

PARLIAMENTARY COUNSEL'S OFFICE

ANNUAL REPORT  
2017–2018





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## PARLIAMENTARY COUNSEL'S LETTER TO THE PREMIER

Dear Premier

I am pleased to forward to you the 2017–18 Annual Report for the Parliamentary Counsel's Office for presentation to Parliament.

This report has been prepared in accordance with the *Annual Reports (Departments) Act 1985* and includes the financial statements prepared in accordance with the *Public Finance and Audit Act 1983*.

Yours sincerely

ANNETTE O'CALLAGHAN  
Parliamentary Counsel  
Dated: 22 October 2018



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## ABOUT US

### Our mission

To provide the Government and other stakeholders with a comprehensive and integrated range of high-quality services for the drafting and development of legislation, the publication of legislation, and the giving of advice and information about legislation.

The Parliamentary Counsel's Office is a Public Service executive agency that provides the Government with a range of high-quality services for drafting and developing legislation, publishing legislation and providing advice and information about legislation to government. PCO also provides drafting services to non-government Members of Parliament. PCO provides public access to legislation through the authorised NSW legislation website [www.legislation.nsw.gov.au](http://www.legislation.nsw.gov.au).

The modern PCO evolved directly from the drafting institution established in New South Wales 140 years ago. The appointment of the first permanent Parliamentary Draftsman was made on 1 June 1878. In 1970 the Parliamentary Draftsman became known as the Parliamentary Counsel.

The position was responsible to the Attorney General until 1991. In 1991, PCO became a separate Administrative Office reporting to the Premier through the Director-General of The Cabinet Office. In March 2006, PCO became a separate office within The Cabinet Office and in April 2007 became a separate office within the Department of Premier and Cabinet (DPC) following the merger of the Premier's Department and The Cabinet Office.

On 24 February 2014, with the commencement of the *Government Sector Employment Act 2013*, PCO became a Public Service executive agency related to the DPC.



## FROM THE PARLIAMENTARY COUNSEL

I am very much looking forward to my new role as Parliamentary Counsel for New South Wales, having commenced in the role on 25 June 2018. The Parliamentary Counsel's Office (PCO) has been in very safe and experienced hands with Don Colagiuri at the helm. I have met with many leaders in the sector since my arrival and all have confirmed the high regard with which the Office is held within the sector. I hope to maintain these high standards going forward.

The reporting on programs in this Report indicates that PCO continued to deliver high quality and timely legislative drafting and publishing services to support the legislative agenda of Parliament in 2017–18. The increased demand for fast and responsive legislative drafting services is an ongoing challenge and my focus during the coming year will be the modernisation of office processes to meet this demand. This includes projects currently underway to automate manual and paper-based processes to deliver office efficiencies, as well as reviewing workforce practices to enhance the development and engagement of PCO's employees.

I will also be focused on the broader engagement of the Office with key stakeholders. We will be establishing forums to enable mutual understanding of both agency and PCO requirements in the drafting process. Through improving PCO's understanding of the sector, PCO will be able to enhance delivery of its services to those stakeholders.

I would like to acknowledge the staff of PCO for their skill, talent and high standard of work produced. The Office has been through a series of changes during the past 12 months including relocating premises, transitioning to new technology and the appointment of a new Parliamentary Counsel. I would like to thank staff for their commitment to the work of this Office throughout this period of change and I look forward to working with them in the coming year.

ANNETTE O'CALLAGHAN  
Parliamentary Counsel



## OUTGOING PARLIAMENTARY COUNSEL

### Retirement of Don Colagiuri SC

#### Parliamentary Counsel 2001–2018

Domenico (Don) Colagiuri SC retired as Parliamentary Counsel on 27 April 2018 having served as the Parliamentary Counsel from 2001 and leaving an outstanding legislative legacy.

Don was an Arts/Law graduate of Sydney University, admitted as a barrister in 1975 and appointed as Senior Counsel in 2003. He commenced as a drafter in the Chief Secretary's Department in 1972 and moved to the NSW Parliamentary Counsel's Office in 1974. He was appointed Deputy Parliamentary Counsel in 1991 and was appointed Parliamentary Counsel, and head of the NSW Parliamentary Counsel's Office, on 14 February 2001.



Don had a longstanding interest and involvement in drafting State constitutional, public sector, planning and criminal legislation, including drafting the Model Australian Criminal Code. He led the improvement in public access to NSW legislation by being at the forefront of the adoption of new drafting and publishing technology, including the development of the official NSW legislation website.

Don was an eminent drafter in the wider drafting community, playing a key role in the Australasian Parliamentary Counsel's Committee and CALC. He was Secretary/Chair of the Australasian Parliamentary Counsel's Committee from 2001 with the Committee representing the drafting offices in Australia and New Zealand and being responsible for drafting national uniform legislation.

Don's service and career achievements were acknowledged in both Houses of Parliament on 15 March 2018. His retirement was marked by a formal farewell function attended by sector leaders, colleagues and staff in May 2018.

### Incoming Parliamentary Counsel

Annette O'Callaghan commenced as Parliamentary Counsel on 25 June 2018. She took on the role after 25 years in the Offices of the Parliamentary Counsel in New South Wales, Victoria and Queensland, including several years as Parliamentary Counsel in Queensland. She has extensive experience in management and legislative drafting, making her well placed to lead PCO.



## OUR FUNCTIONS AND SERVICES

### Delivering legislative drafting services for New South Wales

PCO operates the following 5 programs that provide drafting and publishing services to stakeholders:

- Program 1—Government Bills and Amendments in Committee, including the provision of publishing support to Parliament.
- Program 2—Statutory Instruments.
- Program 3—Environmental Planning Instruments.
- Program 4—Non-government Bills and Amendments in Committee.
- Program 5—Australasian Parliamentary Counsel's Committee (PCC) drafting, including national and uniform laws and the provision of secretariat functions for the Committee.

### Providing the public and government with access to and information about legislation

PCO operates the following 4 programs that provide public access to legislation and information about legislation:

- Program 6—NSW legislation website, which provides for the official publication of NSW legislation.
- Program 7—Official Notification of Statutory Instruments and the Government Gazette.
- Program 8—The Legislation Database, which is an up-to-date and historical collection of NSW legislation.
- Program 9—A Legislation Information Service that responds to telephone and email inquiries about the status of legislation.



## Office-wide services and projects

Program 10—Knowledge Management

Program 11—Legislative Systems Maintenance, Development and Projects

Program 12—Cross-Program Monitoring and Corporate Governance Activities

## Our clients and stakeholders

The principal client of PCO is the Government, including Ministers of the Crown and government agencies. Our other stakeholders include Parliament, individual Members of Parliament, the judiciary and the wider legal profession, and the public.

PCO is a vital link in the legislative process, working with Cabinet, Parliament and officers from government agencies to meet the parliamentary program and the subordinate legislation program. PCO also works with other organisations to promote uniform legislation and plain language, and to further refine the content, appearance and availability of legislation.





## PERFORMANCE 2017–18

### Overview

PCO has continued to deliver its program outcomes throughout 2017–18 and the service measures and results of each program are detailed in this report. Performance statistics for each program for the year are included together with comparative statistics for previous years where applicable. The key achievements of PCO's programs are summarised below.

#### Delivering legislative drafting services

PCO continued to meet the demands of the NSW Government's legislative program by completing the required volume of draft legislation during 2017–18, often to short deadlines. All legislation was drafted and published for introduction into Parliament or presentation to the Governor within the required timeframes. PCO exceeded targets throughout this period, particularly in the turnaround times for drafting statutory instruments and environmental planning instruments.

#### Providing access to legislation

PCO continued to provide free public access to an authoritative, up-to-date collection of NSW legislation through its legislation website, [www.legislation.nsw.gov.au](http://www.legislation.nsw.gov.au), which includes the legislation database maintained by PCO and notification and gazettal of new instruments and notices. PCO handled a high volume of material during 2017–18 and exceeded the target of updating the NSW legislation website within 3 working days of any relevant change, with most updates provided within 1 working day.

During 2017–18 the In Force collection of legislation was made available for free download in XML (Extensible Markup Language) format to all users on the legislation website. The XML format is useful for republishing or other processing of legislation. The XML download will replace the weekly paid subscription service.

#### Other developments and projects

PCO strives to improve its internal systems to ensure it continues to deliver a high standard of legislative drafting and publishing services into the future. The following developments and projects took place in 2017–18:

- Due to its relocation in 2017, PCO took the opportunity to review its strategic direction for ICT and user services. A more flexible and mobile ICT set-up was implemented to reflect changing work practices.
- PCO's servers were relocated to the Government Data Centre.
- Gazette processes were streamlined and new FAQs were released to support those submitting notices for Gazettal. This is part of a longer-term project to make this service more efficient.
- The printing of bound Annual Volumes of Acts ceased. This was the last printed legislation service in NSW. The service was no longer viable due to the diminishing number of subscribers, the high printing and distribution costs and the disproportionate amount of administration required to manage the subscription service. The annual set of electronic files is now available online for download on the legislation website for anyone wishing to print them.

### Stakeholder satisfaction

Two stakeholder surveys were conducted to obtain feedback and assess satisfaction with PCO's services over the past year. One survey targeted drafting and publishing stakeholders and the other was for users of the legislation website. Both surveys showed that stakeholders were overwhelmingly positive about PCO's services.

Drafting and publishing stakeholders praised PCO's expert advice and the quality of legislation produced. The satisfaction rating for PCO's services was 96%. The survey also reinforced the need for PCO to work with agencies to help them better understand the drafting process and what is required from them to ensure an effective outcome. This is being factored into a new outreach program and will be one of PCO's key priorities for 2018–19.

Users of the legislation website were also positive about the service and a satisfaction rating of 93% was achieved. The reliability and currency of the content was particularly well regarded. The survey results will help PCO better understand how users interact with the site, which features and tools they use most and which areas might be improved.



## KEY RESULTS OF PROGRAMS

PCO has an annual Business Plan that sets out the programs it provides. The Business Plan includes performance measures, responsibilities and timeframes, and is subject to monthly internal reporting.

### Delivering legislative drafting services for New South Wales

#### Program 1—Government Bill Drafting and Publishing

PCO's main function is to draft and publish Bills and Amendments in Committee in accordance with the timeframes and standards required by the Government's parliamentary program. PCO also provides advice on legislative proposals as part of this Program.

Where practicable, Bill drafting work is done on a collegiate basis. Draft Bills continue to be scrutinised by a group of the most senior drafters and all Bills receive comprehensive editorial, legal, and quality assurance checks.

The Cabinet Standing Committee on Legislation streamlines the process of finalising and programming the introduction of Government Bills. The Parliamentary Counsel attended 25 meetings of the Committee during the year and briefed it on Bills on the Committee's agenda and on the status of draft Bills generally.

As a service to Parliament, PCO publishes Bills and republishes amended Bills for all stages of the parliamentary process. It also provides electronic copies for publication on the Parliament House website. PCO provides Parliament with version-controlled artwork for bulk printing of introduced or republished Bills for Members of Parliament and prints the vellums for assent by the Governor.

*The service measure for this Program is:*

- *to meet drafting and publishing volumes and deadlines as set by the Government to the quality standard expected and provide support for the Bill passage process.*

## 2017–18 performance

This year, a total of 77 Government Bills were introduced and 4 Bills were prepared for public consultation. For reasons of confidentiality, only those Bills introduced into Parliament or formally exposed are reported.

The number of Bills drafted was similar to previous years and there was a large number of Amendments in Committee in 2017–18. Some of the more complex Bills drafted and published included those dealing with planning law, government sector finance and electoral laws. Despite the substantial number of complex Bills requiring intensive drafting and publishing work, PCO was able to remain responsive to changes in government priorities by drafting many Bills within very short timeframes to ensure they were available for introduction into Parliament when required.

	2012–13	2013–14	2014–15	2015–16	2016–17	2017–18
Bills introduced	109	105	59	87	61	<b>77</b>
Pages*	3,650	3,028	1,453	2,380	2,389	<b>2,369</b>
Bills exposed	6	3	3	4	3	<b>4</b>
Pages	423	137	67	441	196	<b>266</b>
Amendments in Committee	67	107	107	54	58	<b>100</b>

## Statute Law Revision

The Statute Law Revision Program is a sub-program of the Bill drafting and publishing program. The Statute Law Revision Program has been an effective and economical means of making minor amendments and removing unnecessary laws. The sub-program, which has run for almost 30 years, has three aspects:

- Making minor, non-controversial amendments, sponsored by Ministers.
- Making amendments of a purely statute law revision nature, sponsored by PCO.
- Repealing Acts and instruments that are redundant or of no practical utility.

*The service measure for this sub-program is:*

- *to manage the drafting and publishing for the Statute Law Revision Program to the standard and timetable set by the Government.*

## 2017–18 performance

Two Statute Law Bills were introduced and passed. These Bills amended 211 Acts and instruments and repealed 13 Acts and instruments.

## Program 2—Statutory Instrument Drafting and Publishing

PCO is responsible for the drafting and publishing of a range of statutory instruments to the standard and timetable requested by the Government. Statutory instruments drafted under this Program include regulations, rules, orders and proclamations. The Program also includes the Uniform Civil Procedure Rules and specific rules of court for the Supreme Court and other courts and tribunals. In addition, PCO provides advice on instrument proposals as part of this Program. The Staged Repeal of Subordinate Legislation Program is a sub-program.

PCO also facilitates the centralised scheme for notifying Parliament of regulations and other statutory instruments that require tabling. Under the scheme, PCO identifies and provides to Parliament those instruments that are required to be tabled in Parliament and that either House of Parliament may disallow.

*The service measure for this Program is:*

- *to draft, publish and provide opinions (where required) on 80% of statutory instruments within 20 working days of receipt of instructions.*

### 2017–18 performance

PCO met the target for turnaround time in 2017–18 with 81% of statutory instruments completed within 20 working days.

	2013–14	2014–15	2015–16	2016–17	2017–18
Number completed by PCO	790	675	797	764	<b>693</b>
Percentage within 10 days or less	70	64	61	71	<b>59</b>
Percentage within 11–20 days	20	21	20	17	<b>22</b>
Percentage within 21–40 days	7	12	11	8	<b>15</b>
Percentage after 40 days	3	4	8	4	<b>5</b>

### Staged Repeal of Subordinate Legislation

The *Subordinate Legislation Act 1989* provides for the staged repeal of statutory rules following the fifth anniversary of their date of publication. PCO manages this sub-program, including co-ordinating the work of relevant agencies and drafting new instruments made under the sub-program. Stage 27 of the sub-program was completed on 1 September 2017.

*The service measure for this sub-program is:*

- *to manage the drafting and publishing of instruments under the Staged Repeal of Subordinate Legislation Program in accordance with the requirements of the Subordinate Legislation Act 1989.*

**2017–18 performance**

<b>Instruments dealt with by Stage 27</b>		<b>No</b>
Total instruments dealt with under this stage		<b>126</b>
Instruments dealt with that were granted postponement of repeal in previous stages		<b>78</b>
<b>Outcome of Stage 27</b>		
Instruments granted postponement of repeal in this stage by section 11 order		<b>50</b>
Instruments that had their staged repeal date extended by other amending legislation		<b>12</b>
Instruments repealed under the Act by a replacement instrument or under another Act		<b>55</b>
Number of new instruments drafted and made under this stage		<b>54</b>
<b>Outcome of all stages since 1990</b>		
Number of instruments as at 1.7.1990		976
Number of instruments as at 1.9.2017		<b>341</b>
Number of pages as at 1.7.1990		15,075
Number of pages as at 1.9.2017		<b>8,258</b>

**Program 3—Environmental Planning Instrument Drafting and Publishing**

PCO is responsible for the drafting and publishing of environmental planning instruments (EPIs) to the standard and timetable requested by the Government. Statutory instruments drafted under this Program include state environmental planning policies (SEPPs) and local environmental plans (LEPs). The Program extends to the provision of source data for the official publication of instruments once they have been made by the Minister or by the local council under delegation. In addition, PCO provides advice on proposals as part of this Program. The EPI Modernisation Program is a sub-program.

*The service measure for this Program is:*

- *to draft, publish and provide opinions (where required) on 80% of environmental planning instruments within 20 working days of receipt of instructions.*

**2017–18 performance**

PCO exceeded the targeted turnaround time with 88% of EPIs completed within 20 working days in 2017–18. The lower number of instruments finalised in the past three years, compared with prior years, reflects the impact of the Standard Instrument Program under which a new primary planning instrument for all local government areas was developed. These standard LEPs contain a mix of local provisions and provisions that are standard across all LEPs. This has reduced the volume of individual instruments requiring amendment.

	2013–14	2014–15	2015–16	2016–17	2017–18
Number completed by PCO	947	823	634	661	<b>589</b>
Percentage within 10 days or less	69	76	75	78	<b>62</b>
Percentage within 11–20 days	21	16	18	13	<b>26</b>
Percentage within 21–40 days	7	5	5	6	<b>8</b>
Percentage after 40 days	3	3	2	3	<b>5</b>

### Environmental Planning Instruments Modernisation

This sub-program includes the rollout of standard instrument LEPs for each local government area and the modernisation of SEPPs.

*The service measure for this sub-program is:*

- to report annually on the program of modernisation.

### 2017–18 performance

The initial Standard Instrument LEP program has been completed. The program of consolidation and modernisation of SEPPs resulted in one matter being referred to PCO for drafting work.

## Program 4—Non-Government Bill Drafting and Publishing

PCO provides a drafting service for non-government Members of Parliament. PCO drafts non-government Bills and Amendments in Committee as requested in accordance with the arrangements for the drafting of non-government legislation as agreed to by the Government. This is subject to the Government's legislative priorities and the availability of resources.

*The service measure for this Program is:*

- to meet drafting and publishing volumes for non-government and private members as negotiated with the member and in accordance with government arrangements for non-government drafting.

### 2017–18 performance

The volume and nature of non-government drafting was consistent with previous years.

	2013–14	2014–15	2015–16	2016–17	2017–18
Non-government Bills introduced	22	20	27	22	<b>29</b>
Pages	225	218	301	212	<b>258</b>
Non-government Amendments in Committee	269	267	319	186	<b>271</b>



## Program 5—Australasian Parliamentary Counsel's Committee Drafting Program

The Australasian Parliamentary Counsel's Committee (PCC) consists of the heads of the legislative drafting offices in Australia and New Zealand. The Committee provides a forum for the preparation of national uniform legislation and for discussion of the development of legislation and the management of those drafting offices.

The NSW Parliamentary Counsel is the current Secretary/Chair of the PCC and is responsible for the provision of secretariat functions and for co-ordination of the Committee's work.

The Committee holds a Drafting Conference every 2 to 3 years to enable drafters to learn from and network with drafters from other jurisdictions. The Committee also holds an annual IT, Publishing and Office Systems Forum for drafting offices to exchange information on the development of legislative drafting and publishing systems, the delivery of legislative information to the public, and on other practices common to legislative drafting environments. Drafting offices in Australia, New Zealand and other Asia-Pacific jurisdictions are invited to participate in both these events.

The NSW PCO maintains the website [www.pcc.gov.au](http://www.pcc.gov.au) relating to the work of PCC, including the protocol for the drafting of uniform legislation.

*The service measure for this Program is:*

- *to participate in the Parliamentary Counsel's Committee (PCC) and prepare draft uniform legislation in accordance with the timetable and standards set by the PCC.*

### 2017–18 performance

In 2017–18 PCC completed and worked on a range of drafting projects to implement decisions of the Council of Australian Governments (COAG) and various national Ministerial Councils. In 2017–18 the Committee met formally on 3 occasions, with most business conducted electronically. There were 33 projects on the PCC Agenda.

PCC work and communications continues to be conducted on the Govdex platform, which is the secure online collaboration software provided by the Australian Government for inter-jurisdictional collaboration and information exchange. Drafts and comments on PCC projects under development are exchanged by the PCC community on Govdex and also benchmarking of other operational and management activities.

The annual IT, Publishing and Office Systems Forum was held in Singapore and hosted by Singapore's central law drafting office, the Legislation Division of the Attorney-General's Chambers. NSW PCO officers attended the Forum and gave formal presentations on 5 topics.

## Providing the public and Government with access to and information about legislation

### Program 6—NSW Legislation Website

PCO provides free access to an authoritative, up-to-date collection of NSW legislation through its legislation website, [www.legislation.nsw.gov.au](http://www.legislation.nsw.gov.au). The website contains “In Force” legislation, “As Made” legislation, historical versions and other information about legislation in an easily accessible and searchable format. The website delivers the following features:

- Dynamic up-to-date collection of In Force NSW Acts and subordinate legislation, including EPs. This collection is authorised under the *Interpretation Act 1987* as correct and is presented in HTML (HyperText Markup Language) format but is also downloadable in PDF format.
- Official online notification of the making of new statutory instruments, including EPs.
- Official publication of the Government Gazette.
- Superseded and repealed versions of legislation to provide point-in-time access (in HTML format and authorised under the *Interpretation Act 1987*).
- Static archival collection of Acts dating back to 1824 and a range of subordinate legislation.
- Consultation drafts of Bills and copies of Bills (including explanatory notes) at all stages of the parliamentary process and Amendments in Committee.
- Information tables about legislation.
- Legislation feeds (RSS feeds) for users to monitor legislation.

*The service measures for this Program are:*

- *to maintain the reliable, accurate and timely functioning and updating of the website,*
- *to monitor and maintain the website to ensure accessibility and usefulness.*

### 2017–18 performance

The NSW legislation website continued to deliver accurate, current and point-in-time access to legislation and information about legislation with a continuing pattern of high usage.

Users of the website were surveyed about various aspects of the site. Feedback was overwhelmingly positive and a satisfaction rating of 93% was achieved. The reliability and currency of the content was particularly well regarded.

## Program 7—Notification of Statutory Instruments and publication of Government Gazette

Since 2009 PCO has provided official notification of the making of new statutory instruments on the NSW legislation website. Previously, these instruments were published in the printed Government Gazette.

From 1 January 2014, PCO assumed responsibility for producing and publishing the Government Gazette. Since that time the subscription service for printed Gazettes has been discontinued, and the Gazettes are now published on the NSW legislation website in the form of a single numbered Gazette per PDF file, which can be downloaded and printed. Gazettes are published online on Fridays, and on other days as and when required.

The NSW legislation website includes a separate search facility that enables searching across multiple Gazettes and other notified statutory instruments from 2001 onwards. Other Gazette content is accessible through links, including an archive of previous Gazettes and Gazette Indexes.

In association with the online publication of instruments and the Gazette, PCO has also provided a weekly email service that lists and links instruments officially notified on the website and in the Gazette, and other legislation events (such as Bills introduced and passed).

*The service measures for this Program are:*

- *to publish new statutory instruments and new EPIs on the NSW legislation website on a cumulative basis each week, including urgent publications,*
- *to publish Government Gazettes on the NSW legislation website on a cumulative basis each week, including urgent publications,*
- *to compile and distribute the weekly email of statutory instruments, Gazettes and legislative events.*

### 2017–18 performance

#### Official online notification of statutory instruments

Statutory instruments (excluding EPIs)	2013–14	2014–15	2015–16	2016–17	2017–18
Number officially made	420	428	419	466	<b>442</b>
Pages	2,607	3,147	2,427	4,287	<b>4,285</b>
EPIs					
Number officially made	350	363	385	306	<b>337</b>
Pages	6,218	2,319	1,307	1,074	<b>1,181</b>
Government Gazettes					
	2014–15	2015–16	2016–17	2017–18	
Number	127	120	142	<b>134</b>	
Pages	4,322	4,150	5,745	<b>8,609</b>	

An Integrated Publishing Project is currently underway reviewing Gazette systems to achieve efficiencies in the production of Gazettes and Notifications with a focus on:

- making preparation and lodgment of notices easier for agencies,
- ensuring that notices contain all the information and metadata needed to enable searching and access by future users of legislation,
- streamlining in-house production processes and decreasing the amount of manual intervention prior to publishing.

To date, some in-house publishing processes have been streamlined and there are FAQs to assist agencies submitting notices for gazettal.

#### Weekly email service and legislation feeds

In recent years, there has been an expected decline in the number of subscribers. This follows the introduction of legislation feeds (utilising RSS feeds). The legislation feeds provide more timely and tailored information about legislation without the need for PCO to manually maintain mailing lists. As at 30 June 2018 there were 1,728 email subscribers, a reduction of 200 from the previous year.

In June 2018, the decision was made to cease the weekly email and transition all subscribers to the RSS feed. A staged approach was adopted with a generous lead-in time. The weekly email service will cease on 31 August 2018.

### Program 8—Legislation Database

The Legislation Database is compiled in conjunction with PCO's publishing activities and is made available to the public via the NSW legislation website. NSW Acts and principal statutory instruments, including EPIs, are captured on a systematic basis, updated when amended and stored in Standard Generalized Markup Language (SGML) format. All superseded versions are preserved to provide a point-in-time repository. Users are able to generate their own PDFs at the desired content level.

The following table shows the number of current, historical and repealed SGML versions maintained on the NSW legislation website (figures are rounded).

	2013–14	2014–15	2015–16	2016–17	2017–18
Acts	13,100	13,700	14,500	15,300	<b>16,100</b>
Statutory instruments (excluding EPIs)	6,900	7,300	7,800	8,300	<b>8,800</b>
EPIs	4,700	5,100	5,900	6,300	<b>7,200</b>

PCO continued to make source data from the database available to government departments, commercial publishers, the Australasian Legal Information Institute (AustLII) and the Judicial Commission in XML format through a weekly subscription service. During 2017–18 the In Force collection of legislation was made available for free download in XML format on the legislation website to all users. The XML download will replace the subscription service and PCO is working with current subscribers to transition to online XML delivery by September 2018.

The service measures for this Program are:

- to capture all new Acts within 3 working days of authorisation by Parliamentary officers following assent,
- to capture all new principal statutory instruments, including EPIs, within 3 working days of publication,
- to update the database within 3 working days of any amendment commencing or other activity.

### 2017–18 performance

In 2017–18, 100% of updates were completed within this turnaround time (mostly within 1 working day). Multiple checking processes ensured that quality remained high and the content was generally error-free. The number of amendments being incorporated into principal instruments was particularly high in 2017–18 compared with previous years, which required close monitoring of staffing resources to enable deadlines to be met.

	2013–14	2014–15	2015–16	2016–17	2017–18
New Acts captured	102	65	87	65	<b>75</b>
New principal statutory instruments and EPIs captured	97	75	63	69	<b>71</b>
Amendments incorporated (creating a new version)	1,720	1,548	1,780	1,242	<b>2,151</b>
Other updates made	2,465	2,063	2,008	2,523	<b>2,549</b>

### Program 9—Legislation Information Service

PCO provides a telephone and email service to respond to public inquiries about the status of NSW legislation and related matters. The service does not provide legal advice or statutory interpretation.

The service measure for this Program is:

- to respond to all telephone and email inquiries with accurate, up-to-date information or by referral to a more appropriate source.

### 2017–18 performance

	2013–14	2014–15	2015–16	2016–17	2017–18
Phone inquiries responded to	1,654	1,449	1,562	1,922	<b>1,117</b>
Email inquiries responded to	364	302	282	328	<b>313</b>

## Office-wide services and projects

### Program 10— Knowledge Management

PCO continued to develop its formal Knowledge Management Program. The aim of the Program is to facilitate knowledge transfer and sharing within PCO, ensure knowledge retention, and ensure consistency and the maintenance of standards in the drafting and publishing of NSW legislation for coming decades. The Program is proactively addressing the identified risk at PCO of knowledge being lost with retirements and staff movements.

*The service measures for this Program are:*

- *to provide a knowledge management process and supporting system, including the ongoing capture and review of information,*
- *to develop staff and foster professional knowledge sharing, including providing training programs for junior drafting and publications staff.*

#### 2017–18 performance

PCO's Knowledge Management Committee continued its task of overseeing PCO's knowledge management systems and activities. It monitored and sponsored training and professional development activities (reported in more detail in the 'Human Resources' section of this report)

Initiatives and activities over the past 12 months included:

- the development of a training network and trainer support system. A Drafter Training Framework was adopted by PCO to enable a wholistic approach to drafter training and career paths.
- a policy for training instructing officers was approved by the Knowledge Management Committee and 2 training sessions for departmental instructing officers were held.
- online self-training materials for officers were released in order to address bottlenecks in training during peak workload periods.

PCO has an interactive wiki-style tool called Gulbarra (meaning "to know" in Wiradjuri) that is the primary tool for intra-office communications and for capturing and sharing information. It enables staff to store and share professional drafting and publishing knowledge, both formal and informal. It is also the forum for communications about office changes, policies and events. All PCO staff are involved in contributing to and maintaining Gulbarra and this facilitates staff engagement across all areas of the Office.

Activities over the year included:

- the first 2-year review and update of information kept on Gulbarra as part of the process to ensure the ongoing relevance of the office knowledge system,
- a user survey was conducted, indicating a high level of satisfaction. User comments about further training and information were also acted on,
- the writing and review of articles by staff from across the office and monitoring progress of the content master lists for all knowledge material,

- continued training of new and existing PCO staff on the use of Gulbarra, including adding, converting and uploading content, starting discussion forums and posting comments,
- monitoring of usage of Gulbarra to identify opportunities for improvement.

### Program 11— Legislative Systems Maintenance, Development and Projects

PCO's legislative systems consist of the hardware, specialist applications and networks that support the delivery of legislative drafting and publishing services, including the delivery of public access to legislation. The main applications are closely integrated and consist of the highly customised FrameMaker drafting and publishing tool, the bespoke LEGIS document management system, and the public-facing NSW legislation website.

*The service measures for this Program are:*

- *to provide timely maintenance and support for legislative drafting and publishing systems (including hardware, software and networking),*
- *to ensure that new and enhanced systems are implemented in accordance with the relevant project plan.*

#### 2017–18 performance

During 2017–18 there was 98% availability of legislative systems. There were 5 instances of unplanned outages, mainly due to network issues. Despite some delays to internal processes, service delivery to clients was not affected.

Major projects undertaken in 2017–18 included:

- all ICT components moved to 'as-a-service' managed by GovConnect as part of the Office relocation,
- an office-wide desktop computing upgrade in conjunction with the Office relocation, including the use of innovative technology for desktop computer replacements, telephones and videoconferencing,
- a unified communications upgrade in conjunction with the Office relocation,
- an upgrade of the drafting application (FrameMaker) to the latest version,
- preparation for the move of the PCC Govdex collaboration site to be hosted by GovConnect and managed by NSW PCO.

Other system developments were:

- ongoing refinements and enhancements to the NSW legislation website.
- ongoing refinements to LEGIS, publishing and website applications,
- ongoing refinements to the current drafting application.

## Program 12— Cross-Program Monitoring and Corporate Governance Activities

This Program includes overall financial and personnel management, governance and compliance activities, facilities management and management of PCO's external relationships.

*The service measures for this Program are:*

- *recurrent and capital expenditure is within budget,*
- *staff development and performance management are undertaken and recruitment and workforce plans are in operation,*
- *external relations with the wider legal community, including the judiciary, instructing officers, general counsel and legal branches, are managed and international drafting support is fostered,*
- *there is timely compliance with public sector and corporate compliance reporting and activities,*
- *office accommodation and related services are well maintained and meet the operational needs of the Office.*

### 2017–18 performance

All program objectives were met, although work continued on improving staff development and performance management activities. This program covers matters that are addressed in the 'Corporate Governance' and 'Administration, Funding and Expenditure' sections of this Annual Report.







## MANAGEMENT REVIEW

PCO has an extensive process for the continual monitoring and review of its operations to ensure that it meets its service measures and continues to deliver high-quality drafting and publishing services for NSW.

### Achieving service measures

PCO uses the following mechanisms to ensure that it achieves its service measures:

- Formulation and publication of an annual Business Plan detailing the projects and service measures for the coming financial year.
- Monthly review of progress against the Plan by collation of statistics and data for the Monthly Report for review by the Parliamentary Counsel and other senior executives.
- Purpose-built reporting tools within LEGIS to enable drafting program managers to monitor the progress of projects against agreed turnaround times.
- Weekly meetings of the Parliamentary Counsel and Director, Governance and Operations, to discuss priorities, the legislative timetable, staffing and office resources, and legislative compliance requirements and to identify any emerging issues.
- Regular meetings of the Parliamentary Counsel, the four Deputy Parliamentary Counsel and the Director, Governance and Operations, to discuss drafting priorities and other operational matters.
- Regular meetings of the line managers responsible for publishing programs, legislative systems and other support activities to monitor workloads, balance staffing resources, share information and facilitate collaboration across programs.
- Monthly meetings of the Business Process Committee, which has oversight of business process and systems development. The Committee sets priorities for new projects and monitors current projects and operational matters. It includes senior staff from all work areas across PCO and provides a key forum for the exchange of information across operational areas.

### Providing reviews of drafting to ensure quality standards

To ensure the highest levels of quality in terms of professional standards, accuracy and consistency, PCO has a comprehensive review and quality-control process:

- Multiple checking processes—there is a tiered process for legal and editorial checking for all draft legislation.

- Bill Review Group—this Group reviews draft Bills and any other critical instruments. It is composed of the most senior drafters at PCO. Using their extensive knowledge and experience, the Group identifies any legal drafting, policy, language or consistency issues in draft Bills and critical instruments.
- Quality Assurance Manager—the Manager independently monitors all legislative publications produced by PCO to ensure that quality is consistent and standards are maintained and conducts the final quality check of all draft Bills before they are printed for Parliament.

### Participating in forums for feedback and benchmarking

PCO also engages in the following forums that provide feedback and potential for collaboration with stakeholders:

- The NSW Parliamentary Counsel is the Secretary/Chair of the Australasian Parliamentary Counsel's Committee (PCC), which provides a forum for benchmarking activities with drafting offices in other Australasian jurisdictions.
- Representatives from PCO attend the annual PCC IT, Publishing and Office Systems Forum, which provides an effective mechanism for exchanging technical and operational information, seeking solutions to common problems and evaluating new and emerging technology in the legislative drafting and publishing fields.
- Drafters from PCO attend the PCC Drafting Conference, which is held every 2 to 3 years and provides a forum for drafters to exchange ideas, keep up to date on the latest drafting developments and learn from the experience of other jurisdictions. Junior drafters are particularly encouraged to attend this conference to complement their on-the-job training.
- PCO actively contributes to the development of the legislative drafting profession internationally through ongoing involvement in the Commonwealth Association of Legislative Counsel.
- Representatives from PCO participate in a consultative group with the Supreme Court to facilitate engagement and feedback on issues of general principle concerning statutory interpretation and legislative drafting practices.
- The Director, Governance and Operations, and the Director, Legislative Systems, represent PCO at a range of forums within the DPC Cluster, the GovConnectNSW client base, and in the wider public sector to ensure that PCO is kept abreast of corporate and governance practices and other sector-wide initiatives.
- PCO conducted two stakeholder surveys in June 2018 to obtain feedback and assess satisfaction with PCO's services over the past year. One survey targeted drafting and publishing stakeholders and the other was for users of the legislation website.
- PCO works co-operatively with other small NSW government agencies to share ideas and resources and to collaborate where possible.

## Challenges

The main challenges addressed by PCO in 2017–18 are outlined below.

- Succession planning across all areas of PCO continued to be a challenge for PCO. Several senior PCO drafters and publications specialists, including the Parliamentary Counsel, have retired in the last two years or are intending to retire in the coming 12 months. The need to recruit and retain skilled drafters and editorial specialists for future years remains critical. The lead-in time for training effective drafters is 5 to 7 years and the training of legislative editorial specialists takes up to 2 years. Given the age profile of the Office and the fact that there is a worldwide shortage of experienced specialist legislative drafters, rebuilding workforce capacity has been determined to be a key priority for 2018–19.
- Managing the relocation of PCO's office was a major challenge in 2017–18. The office successfully relocated to new premises in Elizabeth Street, Sydney in August 2017. PCO took the forced relocation as an opportunity to review its work practices, including providing more flexible work spaces, reducing paper records and providing a more flexible and mobile ICT set up. Staff showed commitment to the work of the office by ensuring that service delivery was not affected during this period and adjusted well to the new technology and software that was introduced during this period (laptops, Windows 10, Office 365, Skype for Business and new meeting room technology).
- The retirement of the Parliamentary Counsel and the recruitment of a new Parliamentary Counsel occurred during the last quarter of 2017–18. The process for the change in leadership was managed through a series of acting arrangements, briefings and handover activities. Service delivery was not affected by the change.
- An ongoing challenge for PCO is the management of externally driven drafting workloads. PCO's drafting services are largely demand-driven according to the Government's legislative agenda and that of non-government members. As a result, PCO must manage fluctuating and varying drafting requirements. As well as the challenge of balancing workloads, this can make meaningful service measures problematic, as PCO often cannot control its workflow in terms of volume and qualitative complexity. PCO manages this challenge by maintaining a multi-skilled staff who can work across all programs and maintaining good working relationships and clear communication lines with key client agencies.

## Forward projects and planning

In addition to its ongoing programs, the management team has a strong commitment to modernising PCO and driving efficiency and innovation in service delivery. This includes:

- **Rebuilding workforce capacity to meet future service delivery demands**—through recruitment, staff development and initiatives to improve performance. In 2018–19 PCO will be building its junior drafter and publications staffing capacity, promoting leadership development and implementing formal training programs tailored to career stage.

- **Automating manual and paper-based processes to create efficiency and increase job satisfaction**—through automation projects that will speed up processing and publishing times and enable staff to spend less time on manual processes and more on value-added activities. Three major projects targeted for 2018–19 to achieve this are the development of electronic records and workflows for in-house processes, integrated publishing to streamline the delivery of online notifications, and automatic consolidations to automate the incorporation of amendments to legislation.
- **Reaching out to the sector to improve relationships with instructing agencies and enhance delivery of services to those agencies**—through improving PCO’s understanding of the broader sector and through improving the instructing agencies’ understanding of PCO’s role and the drafting/instructing process. PCO will be establishing a Stakeholder Group to facilitate communication and will also host information sessions to collaborate with identified key stakeholders.



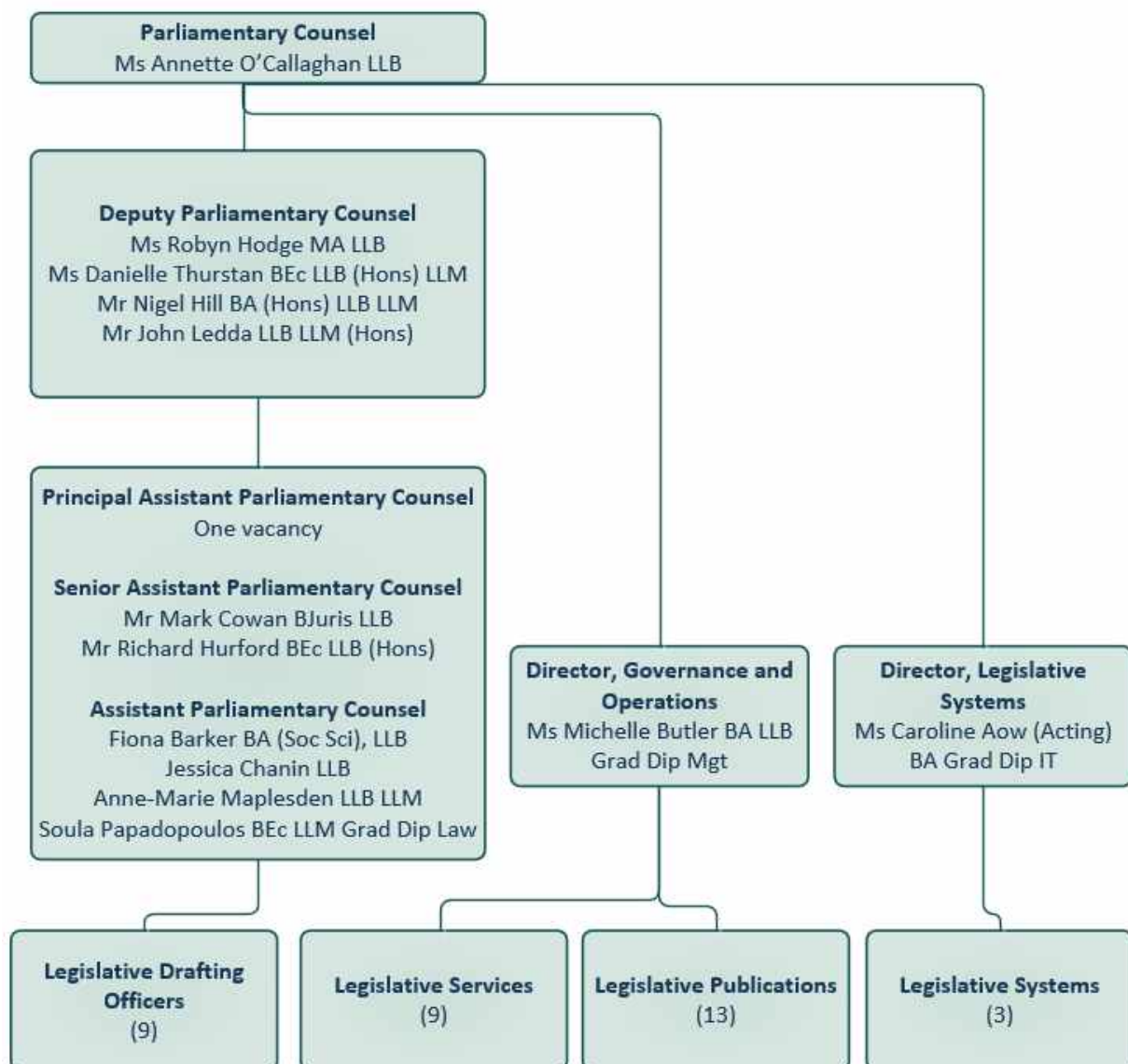


## HUMAN RESOURCES

### Structure and organisation

PCO is a Public Service executive agency in the Premier and Cabinet cluster and is responsible to the Premier. The Parliamentary Counsel is the Agency Head.

### Organisation chart (as at 30 June 2018)



## Staff profile

As at 30 June 2018, PCO employed 49 staff, with an equivalent full-time staff of 43.40. Approximately half of PCO's employees are legislative drafters. The executive staff and legal officers are principally involved in the drafting and development of legislation and in providing the range of legal and administrative services associated with these activities. The balance of PCO staff includes editorial, publishing, IT, administrative and support staff. Publishing and editorial staff are multi-skilled and trained to work across all publications areas as workload demands require.

In addition, PCO engaged 5 contract drafters who are very experienced former drafters from a range of Australian jurisdictions. They work casually, on a project basis, providing PCO with increased flexibility to meet peak drafting demands.

The following table shows the number of PCO staff by employment category and gender over the past 5 years (excluding contract drafters engaged on a project basis).

As at	30 June 2014		30 June 2015		30 June 2016		30 June 2017		30 June 2018	
	M	F	M	F	M	F	M	F	M	F
Permanent full-time	11	15	9	19	8	18	8	17	8	17
Permanent part-time	1	7	1	8	—	8	—	7	—	10
Temporary full-time	2	2	—	2	—	2	1	1	1	2
Temporary part-time	1	—	—	—	—	—	—	2	—	—
Senior Executive	6	3	7	3	6	6	6	7	4	7
On long-term leave without pay	—	5	—	2 <sup>#</sup>	—	2 <sup>#</sup>	—	—	—	—
Total by gender	21	32	17	34	14	36	15	34	13	36
<b>Total</b>	<b>53</b>		<b>51</b>		<b>50</b>		<b>49</b>		<b>49</b>	

# Includes one Senior Executive

## Workforce planning

PCO is committed to developing its staff and recognises the need to plan effectively for resourcing its future workforce. PCO has developed a Workforce Plan that captures PCO's approach to matching its workforce requirements to business objectives. The plan enables PCO to have the right people in place to deliver successful outcomes for its internal and external stakeholders. The plan considers a range of recruitment, training and staff resourcing matters.

In terms of succession planning, PCO undertakes regular entry-level recruitment, provides tailored in-house training and prevents knowledge loss through the Knowledge Management Program. PCO also uses flexible work practices to accommodate parental leave and other career breaks, which assists in retaining specialist staff in the long term.

## Staffing, policies and practices

PCO is committed to complying with legislative requirements and NSW public sector policies and procedures. PCO regularly reviews, updates and develops new policies to improve its governance and performance. PCO released several updated policies during the 2017–18 year and the review program is continuing. Policies and procedures are available electronically for all PCO staff to access and form part of PCO's induction program for new employees.

## Training and development

Appropriate training is integral to the development and maintenance of professional standards and quality control processes. PCO aims to provide all drafting and publishing staff with skills and experience across all program areas to meet the varying peak periods for each drafting and publishing program and to provide variation of work for employees. In-house subject-matter experts contribute to the development and delivery of training programs.

PCO currently provides a mix of formal training and on-the-job training. For legislative drafters, this includes the following:

- Junior officers work under the supervision of a senior officer, which allows for training, mentoring, coaching and knowledge transfer on a one-to-one basis.
- Formal training is made available to drafters through participation in external drafting conferences. During 2017–18, PCO officers attended the Australasian PCC and CALC (Pacific) Drafting Conference in Canberra. The conference is the leading forum for knowledge sharing and networking in the drafting community.
- Formal training is also provided through the provision of in-house development activities. This includes an annual Ethics workshop specifically tailored to drafters.
- Opportunities are provided for involvement in external stakeholder activities such as attending meetings of the Supreme Court and PCO Consultative Group where issues of general principle concerning statutory interpretation and legislative drafting practices are discussed.

These formal programs meet the CPD (Continuing Professional Development) requirements for lawyers of the rules of the NSW Bar Association and the Law Society of NSW respectively.

Notably, two drafters were accepted into the EUPADRA Masters program. The scholarship provides the opportunity for recipients to study parliamentary procedures and legislative drafting in Europe. It is an intensive post-graduate course to study at three European universities for a period of 6 months each.

For editorial, technical and support staff the training program includes:

- Formal in-house training in the applications, publishing style and procedures, and specialist editorial skills used in the legislative drafting and publishing environment.
- Exposure to as many publishing programs and other support activities as possible as part of everyday work allocation, as well as formal staff rotations, temporary assignment opportunities and involvement in office projects and committees.
- Participation in sector-wide training activities to keep up with changes in financial, HR, IT and compliance areas.

In addition, individuals undertaking relevant external study to further develop their skills were assisted with study leave. In 2017–18 this included an employee undertaking formal studies in financial accounting.

## Performance development

All staff are subject to formal performance management systems, involving performance agreements and progress and annual reviews. PCO's performance management framework is based around three key themes—ongoing conversations, no surprises and collegiate feedback.

This framework outlines the responsibilities of employees and managers and emphasises the importance of collegiate feedback when assessing an employee's performance, recognising that most PCO employees work across multiple business programs and report to multiple managers. Collegiate feedback also enables peers and employees to provide feedback on colleagues and supervisors, if desired.

The framework was rolled out in late 2016 and has been embraced and applied in most of parts of PCO, although further work is to be done to improve the quality and timeliness of ongoing conversations.

The framework continues to reflect the objectives of PCO's Business Plan and complies with the requirements of Part 7 of the *Government Sector Employment Rules (General) 2014* and links to the NSW Public Sector Capability Framework. The system is reviewed annually and modifications are made to improve usability and to optimise staff engagement with the process.





## Senior Executives

In accordance with Public Service Commission Circular 2014–09, the following information is provided about Senior Executives at PCO.

Senior Executives by Band and Gender				
Band	2016–17		2017–18	
	Male	Female	Male	Female
Band 4	1	—	—	—
Band 3	—	—	—	1
Band 2	2	2	2	2
Band 1	3	5	2	4
Totals	6	7	4	7
	13*		11*	

\* One Band 1 role is vacant. For 2017–18 there are 12 Senior Executive roles in total.

Senior Executives by Band and Remuneration (at 30 June)			
Band	Range (\$)	Average remuneration	
		2016–17 (\$)	2017–18 (\$)
Band 4	463,551–535,550	496,309	—
Band 3	328,901–463,550	—	430,000
Band 2	261,451–328,900	294,175	301,529
Band 1	183,300–261,450	196,609	214,597

% Expenditure	2016–17	2017–18
% of PCO's employee-related expenditure related to senior executives.	41.96	<b>49.07</b>

## Exceptional movements in wages, salaries or allowances

There were no exceptional movements in wages, salaries or allowances. A salary increase of 2.5% was paid to clerical and legal staff in accordance with the *Crown Employees (Public Sector—Salaries 2018) Award*. The Statutory and Other Offices Remuneration Tribunal determined a performance-based increase of 2.5% for Senior Executive officers, effective from 1 July 2017, with all increases subject to satisfactory assessment of performance.

## Workforce diversity and inclusion

PCO is committed to promoting diversity and inclusion in the workplace and is focused on established diversity groups—Aboriginal people, women, people with a disability, and people from culturally and linguistically diverse backgrounds. PCO aims to establish and develop a workforce that draws on the diversity of the people of NSW. It recognises that a diverse workforce provides opportunities for improving service delivery. PCO is committed to the NSW Government's goals of a workplace culture displaying fair practices and behaviours, and improved employment access and participation for diversity groups.

The Parliamentary Counsel is responsible for ensuring workforce diversity and that it is integrated into workforce planning at PCO.

During the reporting year, PCO developed a new diversity and inclusion policy that was released on 3 July 2018. It included a Diversity and Inclusion Plan identifying objectives and actions in 4 areas, being:

- Providing services to support a diverse community.
- Attracting and recruiting a diverse workforce.
- Retaining and developing a diverse workforce by workplace arrangements.
- Providing support for targeted diversity workgroups.

Some of the actions included providing an environment where staff can share their views with other staff, encouraging staff to balance work and family commitments using flexible work practices, including part-time work and working from home, promoting diversity principles during staff induction and ensuring that all policies and procedures comply with and support equity standards.

PCO also develops and retains a diverse workforce by incorporating the capability framework in its role descriptions, recruitment processes and performance management system.

As PCO is a small agency, it is only required to report on workforce diversity on a triennial basis. However, PCO chooses to provide an annual performance report. The representation and distribution of workforce diversity groups at PCO as at 30 June 2018 are provided in the tables below. All data in these tables has been sourced from the Public Service Commission's Workforce Profile.

**Table 1: Trends in the Representation of Workforce Diversity Groups**

Workforce Diversity Group	Benchmark/ Target (%)	2016 (%)	2017 (%)	2018 (%)
Women	50.0	72.0	69.4	<b>73.5</b>
Aboriginal People and Torres Strait Islanders	3.3	2.2	2.7	<b>2.4</b>
People whose First Language spoken as a Child was not English	23.2	26.5	27.6	<b>27.7</b>
People with a Disability	5.6	9.3	8.8	<b>9.2</b>
People with a Disability Requiring Work- related Adjustment	N/A	2.0	2.0	<b>2.0</b>

**Note 1:** The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community.

**Note 2:** The NSW Public Sector Aboriginal Employment Strategy 2014 – 17 introduced an aspirational target of 1.8% by 2021 for each of the sector's salary bands. If the aspirational target of 1.8% is achieved in salary bands

not currently at or above 1.8%, the cumulative representation of Aboriginal employees in the sector is expected to reach 3.3%.

**Note 3:** A benchmark from the Australian Bureau of Statistics (ABS) Census of Population and Housing has been included for People whose First Language Spoken as a Child was not English. The ABS Census does not provide information about first language, but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language.

**Note 4:** In December 2017 the NSW Government announced the target of doubling the representation of people with disability in the NSW public sector from an estimated 2.7% to 5.6% by 2027. More information can be found at: [Jobs for People with Disability: A plan for the NSW public sector](#). The benchmark for 'People with Disability Requiring Work-Related Adjustment' was not updated.

**Table 2: Trends in the Distribution of Workforce Diversity Groups**

Workforce Diversity Group	Benchmark/ Target (%)	2016 (%)	2017 (%)	2018 (%)
Women	100	N/A	N/A	N/A
Aboriginal People and Torres Strait Islanders	100	N/A	N/A	N/A
People whose First Language Spoken as a Child was not English	100	N/A	N/A	N/A
People with a Disability	100	N/A	N/A	N/A
People with a Disability Requiring Work-related Adjustment	100	N/A	N/A	N/A

**Note 1:** A Distribution Index score of 100 indicates that the distribution of members of the Workforce Diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the Workforce Diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the Workforce Diversity group tend to be more concentrated at higher salary bands than is the case for other staff.

**Note 2:** The Distribution Index is not calculated when the number of employees in the Workforce Diversity group is less than 20 or when the number of other employees is less than 20.

### Women

PCO exceeded the benchmark figure for representation of women in the workforce by 23.5%.

### Aboriginal People and Torres Strait Islanders

PCO aims to improve Aboriginal employment, access and workforce participation but, due to the small size of PCO, there are limited opportunities to do this. As such, PCO was slightly under the benchmark target for this diversity group. However, during the last 3 years an Indigenous drafting officer from PCO participated in the Indigenous Leadership Program run by the Public Service Commission, has mentored Indigenous cadets from within the DPC Cluster and is actively involved in sector-wide activities to develop and advance Indigenous employees.

### People whose first language spoken as a child was not English

PCO has released a new diversity and inclusion policy that includes a diversity and inclusion plan identifying objectives and actions. These include ensuring the promotion of plain language, awareness of cross-cultural issues arising in drafting, facilitating easy access to legislation, promoting a culturally diverse workforce and accommodating cultural requirements in the workplace where possible.

PCO has not entered into any agreements with Multicultural NSW under the *Multicultural NSW Act 2000*. PCO incorporates its Multicultural Policies and Services Plan into its diversity and inclusion policy and plan.

### People with a disability, including those requiring work-related adjustment

PCO is committed to the NSW Government's goals of a workplace culture displaying fair practices and behaviours, and improved employment access and participation for people with a disability. PCO is not required to have a Disability Inclusion Action Plan, as defined in the *Disability Inclusion Act 2014*, as it is not a Department but an executive agency related to a Department.

However, PCO currently has practices in place to ensure that people with disabilities are catered for in its operations and service delivery, including the following:

- Building access—there is disabled access, including lifts and bathrooms for the disabled.
- Workplace adjustments—workplace adjustments, including specialist equipment, and flexible working arrangements are provided for employees with disabilities.
- Accessible web design—PCO's websites and intranet have been developed to ensure that content is available to the widest possible audience, including readers using assistive technology or accessibility features. By adhering to guidelines for accessible web design, PCO acknowledges the diversity of communication methods, available technologies and abilities of internet users in the community. PCO strives to maintain conformance to W3C's Web Content Accessibility Guidelines.
- Provision of legislation for the visually impaired—access keys are available on the NSW legislation website to enable vision impaired users to skip directly to relevant content areas on a page.
- Copies of legislation in electronic format are also provided on request, at no cost, for the visually impaired, and the visually impaired can also access legislation in PDF using the accessibility tools in software products.
- Assistance for hearing and speech impaired persons—customers and staff can access PCO services using the National Relay Service (NRS).
- Recruitment information—PCO's Guide for Job Applicants is available on the corporate website and encourages suitably qualified applicants who have a disability to apply and to discuss any specific requirements with the contact officer for the role.
- Plain legal language—the application of plain legal language to drafting (including the preparation of any new legislation relating to disability) optimises access to legislation by all users, including those with a disability.



## CORPORATE GOVERNANCE

As a public sector organisation, PCO complies with government policies and reporting requirements. PCO complies with external governance and public sector requirements for business performance. This section outlines PCO's key corporate services and governance functions, statutory reporting requirements and audit and risk management reporting.

### Triennial reporting of certain matters

PCO falls within the exemption provisions of clause 14 of the *Annual Reports (Departments) Regulation 2015*, which provides for small departments to report triennially rather than annually on certain matters. The 2015–16 year was PCO's last triennial reporting year. The areas required to be reported on are:

- Workforce diversity—see 'Human Resources'
- Disability inclusion action plans—see 'Human Resources'
- Multicultural policies and services program—see 'Human Resources'
- Work health and safety—see below.

However, it is noted that PCO chooses to report annually on these areas and performance reports have been included in PCO's last 4 annual reports.

### Audit and risk management

PCO maintains a Risk Management Policy and Framework, under which risks are identified, assessed and treated as required. Risks and any relevant treatment plans are recorded in PCO's Risk Register, which is regularly reviewed. Responsibility for risk treatment activities is assigned to specific senior executives and activities are regularly monitored by PCO management to ensure that risks are being appropriately managed.

Treasury Policy Paper (TPP) 15-03 *Internal Audit and Risk Management Policy for the NSW Public Sector* requires that agencies include a statement attesting to their compliance with that TPP in their annual reports. The Parliamentary Counsel's attestation is shown below.

## Internal Audit and Risk Management Attestation Statement for the 2017–2018 Financial Year for the Parliamentary Counsel's Office

I, Annette O'Callaghan, am of the opinion that the Parliamentary Counsel's Office has internal audit and risk management processes in operation that are compliant with the eight (8) core requirements set out in the *Internal Audit and Risk Management Policy for the NSW Public Sector*, specifically:

### Risk Management Framework

- |     |   |           |
|-----|---|-----------|
| 1.1 | The agency head is ultimately responsible and accountable for risk management in the agency.  | Compliant |
| 1.2 | A risk management framework that is appropriate to the agency has been established and maintained and the framework is consistent with AS/NZS ISO 31000:2009. | Compliant |

### Internal Audit Function

- |     |   |           |
|-----|---|-----------|
| 2.1 | An internal audit function has been established and maintained.   | Compliant |
| 2.2 | The operation of the internal audit function is consistent with the International Standards for the Professional Practice of Internal Auditing. | Compliant |
| 2.3 | The agency has an Internal Audit Charter that is consistent with the content of the "model charter".  | Compliant |

### Audit and Risk Committee

- |     |  |           |
|-----|--|-----------|
| 3.1 | An independent Audit and Risk Committee with appropriate expertise has been established (shared arrangement with Department of Premier and Cabinet).   | Compliant |
| 3.2 | The Audit and Risk Committee is an advisory committee providing assistance to the agency head on the agency's governance processes, risk management and control frameworks, and its external accountability obligations. | Compliant |
| 3.3 | The Audit and Risk Committee has a Charter that is consistent with the content of the "model charter".   | Compliant |

### Membership

The Chair and Members of the Audit and Risk Committee are:

- Independent Chair, Geraldine Brus (Jan 2018 – Dec 2020)
- Independent Member, Garry Dinnie (Oct 2017 – April 2021)
- Independent Member, Christine Feldmanis (Dec 2017 – Nov 2020)



Annette O'Callaghan  
Parliamentary Counsel

Date: 24 August 2018

*Contact Officer:*  
Michelle Butler  
Director, Governance and Operations  
Ph 9321 3381

## Insurance

In 2017–18 PCO had insurance cover for all major assets and significant risks through the NSW Government self-insurance scheme (the NSW TMF). This included full workers compensation, motor vehicle accident, property, liability and miscellaneous insurance cover.

## Legislation administered by PCO

The Parliamentary Counsel has general administration of the *Interpretation Act 1987* to ensure that it is sufficiently robust to support the drafting of legislation. The NSW legislation website is established under Part 6A of the *Interpretation Act 1987* as the official NSW Government site for the official online publication of legislation and the Government Gazette.

PCO also has general administration of the *Subordinate Legislation Act 1989*, which deals with the making of statutory rules and the issue of opinions by the Parliamentary Counsel that proposed statutory rules may legally be made. The Act also provides for the staged repeal of statutory rules following the fifth anniversary of their date of publication. PCO manages this Staged Repeal Sub-program, including drafting new instruments made under the sub-program.

## Consumer response

PCO is committed to providing quality customer services through courteous and prompt assistance. During the reporting period, PCO did not receive any formal complaints. Options available to the public to obtain or request information, or to provide feedback, include telephone inquiries and email, with relevant contact details available on PCO's websites.

Complimentary feedback was regularly received from instructing departments and users of the NSW legislation website. Responses to two surveys—one for key stakeholders in legislative and drafting services and one for users of the legislation website—were overwhelmingly positive.

The Parliamentary Counsel considers any feedback in relation to drafting and publishing services and implements changes as required. The Business Process Committee considers any feedback or suggestions received throughout the year in relation to systems and processes. In 2017–18, the following projects were commenced or completed in response to feedback:

- The interim solution for streamlining the Gazette and Notification process was undertaken with the release of templates for notices and some FAQs for users. This has created efficiencies for the office and simplified the process for those submitting notices. A major project for 2018–19 will be the Integrated Publishing Project which will review and re-engineer the processes for Gazette and notification work.
- Information about the Automatic Tabling Scheme information was moved from the corporate website to the legislation website to make it more readily accessible to consumers.

## Digital Information Security Policy

A department head is required to attest annually to the adequacy of its digital information and information systems security. The Parliamentary Counsel's attestation is shown below.

### Digital Information Security Statement for the 2017–2018 Financial Year for the Parliamentary Counsel's Office

I, Annette O'Callaghan, Parliamentary Counsel, am of the opinion that the Parliamentary Counsel's Office had an Information Security Management System (ISMS) in place in the 2017–18 financial year that is consistent with the requirements set out in the *NSW Government Digital Information Security Policy*.

The controls in place to mitigate identified risks to the digital information and digital information systems of PCO are adequate, subject to the deficiencies in identified controls and procedures of the ICT shared service provider. This ICT shared service provider has taken steps to remediate the control environment, with remaining deficiencies to be addressed in consultation with other GovConnect customers.

There is no agency under the control of the Parliamentary Counsel's Office that is required to develop an independent ISMS in accordance with the *NSW Government Digital Information Security Policy*.



Annette O'Callaghan  
Parliamentary Counsel

Date: 5 September 2018





## Government information

To promote open, accountable, fair and effective government in NSW, members of the public have a right to access government information. PCO continually aims to increase access to legislation and information about legislation for lawyers, researchers and other users of legislation.

The *Government Information (Public Access) Act 2009* (GIPA Act) provides for public access to government-held information and the proactive public release of government information and is available on PCO's corporate website. This right of access is restricted only when there is an overriding public interest against disclosing the information. It is noted that many of the documents kept by PCO cannot be released as they are Cabinet documents or documents attracting legal professional privilege and there is an overriding public interest against disclosing these documents to the public.

### Review and proactive release of information program

Under section 7 of the GIPA Act, agencies must review their programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months. In addition to the current and historical legislation of NSW, the following documents are made available to the public:

#### *Policies and information publications:*

- PCO's Code of Conduct
- Manual for the Drafting of Non-Government Legislation
- Policies relating to plain language and gender-neutral expression

#### *Information sheets:*

- Automatic Parliamentary Tabling Scheme
- Notification of Statutory Instruments (including Environmental Planning Instruments)
- Online Gazettal
- Online notification of delegated Local Environmental Planning Instruments
- Council information for delegated plan-making
- Staged Repeal of Statutory Rules
- Notification of miscellaneous statutory instruments that were not drafted by PCO
- Technical requirements for the publishing of miscellaneous statutory instruments

*Drafting practice documents(available on [www.legislation.nsw.gov.au](http://www.legislation.nsw.gov.au)):*

- [Using PCO drafting practice documents](#)
- [Plain language policy](#)
- [Gender neutral language policy](#)
- [Drafting savings and transitional provisions](#)
- [Legislative definitions](#)

*Circulars and memoranda (available on [www.dpc.nsw.gov.au](http://www.dpc.nsw.gov.au)):*

- NSW legislation website: Authorisation of Online Legislation and Online Notification of New Statutory Instruments (Ministerial Memorandum M2009-02, 23 January 2009).
- On-Line Access to NSW Legislation (Premier's Department Circular C2002-38, 29 July 2002).

Except where otherwise noted, these documents are available to the public on PCO's corporate website, [www.pco.nsw.gov.au](http://www.pco.nsw.gov.au), or may be obtained by contacting PCO by telephone or email.

**Release of information in 2017-18**

PCO's program for the proactive release of information involves increasing the availability of legislation and information about legislation on the NSW legislation website. During 2017-18 the following material was made available:

- A series of documents outlining some of PCO's drafting practices that may be of interest to PCO's clients and the public. This includes guidance on how to use those practice documents.
- A historical collection of NSW Bills standing in type covering the period 1896-1958.
- A new series of FAQs and Templates regarding the preparation and lodgement of instruments and notices required to be Gazetted or Notified.
- The XML version of all In Force statutes is now available (this information was already available in HTML format but the supply of XML makes it easier for the data to be used and published by others).
- Up-to-date versions of corporate documents such as the Annual Report and the Code of Conduct.

PCO also reviews any information sought and released pursuant to GIPA access applications received over the reporting year to determine whether it should be released to the public generally, as well as to the applicant. No information of this type was publicly released in 2017-18.

## Number of access applications received and, refused and statistical information

Clause 7 (b) and (c) of the *Government Information (Public Access) Regulation 2009* (GIPAR) requires agencies to report on the number of applications received and refused respectively. PCO has reported this information to the Information Commissioner via the GIPA online reporting tool.

GIPA Act Applications 2017–18	No.
Number of access applications received—clause 7 (b) GIPAR	0
Number of refused applications for Schedule 1 information—clause 7 (c) GIPAR	0

Under GIPAR clause 7 (d), statistical information is required to be provided about access applications in the format set out in Schedule 2 to GIPAR. As no applications were received, no statistics are provided.

## Privacy Management Plan

Clause 6 of the *Annual Reports (Departments) Regulation 2015* requires a statement of the action taken by PCO in complying with the requirements of the *Privacy and Personal Information Protection Act 1998* (the *PPIP Act*), and statistical details of any review conducted by or on behalf of PCO under Part 5 of that Act.

PCO released a new Privacy Management Plan in March 2018. It was published to PCO staff on Gulbarra and is available on [www.pco.nsw.gov.au](http://www.pco.nsw.gov.au). The Plan has two purposes:

- to demonstrate to members of the public how PCO upholds and respects the privacy of clients, staff and others about whom personal information is held, and
- to act as a reference tool for employees to explain how PCO may best meet its privacy obligations under the *PPIP Act* and the *Health Records and Information Privacy Act 2002 (NSW)*.

The Director, Governance and Operations, is PCO's Privacy Contact Officer. PCO's corporate website contains a Privacy Notice advising that personal information will be handled in accordance with the *PPIP Act*.

It is noted that PCO's business operations do not require significant interaction with the public. As a result, most of the personal information held by PCO relates to its employees. Information about how PCO handles the personal information of its employees is provided to new employees as part of their induction program and is also accessible to staff on Gulbarra.

No internal reviews were conducted by or on behalf of PCO under Part 5 of the *PPIP Act* during the 2017–18 year.

## Public interest disclosures

Section 31 of the *Public Interest Disclosures Act 1994* requires each public authority to prepare an annual report on its obligations under the Act.

In accordance with clause 4 of the *Public Interest Disclosures Regulation 2011*, the following information is provided on public interest disclosures for the period 1 July 2017 to 30 June 2018:

Public Interest Disclosures 2017–18	No.
Public interest disclosures made by public officials in performing their day to day functions	0
Public interest disclosures not covered by the above that are made under a statutory or other legal obligation	0
All other public interest disclosures	0
Number of public interest disclosures relating to possible or alleged:	
• corrupt conduct	0
• maladministration	0
• serious and substantial waste of public money	0
• government information contraventions	0
• local government pecuniary interest contraventions	0
<b>Total number of public interest disclosures received</b>	<b>0</b>

PCO has a Public Interest Disclosures Policy that is available to all staff. Relevant officers have attended a Public Interest Disclosure Management workshop conducted by the NSW Ombudsman's office.

Section 6CA of the *Public Interest Disclosures Act 1994* requires each public authority to provide a report for each 6-month period to the Ombudsman on its compliance with that Act. PCO reported to the Ombudsman that there were no disclosures during 2017–18.

## Work health and safety

PCO is committed to ensuring the health and safety of those engaged in the work of PCO and of visitors to the premises. PCO places a strong emphasis on the prevention of accidents and injuries, the early notification of injuries and the supportive management of claims to facilitate a speedy return to work. There was one workers compensation claim in 2017–18.

	2015–16	2016–17	2017–18
Details of injuries and prosecutions under the <i>Work Health and Safety Act 2011</i>	0	0	1

Work, health and safety issues were a key consideration in PCO's relocation to new premises. In addition to ensuring all building and occupation standards were met, specific initiatives were implemented to address known risks in a drafting office environment. The new ICT set up provides for greater mobility and flexibility, including provision of peripherals and additional equipment to meet ergonomic requirements.

All staff were provided with standing desks and ergonomic chairs at the new premises to mitigate the known workplace risk of many stationary hours sitting at a desk. Assessments of individual workspaces were also conducted for all staff as part of the relocation plan. An internal workplace safety inspection took place. Identified hazards or issues are being tracked and monitored. A risk assessment was undertaken as part of the annual risk management cycle.

The Work Health and Safety Committee meets quarterly and reviews the measures taken to ensure that Work Health and Safety (WHS) practices are appropriate. The minutes of Committee meetings are made available to both management and staff.

PCO continued to ensure the safety of staff by training staff in emergency evacuation exercises and first aid. An evacuation exercise was successfully undertaken in the new premises. Emergency management and after-hours access procedures were updated on Gulbarra to reflect the requirements of the new office premises. Training was provided for Fire Wardens and First Aid Officers.

Updates of PCO's WHS policy and procedures were released:

- Work Health and Safety Policy (December 2017),
- Work Health and Safety Strategic Plan and Procedures (March 2018),
- WHS Management Report (December 2017), including a WHS training register.

In November 2017, a Bullying and Harassment Prevention training course was presented by the Anti-Discrimination Board of NSW. Attendance was compulsory for all staff.

PCO also facilitates corporate wellbeing activities:

- By sponsoring participation in the Global Challenge—a workplace health and wellness program aimed at changing the behaviour and improving the health of employees around the world by promoting 10,000 steps per day. Twenty-one employees took part in the 2018 Global Challenge (39% of PCO staff).
- By providing staff with annual influenza vaccinations—59% of staff were vaccinated in March 2018.
- By providing a free counselling service—to all employees and immediate family through Converge International.
- By offering seminars about wellness to staff—with one-hour sessions being provided by Converge International on various work place wellness topics. The seminar series was launched in 2018 with a session on managing stress.



## ADMINISTRATION, FUNDING AND EXPENDITURE

### Account payment performance

#### Aged analysis at the end of each quarter (all suppliers)

Quarter	Current (within due date)	Less than 30 days overdue	Between 30 and 60 days overdue	Between 61 and 90 days overdue	More than 90 days overdue
September 2017	36,843	0	0	0	0
December 2017	89,853	0	0	0	0
March 2018	8,188	0	0	0	0
June 2018	300	0	0	0	0

### Accounts due or paid within each quarter

#### All Suppliers

Measure	September 2017	December 2017	March 2018	June 2018
Number of accounts due for payment	137	77	74	103
Number of accounts paid on time	114	67	67	103
Actual percentage of accounts paid on time (based on number of accounts)	83.21%	87.01%	90.54%	100.00%
Dollar amount of accounts due for payment	2,630,116	733,853	423,661	604,257
Dollar amount of accounts paid on time	2,361,102	700,318	417,575	604,257
Actual percentage of accounts paid on time (based on dollars)	89.77%	95.43%	98.56%	100.00%

*Small Business Suppliers*

Measure	September 2017	December 2017	March 2018	June 2018
Number of accounts due for payment	0	0	0	0
Number of accounts paid on time	0	0	0	0
Actual percentage of accounts paid on time (based on number of accounts)	0	0	0	0
Dollar amount of accounts due for payment	0	0	0	0
Dollar amount of accounts paid on time	0	0	0	0
Actual percentage of accounts paid on time (based on dollars)	0	0	0	0
Number of payments for interest on overdue accounts	0	0	0	0
Interest paid on overdue accounts	0	0	0	0

**Budget performance**

There were many atypical factors in the 2017–18 year that contributed to a net cost of service being below budget by \$922,000. The factors included the office relocation, the timing of payments across financial years, the timing of the appointment of the new Parliamentary Counsel and a carry forward of \$400,000 from the 2016–17 year.

Employee Related expenses were below budget by \$434,000 (noting that \$400,000 was carried forward from 2016–17). Other operating expenses were underspent by \$367,000 (noting that \$50,000 was carried forward from 2016–17).

There was a slight increase in revenue for fees collected for Gazette notices. This income varies each year as it depends on the legislative needs of other agencies.

**Consultants**

One consultant was engaged by PCO during the 2017–18 year for a total value of \$19,900. This consultancy was for the development, conduct and analysis of surveys of PCO's stakeholders and users of the legislation website as part of PCO's performance monitoring and continual improvement activities.

## Controlled entities and subsidiaries

PCO has no other entities under its control and no public sector subsidiaries.

## Corporate services

PCO carries out some of its corporate support functions and financial management reporting in-house but has outsourced many high-volume services such as payroll, personnel records and payment of accounts for many years.

In 2017–18, PCO extended this outsourcing arrangement to several “as a service” ICT services, being the more generic services such as email, networking, data storage and server hosting. Specialist ICT functions relating to PCO’s core business operations continue to be managed in-house.

Since 2015–16 the service provider has been GovConnectNSW. PCO is not a direct party to this contract but is a beneficiary agency under the contract. A service level agreement is in place as part of that contract and those same service levels apply to beneficiary agencies.

Service levels were closely monitored and PCO was an active participant in client forums and other oversight activities. Management certification letters were received from GovConnect, which noted some deficiencies in the internal controls of the shared service provider, as identified by an independent control assessment. The Parliamentary Counsel’s Office has effective internal controls to manage these deficiencies, and therefore they are not considered to have material impact on financial information and other compliance requirements.

## Overseas visits

One overseas visit was undertaken by a group of PCO staff during the 2017–18 year. The purpose of the trip was to attend the annual PCC IT, Publishing and Office Systems Forum, which was held in Singapore from 12–17 July 2017.

Five presentations were delivered at the Forum by the NSW delegation and the officers also attended meetings with officers from other jurisdictions to discuss specific system, publishing and drafting issues.

The NSW delegation consisted of 6 officers, representing legal, ICT, publishing and governance functions of the Office. The officers were:

- Parliamentary Counsel
- Director, Governance and Operations
- Senior Assistant Parliamentary Counsel
- Assistant Director, Legislative Publications and Systems
- Acting Director, Legislative Systems
- Acting PCC Officer.





## FINANCIAL STATEMENTS



## INDEPENDENT AUDITOR'S REPORT

### Parliamentary Counsel's Office

To Members of the New South Wales Parliament

### Opinion

I have audited the accompanying financial statements of Parliamentary Counsel's Office (the Office), which comprise the Statement of Comprehensive Income for the year ended 30 June 2018, the Statement of Financial Position as at 30 June 2018, the Statement of Changes in Equity and the 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:

- give a true and fair view of the financial position of the Office as at 30 June 2018, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 45E of the *Public Finance and Audit Act 1983* (PF&A Act) and the Public Finance and Audit Regulation 2015

My opinion should be read in conjunction with the rest of this report.

### Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the office in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants' (APES 110).

I have fulfilled my other ethical responsibilities in accordance with APES 110.

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

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

## Other Information

Other information comprises the information included in the Office's annual report for the year ended 30 June 2018, other than the financial statements and my Independent Auditor's Report thereon. The Parliamentary Counsel of the Office is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprise the Statement by the Parliamentary Counsel pursuant to section 45F of the PF&A Act.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

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

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## Parliamentary Counsel's Responsibilities for the Financial Statements

The Parliamentary Counsel is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the PF&A Act, and for such internal control as the Parliamentary Counsel determine is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Parliamentary Counsel is responsible for assessing the Office's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting except where the Office will be dissolved by an Act of Parliament or otherwise cease operations.

## Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: [www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf). The description forms part of my auditor's report.

My opinion does *not* provide assurance:

- that the Office carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.

A handwritten signature in black ink, appearing to read 'C. Karakatsanis', is positioned above the printed name and title.

Caroline Karakatsanis  
Director, Financial Audit Services

24 September 2018  
SYDNEY

**Financial Statements**

**of**

**Parliamentary Counsel's Office**

**for the year ended 30 June 2018**

## Parliamentary Counsel's Office

## Statement of Comprehensive Income for the year ended 30 June 2018

		Actual	Budget	Actual
		2018	2018	2017
	Notes	\$000	\$000	\$000
<b>Expenses excluding losses</b>				
Operating expenses				
Employee related expenses	2(a)	7,707	8,090	7,738
Other operating expenses	2(b)	1,803	1,646	1,779
Depreciation and amortisation expense	2(c)	384	676	241
Finance costs	2(d)	6	7	----
<b>Total expenses excluding losses</b>		<b>9,900</b>	<b>10,419</b>	<b>9,758</b>
<b>Revenue</b>				
Recurrent grants from principal department	3(a)	8,815	9,265	8,956
Capital grants from principal department	3(a)	645	645	246
Sale of goods and services	3(b)	86	113	110
Other revenue	3(c)	1,400	1,400	200
Acceptance by the Crown Entity of employee benefits and other liabilities	3(d)	393	378	468
<b>Total revenue</b>		<b>11,339</b>	<b>11,801</b>	<b>9,980</b>
Other gains / (losses)	4	9	----	245
Gain / (loss) on disposal	5	(133)	----	(32)
<b>Net Result</b>		<b>1,315</b>	<b>1,382</b>	<b>435</b>
<b>Total comprehensive income</b>		<b>1,315</b>	<b>1,382</b>	<b>435</b>

The accompanying notes form part of these financial statements.

**Parliamentary Counsel's Office**  
**Statement of Financial Position as at 30 June 2018**

	Notes	Actual 2018 \$000	Budget 2018 \$000	Actual 2017 \$000
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	6	756	555	859
Receivables	7	39	100	271
<b>Total current assets</b>		<b>795</b>	<b>655</b>	<b>1,130</b>
<b>Non-Current Assets</b>				
Property, plant and equipment				
- Plant and equipment	8	1,894	1,596	469
Intangible assets	9	295	279	221
<b>Total non-current assets</b>		<b>2,189</b>	<b>1,875</b>	<b>690</b>
<b>Total assets</b>		<b>2,984</b>	<b>2,530</b>	<b>1,820</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Payables	10	172	230	321
Provisions	11	898	837	899
<b>Total Current Liabilities</b>		<b>1,070</b>	<b>1,067</b>	<b>1,220</b>
<b>Non-Current Liabilities</b>				
Provisions	11	305	287	307
<b>Total Non-Current Liabilities</b>		<b>305</b>	<b>287</b>	<b>307</b>
<b>Total Liabilities</b>		<b>1,375</b>	<b>1,354</b>	<b>1,527</b>
<b>Net Assets</b>		<b>1,609</b>	<b>1,176</b>	<b>293</b>
<b>Equity</b>				
Accumulated Funds		1,609	(1,176)	294
<b>Total Equity</b>		<b>1,609</b>	<b>(1,176)</b>	<b>294</b>

The accompanying notes form part of these financial statements.

## Parliamentary Counsel's Office

## Statement of Changes in Equity for the year ended 30 June 2018

	Notes	Accumulated Funds \$000	Total \$000
<b>Balance at 1 July 2017</b>		294	294
<b>Net Result for the year</b>		1,315	1,315
<b>Other Comprehensive Income:</b>			
<b>Total Other Comprehensive Income</b>		-----	-----
<b>Total Comprehensive Income for the year</b>		1,315	1,315
<b>Balance at 30 June 2018</b>		<b>1,609</b>	<b>1,609</b>

	Notes	Accumulated Funds \$000	Total \$000
<b>Balance at 1 July 2016</b>		(141)	(141)
<b>Net Result for the year</b>		435	435
<b>Other Comprehensive Income:</b>			
Net Increase/(Decrease) in Property, Plant & Equipment		-----	-----
<b>Total Other Comprehensive Income</b>		-----	-----
<b>Total Comprehensive Income for the year</b>		435	435
<b>Balance at 30 June 2017</b>		<b>294</b>	<b>294</b>

The accompanying notes form part of these financial statements.



## Parliamentary Counsel's Office

## Statement of Cash Flows for the year ended 30 June 2018

		Actual 2018 \$000	Budget 2018 \$000	Actual 2017 \$000
	Notes			
<b>Cash flows from operating activities</b>				
<b>Payments</b>				
Employee related		(7,630)	(7,692)	(7,311)
Other		(2,116)	(1,843)	(1,827)
<b>Total payments</b>		<b>(9,746)</b>	<b>(9,535)</b>	<b>(9,138)</b>
<b>Receipts</b>				
Recurrent grants from principal department		8,815	9,265	8,956
Capital grants from principal department (excluding equity appropriation)		645	645	246
Reimbursements from the Crown Entity		336	----	140
Sale of goods and services		232	113	15
Interest received		----	----	----
Other		1,630	1,590	207
<b>Total receipts</b>		<b>11,658</b>	<b>11,613</b>	<b>9,564</b>
<b>Net cash flows from operating activities</b>	15	<b>1,912</b>	<b>2,078</b>	<b>426</b>
<b>Cash flows from investing activities</b>				
Purchases of plant and equipment		(1,860)	(1,695)	(31)
Purchases of intangible assets		(155)	(50)	(48)
<b>Net cash flow from investing activities</b>		<b>(2,015)</b>	<b>(1,745)</b>	<b>(79)</b>
Net increase/(decrease) in cash		(103)	333	348
Opening cash and cash equivalents		859	222	511
<b>Closing cash and cash equivalents</b>	6	<b>756</b>	<b>555</b>	<b>859</b>

The accompanying notes form part of these financial statements.

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 1 Summary of Significant Accounting Policies

#### (a) Reporting entity

The Parliamentary Counsel's Office (the Agency) is an executive agency related to the Department of Premier and Cabinet (the principal department). The Agency is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units. The reporting entity is consolidated as part of the NSW Total State Sector Accounts.

These financial statements for the year ended 30 June 2018 have been authorised for issue by the Parliamentary Counsel on 18 September 2018.

#### (b) Basis of preparation

The Agency's financial statements are general purpose financial statements, that have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards, which include Australian Accounting Interpretations.
- the requirements of the *Public Finance and Audit Act 1983* and *Public Finance and Audit Regulation 2015*,
- the Financial Reporting Directions published in the Financial Reporting Code for NSW General Government Sector Entities or issued by the Treasurer.

The Agency's financial statements have been prepared on a going concern basis, which contemplates the continuity of normal operating activity and the realisation of assets and the settlement of liabilities in the normal course of operations. The Agency held cash on hand and at bank as at 30 June 2018 of \$756,000 (2017: \$859k). As at 30 June 2018 the Agency had a net working capital deficit of \$275,000 (2017: \$90k). The Agency receives a grant from the Department of Premier and Cabinet that is sufficient to fund its ongoing operations.

Plant and equipment and financial assets at fair value through profit or loss and available for sale are measured at fair value. Other financial statements items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency.

#### (c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

#### (d) Insurance

The Agency's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self insurance for Government entities. The expense (premium) is determined by the Fund Manager based on past claims experience.

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

Income, expenses and assets are recognised net of the amount of GST, except that:

- the amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of the cost of acquisition of an asset or as part of an item of expense, and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the cash flow statement on a gross basis. However, the GST components of cash flows arising from investing and financing activities that are recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

**Parliamentary Counsel's Office**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

**1 Summary of Significant Accounting Policies****(f) Income recognition**

Income is measured at the fair value of the consideration or contribution received or receivable. Additional comments regarding the accounting policies for the recognition of income are discussed below.

**(i) Recurrent and capital grants from principal department**

Except as specified below, recurrent and capital grants from the principal department are generally recognised as income when the agency obtains control over the assets comprising the grants/contributions. Control over grants and contributions are normally obtained upon the receipt of cash. Recurrent and capital grants from the principal department are not recognised as revenue in the following circumstances:

- Unspent recurrent and capital grants from the principal department are recognised as liabilities rather than income, as the authority to spend the money lapses and the unspent amount must be repaid to the Consolidated Fund via the principal department.

**(ii) Sale of goods**

Revenue from the sale of goods is recognised as revenue when the agency transfers the significant risks and rewards of ownership of the assets.

**(iii) Rendering of services**

Revenue is recognised when the service is provided or by reference to the stage of completion (based on labour hours incurred to date).

**(iv) Other revenue**

During the year 2017-18 the agency received \$1.4m (2017: \$200k) as final payment for a total incentive of \$1.6m for agreeing to an early exit from the previous office premises.

**(g) Property, plant and equipment****(i) Acquisitions of property, plant and equipment**

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent; i.e. deferred payment amount is effectively discounted over the period of credit.

**(ii) Capitalisation thresholds**

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

**Parliamentary Counsel's Office**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

**1 Summary of Significant Accounting Policies****(g) Assets (Cont'd)****(iii) Revaluation of property, plant and equipment**

Physical non-current assets are valued in accordance with the "Valuation of Physical Non Current Assets at Fair Value" Policy and Guidelines Paper (TPP 14-01). This policy adopts fair value in accordance with AASB 13 *Fair Value Measurement*, AASB 116 *Property, Plant and Equipment*.

The agency has non specialised plant and equipment assets with short useful lives. These are measured at depreciated historical cost, as a surrogate for fair value.

**(iv) Impairment of property, plant and equipment**

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As plant and equipment is carried at fair value, impairment can only arise in the rare circumstances where the costs of disposal are material.

The entity assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, the entity estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

**(v) Depreciation of property, plant and equipment**

Depreciation is provided for on a straight line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the agency.

All material separately identifiable components of assets are depreciated over their shorter useful lives.

**Depreciation Rates**

Category of Assets	Depreciation Rates (2016-17)	Depreciation Rates (2017-18)
<i>Plant and equipment</i>		
Office furniture and fittings	10%	10%
Computer equipment	25%	25%
General plant and equipment	14%	14%
Leasehold improvements	over the period of the lease	over the period of the lease
<i>Amortisation of intangible assets</i>		
The following amortisation rates have been adopted:		
Software	14% to 25%	14% to 25%

**Parliamentary Counsel's Office**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

**1 Summary of Significant Accounting Policies****(g) Assets (Cont'd)****(vi) Major Inspection costs**

When each major inspection is performed, the labour cost of performing major inspections for faults is recognised in the carrying amount of an asset as a replacement of a part, if the recognition criteria are satisfied.

**(vii) Restoration costs**

The estimated cost of dismantling and removing an asset and restoring the site is included in the cost of an asset, to the extent it is recognised as a liability.

**(viii) Maintenance**

Day to day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement of a part or a component of an asset, in which case the costs are capitalised and depreciated.

**(ix) Leased assets**

A distinction is made between finance leases that effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of the leased assets, and operating leases under which the lessor does not transfer substantially all the risks and rewards. No finance leases have been entered into.

Operating lease payments are charged to the statement of comprehensive income in the periods in which they are incurred.

**(x) Intangible assets**

The Agency recognises intangible assets only if it is probable that future economic benefits will flow to the agency and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite.

Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the agency's intangible assets, the assets are carried at cost less any accumulated amortisation.

The Agency's intangible assets are amortised using the straight line method over a period of 4 to 7 years.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

**(xi) Receivables**

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for any impairment. Any changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Short term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

**Parliamentary Counsel's Office**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

**1 Summary of Significant Accounting Policies****(h) Liabilities****(i) Payables**

These amounts represent liabilities for goods and services provided to the Agency and other amounts. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

**(ii) Employee benefits and other provisions****a. Salaries and wages, annual leave, sick leave and on- costs**

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short cut methods are permitted). Actuarial advice obtained by Treasury has confirmed that the use of a nominal approach plus the annual leave on annual leave liability (using 7.9% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The entity has assessed the actuarial advice based on the entity's circumstances and has determined that the effect of discounting is immaterial to annual leave.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

**b. Long service leave and superannuation**

The Agency's liabilities for long service leave and defined benefit superannuation are assumed by the Crown Entity. The agency accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non monetary revenue item described as "Acceptance by the Crown Entity of employee benefits and other liabilities".

Long service leave is measured at present value in accordance with AASB 119 *Employee Benefits*. This is based on the application of certain factors (specified in NSWTC 18-13) to employees with five or more years of service, using current rates of pay. These factors were determined based on an actuarial review to approximate present value.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

**c. Consequential on- costs**

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

**Parliamentary Counsel's Office**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

**1 Summary of Significant Accounting Policies****(h) Liabilities (Cont'd)****(iii) Other Provisions**

Other provisions exist when: the entity has a present legal or constructive obligation as a result of a past event; it is probable that an outflow of resources will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation.

Any provisions for restructuring are recognised only when an entity has a detailed formal plan and the entity has raised a valid expectation in those affected by the restructuring that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected.

If the effect of the time value of money is material, provisions are discounted at 2.36% (2017: 2.05%), which is a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability.

**(i) Fair value hierarchy**

A number of the entity's accounting policies and disclosures require the measurement of fair value for both financial and non financial assets and liabilities. When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13, the entity categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- Level 1 - quoted prices in active markets for identical assets/liabilities that the entity can access at the measurement date.
- Level 2 - inputs other than quoted prices included within Level 1 that are observable, either directly or indirectly.
- Level 3 - inputs that are not based on observable market data (unobservable inputs).

The entity recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

**(j) Equity and reserves****(i) Accumulated Funds**

The category "Accumulated Funds" includes all current and prior period retained funds.

**(k) Budgeted amounts**

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the primary financial statements is explained in Note 14.

**(l) Comparative information**

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements.

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 1 Summary of Significant Accounting Policies

#### (m) Changes in Accounting Policy, including new or revised Australian Accounting Standards

##### (i) Effective for the first time in 2017-18

The accounting policies applied in 2017-18 are consistent with those of the previous financial year, except as a result of the following new or revised AAS that have been applied for the first time in 2017-18:

- AASB 2016-7- Deferral of AASB 15 for Not for Profit entities
- AASB 2017-2 Amedments to Australian Accounting Standards - Further Annual improvements 2014-2016

The impact of these Standards in the period of initial application is not considered material.

##### (ii) Issued but not yet effective:

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise.

The following new Australian Accounting Standards have not been applied and are not yet effective, in accordance with the NSW Treasury mandate (TC 18-01):

- AASB 9 Financial Instruments
- AASB 15, AASB 2014-5, AASB 2015-8 and 2016-3 regarding Revenue from Contracts with Customers
- AASB 17 Insurance Contracts
- AASB 1058 Income of Not-for-profit Entities
- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2016-6 Amendments to Australian Accounting Standards – Applying AASB 9 with AASB 4 Insurance contract
- AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities
- AASB 2017-1 Amendments to Australian Accounting Standards – Transfer of Investment Property , Annual Improvements 2014-2016 Cycle and other amendments
- AASB 16 Leases

The Agency has been working with Treasury and the principal department in order to prepare itself for the implementation of AASB 16 in the financial year 2019-2020. An impact statement has been issued by Property NSW outlining the impact of applying the standard in 2019-2020. There will be nil net impact on the balance sheet in the first year of application.



## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 2 Expenses Excluding Losses

	2018	2017
	\$000	\$000
<b>(a) Employee related expenses</b>		
Salaries and wages (including annual leave)	6,572	6,542
Superannuation - defined benefit plans	71	77
Superannuation - defined contribution plans	285	286
Long Service Leave	349	413
Workers' Compensation Insurance	23	19
Payroll tax and fringe benefits tax	407	401
	<b>7,707</b>	<b>7,738</b>

	2018	2017
	\$000	\$000
<b>(b) Other operating expenses include the following:</b>		
Auditor's remuneration - audit of financial statements	30	42
Corporate services	243	281
Fees for services rendered	134	48
Insurance	5	8
Motor vehicle expenses	9	7
Operating lease rental expense - minimum lease payments	903	728
Telephone and communication costs	26	14
Stores and minor assets	8	6
Training (staff development)	25	22
Travel costs	17	33
Other occupancy costs	99	320
Information dissemination	43	84
Maintenance	134	135
Other Expenses	127	51
	<b>1,803</b>	<b>1,779</b>
<u>Total maintenance costs</u>		
Maintenance expense - contracted labour and other (non-employee related), as above	<b>134</b>	<b>135</b>
<b>Total maintenance expenses</b>	<b>134</b>	<b>135</b>

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

	2018	2017
	\$000	\$000
<b>(c) Depreciation and amortisation expense</b>		
Depreciation:		
Plant and equipment	71	17
Amortisation:		
Leasehold improvements	231	118
Intangible assets	82	106
	<b>384</b>	<b>241</b>

	2018	2017
	\$000	\$000
<b>(d) Finance costs</b>		
Unwinding of discount rate on make good provision	6	----
	<b>6</b>	<b>----</b>

### 3 Revenue

	2018	2017
	\$000	\$000
<b>(a) Recurrent and capital grants from principal department</b>		
<b>Recurrent grants from principal department</b>		
Recurrent grants from principal department (per Statement of comprehensive income)	8,815	8,956
	<b>8,815</b>	<b>8,956</b>
<b>Capital grants from principal department</b>		
Total capital drawdowns from principal department (per Statement of comprehensive income)	645	246
	<b>645</b>	<b>246</b>

	2018	2017
	\$000	\$000
<b>(b) Sale of goods and services</b>		
Government Gazette Notices	86	99
Sale of publications	----	11
	<b>86</b>	<b>110</b>

	2018	2017
	\$000	\$000
<b>(c) Other revenue</b>		
Early Exit incentive received from previous landlord	1,400	200
	<b>1,400</b>	<b>200</b>

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

	2018	2017
	\$000	\$000
<b>(d) Acceptance by the Crown Entity of employee benefits and other liabilities</b>		
Superannuation - defined benefit	65	74
Long service leave	325	391
Payroll tax on superannuation	3	3
	<b>393</b>	<b>468</b>

## 4 Other gains / (losses)

	2018	2017
	\$000	\$000
Gain/(Loss) from movement in provision for restoration costs	9	245
	<b>9</b>	<b>245</b>

## 5 Gain / (loss) on disposal

	2018	2017
	\$000	\$000
<b>Gain/loss on disposal of assets</b>		
Proceeds from Disposal	6	----
Written down value of asset disposed	(139)	(32)
Net gain/(loss) on disposal of assets	(133)	(32)
	<b>(133)</b>	<b>(32)</b>

## 6 Current Assets - Cash and cash equivalents

	2018	2017
	\$000	\$000
Cash at bank and on hand	756	859
	<b>756</b>	<b>859</b>

For the purposes of the statement of cash flows, cash and cash equivalents include cash at bank and cash on hand.

Cash and cash equivalent assets recognised in the statement of financial position are reconciled at the end of the financial year to the statement of cash flows as follows:

	2018	2017
	\$000	\$000
Cash and cash equivalents (per statement of financial position)	756	859
<b>Closing cash and cash equivalents (per statement of cash flows)</b>	<b>756</b>	<b>859</b>

Refer Note 16 for details regarding credit risk, liquidity risk, and market risk arising from financial instruments.

## 7 Current Assets - Receivables

	2018	2017
	\$000	\$000
Sale of goods and services	8	16
Goods and Services Tax recoverable from ATO	22	16
Accrued income	9	19
Lease incentive receivables	----	220
	<b>39</b>	<b>271</b>

Details regarding credit risk, liquidity risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 16.

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 8 Non-Current Assets - Property, plant and equipment

	Plant and Equipment	Total
	\$000	\$000
<b>At 1 July 2017 - fair value</b>		
Gross carrying amount	1,807	1,807
Accumulated depreciation and impairment	(1,337)	(1,337)
<b>Net carrying amount</b>	<b>470</b>	<b>470</b>
<b>At 30 June 2018 - fair value</b>		
Gross carrying amount	2,241	2,241
Accumulated depreciation and impairment	(347)	(347)
<b>Net Carrying Amount</b>	<b>1,894</b>	<b>1,894</b>

#### Reconciliation

A reconciliation of the carrying amount of each class of property, plant & equipment at the beginning & end of the reporting period is set out below.

	Plant and Equipment	Total
	\$000	\$000
<b>Year ended 30 June 2018</b>		
Net carrying amount at start of year	470	470
Additions	1,863	1,863
Assets Recognised for the first time	----	----
Disposals	(1,430)	(1,430)
Depreciation on assets disposed off (added back)	1,293	1,293
Depreciation and amortisation expense	(302)	(302)
<b>Net carrying amount at end of year</b>	<b>1,894</b>	<b>1,894</b>

	Plant and Equipment	Total
	\$000	\$000
<b>At 1 July 2016 - fair value</b>		
Gross carrying amount	1,626	1,626
Accumulated depreciation and impairment	(1,294)	(1,294)
<b>Net Carrying Amount</b>	<b>332</b>	<b>332</b>
<b>At 30 June 2017 - fair value</b>		
Gross carrying amount	1,807	1,807
Accumulated depreciation and impairment	(1,337)	(1,337)
<b>Net Carrying Amount</b>	<b>470</b>	<b>470</b>

#### Reconciliation

A reconciliation of the carrying amount of each class of property, plant & equipment at the beginning & end of the reporting period is set out below.

	Plant and Equipment	Total
	\$000	\$000
<b>Year ended 30 June 2017</b>		
Net carrying amount at start of year	332	332
Additions	31	31
Assets Recognised for the first time	274	274
Disposals	(123)	(123)
Depreciation on assets disposed off (added back)	91	91
Depreciation and amortisation expense	(135)	(135)
<b>Net carrying amount at end of year</b>	<b>470</b>	<b>470</b>

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 9 Intangible assets

	Software \$000	Total \$000
<b>At 1 July 2017</b>		
Cost (gross carrying amount)	736	736
Accumulated amortisation and impairment	(515)	(515)
<b>Net Carrying Amount</b>	<b>221</b>	<b>221</b>
<b>At 30 June 2018</b>		
Cost (gross carrying amount)	892	892
Accumulated amortisation and impairment	(597)	(597)
<b>Net Carrying Amount</b>	<b>295</b>	<b>295</b>
<b>Year ended 30 June 2018</b>		
Net carrying amount at start of year	221	221
Additions	156	156
Amortisation (recognised in "Depreciation and amortisation")	(82)	(82)
<b>Net carrying amount at end of year</b>	<b>295</b>	<b>295</b>

	Software \$000	Total \$000
<b>At 1 July 2016 - fair value</b>		
Cost (gross carrying amount)	688	688
Accumulated amortisation and impairment	(408)	(408)
<b>Net Carrying Amount</b>	<b>280</b>	<b>280</b>
<b>At 30 June 2017 - fair value</b>		
Cost (gross carrying amount)	736	736
Accumulated amortisation and impairment	(515)	(515)
<b>Net Carrying Amount</b>	<b>221</b>	<b>221</b>
<b>Year ended 30 June 2017</b>		
Net carrying amount at start of year	280	280
Additions	47	47
Reclassification	----	----
Amortisation (recognised in "depreciation and amortisation")	(106)	(106)
<b>Net carrying amount at end of year</b>	<b>221</b>	<b>221</b>

### 10 Current Liability - Payables

	2018 \$000	2017 \$000
Accrued salaries, wages and on-costs	53	55
Creditors	119	266
	<b>172</b>	<b>321</b>

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed at Note 16.

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 11 Current / Non-Current Liabilities - Provisions

	2018 \$000	2017 \$000
<b>Current Provisions</b>		
Annual Leave including on-costs	481	504
Long Service Leave on-costs	253	230
Payroll Tax	164	165
<b>Current Employee benefits and related on-cost provisions</b>	<b>898</b>	<b>899</b>
<b>Total Current Provisions</b>	<b>898</b>	<b>899</b>
<b>Non-current Provisions</b>		
Long service leave on-costs	22	20
Payroll Tax	12	12
<b>Non-current Employee benefits and related on-cost provisions</b>	<b>34</b>	<b>32</b>
Restoration costs	271	275
<b>Total Non-current Provisions</b>	<b>305</b>	<b>307</b>
Employee Benefits and related on-costs	932	931
Restoration costs	271	275
<b>Total Provisions</b>	<b>1,203</b>	<b>1,206</b>

	2018 \$000	2017 \$000
<b>Aggregate employee benefits and related on-costs</b>		
Provisions - current	898	899
Provisions - non-current	34	32
Accrued salaries, wages and on-costs (Note 10).	53	55
	<b>985</b>	<b>986</b>

The Agency's liability for long service leave is assumed by the Crown Entity. However the Agency has an obligation to meet the long service related on-costs.

Based on annual leave provision data showing 8 employees with slightly more than 30 days annual leave as at 30 June 2018, it is estimated that \$9k of the accrued annual leave with associated on-costs would be settled after the next 12 months.

#### Movements in provisions (other than employee benefits)

Movements in each class of provision during the financial year, other than employee benefits, are set out below:

	2018 \$000	2017 \$000
<b>Provision for Restoration Costs</b>		
<b>Carrying amount at the beginning of financial year</b>	275	245
Write back provision on 50 Bridge Street	(9)	(245)
Additional provisions recognised for 60 Elizabeth Street	6	275
<b>Carrying amount at the end of financial year</b>	<b>271</b>	<b>275</b>

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 12 Commitments for Expenditure

	2018 \$000	2017 \$000
<b>Operating Lease Commitments</b>		
Future non-cancellable operating lease rentals not provided for and payable:		
Not later than one year	919	1,427
Later than one year and not later than five years	4,485	3,967
Later than five years	----	1,350
<b>Total (including GST)</b>	<b>5,404</b>	<b>6,744</b>

The operating lease commitments relate to leasing of office space. The expenditure above includes input tax credits of \$491k (2017: \$613k) that are expected to be recoverable from the ATO.

The expenditure above also reflects the fact that in April 2017, the Agency has entered into a 6-year lease for new premises at Level1, 60-70 Elizabeth Street, Sydney, for which rent was payable from 1 July 2017. The lease commenced on 2 June 2017 and finishes on 1 June 2023.

### 13 Contingent Liabilities and Contingent Assets

#### Contingent Liabilities

The Agency is not aware of any contingent liabilities associated with its operations.

#### Contingent Assets

The Agency is not aware of any contingent assets associated with its operations.

### 14 Budget Review

#### Net Result

The net result is a gain of \$1,315k against a budgeted gain of \$1,382k. Despite the appearance of being in line with the budget, the original published budget data was not correct due to data errors when Treasury transferred data from one system (TOES) to a new system (PRIME) in 2017. That data error of \$516k understated Other Operating expenses and was remediated in PRIME by Treasury during 2017-18

The Agency's published budget was further revised by a carry forward from 2016-17 that was approved in December 2017. This primarily affected the budget for the Employee Related Expenses.

The Agency's actual result is an underspend in all expenses areas. As a result, Treasury approved an amount to be carried forward to 2018-19. This also meant the office postponed its recurrent drawdown from 2017-18 to 2018-19 to the value of \$450k, which is reflected in the lower than budgeted Recurrent grants from the principal department.

#### Assets and Liabilities

The total assets were \$2,983k against a budget of \$2,530k. This reflects the higher than expected expenditure on fit out works (subsequently approved by Treasury during 2017-18) and the surplus cash at bank due to an overall underspend.

The total liabilities are \$1,373k, which are close to the budgeted liabilities of \$1,354k.

#### Cash Flows

The net cash flow from operating activities is \$1,912k against the budgeted outflow of \$2,078, which is \$166k less than expected. The cash outflow on investing activities is \$2,015k, which is \$270k higher than budgeted. This reflects the higher than budgeted spend on capital projects. The capital spend in 2017-18 is also higher due to the approved carry forward of an unspent capital grant from 2016-17 that was subsequently spent in 2017-18.

The closing cash at bank is \$756k against the expected cash balance of \$555k, which is in line with the underspend in Other Operating Expenses.

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 15 Reconciliation of Cash Flows From Operating Activities to Net Result

	2018 \$000	2017 \$000
Net cash used on operating activities	1,912	426
Depreciation and amortisation	(384)	(241)
Finance Costs	(6)	----
Decrease/(increase) in provisions	----	(18)
Increase/(decrease) in receivables	(232)	222
(Increase)/decrease in creditors	149	(167)
Other gain/(loss)	9	245
Gain/(loss) on disposal	(133)	(32)
<b>Net result</b>	<b>1,315</b>	<b>435</b>

### 16 Financial Instruments

The Agency's principal financial instruments are outlined below. These financial instruments arise directly from the Agency's operations or are required to finance the Agency's operations. The Agency does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Agency's main risks arising from financial instruments are outlined below, together with the Agency's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these financial statements.

The Parliamentary Counsel has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Agency, to set risk limits and controls and to monitor risks.

#### (a) Financial instrument categories

Financial Assets	Note	Category	Carrying Amount	Carrying Amount
Class:			2018 \$000	2017 \$000
Cash and cash equivalents	6	Not applicable	756	859
Receivables <sup>1</sup>	7	Loans and receivables (at amortised cost)	17	254

Financial Liabilities	Note	Category	Carrying Amount	Carrying Amount
Class:			2018 \$000	2017 \$000
Payables <sup>2</sup>	10	Financial liabilities measured at amortised cost	134	283

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)

2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7)



## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 16 Financial Instruments

#### (b) Credit Risk

Credit risk arises when there is the possibility of the Agency's debtors defaulting on their contractual obligations, resulting in a financial loss to the Agency. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

Credit risk arises from the financial assets of the Agency, including cash, receivables and authority deposits. No collateral is held by the Agency. The Agency has not granted any financial guarantees.

#### Cash

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System.

#### Receivables - trade debtors

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand. Debts that are known to be uncollectible are written off. An allowance for impairment is raised when there is objective evidence that the entity will not be able to collect all amounts due. This evidence includes past experience and current and expected changes in economic conditions and debtor credit ratings. No interest is earned on trade debtors. Sales are made on 30 day terms.

The Agency is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors. Most of the Agency's debtors have a AAA credit rating.

As at 30 June 2018, the aging analysis of trade debtors is as follows:

	\$000		
	Total <sup>1,2</sup>	Past due but not impaired <sup>1,2</sup>	Considered impaired <sup>1,2</sup>
<b>2018</b>			
< 3 months overdue	8	8	----
3 months - 6 months overdue	----	----	----
> 6 months overdue	----	----	----
<b>2017</b>			
< 3 months overdue	227	227	----
3 months - 6 months overdue	----	----	----
> 6 months overdue	1	1	----

#### Notes

- Each column in the table reports "gross receivables".
- The ageing analysis excludes receivables that are not past due and not impaired. Therefore the "total" will not reconcile to the receivables total recognised in the statement of financial position.

#### (c) Liquidity risk

Liquidity risk is the risk that the Agency will be unable to meet its payment obligations when they fall due. The Agency continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11/12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Minister may automatically pay the supplier simple interest. There was no interest for late payments applied during the period (2017: Nil).

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 16 Financial Instruments

The table below summarises the maturity profile of the Parliamentary Counsel's Office's financial liabilities, together with the interest rate exposure.

#### Maturity Analysis and interest rate exposure of financial liabilities

	\$000							
	Weighted Average Effective Int. Rate	Nominal Amount	Fixed Interest Rate	Variable Interest Rate	Non-interest bearing	< 1 yr	1-5 years	> 5 yrs
<b>2018</b>								
Payables:								
Accrued salaries, wages and on-costs		19	----	----	19	19	----	----
Creditors		115	----	----	115	115	----	----
<b>Total</b>		<b>134</b>	<b>----</b>	<b>----</b>	<b>134</b>	<b>134</b>	<b>----</b>	<b>----</b>
<b>2017</b>								
Payables:								
Accrued salaries, wages and on-costs		19	----	----	19	19	----	----
Creditors		264	----	----	264	264	----	----
<b>Total</b>		<b>283</b>	<b>----</b>	<b>----</b>	<b>283</b>	<b>283</b>	<b>----</b>	<b>----</b>

#### (d) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Agency has no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the Agency operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the statement of financial position date. The analysis assumes that all other variables remain constant.

## Parliamentary Counsel's Office

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

### 16 Financial Instruments

#### Interest rate risk

Exposure to interest rate risk arises primarily through the Agency's interest bearing liabilities. The Agency does not account for any fixed rate financial instruments at fair value through profit or loss or as available for sale. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility.

The Agency's exposure to interest rate risk is set out below.

Consolidated	Carrying Amount	-1%		1%		
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000	
<b>2018</b>						
Financial assets:						
Cash and cash equivalents	756	(8)	(8)	8	8	
Receivables	17	0	0	0	0	
Financial liabilities:						
Payables	134	1	1	(1)	(1)	
<b>2017</b>						
Financial assets:						
Cash and cash equivalents	859	(9)	(9)	9	9	
Receivables	254	(3)	(3)	3	3	
Financial liabilities:						
Payables	283	3	3	(3)	(3)	

#### (e) Fair value measurement

##### Fair value compared to carrying amount

The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value because of the short term nature of all of the financial instruments. There are no financial instruments where the fair value differs from the carrying amount.

**Parliamentary Counsel's Office**

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2018

**17 Related Party Disclosures**

The Agency's key management personnel compensation is as follows:

	2018 \$000	2017 \$000
Short-term employee benefits:		
Salaries	393	487
Other monetary allowances	----	10
Non-monetary benefits	5	5
Other long-term employee benefits		23
Post-employment benefits	----	----
Termination benefits	168	----
<b>Total remuneration</b>	<b>566</b>	<b>525</b>

During the year, the Agency did not enter into any transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

During the year, no key management personnel services were provided by a separate management entity.

**18 Events After the Reporting Period**

No events have occurred subsequent to the balance date that will materially affect the financial statements.

**End of audited financial statements**

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