

The Senate

Finance and Public Administration
Legislation Committee

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Acronyms and abbreviations

APS	Australian Public Service
ANAO	Australian National Audit Office
ANI	Australian Naval Infrastructure Pty Ltd
CEFC	Clean Energy Finance Corporation
Committee	Senate Finance and Public Administration Legislation Committee
Finance	Department of Finance
Guidelines	<i>Guidelines for the Presentation of Documents to the Parliament</i>
IPEA	Independent Parliamentary Expenses Authority
NADC	National Australia Day Council
PM&C	Department of the Prime Minister and Cabinet
PM&C Portfolio	Prime Minister and Cabinet Portfolio
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rules 2014
NSBs	Non-statutory bodies
Review	Independent review into the operations of the <i>Public Governance, Performance and Accountability Act 2013</i> and Rule
WGEA	Workplace Gender Equality Agency
WGEA Act	<i>Workplace Gender Equality Agency Act 2012</i>

Chapter 1

Introduction

1.1 The Senate Finance and Public Administration Legislation Committee (the committee) is responsible for examining the annual reports of the parliamentary departments,¹ and the departments and agencies of the Prime Minister and Cabinet Portfolio and the Finance Portfolio.

1.2 This is the only report on annual reports of this committee for 2019 and provides an overview of selected annual reports presented to the Parliament between 1 May 2018 and 30 April 2019.² Copies of this and other committee reports can be obtained from the Senate Table Office, the committee secretariat, or [online](#) at the committee's web page.

Terms of reference

1.3 Under Senate Standing Order 25(20), the annual reports of certain departments and agencies stand referred to committees for examination and assessment. Each committee is required to:

- (a) examine each annual report referred to it and report to the Senate whether the report is apparently satisfactory;
- (b) consider in more detail, and report to the Senate on, each annual report which is not apparently satisfactory, and on the other annual reports which it selects for more detailed consideration;
- (c) investigate and report to the Senate on any lateness in the presentation of annual reports;
- (d) in considering an annual report, take into account any relevant remarks about the report made in debate in the Senate;
- (e) if the committee so determines, consider annual reports of departments and budget-related agencies in conjunction with examination of estimates;
- (f) report on annual reports tabled by 31 October each year by the tenth sitting day of the following year, and on annual reports tabled by 30 April each year by the tenth sitting day after 30 June of that year;

1 As a matter of comity between the Houses of Parliament, neither House enquires into the operations of the other House. For this reason, neither the annual report of, or the proposed expenditure for, the Department of the House of Representatives is referred to a Senate committee for review.

2 Standing Order 25(20)(f) requires the committee to report on annual reports tabled between 1 May and 31 October by the tenth sitting day of the following year, and report on annual reports tabled between 1 November and 30 April by the tenth sitting day after 30 June of that year. Due to the nature of the 2019 Parliamentary sitting pattern, the committee has decided to present its report on all 2017–18 annual reports together.

- (g) draw to the attention of the Senate any significant matters relating to the operations and performance of the bodies furnishing the annual reports; and
- (h) report to the Senate each year whether there are any bodies which do not present annual reports to the Senate and which should present such reports.

Allocated portfolios

1.4 The Senate allocated departments and agencies to committees on 4 July 2019.³ In accordance with that resolution, the committee has responsibility for the oversight of the following:

- Parliament;
- Prime Minister and Cabinet Portfolio (PM&C Portfolio); and
- Finance Portfolio.

Performance Reporting Framework

1.5 The *Public Governance, Performance and Accountability Act 2013* (PGPA Act) established a performance reporting framework for all Commonwealth entities and companies. Section 38 of the PGPA Act requires all Commonwealth entities to measure and assess their performance.

1.6 The performance framework provides for planning, measurement and reporting by an entity through performance information presented in an entity's corporate plan and aligned to the Portfolio Budget Statements (PBS), and then reported in the annual performance statement within the annual report.

1.7 These documents are an essential part of the accountability system that provides the Minister, the Parliament and the public with detailed information about the actual financial and non-financial performance of entities through the cycle of reporting periods, and facilitate the examination of how the use of public resources achieve the intended results for a Commonwealth body.⁴

1.8 The Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) supports the implementation of the PGPA Act and outlines the requirements of annual reports for Commonwealth entities.

3 *Journals of the Senate* (Proof), No. 3, 4 July 2019, pp. 85–86.

Allocations for the 45th Parliament were made on 31 August 2016, and amended 12 and 15 February 2018 and 17 September 2018. See *Journals of the Senate*, No. 2, 31 August 2016, pp. 75–76; *Journals of the Senate*, No. 84, 12 February 2018, pp. 2668–2669; *Journals of the Senate*, No. 87, 15 February 2018, p. 2740; *Journals of the Senate*, No. 118, 17 September 2018, pp. 3770–3771.

4 Department of Finance, Resource Management Guide No. 130, *Overview of the enhanced Commonwealth performance framework*, July 2016, pp. 3–4, <https://www.finance.gov.au/resource-management/managing-performance/> (accessed 21 June 2019).

Requirements for Annual Reports

1.9 Annual reports place a great deal of information about government departments and agencies on the public record in relation to the performance activities, management and financial position of the reporting body. Within the Commonwealth performance framework, annual reports are 'the primary document through which responsible Ministers report to the Parliament on the actual performance of entities'.⁵

1.10 Different types of Commonwealth bodies have separate provisions for annual reporting which affect content and preparation requirements. Legislative provisions for Commonwealth bodies include:

- Non-corporate Commonwealth entity⁶—section 46 of the PGPA Act and Subdivision A of Division 3A of Part 2-3 of the PGPA Rule;
- Corporate Commonwealth entity⁷—section 46 of the PGPA Act and Subdivision B of Division 3A of Part 2-3 of the PGPA Rule;
- Commonwealth company⁸—section 97 of the PGPA Act, which refers to additional requirements under the *Corporations Act 2001* and Part 3–3 of the PGPA Rule;
- Statutory office holders and statutory bodies—statutory office holders are engaged or employed under an Act, which may prescribe annual reporting requirements pursuant to the office. It should be noted that there may be reporting requirements in the enabling legislation for statutory bodies (which may also be a Commonwealth entity);⁹ and
- Non-statutory bodies—non-statutory bodies (NSBs) are established by a Minister and are not pursuant to a statute. Guidelines for the preparation of annual reports for NSBs are contained in the government response to the Senate Standing Committee on Finance and Public Administration report on non-statutory bodies.¹⁰

5 Department of Finance, Resource Management Guide No. 130, *Overview of the enhanced Commonwealth performance framework*, July 2016, p. 7, <https://www.finance.gov.au/resource-management/performance/> (accessed 28 May 2019).

6 An entity that is legally and financially part of the Commonwealth, and includes departments of state, parliamentary departments, statutory authorities, and listed entities (a body, person, group of persons or organisation that is prescribed by rules made under the PGPA Act).

7 A body corporate that has a separate legal personality from the Commonwealth, and includes statutory authorities. It can act in its own right exercising certain legal rights such as entering into contracts and owning property.

8 A company established by the Commonwealth under the *Corporations Act 2001* that is wholly controlled by the Commonwealth.

9 For example, some Acts that establish statutory bodies have separate reporting requirements under those Acts. For example, section 17 of the *Commonwealth Electoral Act 1918* prescribes specific reporting requirements for the Australian Electoral Commission.

10 *Senate Hansard*, 8 December 1987, pp. 2632–45.

1.11 In addition to legislative requirements, the Department of Finance (Finance) provides guidance material for Commonwealth entities and companies which sets out further detail on the content requirements for annual reports under the Commonwealth performance framework in accordance with the PGPA Act and PGPA Rule.¹¹ The material available from this website includes the following guides which apply to the reports being examined:

- *Resource Management Guide No. 135—Annual reports for non-corporate Commonwealth entities;*
- *Resource Management Guide No. 136—Annual reports for corporate Commonwealth entities; and*
- *Resource Management Guide No. 137—Annual reports for Commonwealth companies.*

1.12 The committee notes that Finance has published updated versions of these guidance documents in May 2019 intended for 2018–19 annual reports, which include implementation steps resulting from the review outlined below.

Independent review into the PGPA Act

1.13 Section 112 of the PGPA Act requires the Minister for Finance to cause an independent review into the operations of the PGPA Act and rules made under the Act as soon as practical after a period of three years following the commencement of the section. The report of this review, the *Independent review into the operation of the Public Governance, Performance and Accountability Act 2013 and Rule* (the review), was tabled in both Houses on 19 September 2018.¹²

1.14 Chapter 6 of the review considers annual reporting requirements and Parliamentary scrutiny of annual reports:¹³

...current tabling arrangements do not give the Parliament enough time to get across the detail in annual reports before Senate Supplementary Budget Estimates hearings. By the time the reports are tabled, senators may only have a few days to consider content and information about the entities' performance... There is little point in improving the quality of the performance information in annual reports, and the quality of annual reports more generally, if the Parliament does not get the information when it needs it. Timing is critical for proper accountability.¹⁴

11 Department of Finance, *Managing performance*, <http://www.finance.gov.au/resource-management/performance/> (accessed 24 June 2019).

12 *Journals of the Senate*, No. 120, 19 September 2018, p. 3807; *House of Representatives Votes and Proceedings*, No. 139, 19 September 2018, p. 1848.

13 Department of Finance, *Independent review into the operation of the Public Governance, Performance and Accountability Act 2013 and Rule*, September 2018, pp. 39–42.

14 Department of Finance, *Independent review into the operation of the Public Governance, Performance and Accountability Act 2013 and Rule*, September 2018, p. 40.

1.15 Recommendations 30–32 suggest the implementation of digital reporting, the prescribing of a tabling deadline of annual reports to Parliament, and improved performance statement scrutiny by Senate Legislation Committees.¹⁵ The committee notes these recommendations by the review and welcomes changes that assist the committee with its scrutiny of Commonwealth bodies.

Reporting framework legislative changes for future annual reports

1.16 Two amendments to the PGPA Rule were registered on 4 April 2019. These amendments, the Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019 and the Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019, affect reporting obligations for entities' and Commonwealth companies' annual reports. The amendments expand Commonwealth entity and company annual reporting requirements in the following aspects:

Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019

- providing for annual reports to be published using Finance's digital reporting tool as soon as practical after presentation to the Parliament;
- creating a requirement to report on statistics of all employees of an entity or company (in addition to statistics on Australian Public Service (APS) employees of the entity or company);
- inclusion of compliance index templates for corporate Commonwealth entities and companies, in a structure similar to the existing compliance index for non-corporate commonwealth entities;¹⁶

Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019

- providing for further requirements for Commonwealth entities and companies to report on the details of the remuneration of key management personnel and other senior executives in their annual report;
- establishing further requirements for Commonwealth entities and companies to report on their policies and practices for the remuneration of key management personnel; and
- requiring Commonwealth entities and companies to publish their annual reports on their website as soon as practical after tabling in either House of Parliament, if required to do so.¹⁷

15 Department of Finance, *Independent review into the operation of the Public Governance, Performance and Accountability Act 2013 and Rule*, September 2018, pp. 39–42.

16 Public Governance, Performance and Accountability Amendment (Annual Reporting) Rules 2019, Explanatory Memorandum, pp. 1–4.

17 Public Governance, Performance and Accountability Amendment (Reporting Executive Remuneration) Rules 2019, Explanatory Memorandum, pp. 1–11.

1.17 The committee welcomes the additional elements of accountability that the new reporting requirements have introduced, with mandatory compliance indexes using the template provided in the revised PGPA Rule being of particular benefit to committee scrutiny of annual reports.

Reports examined

1.18 In accordance with Standing Order 25(20)(f), this report examines annual reports tabled in the periods 1 May 2018 to 31 October 2018 and 1 November 2018 to 30 April 2019. In these periods, 32 annual reports of Commonwealth entities, companies and statutory office holders were tabled in the Senate and referred to the committee. The reports examined in this report are categorised as follows:

Non-corporate Commonwealth entities

Parliamentary Departments

- Department of the Senate—Report for 2017–18
- Department of Parliamentary Services—Report for 2017–18
- Parliamentary Budget Office—Report for 2017–18

Departments of State

- Department of the Prime Minister and Cabinet—Report for 2017–18
- Department of Finance—Report for 2017–18

Commonwealth Agencies

- Australian National Audit Office—Report for 2017–18
- Australian Public Service Commission—Report for 2017–18—Incorporating the Report of the Merit Protection Commissioner
- Digital Transformation Agency—Report for 2017–18
- Office of the Official Secretary to the Governor-General—Report for 2017–18
- Workplace Gender Equality Agency—Report for 2017–18
- Australian Electoral Commission—Report for 2017–18
- Future Fund Management Agency—Report for 2017–18
- Independent Parliamentary Expenses Authority—Report for 2017–18

Corporate Commonwealth Entities

- Anindilyakwa Land Council—Report for 2017–18
- Australian Institute of Aboriginal and Torres Strait Islander Studies—Report for 2017–18
- Central Land Council—Report for 2017–18
- Indigenous Business Australia—Report for 2017–18

-
- Indigenous Land Corporation—Report for 2017–18¹⁸
 - Northern Land Council—Report for 2017–18
 - Tiwi Land Council—Report for 2017–18
 - Torres Strait Regional Authority—Report for 2017–18
 - Wreck Bay Aboriginal Community Council—Report for 2017–18
 - Commonwealth Superannuation Corporation—Report for 2017–18

Commonwealth Companies

- National Australia Day Council—Report for 2017–18
- Aboriginal Hostels Limited—Report for 2017–18
- Outback Stores Pty Ltd—Report for 2017–18
- ASC Pty Ltd—Report for 2017–18
- Australian Naval Infrastructure Pty Ltd—Report for 2017–18

Statutory Office Holders¹⁹

- Parliamentary Service Commissioner—Report for 2017–18, including report of the Parliamentary Service Merit Protection Commissioner
- Remuneration Tribunal—Report for 2017–18
- Aboriginal Land Commissioner—Report for 2017–18
- Office of Township Leasing—Report for 2017–18

Reports not examined

1.19 The committee is not obliged to examine reports on the operation of Acts, policy papers, budget documents or corporate plans. Where a report is referred to two standing committees, the committee has deferred examination of those reports to the committee which has primary oversight of the portfolio where the agency sits. Accordingly, the following documents were also referred to the committee but not examined for the purposes of this report:

Reports referred in the period 1 May 2018 to 31 October 2018

- Australian National Action Plan on Women—Peace and Security 2012–2018—Progress report 2018
- Commonwealth Ombudsman—Report for 2017–18 (*also referred to the Legal and Constitutional Affairs Legislation Committee*)

18 Due to the commencement of the *Aboriginal and Torres Strait Islander Amendment (Indigenous Land Corporation) Act 2018*, from 1 February 2019 this entity is now the Indigenous Land and Sea Corporation.

19 While statutory office holders are not required to prepare annual reports for presentation to Parliament under the PGPA Act and Rule, such reports that have been tabled and referred to the committee have been examined for the purposes of this report.

- Defence Housing Australia—Report for 2017–18 (*also referred to the Foreign Affairs, Defence and Trade Legislation Committee*)
- Clean Energy Finance Corporation (CEFC)—Report for 2017–18 (*also referred to the Environment and Communications Legislation Committee*)
- *Commonwealth Electoral Act 1918*—Redistribution in electoral divisions—Queensland—Report, together with composite map and compact disc of supporting information, dated March 2018
- *Commonwealth Electoral Act 1918*—Redistribution in electoral divisions—Australian Capital Territory—Report, together with composite map and compact disc of supporting information, dated July 2018
- *Commonwealth Electoral Act 1918*—Redistribution in electoral divisions—South Australia—Report, together with composite map and compact disc of supporting information, dated July 2018
- *Commonwealth Electoral Act 1918*—Redistribution in electoral divisions—Victoria—Report, together with composite map and compact disc of supporting information, dated July 2018
- Final Budget Outcome 2017–18—Report by the Treasurer (Mr Frydenberg) and the Minister for Finance (Senator Cormann), dated September 2018
- *Members of Parliament (Staff) Act 1984*—Annual Report 2017–18—Report on ministerial consultants engaged
- Moorebank Intermodal Company Limited—Report for 2017–18 (*also referred to the Rural and Regional Affairs Legislation Committee*)
- *Public Governance, Performance and Accountability Act 2013*—Independent review of the operation of the Act and Rule, dated September 2018
- Regional Investment Corporation—Report for the period 8 March to 30 June 2018 (*also referred to the Rural and Regional Affairs Legislation Committee*)

Reports referred in the period 1 November 2018 to 30 April 2019

- *Aboriginal Land Rights (Northern Territory) Act 1976*—Aboriginal Land Commissioner—Report on review of detriment: Aboriginal land claims recommended for grant but not yet finalised
- Workplace Gender Equality Agency—Progress report 2017-18
- *Low Aromatic Fuel Act 2013*—Review of the operation of the Act
- Closing the Gap report—Ministerial statement by the Prime Minister (Mr Morrison), dated 14 February 2019; Prime Minister's Report 2019
- Department of Finance—Consolidated financial statements for the year ended 30 June 2018
- Department of Finance—Campaign advertising by Australian Government departments and agencies—Report for 2017-18

- Department of the Treasury—Tax Benchmarks and Variations Statement 2018
- Mid-year economic and fiscal outlook 2018-19—Statement by the Treasurer (Mr Frydenberg) and the Minister for Finance (Senator Cormann)
- Advance to the Finance Minister—Report on advances provided under the annual Appropriation Acts for 2017-18
- *Public Governance, Performance and Accountability Act 2013*—Independent review into the operation of the Act and Rule—Government response, dated 2 April 2019

Timeliness

1.20 Section 46 of the PGPA Act requires Commonwealth entities (corporate and non-corporate) to prepare annual reports and for such reports to be provided to the responsible Minister by the 15th day of the fourth month after the end of the reporting period for the entity. The PGPA Act does not provide a timeframe for presentation to the Parliament; however the Minister is obliged to present it within 15 sitting days upon receiving the report.²⁰

1.21 Under section 97(2) of the PGPA Act, Commonwealth companies are required to prepare an annual report and provide it to the responsible Minister:

(a) if the company is required by the *Corporations Act 2001* to hold an annual general meeting—the earlier of the following:

- (i) 21 days before the next annual general meeting after the end of the reporting period for the company;
 - (ii) 4 months after the end of the reporting period for the company;
- and

(b) in any other case—4 months after the end of the reporting period for the company; or the end of such further period granted under subsection 34C(5) of the *Acts Interpretation Act 1901*.

1.22 In relation to the tabling of an annual report in the Parliament, subsection 97(5) of the PGPA Act states that:

(5) If the Commonwealth company is a wholly-owned Commonwealth company, or is not required to hold an annual general meeting, the responsible Minister must table the documents in each House of the Parliament as soon as practicable after receiving them. In all other cases, the responsible Minister must table the documents in each House of the Parliament as soon as practicable after the annual general meeting of the company.

1.23 The PGPA Rule states that annual reports for corporate Commonwealth entities, non-corporate Commonwealth entities and Commonwealth companies must

20 *Acts Interpretation Act 1901*, subsection 34C(3).

comply with the *Guidelines for the Presentation of Documents to the Parliament* which is prepared by PM&C (the guidelines).²¹

1.24 The guidelines advise that for all entities:

As per past practice, it is expected that the responsible Minister will present the report to each House of Parliament on or before 31 October. If Senate Supplementary Budget Estimates hearings are scheduled to occur prior to 31 October, it is best practice for annual reports to be tabled prior to those hearings. This ensures that annual reports are available for scrutiny by the relevant Senate standing committee.²²

Timeliness of reports examined

1.25 The committee considers the timely presentation of annual reports to be an important element in accountability to the Parliament and reiterates its preference of having annual reports available to the Parliament before supplementary budget estimates hearings.

1.26 Appendices 1 and 2 list the reports referred to the committee over the two reporting periods (1 May 2018 to 31 October 2018 and 1 November 2018 to 30 April 2019, respectively). These tables list the date each report was:

- submitted to its responsible Minister;
- first sighted by the responsible Minister; and
- tabled (or presented) in both Houses of Parliament.

1.27 The committee notes that two Commonwealth entities failed to submit their annual report to the responsible Minister by the prescribed date of 15 October: the Office of the Official Secretary to the Governor-General and the Tiwi Land Council. In addition, several of the reports examined did not adhere to best practice advice from the PM&C guidelines by tabling before the committee's supplementary budget estimates hearings on 22, 23 and 26 October 2018.

1.28 The committee again encourages Commonwealth entities and companies to prepare annual reports in accordance with the timeframe outlined by the PGPA Rule, the PM&C guidelines and the Finance resource management guides.

Bodies which have not presented annual reports to the Parliament

1.29 Standing order 25(20)(h) requires the committee to report to the Senate on whether there were any bodies that did not present an annual report to the Senate and

21 See Public Governance, Performance and Accountability Rule 2014, s. 17AB, 17BC and 28C.

22 Department of the Prime Minister and Cabinet, *Guidelines for the Presentation of Documents to the Parliament (including Government Documents, Government Responses to Committee Reports, Ministerial Statements, Annual Reports and other Instruments)*, February 2017, pp. 4–5. The committee notes that these guidelines have been superseded by new guidelines from PM&C, *Tabling Guidelines* (published June 2019), however this was not available for bodies for 2017–18 annual reports.

which should have. The committee notes that all relevant bodies in the portfolios over which the committee has oversight presented annual reports to the Senate.

Annual reports referred to in the Senate

1.30 Under Standing Order 25(20)(d), the committee is required to take into account any remarks made in the Senate about each annual report. The committee notes that there were no relevant remarks about tabled annual reports in the Senate for the periods covered in this report.

Assessment of reports

1.31 The committee is required to report to the Senate on whether the annual reports referred to it in the relevant period were 'apparently satisfactory'.²³ In assessing these reports, the committee has taken into consideration the reports' position within the Commonwealth performance framework, the legislative requirements for annual reports and guidance for best practice issued by the PM&C guidelines and the Finance resource management guides. The committee considers all reports examined to be 'apparently satisfactory', however, as noted above, continues to encourage Commonwealth bodies to aim for standards of best practice in preparing annual reports.

23 The Senate, *Standing Orders and other orders of the Senate*, August 2018, SO 25(20)(a).

Chapter 2

Review of selected reports

2.1 Standing Order 25(20)(b) provides for the committee to consider selected reports in more detail. The 2017–18 annual reports of the following bodies were selected:

- National Australia Day Council
- Independent Parliamentary Expenses Authority
- Australian Naval Infrastructure Pty Ltd
- Workplace Gender Equality Agency

National Australia Day Council

2.2 The National Australia Day Council (NADC) is a Commonwealth company¹ incorporated under the *Corporations Act 2001*. As part of the Prime Minister and Cabinet portfolio, the NADC reported to Senator the Hon. James McGrath, Assistant Minister to the Prime Minister in the 2017–18 financial year.²

2.3 The NADC *Annual Report 2017–18* was tabled in the House of Representatives and the Senate on 16 October 2018.³ In accordance with section 95 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the NADC also publishes a corporate plan on its website. The corporate plan for the 2017–18 reporting period was the *National Australia Day Council Corporate Plan 2017 – 2020*.⁴

2.4 The core mission of the NADC, as described in the annual report, is to 'help build national pride and unity', achieving this mission through its coordination of Australia Day events and the Australian of the Year Awards.⁵

Compliance

2.5 As a Commonwealth-controlled company, the NADC should prepare its annual report consistent with the requirements of the *Corporations Act 2001*, the *Public Governance, Performance and Accountability Act 2013* (including the relevant

1 As described by ss. 89(1) of the *Public Governance, Performance and Accountability Act 2013*.

2 National Australia Day Council, *Annual Report 2017–18*, p. 13.

3 *House of Representatives Votes and Proceedings*, No. 142, 16 October 2018, p. 1886; *Journals of the Senate*, No. 123, 16 October 2018, p. 3913.

4 Although the most recent corporate plan was available on the NADC website, the *Corporate Plan 2017–2020* was not.

5 National Australia Day Council, *Annual Report 2017–18*, p. 5.

Rule), the *Work Health and Safety Act 2011* and the *Environment Protection and Biodiversity Conservation Act 1999*.⁶

2.6 The committee found that the NADC's *Annual Report 2017–18* was compliant in each of its reporting obligations under the PGPA Act, the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) and the *Corporations Act 2001*. The report also included a statement on risk management for the safety of employees of the NADC.⁷

Financial statements

2.7 The NADC annual report included financial statements as required by section 97 of the PGPA Act. The NADC received an unqualified report from the Australian National Audit Office (ANAO) on its financial statements.⁸

2.8 The main sources of revenue for the NADC are government grants from the Department of the Prime Minister and Cabinet and corporate sponsorship for its programs.⁹ In the 2017–18 financial year, the NADC reported an operating loss of \$346 356, with nearly half of expenses allocated to funding events and awards programs.¹⁰ There were no comments on how the NADC plan to reduce the operating loss.

General comments

Substance of material provided

2.9 In respect of the reporting requirements that were included in the NADC annual report, the committee is of a view that some topics were not thoroughly explained. For example, in addressing section 28E(1) of the PGPA Rule (significant activities and changes that affected operations or structure), reference was made to an 'independent, three-month review of its operations'.¹¹ Despite stating that this review has resulted in a 'significant restructure of the organisation', no further details of the nature or outcomes of the review was provided. Further examples are discussed below in paragraphs 2.11 to 2.13.

2.10 For future reports, it would be of assistance to the committee if the NADC provided more information on reporting elements such as the review mentioned in paragraph 2.9.

6 See chapter 2M of the *Corporations Act 2001*; s. 97 of the PGPA Act, chapter 3 of the Public Governance, Performance and Accountability Rule 2014; clause 4 of Part 4 of Schedule 2 of the *Work Health and Safety Act 2011*; s. 311A of the *Commonwealth Electoral Act 1918*; and s. 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

7 National Australia Day Council, *Annual Report 2017–18*, p. 11.

8 National Australia Day Council, *Annual Report 2017–18*, pp. 20–21.

9 National Australia Day Council, *Annual Report 2017–18*, p. 29.

10 National Australia Day Council, *Annual Report 2017–18*, p. 23.

11 National Australia Day Council, *Annual Report 2017–18*, p. 18.

Utilisation of the enhanced Commonwealth performance framework

2.11 As outlined in Chapter 1 of this report, Commonwealth agencies and companies report under the enhanced Commonwealth performance framework. Under this framework, the NADC is not obliged to prepare annual performance statements, however is required to publish a corporate plan, which is available online.¹² The committee does note, however, that no previous corporate plans for the NADC are available to view online.¹³ The committee highlights its preference that Commonwealth entities and companies maintain past corporate plans on their websites to assist in accounting for the long-term performance of a Commonwealth body.

2.12 In addition, the committee found no reference to the NADC's corporate plan in the annual report. Without the requirement to prepare and provide annual performance statements, it is in the discretion of Commonwealth companies to report on performance measured against key performance indicators as described in their corporate plan. The NADC's performance drivers in its 2017–2020 corporate plan included:

- maintain awareness of the Australian of the Year Awards at 51% of all Australians;
- achieve one million viewers for the broadcast of Australian of the Year Awards;
- secure \$5 million per annum in partnership and expand our reach internationally;
- increase nominations of the Australian of the Year by 10% year on year;
- increase to and maintain a 60% participation rate in Australia Day activities; and
- increase pride in being Australian.¹⁴

2.13 While the annual report did state results from several of these metrics,¹⁵ these were not labelled as performance drivers and mapped against the corporate plan. In order to work effectively within the cyclical nature of the enhanced Commonwealth performance framework, the committee suggests that the NADC make references to its corporate plan in its annual report. Notwithstanding the suggestions for future reports, the committee has found the 2017–18 annual report to be 'apparently satisfactory'.

Independent Parliamentary Expenses Authority

2.14 The Independent Parliamentary Expenses Authority (IPEA) is a non-corporate Commonwealth entity and independent statutory authority established on 1 July 2017

12 Current corporate plan available at <https://www.australiaday.org.au/nadc/about-the-nadc/>.

13 As accessed on 20 June 2019 on the NADC website.

14 National Australia Day Council, *Corporate Plan 2017–2020*, p. 5.

15 National Australia Day Council, *Annual Report 2017–18*, pp. 6–7, 29

under the *Independent Parliamentary Expenses Authority Act 2017*.¹⁶ Its first annual report was presented out of sitting on 30 October 2018¹⁷ and tabled in the House of Representatives on 26 November 2018.¹⁸

2.15 IPEA provides advice in relation to—and oversight of—expenses of parliamentarians, their staff and former parliamentarians.¹⁹ IPEA receives annual appropriation under a single outcome in the Portfolio Budget Statements (PBS):

Outcome 1: Support for current and former Parliamentarians and others as required by the Australian Government through the delivery of independent oversight and advice on work resources and travel resources.²⁰

2.16 In addition, IPEA published a corporate plan for the 2017–18 to 2020–21 financial years, which outlined its performance expectations and the targets by which performance of the agency is measured.²¹

Compliance

2.17 As a non-corporate Commonwealth entity and statutory agency, IPEA prepares its annual report consistent with requirements prescribed in the PGPA Act and Rule, as well as the *Work Health and Safety Act 2011*, the *Commonwealth Electoral Act 1918*, the *Environment Protection and Biodiversity Conservation Act 1999*. IPEA's enabling legislation, the *Independent Parliamentary Expenses Authority Act 2017*, has no provisions for additional annual report requirements.

2.18 The committee found the IPEA annual report to be compliant with most of its reporting obligations under the prescribing legislation. However, in respect of paragraph 17AG(10)(b) of the PGPA Rule, which relates to supporting small and medium business, IPEA did not provide an outline of the ways in which their procurement practices support small and medium enterprises.

Performance information

2.19 The IPEA annual report included annual performance statements in accordance with paragraph 39(1)(a) of the PGPA Act.²² The performance criteria and targets for Outcome 1 were consistent with those prescribed in the 2017–18 finance

16 Independent Parliamentary Expenses Authority, *About IPEA*, <https://www.ipea.gov.au/about-ipea> (accessed 24 June 2019); *Independent Parliamentary Expenses Authority Act 2017*, s. 11.

17 *Journals of the Senate*, No. 126, 12 November 2018, p. 4025.

18 *House of Representatives Votes and Proceedings*, No. 149, 26 November 2018, p. 1944.

19 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, p. 7.

20 Commonwealth of Australia, *Finance Portfolio Budget Statements 2017–18: Budget Related Paper No. 1.8*, p. 138.

21 Independent Parliamentary Expenses Authority, *Corporate Plan*. Note: while the current corporate plan for 2018–19 to 2021–22 is available online, the previous version as referenced in this report is not available on IPEA's website (as at 26 June 2019).

22 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, p. 12.

portfolio PBS and the IPEA corporate plan for 2017–18.²³ The performance targets for IPEA were as follows:

- 95 per cent of all inquiries acknowledged within 24 hours;
- 95 per cent of payments will be made on time;
- all monthly management reports distributed to parliamentarians by the 15th of each month;
- all parliamentary expenditure reports to be compiled and published on time; and
- all audits of parliamentarian's expenses completed on time.²⁴

2.20 The committee notes that IPEA achieved each of its five performance targets in 2017–18, and exceeded on the two targets with a 95 per cent benchmark.²⁵ These targets were achieved notwithstanding the challenges of its having been established only on 1 July 2017.

2.21 The committee considered the performance statements for IPEA to be well-structured and informative. In addition to performance targets, included in the performance statements were the objectives, priorities, achievements, corporate activities of IPEA over 2017–18, as well as an assessment of how its activities and performance compared with its purposes.²⁶ These statements together effectively outlined IPEA's approach to performance in its first reporting period, and utilises the objects and values of the enhanced Commonwealth performance network.

Financial statements

2.22 The IPEA annual report included financial statements as required by subsection 42(2) of the PGPA Act. These financial statements received an unqualified audit opinion from the ANAO.²⁷ Given that the 2017–18 financial year was the first of operation for IPEA, financial performance was compared to budgeted expenditure rather than previous expenditure.

2.23 Compared to its budgeted performance, IPEA returned a surplus of approximately \$1.3 million for the reporting period. An explanation provided for the variance outlined lower-than-expected costs for employees, with delays in recruitment processes, as well as supplier costs.²⁸

23 Commonwealth of Australia, *Finance Portfolio Budget Statements 2017–18: Budget Related Paper No. 1.8*, p. 140; Independent Parliamentary Expenses Authority, *Corporate Plan*, p. 4.

24 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, p. 14.

25 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, p. 14.

26 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, pp. 12–15.

27 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, pp. 28–29.

28 Independent Parliamentary Expenses Authority, *Annual Report 2017–18*, p. 31.

General comments

2.24 The committee found the IPEA annual report to be thoughtful in its structure, informative and well-presented. This included the aids to access tools utilised in the report, which demonstrate the requirement for a report to be prepared 'having regard to the interests of the Parliament and any other persons who are interested in the annual report'.²⁹

2.25 The committee notes that while IPEA's current corporate plan was published online, the previous plan that is referred to in the 2017–18 annual report was not available. This makes it difficult for the committee and interested persons to compare performance and corporate direction over periods and to assess IPEA within the enhanced Commonwealth performance framework holistically. As stated in paragraph 2.12, it would assist the committee if Commonwealth bodies ensured past corporate plans are available online.

2.26 Overall, the committee found the IPEA annual report to be 'apparently satisfactory' in its reporting obligations.

Australian Naval Infrastructure Pty Ltd

2.27 Australian Naval Infrastructure Pty Ltd (ANI) is a Commonwealth company, prescribed as a government business enterprise for the purposes of the PGPA Act.³⁰ Having been formally separated from the ASC Group on 26 March 2017, the 2017–18 period constitutes ANI's first full financial year of operation.

2.28 ANI's supports the Commonwealth's naval shipbuilding program through its primary activities:

- acquiring, holding, managing and developing the infrastructure and related facilities used in connection with this program; and
- efficiently and effectively managing the infrastructure (including providing access) in a manner that ensures an integrated and coordinated approach to delivery of all elements of the program.³¹

2.29 ANI presented its *Annual Report 2017–18* out of sitting on 19 October 2018 and the report was tabled in the House of Representatives on 22 October 2018.³² Pursuant to its legislative requirements, ANI prepared an interim corporate plan and published an interim statement of corporate intent during the 2017–18 financial year,

29 *Public Governance, Performance and Accountability Act 2013*, s. 17AC.

30 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 6; Public Governance, Performance and Accountability Rule 2014, para. 5(2)(f).

31 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 6.

32 *Journals of the Senate*, No. 126, 12 November 2018, p. 4023; *House of Representatives Votes and Proceedings*, No. 145, 22 October 2018, p. 1911.

with a finalised corporate plan and statement of corporate intent prepared for the 2018–19 to 2021–22 period.³³

Compliance

2.30 ANI prepares its annual report under requirements of the PGPA Act and Rule and the *Corporations Act 2001*.³⁴ Additional reporting requirements are prescribed by the *Work Health and Safety Act 2011* and the *Environment Protection and Biodiversity Conservation Act 1999*.

2.31 The committee found the ANI annual report to be compliant in each of its reporting requirements.

2.32 As a government business enterprise, ANI has additional reporting requirements under section 28F of the PGPA Rule, relating to changes in financial conditions, dividend payments, community service obligations and commercially prejudicial information. The annual report states that ANI was not bound by community service obligations and paid no dividends to shareholders in 2017–18.³⁵ Additionally, no information was excluded from the report on the grounds of commercial sensitivity. Significant changes to the financial structure and condition of ANI related to the 'acquisition of South Australian Government owned land and infrastructure', and the 'Osborne Naval Shipyard development'.³⁶

Performance

2.33 ANI published an interim statement of corporate intent for the 2017–18 to the 2020–21 financial years, in lieu of publishing a corporate plan.³⁷ This statement was published on the ANI website prior to the publishing of its replacement statement of corporate intent (for the 2018–19 to 2021–22 period).

2.34 The *2017–18 Statement of Corporate Intent* outlined short, medium and long-term priorities for ANI, with priorities for 2017–18 identified as the following:

- complete the stand-up of ANI as an independent commercial entity;
- complete the Tranche 1 and 2 acquisitions from Defence SA;³⁸
- award the [Managing Contractor Contract] and commence construction of the Osborne South shipyard expansion and refurbishment project;

33 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 16; Australian Naval Infrastructure Pty Ltd, *ANI Statement of Corporate Intent 2018/19*, p. 1.

34 See Part 2M.3 of the *Corporations Act 2001*, PGPA Act, s. 97 and PGPA Rule, Part 3-3.

35 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, pp. 16, 23.

36 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 23.

37 A statement of corporate intent is a corporate plan that is published under ss. 16E(4) of the PGPA Rule, which allows a Commonwealth company to publish a version of its corporate plan that excludes information that is either confidential or could prejudice national security.

38 Tranche 1 is vacant land and the Maritime Skills Centre in the Osborne area. Tranche 2 is the 'Common Use Infrastructure' including the wharf, dry berth, transfer system and uplift—see Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 9.

- develop leasing arrangements for new users of the Osborne shipyard facilities; and
- provide additional infrastructure related support to Defence as required.³⁹

2.35 ANI's annual report states that all of its short-term performance targets (as listed above) for 2017–18 were met⁴⁰ and addresses how these targets were met in the Chair and CEO's letter, review of operations, and the directors' report.

Financial statements

2.36 The ANI annual report included financial statements as required by the legislation. The financial statements received an unqualified assurance from the ANAO.⁴¹

2.37 Significant changes to the finances of ANI came through the acquisition of land and infrastructure from the South Australian government for the Techport business, worth \$230 million, and the commencement of capital works at the Osborne Naval Shipyard.⁴² The committee notes that these projects were financed by the issuing of \$279.5 million worth of shares through an 'equity subscription agreement' with the Commonwealth government, which commenced in 2016–17.⁴³ This had the effect of almost doubling the number of ordinary shares for ANI.⁴⁴

General comments

2.38 The committee found the ANI annual report to be satisfactory in regards to its reporting obligations and presentation. The committee commends the accessible and thorough approach to reporting ANI took at the conclusion of its first year of operation.

Workplace Gender Equality Agency

2.39 The Workplace Gender Equality Agency (WGEA) is a non-corporate Commonwealth entity established under the *Workplace Gender and Equality Act 2012* (WGEA Act). Its statutory functions under section 10 of the WGEA Act are:

- (a) to advise and assist employers in promoting and improving gender equality in the workplace; and
- (aa) to develop, in consultation with relevant employers and employee organisations, benchmarks in relation to gender equality indicators; and
- (b) to issue guidelines to assist relevant employers to achieve the purposes of the [WGEA] Act; and

39 Australian Naval Infrastructure Pty Ltd, *Statement of Corporate Intent 2017–18*, p. 8.

40 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 10.

41 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 32.

42 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, p. 42

43 Mr Andrew Jagers, Deputy Secretary, Commercial and Government Services, Department of Finance, *Committee Hansard*, 9 April 2019, p. 44.

44 Australian Naval Infrastructure Pty Ltd, *Annual Report 2017–18*, pp. 52, 62

(c) to review compliance with the [WGEA] Act by relevant employers, to review public reports lodged by relevant employers and to deal with those reports in accordance with the [WGEA] Act; and

(d) to collect and analyse information provided by relevant employers under the [WGEA] Act to assist the Agency to advise the Minister in relation to legislative instruments made under the [WGEA] Act; and

(e) to undertake research, educational programs and other programs for the purpose of promoting and improving gender equality in the workplace; and

(ea) to work with employers to maximise the effectiveness of the administration of the [WGEA] Act, including by minimising the regulatory burden on employers; and

(f) to promote and contribute to understanding and acceptance, and public discussion, of gender equality in the workplace; and

(g) to review the effectiveness of the [WGEA] Act in achieving its purposes; and

(h) to report to the Minister on such matters in relation to gender equality in the workplace as the Agency thinks fit (including a review under paragraph (g)).⁴⁵

2.40 WGEA reports to the Minister for Women and during the 2017–18 financial year moved from the Jobs and Innovation Portfolio to the Prime Minister and Cabinet Portfolio.⁴⁶

2.41 WGEA tabled its annual report for 2017–18 in the House of Representatives on 6 December 2018 and the Senate on 12 February 2019.⁴⁷ Additional documents within the enhanced Commonwealth performance framework for the 2017–18 period included a corporate plan published on 31 August 2017 and portfolio budget statements in the 2017–18 budget.⁴⁸

Compliance

2.42 WGEA, as a non-corporate Commonwealth entity, prepares an annual report under section 46 of the PGPA Act and part 2-3 of the PGPA Rule, with additional reporting requirements in the *Work Health and Safety Act 2011*, the *Commonwealth Electoral Act 1918*, and the *Environment Protection and Biodiversity Conservation Act 1999*. The WGEA Act prescribes no additional content requirements for the

45 *Workplace Gender and Equality Act 2012*, s. 10.

46 Department of the Prime Minister and Cabinet, *Administrative Arrangements Order*, 19 April 2018, p. 36.

47 *House of Representatives Votes and Proceedings*, No. 156, 6 December 2018, p. 2041; *Journals of the Senate*, No. 138, 12 February 2019, p. 4554.

48 Workplace Gender Equality Agency, *2017–18 Corporate Plan*, 31 August 2017; Commonwealth of Australia, *Employment Portfolio Budget Statements 2017–18: Budget Related Paper No. 1.6*, pp. 177–192.

annual report, however does provide for other reports to be submitted to the Minister.⁴⁹

2.43 Subsection 12(1) of the WGEA Act provides that, despite the requirements of the PGPA Act, the WGEA must present its annual report to the Minister for Women by 31 November. The 2017–18 annual report was submitted to, and received by, the Minister on 16 November 2018, complying with this provision.

2.44 The committee found the annual report of WGEA to be compliant with each of its obligations under the PGPA Rule and other legislation.

2.45 However, if a body deviates from a statement prescribed in the legislation, the committee expects the body to state the reasons for such a deviation. For example, paragraph 17AG(7)(b) of the PGPA Rule, relating to consultancy contracts, prescribes:

A statement that: "During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]".

2.46 The WGEA annual report included a statement similar to that prescribed in the PGPA Rule, however omitted reference to ongoing consultancy contracts.⁵⁰ While it may be assumed that WGEA did not have any existing consultancy contracts in the reporting period, it would assist the committee for purposes of scrutiny to make it clear that no ongoing consultancy contracts were in effect.

Performance

2.47 In its corporate plan and portfolio budget statements for 2017–18, WGEA had three performance criteria comprising of seven total targets to measure performance.⁵¹ These performance criteria can be summarised as:

- increasing the impact and reach of WGEA's educational operations;
- utilising the value of collecting data on gender equality; and
- communicating and adding to the gender equality narrative.⁵²

2.48 An annual performance statement was included in the WGEA annual report addressing each of the performance criteria and the outcome of each target. This performance statement was in accordance with the suggested format outlined by the Department of Finance *Resource Management Guides*.⁵³

49 *Workplace Gender and Equality Act 2012*, s. 12.

50 Workplace Gender Equality Agency, *Annual Report 2017–18*, p. 29.

51 Workplace Gender Equality Agency, *2017–18 Corporate Plan*, 31 August 2017, p. 8.

52 Workplace Gender Equality Agency, *2017–18 Corporate Plan*, 31 August 2017, p. 8.

53 Department of Finance, *Annual performance statements for Commonwealth entities: Resource Management Guide No. 134*, July 2017, pp. 32–33.

2.49 The committee notes that WGEA achieved all of its performance targets.⁵⁴ WGEA exceeded its targets in relation to the collection of gender equality data.⁵⁵ It achieved this through:

- the development of research partnerships in the areas of: pay gaps and pay equity action, key drivers of improved representation of women in leadership, and female participation in paid work and retirement income;
- influencing the research agenda through the presence of WGEA officers in various advisory bodies, steering committees and working groups; and
- the improved trend analysis capability of the WGEA data explorer tool.

Financial statements

2.50 WGEA is financed through annual appropriation in the federal budget.⁵⁶ Financial statements were included in the annual report as required by subsection 42(2) of the PGPA Act.⁵⁷ These statements received an unqualified assurance from the ANAO.⁵⁸

2.51 The committee notes the reported total comprehensive loss of \$596 323 for WGEA in 2017–18, compared to a budgeted loss of \$882 000. Variances in WGEA's financial performance were also recorded in its employee benefits, payments to suppliers, income from the rendering of services and the de-recognition of the 'make good' provision for the premises.⁵⁹

General comments

2.52 The committee found the WGEA annual report to be well-presented and informative. The report met each of its requirements under the relevant legislation and presented its performance statements within the objects of the enhanced Commonwealth performance framework. For the purposes of its report to the Senate, the committee considers the WGEA annual report to be 'apparently satisfactory'.

Senator James Paterson

Chair

54 Workplace Gender Equality Agency, *Annual Report 2017–18*, pp. 16–17.

55 Workplace Gender Equality Agency, *Annual Report 2017–18*, p. 17.

56 Commonwealth of Australia, *Employment Portfolio Budget Statements 2017–18: Budget Related Paper No. 1.6*, pp. 177–192.

57 Workplace Gender Equality Agency, *Annual Report 2017–18*, p. 34.

58 Workplace Gender Equality Agency, *Annual Report 2017–18*, pp. 32–33.

59 Workplace Gender Equality Agency, *Annual Report 2017–18*, p. 35.

Appendix 1

Dates relating to the presentation of reports between 1 May 2018 and 31 October 2018

Report	Submitted to Minister	Received by Minister	Tabled in the Senate or presented out of sitting (*)	Tabled in the House of Representatives
PARLIAMENTARY DEPARTMENTS				
Department of Parliamentary Services—Report for 2017–18			15/10/2018	15/10/2018
Department of the Senate—Report for 2017–18			16/10/2018	N/A
Parliamentary Budget Office—Report for 2017–18			15/10/2018	15/10/2018
PRIME MINISTER AND CABINET PORTFOLIO				
Aboriginal Hostels Limited—Report for 2017–18	28/09/2018	8/10/2018	12/11/2018	25/10/2018
Australian National Action Plan on Women—Peace and Security 2012–2018—Progress report 2018	12/06/2018	12/06/2018	31/07/2018*	13/08/2018
Australian National Audit Office—Report for 2017–18	N/A	N/A	14/08/2018	14/08/2018
Australian Public Service Commission—Report for 2017–18—Incorporating the Report of the Merit Protection Commissioner	8/10/2018	11/10/2018	12/11/2018	18/10/2018
Commonwealth Ombudsman—Report for 2017–18 (note: examined by Legal and Constitutional Affairs Legislation Committee)	5/10/2018	17/10/2018	19/10/2018*	22/10/2018
Defence Housing Australia—Report for 2017–18 (note: examined by Foreign Affairs, Defence and Trade Legislation Committee)	16/10/2018	16/10/2018	19/10/2018*	22/10/2018
Department of the Prime Minister and Cabinet—Report for 2017–18	17/09/2018	17/09/2018	3/10/2018*	15/10/2018
Digital Transformation Agency—Report for 2017–18	11/10/2018	15/10/2018	17/10/2018	17/10/2018
Indigenous Business Australia—Report for 2017–18	26/09/2018	8/10/2018	12/11/2018	25/10/2018
Indigenous Land Corporation—Report for 2017–18 <i>Correction provided</i>	29/09/2018 <i>12/02/2019</i>	8/10/2018 <i>13/02/2019</i>	19/10/2018* <i>2/04/2019</i>	22/10/2018 <i>19/02/2019</i>
National Australia Day Council—Report for 2017–18	9/10/2018	9/10/2018	16/10/2018	16/10/2018
Office of the Official Secretary to the Governor-General—Report for 2017–18	18/10/2018	18/10/2018	30/10/2018*	26/11/2018

Report	Submitted to Minister	Received by Minister	Tabled in the Senate or presented out of sitting (*)	Tabled in the House of Representatives
FINANCE PORTFOLIO				
ASC Pty Ltd—Report for 2017–18	21/09/2018	11/10/2018	12/11/2018	18/10/2018
Australian Electoral Commission—Report for 2017–18	5/10/2018	11/10/2018	15/10/2018	15/10/2018
Australian Naval Infrastructure Pty Ltd—Report for 2017–18	26/09/2018	11/10/2018	19/10/2018*	22/10/2018
Clean Energy Finance Corporation (CEFC)—Report for 2017–18 (note: examined by the Environment and Communications Legislation Committee)	10/10/2018	16/10/2018	31/10/2018*	26/11/2018
<i>Commonwealth Electoral Act 1918</i> —Redistribution into electoral divisions—Queensland—Report, together with composite map and compact disc of supporting information, dated March 2018	27/03/2018	27/03/2018	9/05/2018	9/05/2018
<i>Commonwealth Electoral Act 1918</i> —Redistribution into electoral divisions—Australian Capital Territory—Report, together with composite map and compact disc of supporting information, dated July 2018	13/08/2018	13/08/2018	20/08/2018	20/08/2018
<i>Commonwealth Electoral Act 1918</i> —Redistribution into electoral divisions—South Australia—Report, together with composite map and compact disc of supporting information, dated July 2018	13/08/2018	13/08/2018	20/08/2018	20/08/2018
<i>Commonwealth Electoral Act 1918</i> —Redistribution into electoral divisions—Victoria—Report, together with composite map and compact disc of supporting information, dated July 2018	13/08/2018	13/08/2018	20/08/2018	20/08/2018
Commonwealth Superannuation Corporation—Report for 2017–18	28/09/2018	2/10/2018	12/11/2018	18/10/2018
Department of Finance—Report for 2017–18	9/10/2018	9/10/2018	12/11/2018	18/10/2018
Final budget outcome 2017–18—Report by the Treasurer (Mr Frydenberg) and the Minister for Finance (Senator Cormann), dated September 2018	17/09/2018	17/09/2018	15/10/2018	15/10/2018
Future Fund Board of Guardians and Future Fund Management Agency (Future Fund)—Report for 2017–18	9/10/2018	9/10/2018	19/10/2018*	22/10/2018
Independent Parliamentary Expenses Authority—Report for 2017–18	12/10/2018	18/10/2018	30/10/2018*	26/11/2018
<i>Members of Parliament (Staff) Act 1984</i> —Annual Report 2017–18—Report on ministerial consultants engaged	7/09/2018	7/09/2018	18/09/2018	18/09/2018
Moorebank Intermodal Company Limited—Report for 2017–18 (note: examined by the Rural and Regional Affairs and Transport Legislation Committee)	15/10/2018	16/10/2018	31/10/2018*	26/11/2018

Report	Submitted to Minister	Received by Minister	Tabled in the Senate or presented out of sitting (*)	Tabled in the House of Representatives
<i>Public Governance, Performance and Accountability Act 2013</i> —Independent review of the operation of the Act and Rule, dated September 2018	14/09/2018	17/09/2018	19/09/2018	19/09/2018
Regional Investment Corporation—Report for the period 8 March to 30 June 2018 (note: examined by the Rural and Regional Affairs and Transport Legislation Committee)	12/10/2018	18/10/2018	12/11/2018	24/10/2018
Remuneration Tribunal—Report for 2017–18	5/10/2018	5/10/2018	17/10/2018	17/10/2018

Appendix 2

Dates relating to the presentation of reports between 1 November 2018 to 30 April 2019

Report	Submitted to Minister	Received by Minister	Tabled in the Senate or presented out of sitting (*)	Tabled in the House of Representatives
PARLIAMENTARY DEPARTMENTS				
Parliamentary Service Commissioner—Report for 2017-18, including report of the Parliamentary Service Merit Protection Commissioner	N/A	N/A	20/11/2018*	26/11/2018
PRIME MINISTER AND CABINET PORTFOLIO				
Aboriginal Land Commissioner—Report for 2017-18	11/10/2018	18/10/2018	12/02/2019	6/12/2018
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i> —Aboriginal Land Commissioner—Report on review of detriment: Aboriginal land claims recommended for grant but not yet finalised	3/01/2019	1/02/2019	2/04/2019	21/02/2019
Anindilyakwa Land Council—Report for 2017-18	15/10/2018	24/10/2018	2/04/2019	19/02/2019
Australian Institute of Aboriginal and Torres Strait Islander Studies (AIATSIS)—Report for 2017-18	27/09/2018	8/10/2018	1/11/2018*	26/11/2018
Australian Public Service Commission – State of the Service Report 2017-18	8/11/2018	8/11/2018	26/11/2018	26/11/2018
Central Land Council—Report for 2017-18	24/09/2018	8/10/2018	1/11/2018*	26/11/2018
Closing the Gap report—Ministerial statement by the Prime Minister (Mr Morrison), dated 14 February 2019; Prime Minister's Report 2019	N/A	N/A	14/02/2019	14/02/2019
Executive Director of Township Leasing—Report for 2017-18	10/10/2018	18/10/2018	13/11/2018	26/11/2018
<i>Low Aromatic Fuel Act 2013</i> —Review of the operation of the Act	11/02/2019	12/02/2019	3/04/2019	3/04/2019
Northern Land Council—Report for 2017-18	8/10/2018	24/10/2018	21/11/2018*	26/11/2018
Outback Stores Pty Ltd—Report for 2017-18	2/10/2018	8/10/2018	1/11/2018*	26/11/2018
Tiwi Land Council—Report for 2017-18	18/10/2018	24/10/2018	3/12/2018	29/11/2018
Torres Strait Regional Authority (TSRA)—Report for 2017-18	15/10/2018	24/10/2018	21/11/2018*	26/11/2018
Workplace Gender Equality Agency—Progress report 2017-18	28/02/2019	28/02/2019	2/04/2019	2/04/2019

Report	Submitted to Minister	Received by Minister	Tabled in the Senate or presented out of sitting (*)	Tabled in the House of Representatives
Workplace Gender Equality Agency—Report for 2017-18	16/11/2018	16/11/2018	13/02/2019	6/12/2018
Wreck Bay Aboriginal Community Council—Report for 2017-18	15/10/2018	24/10/2018	5/12/2018	5/12/2018
FINANCE PORTFOLIO				
Advance to the Finance Minister—Report on advances provided under the annual Appropriation Acts for 2017-18	17/12/2018	17/12/2018	13/02/2019	13/02/2019
Department of Finance—Campaign advertising by Australian Government departments and agencies—Report for 2017-18	6/12/2018	6/12/2018	20/12/2018*	12/02/2019
Department of Finance—Consolidated financial statements for the year ended 30 June 2018	12/11/2018	12/11/2018	12/12/2018*	12/02/2019
Department of the Treasury—Tax Benchmarks and Variations Statement 2018 (note: also referred to the Economics Legislation Committee)	22/01/2019	22/01/2019	29/01/2019*	12/02/2019
Mid-year economic and fiscal outlook 2018-19—Statement by the Treasurer (Mr Frydenberg) and the Minister for Finance (Senator Cormann)	17/12/2018	17/12/2018	12/02/2019	12/02/2019
<i>Public Governance, Performance and Accountability Act 2013</i> —Independent review into the operation of the Act and Rule—Government response, dated 2 April 2019	29/11/2018	29/11/2018	5/04/2019*	4/07/2019