service 2: Provision of Information and Services

Key Efficiency Indicators	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual	Variance
Average cost of providing Information and Services for the Members of Parliament and Chamber Departments' staff ^(c)	\$45,536	\$54,735	\$49,437	\$53,476	\$61,970	+\$8,494 +15.9%
Average cost of services per sitting day ^(d)	\$50,051	\$50,139	\$49,973	\$54,816	\$55,670	+ \$854 +1.6%
Average cost, per Student / Member of the Public, to promote knowledge and awareness of the work of the Parliament ^(e)	\$29.44	\$25.80	\$32.30	\$28.99	\$20.36	- \$8.63 - 29.8%

- (c) This measure relates to expenses associated with non-sitting days. As a result of the implementation of the Public Sector Wage Policy the provision of Information and Services has increased compared to budget and prior year.
- (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 higher in 2023 (\$55,670) than budget (\$54,816) and prior year (\$49,973), due to increased expenditure predominately driven by the application of the Public Sector Wage policy, higher FTEs, and a lower number of sitting days compared to the budget and prior year.

- (e) Although the cost of Education services in 2023 was slightly higher than budget, visitor numbers (21,393) were above budget (15,000) and prior year (12,797). This is reflected in a lower than budgeted average cost per visitor.

