

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 2018–19 annual reports of the following bodies were selected:

- Department of Finance;
- Department of the Prime Minister and Cabinet;
- Indigenous Business Australia;
- National Australia Day Council; and
- North Queensland Livestock Industry Recovery Agency.

Department of Finance

2.2 The Department of Finance (Finance) supports the Australian government to: achieve its fiscal and policy objectives by advising on expenditure, managing sustainable public sector resourcing, driving public sector transformation and delivering efficient, cost-effective services to, and for, Government.¹

2.3 In 2018–19, the department reported to the following Ministers:

- Senator the Hon Mathias Cormann, Minister for Finance;
- Senator the Hon Zed Seselja, Assistant Minister for Finance, Charities and Electoral Matters;
- the Hon Alex Hawke MP, Special Minister of State (until 29 May 2019); and
- the Hon David Coleman MP, Assistant Minister for Finance (until 28 August 2018).²

2.4 Finance's *Annual Report 2018–19* was tabled in both Houses of Parliament on 15 October 2019.³ In accordance with subsection 35(1) and section 16E of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), Finance's corporate plan for the reporting period is available for review on its website.

1 Department of Finance, *Annual Report 2018–19*, p. 4.

2 Department of Finance, *Annual Report 2018–19*, p. 2.

3 *House of Representatives Votes and Proceedings*, No. 21, 15 October 2019, p. 322; *Journals of the Senate*, No. 21, 15 October 2019, p. 621.

Compliance

2.5 Finance prepared its annual report under the requirements of the PGPA Act, the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), as well as in accordance with Resource Management Guide (RMG) No. 135.⁴ In addition, the department is also required to provide information pursuant to the *Work Health and Safety Act 2011*, the *Environment Protection and Biodiversity Conservation Act 1999* and the *Commonwealth Electoral Act 1918*.⁵ The committee found the annual report to be compliant in each of its reporting requirements.

Performance

2.6 Finance's 2018–19 annual report assessed its performance against 26 performance criteria set out in the corporate plan and Portfolio Budget Statements 2018–19 (PBS).⁶ The committee found Finance's annual performance statement to be well structured and informative. However, it would have been assisted by the inclusion of a summary table to improve clarity for measuring the results.

2.7 The annual performance statement mapped each performance criterion against its relevant purpose. The department achieved targets for 21 of its 26 performance criteria and substantially achieved the remaining five. The results of each performance criterion in the annual performance statements were accompanied by an analysis, which assisted the committee in measuring the extent to which the department met each performance criterion.

Budget papers and related updates

2.8 In 2018–19 Finance reported that it had 'substantially achieved' its performance criterion to revise to improve the accuracy and timely delivery of Budget papers, Appropriation Bills and related updates.⁷ The department's corporate plan for the reporting period provided that this criterion would be assessed according to:

- tabling dates for Budget Papers and Appropriation Bills being recorded in the Hansard;
- program estimates being prepared using the 'best available information to maximise their reliability and accuracy';
- budget papers and updates outlining 'external reporting standards used' and identifying 'any departures from that standard' ; and

4 Department of Finance, *Annual Report 2018–19*, p. ii; see section 46 of the *Public Governance, Performance and Accountability Act 2013*; chapter 2 of the *Public Governance, Performance and Accountability Rule 2014*.

5 See clause 4 of Part 4 of Schedule 2 of the *Work Health and Safety Act 2011*; section 311A of the *Commonwealth Electoral Act 1918*; and s. 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

6 Department of Finance, *Annual Report 2018–19*, pp. 34–66.

7 Department of Finance, *Annual Report 2018–19*, p. 34.

- explanations for significant differences between estimated expenses and final outcome reported annually.⁸

2.9 During the reporting period, all Budget papers and related material were produced within timeframes and requirements set by the *Charter of Budget Honesty Act 1998*.⁹ The results and analyses of this criterion in the annual report's annual performance statement discussed that the criterion was not completely met due to accuracy of the material in two measures:¹⁰

Measure	Target	Result
Difference between revised estimated expenses at the Mid Year Economic Fiscal Outlook and the Final Budget Outcome	Less than 1.0 per cent	1.1 per cent
Difference between revised estimated expenses at Budget and the Final Budget Outcome	Less than 0.5 per cent	0.6 per cent

Corporate service functions

2.10 Finance reported that it had 'substantially achieved' its performance criterion to provide corporate service functions to non-corporate Commonwealth agencies through a shared services provider hub arrangement on common platforms and software.¹¹ The corporate plan provided that this criterion would be assessed through:

- evidence of the uptake of shared service arrangements for non-corporate Commonwealth entities;
- evidence of increased efficiency in delivering corporate service functions within shared services provider hubs; and
- reduction in the number of individual Enterprise Resource Planning systems across Hubs, through coordinated investment in platforms and software.¹²

2.11 The results and analyses of this criterion in the annual report's annual performance statement indicated that the number of agencies participating in the hubs had not 'substantially increased' since the last financial year, but did not provide any supporting statistics.¹³ However, available services were extended and 'considerable work' was undertaken to 'modernise the underlying [Enterprise Resource Planning

8 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

9 Department of Finance, *Annual Report 2018–19*, p. 34.

10 Department of Finance, *Annual Report 2018–19*, p. 34.

11 Department of Finance, *Annual Report 2018–19*, p. 40.

12 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

13 Department of Finance, *Annual Report 2018–19*, p. 40

systems]'.¹⁴ The committee notes that the department's previous annual report recorded that 24 agencies were engaged with the hubs in 2017–18, and set a target to have 60 agencies engaged by 30 June 2020.¹⁵

2.12 In accordance with Finance's target to increase the efficiency of its corporate service functions, in 2018–19 the department identified five hubs with bases which will not be supported from 2025 and will therefore be subject to maintenance premiums.¹⁶ Consequently, the annual report noted that the department assessed alternative solutions, but did not discuss what these solutions were.¹⁷

2.13 The department also reported that its hubs will begin investing once they move to a new Enterprise Resource Planning system, which will allow them to share assets and avoid costs involved with 'investing separately for the same capability'.¹⁸ The committee looks forward to assessing the progress of Finance's corporate service functions in its next annual report.

Participation in the Data Integration Partnership for Australia

2.14 Finance indicated that it had 'substantially achieved' its performance criterion to support the department's 'participation in the Data Integration Partnership for Australia' and contribution to increasing 'Commonwealth public sector analytics capability and use of data to inform public policy'.¹⁹ The corporate plan provided that this criterion would be assessed against 'evidence of improved ability to share data between Commonwealth entities' and 'evidence of data analytics contributing to public sector reform'.²⁰

2.15 The results and analyses of this criterion in the annual report's annual performance statement showed that Finance worked towards achieving these targets by delivering its prototype Government Protected Data Exchange (GovPDX) solution.²¹ The department also established a Government Business Analytical Unit (GBAU) to trial the GovPDX, and prepared for the integration of other agencies and datasets from 1 January 2020.²² The GBAU demonstrated the platform's capacity to develop longer-term workforce strategies and identify opportunities to optimise capability development through inter-agency staff movement by mapping approximately 50 000 promotions and transfers of staff over a five year period.²³

14 Department of Finance, *Annual Report 2018–19*, p. 40.

15 Department of Finance, *Annual Report 2017–18*, p. 35.

16 Department of Finance, *Annual Report 2018–19*, p. 41.

17 Department of Finance, *Annual Report 2018–19*, p. 41.

18 Department of Finance, *Annual Report 2018–19*, p. 41.

19 Department of Finance, *Annual Report 2018–19*, p. 43.

20 Department of Finance, *Annual Report 2018–19*, p. 43.

21 Department of Finance, *Annual Report 2018–19*, p. 43.

22 Department of Finance, *Annual Report 2018–19*, p. 43.

23 Department of Finance, *Annual Report 2018–19*, p. 43.

2.16 As the pilot was still being trialled during the reporting period, it could not be wholly assessed against the corporate plan, which relies on the pilot's completion in order to measure drivers of productivity and efficiency.²⁴ The committee notes that the dataset was only available to the Secretaries Australian Public Service Reform Committee²⁵ and looks forward to considering the progress of the GovPDX solution and Finance's broader participation in the Data Integration Partnership for Australia in the department's next annual report.

Access to GovTeams

2.17 In 2018–19, Finance 'substantially achieved' its performance criterion to provide Commonwealth entities and companies with access to GovTEAMS, which aims to create a 'single environment for both internal and external collaboration across government to improve public sector productivity'.²⁶ The corporate plan provided that this criterion would be assessed through the platform's successful operations, user adoption rates and the migration of existing Govdex users.²⁷

2.18 According to the results and analyses of this criterion in the annual report's annual performance statements, Finance met its target to successfully migrate existing Govdex users as to GovTEAMS.²⁸ However, the department also reported that the platform had 19 500 registered users by the end of the reporting period,²⁹ compared to a target of 30 000 set out in the corporate plan.³⁰

2.19 Although the annual report noted that GovTEAMS successfully performed 'in a resource constrained and dynamic environment', the department did not meet its expected productivity gains, which reached \$6.6 million compared to an expected \$6.9 million.³¹ The annual report did not comment on which entities and companies had access to the platform. The committee looks forward to considering the progress of GovTEAMS in the department's next annual report.

Improving the administration of parliamentary work expenses

2.20 During 2018–19, Finance continued to work towards improving its capacity to achieve its performance criterion relating to 'the timeliness, efficiency, clarity and

24 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

25 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

26 Department of Finance, *Annual Report 2018–19*, p. 62.

27 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

28 Department of Finance, *Annual Report 2018–19*, p. 62.

29 Department of Finance, *Annual Report 2018–19*, p. 62.

30 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

31 Department of Finance, *Annual Report 2018–19*, p. 62.

transparency of the administration of parliamentary work expenses'.³² The corporate plan provided that this criterion would be assessed against the new system being 'developed to deliver parliamentary expenses and service'.³³ As the system had not been fully rolled out, this criterion was recorded as 'substantially achieved' the annual report.³⁴

2.21 The corporate plan noted that the system's progress is 'measured continuously and reported annually from quarterly progress reports provided to the Executive Board'.³⁵ The results and analyses of this criterion in the performance statement in the annual report stated that the Parliamentary Expenses Management System (PEMS) Portal was launched in July 2018, with additional functions introduced over the following five months.³⁶ PEMS will continue to be implemented in stages 'to assist with the transition and to meet stakeholder expectations'.³⁷

2.22 The final stage of PEMS is scheduled for delivery in mid-2020 and will streamline a range of financial operations for parliamentarians and their offices such as processing expenses, payroll and budget management.³⁸ The online system will also improve reporting and self-service functions.³⁹

Financial statements

2.23 Finance's financial statements were prepared as required by section 42 of the PGPA Act and section 17AD of the PGPA Rule. The independent auditor from the Australian National Audit Office (ANAO) noted three key matters that were significant in his audit of the department's financial statements:

- valuation of the liability for outstanding insurance claims—the balance was found to be significant when compared to Finance's Statement of Financial Position (\$473.7 million as at 30 June 2019);
- valuation of superannuation provisions—the balance was found to be significant when compared to Finance's Administered Schedule of Assets and Liabilities (\$233.1 billion as at 30 June 2019); and
- valuation of properties—the valuation of Finance's land, buildings and investment properties was 'dependent on assumptions that require significant

32 Department of Finance, *Annual Report 2018–19*, p. 66.

33 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

34 Department of Finance, *Annual Report 2018–19*, p. 66.

35 Department of Finance, *Corporate Plan 2018–19*, <https://www.finance.gov.au/publications/corporate-plan/corporate-plan-2018-19> (accessed 12 February 2020).

36 Department of Finance, *Annual Report 2018–19*, p. 66.

37 Department of Finance, *Annual Report 2018–19*, p. 66.

38 Department of Finance, *Annual Report 2018–19*, p. 66.

39 Department of Finance, *Annual Report 2018–19*, p. 66.

management judgment about capitalisation rates, fair market rents, discount rates and conditions of the use of properties'.⁴⁰

2.24 Finance reported an operating surplus of \$16.5 million in 2018–19, which was assisted by 'favourable gains in the Commonwealth's domestic property portfolio'.⁴¹ However, this amount was significantly lower than the \$126.9 million surplus recorded in the previous financial year due to the number of Comcover insurance claims received during the reporting period.⁴²

2.25 In 2018–19, Finance administered four programs on behalf of the Australian government, totalling \$11.7 billion in expenses.⁴³ A further breakdown of administered expenditure included:

- member benefits for Commonwealth defined benefit superannuation schemes—\$8.4 billion;
- investment funds—\$2.6 billion; and
- ministerial and parliamentary services—\$0.6 billion.⁴⁴

The annual report did not specify which program the remaining \$0.1 billion in expenditure financed.

2.26 In 2018–19, administered assets increased by 25.2 per cent (primarily due to government contributions) and amounted to \$41 billion.⁴⁵ Adjustments to the discount rate used to value superannuation liabilities resulted in a \$50 billion increase from the previous financial year to total \$235.5 billion.⁴⁶ The department also received \$2.6 billion in administered income, which included \$1.2 billion of superannuation contributions and \$1.3 billion of interest, dividends and distribution and gains from investment funds.⁴⁷

Committee view

2.27 The committee found Finance's annual report to be well-presented and informative. The report met each of its requirements under the relevant legislation. For the purposes of its report to the Senate, the committee considers the department's annual report to be 'apparently satisfactory'.

40 Department of Finance, *Annual Report 2018–19*, pp. 112–115.

41 Department of Finance, *Annual Report 2018–19*, p. ii.

42 Department of Finance, *Annual Report 2018–19*, p. 70.

43 Department of Finance, *Annual Report 2018–19*, p. 70.

44 Department of Finance, *Annual Report 2018–19*, p. 70.

45 Department of Finance, *Annual Report 2018–19*, p. 70.

46 Department of Finance, *Annual Report 2018–19*, p. 70.

47 Department of Finance, *Annual Report 2018–19*, p. 70.

Department of the Prime Minister and Cabinet

2.28 The Department of the Prime Minister and Cabinet (DPM&C) provides advice and support to the Prime Minister, the Cabinet and portfolio ministers to coordinate the development and implementation of government policies.⁴⁸ In 2018–19, the department reported to the following Ministers:

- the Hon Scott Morrison MP, Prime Minister and Minister for the Public Service;
- Senator the Hon Marise Payne, Minister for Women;
- the Hon Ken Wyatt AM MP, Minister for Indigenous Australians;
- the Hon Greg Hunt MP, Minister Assisting the Prime Minister for the Public Service and Cabinet; and
- the Hon Ben Morton MP, Assistant Minister to the Prime Minister and Cabinet.⁴⁹

2.29 DPM&C's *Annual Report 2018–19* was tabled in the House of Representatives on 17 October 2019 and the Senate on 11 November 2019.⁵⁰

2.30 In accordance with subsection 35(1) and section 16E of the PGPA Act, DPM&C's 2018–22 corporate plan is available for review on its website. The corporate plan and annual report recorded DPM&C's three core purposes as being to support the Prime Minister, the Cabinet and portfolio ministers; to 'provide advice on major domestic policy, national security and international matters' and; to 'improve the lives of Indigenous Australians'.⁵¹

Compliance

2.31 DPM&C prepared its annual report under the requirements of the PGPA Act, the PGPA Rule, as well as in accordance with RMG No. 135.⁵² In addition, the department is also required to provide information required by the *Work Health and Safety Act 2011*, the *Environment Protection and Biodiversity Conservation Act 1999* and the *Commonwealth Electoral Act 1918*.⁵³ The committee found the department's annual report to be compliant in each of its reporting requirements.

48 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 11.

49 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 18–19.

50 *House of Representatives Votes and Proceedings*, No. 20, 14 October 2019, p. 302; *Journals of the Senate*, No. 24, 11 November 2019, p. 727.

51 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 11.

52 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. ii; see section 46 of the *Public Governance, Performance and Accountability Act 2013*; chapter 2 of the Public Governance, Performance and Accountability Rule 2014.

53 See clause 4 of Part 4 of Schedule 2 of the *Work Health and Safety Act 2011*; section 311A of the *Commonwealth Electoral Act 1918*; and s. 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

Performance

2.32 DPM&C's 2018–19 annual report assessed its performance against five performance criteria set by the 2018–22 corporate plan and ten criteria prescribed by the PBS.⁵⁴ The committee found the department's annual performance statement to be well structured and informative.

2.33 The annual performance statement mapped each performance criterion against the department's three core purposes. The results for each performance criterion were accompanied by case studies, which detailed the department's activities, and demonstrated the extent to which DPM&C tangibly achieved its performance targets. The committee found the use of case studies to greatly assist its assessment of the department's overall performance.

2.34 DPM&C achieved targets for 11 of its 15 performance criteria and substantially achieved targets for the remaining four (Criterion 2.2, 3.1, 3.4 and 3.6).⁵⁵

Stop violence against women and increase economic security (Criterion 2.2)

2.35 DPM&C partially met its target for Criterion 2.2 under its second purpose—providing advice. The department reported its efforts to meet this target were supported by the delivery of the Commonwealth's contribution to the *Fourth Action Plan of the National Plan to Reduce Violence against Women and their Children 2010–22* as well as the Women's Economic Security Statement, driven by the Office for Women. The target was not completely achieved due to a failure to meet the target for the timeliness of advice, with only 78 per cent of advice provided in a timely manner against its 85 percent target.⁵⁶

Accelerate economic and education opportunities for Aboriginal and Torres Strait Islander peoples (Criterion 3.1)

2.36 Three of the eight performance criteria under DPM&C's third purpose—improving the lives of Indigenous Australians—did not meet their relevant nominated targets. The annual report listed three target measures for Criterion 3.1:

- for the Australian government to rely on the department's advice;
- to provide timely, high quality advice; and
- for stakeholders to capitalise on the department's perspective to best deliver priorities.⁵⁷

54 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 25.

55 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 26–27.

56 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 48.

57 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 61.

2.37 Although this criterion was recorded as being 'substantially achieved', analysis for this criterion reported that the department achieved '88 per cent against a target of 85 per cent for timeliness of advice', but it did not comment on how DPM&C met or failed to meet the other two targets.⁵⁸

Indigenous Advancement Strategy activities contribute towards reduced levels of offending, violence and substance abuse (Criterion 3.4)

2.38 Sixty-eight per cent of activities contributing towards reduced levels of offending, violence and substance abuse under the Indigenous Advancement Strategy funded by DPM&C achieved their primary outcome performance indicators for Criterion 3.4, compared to a target of 70 per cent.⁵⁹ The annual report summarised the impacts of the department's work in accordance with this criterion in a case study of the *Youth Through-Care Model*, which assists Aboriginal and Torres Strait Islander young people to leave detention and return to their families without reoffending.⁶⁰

2.39 DPM&C worked closely with young offenders, indigenous organisations, indigenous communities and Elders, existing service providers, as well as government entities and justice agencies across the Northern Territory, Queensland and Victoria to develop a 'culturally competent approach' to the model.⁶¹ The Indigenous Affairs Minister committed \$10.6 million over three years to 2019–20 for the model's design, trial and evaluation, which entered its implementation phase in April 2019 after receiving endorsement from key partners and stakeholders.⁶² A two year trial of the model is due to conclude in June 2021 and is monitored by 'appropriate feedback mechanisms' cleared by the Institute of Aboriginal and Torres Strait Islander Studies.⁶³

Indigenous Advancement Strategy activities invest in local solutions (Criterion 3.6)

2.40 Sixty-seven per cent of activities investing in local solutions under the Indigenous Advancement Strategy funded by DPM&C achieved their primary outcome target for Criterion 3.6, compared to a target of 70 per cent.⁶⁴ The annual report summarised the impacts of the department's work in accordance with this criterion in a case study of place-based practice in Yarrabah, which aims to support the development of 'in-depth knowledge and understanding of the place' and build 'connections and relationships within the community'.⁶⁵

58 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 61.

59 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 71.

60 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 71–72.

61 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 72.

62 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 72.

63 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 72.

64 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 77.

65 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 77–78.

2.41 DPM&C also supported the Yarrabah Leaders Forum (YLF), a 'local decision-making group' to ensure that the department's engagement and investments 'are gauged to complement the community's priorities'.⁶⁶ The department worked closely with the YLF, key leaders and service providers to respond to the community's needs. This engagement led to the local implementation of the Remote School Attendance Strategy, which commenced in Term 4 2018 with the aim to increase attendance rates of children at remote schools in the region.⁶⁷

Financial statements

2.42 DPM&C's annual report included financial statements for the department and the Aboriginals Benefit Account (ABA). Both statements received unqualified assurance reports from the ANAO.

Department of Prime Minister and Cabinet

2.43 DPM&C's financial statements were prepared as required by section 42 of the PGPA Act and section 17AD of the PGPA Rule. In 2018–19, the department administered seven programs on behalf of the Australian government during the reporting period, amounting to \$1705.6 million, which primarily comprised grant payments (\$1281.9 million).⁶⁸ A further breakdown of administered expenditure included:

- Indigenous Affairs programs—\$1576 million;
- corporate Commonwealth entities and companies—\$111.1 million; and
- support and coordination of government activities—\$18.5 million, including \$4.8 million for the Office for Women.⁶⁹

2.44 Administered assets decreased from \$5288.1 million in 2017–18⁷⁰ to \$3619.7 million in 2018–19 due to the move of the Aboriginal and Torres Strait Islander Land Account and Sea Future Fund into the Finance portfolio.⁷¹

2.45 The department also reported an operating deficit of \$26.9 million for 2018–19, which was revised as an operating surplus of \$0.3 million after adjustments.⁷² Departmental expenses amounted to \$455.5 million in 2018–19, which primarily comprised of employee benefits, supplier costs, depreciation and amortisation,⁷³ compared to \$473.4 million in 2017–18.⁷⁴ The department explained

66 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 77–78.

67 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 77–78.

68 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 114.

69 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 114.

70 Department of the Prime Minister and Cabinet, *Annual Report 2017–18*, p. 134.

71 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 114.

72 Adjustments for unfunded depreciation and amortisation expenses, non-cash asset write-downs and impairments, Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 116.

73 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 116.

that the decrease in expenses was the result of ceased taskforces and reduced contractor costs.⁷⁵

Aboriginals Benefit Account

2.46 ABA's financial statements were prepared in accordance with section 64B of the *Aboriginal Land Rights (Northern Territory) Act 1976*, which requires financial statements to be prepared as per section 42 of the PGPA Act.⁷⁶ The Minister for Finance exempted the ABA from sections 9, 32 and 33 of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* owing to its status as a special account for the purposes of the PGPA Act. This exemption will stand for the duration the account maintains its current practice and has no additional appropriation transactions and balance.⁷⁷ The account is overseen by the Minister for Indigenous Affairs, the Hon Ken Wyatt AM MP.

2.47 Appendix A of DPM&C's annual report detailed ABA's financial performance.⁷⁸ Total income for the ABA increased from \$364 million in 2017–18 to \$457 million in 2018–19, while expenses also increased from \$183 million in 2017–18 to \$208 million in 2018–19.⁷⁹ The ABA reported that these results reflected 'positive market conditions such as commodity prices, exchange rates and world demand', which therefore improved royalty receipts and the account's overall financial position.⁸⁰

Other matters

2.48 In September 2018, Comcare issued DPM&C with an improvement notice to address a number of psychological workplace health and safety risks.⁸¹ The department responded quickly and complied with all directions within one month of receiving the notice.⁸² Shortly after, DPM&C launched its Workplace Health and Safety Commitment statement, which reaffirmed its commitment to building a safe and healthy workplace.⁸³ In 2018–19, the department also launched an online training program to improve employees' understanding of mental health issues and delivered several campaigns to increase participation in wellbeing initiatives such as National Safe Work Month and Mental Health Awareness week.⁸⁴

74 Department of the Prime Minister and Cabinet, *Annual Report 2017–18*, p. 136.

75 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 116.

76 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 188.

77 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 188.

78 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 209–216.

79 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 211.

80 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 210.

81 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 111–112.

82 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, pp. 111–112.

83 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 111.

84 Department of the Prime Minister and Cabinet, *Annual Report 2018–19*, p. 111.

2.49 DPM&C's annual report also discussed the performance of the ABA (in Appendix A) and the Registrar of Indigenous Corporations (in Appendix B). The appendices provided a useful summary of each entity's activities during the reporting period, including statistics on revenue, expenditure and staffing.

Committee view

2.50 The committee found DPM&C's annual report to be well-structure, well-presented and informative. The report met each of its requirements under the relevant legislation. For the purposes of its report to the Senate, the committee considers the DPM&C's annual report to be 'apparently satisfactory'.

Indigenous Business Australia

2.51 Indigenous Business Australia (IBA) is a corporate Commonwealth entity established under the *Aboriginal and Torres Strait Islander Act 2005* (ATSI Act) as part of the Prime Minister and Cabinet portfolio (PM&C portfolio). In 2018–19, the IBA reported to the Minister for Indigenous Australians, the Hon Ken Wyatt AM MP.

2.52 IBA's *Annual Report 2018–19* was tabled in the House of Representatives on 21 October 2019 and in the Senate on 11 November 2019.⁸⁵ In accordance with subsection 35(1) and section 16E of the PGPA Act, IBA published its 2018–19 corporate plan on its website on 31 August 2018.

2.53 IBA's core mission is to 'assist and enhance Aboriginal and Torres Strait Islander self-management and economic self-sufficiency, and to advance the commercial and economic interests of Aboriginal and Torres Strait Islander people' by investing in 'people, places and ideas'.⁸⁶

Compliance

2.54 IBA prepared its annual report under the requirements of the PGPA Act, PGPA Rule and the ATSI Act,⁸⁷ as well as in accordance with RMG No. 136. In addition, the agency was also required to provide information pursuant to the *Work Health and Safety Act 2011*, the *Environment Protection and Biodiversity Conservation Act 1999* and the *Commonwealth Electoral Act 1918*.⁸⁸ The committee found IBA's annual report to be compliant in each of its reporting requirements.

85 *House of Representatives Votes and Proceedings*, No. 24, 21 October 2019, p. 365; *Journals of the Senate*, No. 24, 11 November 2019, p. 728.

86 Indigenous Business Australia, *Annual Report 2018–19*, p. 3.

87 Indigenous Business Australia, *Annual Report 2018–19*, p. 12; see section 46 of the *Public Governance, Performance and Accountability Act 2013*; chapter 2 of the Public Governance, Performance and Accountability Rule 2014.

88 See clause 4 of Part 4 of Schedule 2 of the *Work Health and Safety Act 2011*; section 311A of the *Commonwealth Electoral Act 1918*; and s. 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

Performance

2.55 IBA has one portfolio outcome to improve 'wealth acquisition to support the economic independence of Aboriginal and Torres Strait Islander people through commercial enterprise, asset acquisition and access to concessional business and home finance'.⁸⁹ This outcome is supported by the IBA's functions as prescribed by the ATSI Act:

- to engage in commercial activities;
- to promote and encourage Aboriginal and Torres Strait Islander self-management and economic self-sufficiency; and
- such other functions as are conferred by the [ATSI].⁹⁰

2.56 IBA fulfilled its functions and delivered services according to its portfolio outcome during the 2018–19 reporting period through activities facilitated by its Housing, Business and Investment and Asset Management divisions.⁹¹

2.57 In 2018–19, IBA's Housing Solutions program made 'home ownership a reality for 688 Indigenous families', including 77 remote or very remote families.⁹² Of the 312 home loans provided during the reporting period, 96 per cent assisted first home buyers and 93 per cent assisted low income earners.⁹³

2.58 IBA's Business Solutions team approved 343 instances of business finance for 206 customers with total commitments of \$48 million during the financial year.⁹⁴ These results reflected a small decrease when compared to the previous reporting period, which recorded 363 instances of finance (\$51.1 million).⁹⁵ The 2018–19 annual report did not outline reasons for this variation. IBA also provided 70 start-up finance packages (\$5.1 million)⁹⁶; ten more than recorded in the previous reporting period.⁹⁷

2.59 In addition to loans and grants, IBA connected with its customers and stakeholders by facilitating 79 workshops and providing 639 business supports to assist customers build their business capabilities.⁹⁸ IBA also held its first youth conference, Futures Forum, for young Aboriginal and Torres Strait Islander leaders

89 Indigenous Business Australia, *Annual Report 2018–19*, p. 12.

90 *Aboriginal and Torres Strait Islander Act 2005*, s. 147.

91 Indigenous Business Australia, *Annual Report 2018–19*, p. 12.

92 Indigenous Business Australia, *Annual Report 2018–19*, p. 44.

93 Indigenous Business Australia, *Annual Report 2018–19*, p. 14.

94 Indigenous Business Australia, *Annual Report 2018–19*, p. 16.

95 Indigenous Business Australia, *Annual Report 2017–18*, p. 46.

96 Indigenous Business Australia, *Annual Report 2018–19*, p. 16.

97 Indigenous Business Australia, *Annual Report 2017–18*, p. 46.

98 Indigenous Business Australia, *Annual Report 2018–19*, p. 50.

and established the Strong Women Strong Business online mentoring network, which connected 1300 Indigenous business women.⁹⁹

2.60 In 2018–19, IBA's Investment and Asset Management Program continued to support 'Indigenous Australians to accumulate wealth, develop their capacity to participate in Australia's economy, create jobs, increase training and skills development, and supply goods and services' across a variety of sectors and locations.¹⁰⁰ Products such as IBA's Investment and Asset Management Trust and the Indigenous Prosperity Fund improved accessibility for Aboriginal and Torres Strait Islander groups to access investment opportunities.¹⁰¹ IBA also generated a 7.7 per cent financial return for its indigenous partners and investors.¹⁰²

2.61 IBA's 2018–19 annual report clearly outlined its key performance indicators, enabling the reader to measure and assess its performance against the corporate plan. IBA met 11 of its 13 performance indicators, but failed to achieve its portfolio value of business finance products target.¹⁰³ IBA partially met its indicator relating to the survivability of indigenous businesses as only 54 per cent of businesses with one to four employees met or exceeded the survival rate compared to its target of 69 per cent.¹⁰⁴

Financial statements

2.62 IBA's annual report included financial statements, which were prepared as required by section 42 of the PGPA Act, and in accordance with section 17AD of the PGPA Rule and *Australian Accounting Standards—Reduced Disclosure Requirements*.¹⁰⁵ The financial statements received an unqualified assurance report from the ANAO.

2.63 IBA is primarily funded by grants and appropriation revenue from the Commonwealth as well as its own self-generated revenue.¹⁰⁶ In 2018–19, IBA lent and invested more than \$320 million through its 'home, business and investment products and services'.¹⁰⁷ Despite income decreasing by \$13.4 million, IBA achieved a \$43 million consolidated statutory surplus.¹⁰⁸ IBA explains that decreased income was predominantly the result of the Business Development Program Northern Territory

99 Indigenous Business Australia, *Annual Report 2018–19*, p. 50.

100 Indigenous Business Australia, *Annual Report 2018–19*, p. 58.

101 Indigenous Business Australia, *Annual Report 2018–19*, p. 58.

102 Indigenous Business Australia, *Annual Report 2018–19*, p. 58.

103 Indigenous Business Australia, *Annual Report 2018–19*, pp. 15–22.

104 Indigenous Business Australia, *Annual Report 2018–19*, pp. 15–22.

105 Indigenous Business Australia, *Annual Report 2018–19*, p. 107.

106 Indigenous Business Australia, *Annual Report 2018–19*, p. 96.

107 Indigenous Business Australia, *Annual Report 2018–19*, p. 6.

108 Indigenous Business Australia, *Annual Report 2018–19*, p. 94.

Grant (\$3 million) and the Performance Bond Trust (\$10 million) being recognised in the statements for the previous financial year.¹⁰⁹

2.64 IBA's annual report delivered a useful overview of the agency's financial performance. It also provided clear commentary for significant variances between its original budget estimates and actual financial results, which mainly pertained to changes to its accounting policy.¹¹⁰

Committee view

2.65 The committee found the IBA annual report to be well-structure, well-presented and informative. The report met each of its requirements under the relevant legislation. For the purposes of its report to the Senate, the committee considers the IBA annual report to be 'apparently satisfactory'.

National Australia Day Council

2.66 The National Australia Day Council (NADC) is a Commonwealth company¹¹¹ incorporated under the *Corporations Act 2001*. As part of the PM&C portfolio, the NADC reported to the Assistant Minister to the Prime Minister in 2018–19.¹¹² The Assistant Ministers during the reporting period were:

- Senator the Hon James McGrath (from 1 July 2018 to 28 August 2018);
- the Hon Steve Irons MP (from 28 August 2019 to 29 May 2019); and
- the Hon Ben Morton MP (from 29 May 2019).

2.67 The NADC's *Annual Report 2018–19* was tabled in both Houses of Parliament on 14 October 2019.¹¹³ In accordance with section 95 of the PGPA Act, the NADC also published a corporate plan on its website. The corporate plan for the 2018–19 reporting period was the *National Australia Day Council Corporate Plan 2019–22*, which was published on 31 August 2018.¹¹⁴

2.68 The core mission of the NADC, as described in its 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.¹¹⁵

109 Indigenous Business Australia, *Annual Report 2018–19*, p. 94.

110 Indigenous Business Australia, *Annual Report 2018–19*, p. 115.

111 Subsection 89(1) of the *Public Governance, Performance and Accountability Act 2013*.

112 National Australia Day Council, *Annual Report 2018–19*, p. 13.

113 *House of Representatives Votes and Proceedings*, No. 23, 17 October 2019, p. 356; *Journals of the Senate*, No. 20, 14 October 2019, p. 584.

114 The National Australia Day Council's previous corporate plans are not available on its website.

115 National Australia Day Council, *Annual Report 2018–19*, p. 5.

Compliance

2.69 As outlined in Chapter 1 of this report, Commonwealth agencies and companies report under the enhanced Commonwealth performance framework. The committee commented on the NADC's utilisation of the enhanced Commonwealth performance framework in its previous *Report on Annual Reports No. 1 and No. 2*, which tabled in July 2019.

2.70 Under this framework the NADC is not obliged to prepare annual performance statements; however it is required to publish a corporate plan, which is available online.¹¹⁶ The committee notes that no previous corporate plans for the NADC are available to view online.¹¹⁷ This makes it difficult for the committee and interested persons to compare performance and corporate direction over periods and to holistically assess the company within the enhanced Commonwealth performance framework. 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.

2.71 In addition, the NADC provided minimal discussion about its 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.

2.72 As a Commonwealth-controlled company, the NADC prepares its annual report consistent with the requirements of the *Corporations Act 2001*, PGPA Act, PGPA Rule, *Work Health and Safety Act 2011* and *Environment Protection and Biodiversity Conservation Act 1999*.¹¹⁸ The NADC should also utilise RMG No. 137 to compile its report. The committee found NADC's annual report to be broadly compliant in each of its reporting requirements. The report also included a statement on risk management for the safety of employees of the NADC.¹¹⁹

116 National Australia Day Council, *About the National Australia Day Council*, <https://www.australiaday.org.au/nadc/about-the-nadc/> (accessed 5 February 2020).

117 National Australia Day Council, *About the National Australia Day Council*, <https://www.australiaday.org.au/nadc/about-the-nadc/> (accessed 5 February 2020).

118 See chapter 2M of the *Corporations Act 2001*; section 97 of the *Public Governance, Performance and Accountability Act 2011*; 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*; section 311A of the *Commonwealth Electoral Act 1918*; and section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

119 National Australia Day Council, *Annual Report 2018–19*, p. 13.

Performance

- 2.73 The NADC's performance drivers in its 2019–22 corporate plan included:
- maintaining awareness of the Australian of the Year Awards at 51 per cent;
 - achieving one million viewers for the broadcast of Australian of the Year Awards;
 - securing \$5 million per annum in partnerships;
 - increasing nominations for the Australian of the Year awards by ten per cent each year;
 - increasing the participation rate in Australia Day activities to 60 per cent; and
 - increasing national pride.¹²⁰

2.74 While the annual report recorded results for four of these six metrics,¹²¹ they were not labelled as performance drivers nor mapped against the corporate plan. In order to work effectively within the cyclical nature of the enhanced Commonwealth performance framework, the committee suggests that future annual reports clearly identify which performance drivers have been measured and assessed against its corporate plan.

2.75 Of the metrics stated in the annual report, the NADC achieved a seven per cent increase in awareness of the 2019 Australian of the Year Awards, assisted by a 65 per cent increase in the Award's media presence since 2018.¹²² The number of nominations for the Australian of the Year remained constant (at 3000) between this reporting period and the previous reporting period.¹²³ The percentage of Australians who said they feel an increased sense of pride because of Australia Day declined by five per cent, while participation in Australia Day activities declined by one per cent.

Financial statements

2.76 NADC's annual report included financial statements as required by section 42 of the PGPA Act, and received an unqualified report from the ANAO.¹²⁴

2.77 The main sources of revenue for the NADC come from government grants provided by the DPM&C and corporate sponsorship.¹²⁵ In 2018–19, the NADC reported an operating profit of \$7907 and retained earnings of \$798 069.¹²⁶ These

120 National Australia Day Council, *Corporate Plan 2019–22*, p. 10.

121 National Australia Day Council, *Annual Report 2018–19*, pp. 6–7.

122 National Australia Day Council, *Annual Report 2018–19*, p. 7.

123 National Australia Day Council, *Annual Report 2018–19*, p. 6; National Australia Day Council, *Annual Report 2017–18*, p. 6.

124 National Australia Day Council, *Annual Report 2018–19*, pp. 28–39.

125 National Australia Day Council, *Annual Report 2018–19*, p. 17.

126 National Australia Day Council, *Annual Report 2018–19*, p. 17.

financial results followed an operating loss of \$346 356 in the 2017–18.¹²⁷ The report did not comment on how the NADC resolved its operating loss from the previous reporting period.

2.78 The NADC's current and non-current assets depreciated by approximately 43 per cent during the reporting period (valued at \$2.6 million in 2017–18 and \$1.1 million in 2018–19).¹²⁸ This follows an appreciation of approximately nine per cent in 2017–18.¹²⁹ The attached notes to the financial statements do not provide further detail to explain the context for this significant variation. For future reports, it would assist the committee if the NADC provided more information regarding noteworthy variations in its financial statements.

Committee view

2.79 Notwithstanding suggestions for future reports, the committee found the NADC annual report to be well-presented and informative. The report met each of its requirements under the relevant legislation. For the purposes of its report to the Senate, the committee considers the NADC annual report to be 'apparently satisfactory'.

North Queensland Livestock Industry Recovery Agency

2.80 The NQLIRA is a non-corporate Commonwealth entity and executive agency, which was established on 21 February 2019 under the *Public Service Act 1999*¹³⁰ to 'provide strategic leadership and coordination for the Commonwealth's recovery and reconstruction activities in ... flood affected areas ... following the North and Far North Queensland Monsoon Trough'.¹³¹

2.81 The NQLIRA's first annual report, *Annual Report 2018–19*, was tabled in the House of Representatives on 24 October 2019 and the Senate on 11 November 2019.¹³²

2.82 In addition, the NQLIRA published a corporate plan in accordance with subsection 35(1) and section 16E of the PGPA Act for the period covering 2019–20 to 2022–23 on 21 October 2019, which outlined its performance expectations and targets by which performance of the agency is measured.¹³³ The committee looks forward to evaluating the NQLIRA's performance as per the corporate plan after the next reporting period.

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

128 National Australia Day Council, *Annual Report 2018–19*, p. 29.

129 National Australia Day Council, *Annual Report 2017–18*, p. 24.

130 *Public Service Act 1999*, s. 65.

131 Commonwealth of Australia, *Order to Establish the North Queensland Livestock Industry Recovery Agency as an Executive Agency*, p. 1.

132 *House of Representatives Votes and Proceedings*, No. 27, 24 October 2019, p. 406; *Journals of the Senate*, No. 24, 11 November 2019, p. 728.

133 North Queensland Livestock Industry Recovery Agency, *Corporate Plan 2019–20 to 2022–23*.

2.83 All staff other than the Chief Executive Officer and Chairman, the Hon Shane Stone AC QC, were seconded from a variety Commonwealth agencies and based in Canberra for the reporting period.¹³⁴ These staff remained employees of their home Commonwealth agency and will be transitioned to the NQLIRA once it receives appropriation from the *Appropriation Act (No. 1) 2019–20*.¹³⁵ At the time of reporting the Act had not passed Parliament.

2.84 To allow time to negotiate and implement an enterprise agreement, the NQLIRA prepared a determination under section 24(1) of the *Public Service Act 1999*. There were no staff employed under this determination for the reporting period.¹³⁶

Compliance

2.85 As a non-corporate Commonwealth entity and executive agency, the NQLIRA was required to prepare its annual report under the requirements of the PGPA Act, the PGPA Rule, as well as in accordance with the RMG No. 135.¹³⁷ In addition, the NQLIRA was also required to provide information required by the *Work Health and Safety Act 2011*, the *Environment Protection and Biodiversity Conservation Act 1999* and the *Commonwealth Electoral Act 1918*.¹³⁸

2.86 The committee found the NQLIRA's annual report to be compliant with most of its reporting obligations under the prescribing legislation. However, several requirements belonging to sections 17AG (2)—(4) and (6)—(10) of the PGPA Rule were deferred to DPM&C for reporting. The committee looks forward to considering the agency's performance against these requirements in its next annual report.

Performance

2.87 As the NQLIRA operated as a taskforce within DPM&C during the reporting period, its annual performance statements were included in the DPM&C's annual report. The committee looks forward to reading the NQLIRA's annual performance statements in its 2019-20 annual report in accordance with paragraph 39(1)(a) of the PGPA Act.

2.88 In its first four months of operation the NQLIRA worked quickly to deliver support to affected communities. Some of the agency's key achievements included:

- building 'working relationships with affected communities, primary producers, states and local governments to raise awareness of the immediate

134 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, pp. 25–26.

135 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 26.

136 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 26.

137 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 5; see section 46 of the *Public Governance, Performance and Accountability Act 2013*; chapter 2 of the Public Governance, Performance and Accountability Rule 2014.

138 See clause 4 of Part 4 of Schedule 2 of the *Work Health and Safety Act 2011*; section 311A of the *Commonwealth Electoral Act 1918*; and s. 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

support available and to gather invaluable information to shape the short and longer term response'; and

- coordinating meetings with the Mayors of the eleven affected local government agencies.¹³⁹
- 2.89 The NQLIRA also facilitated the following financial assistance payments:
- Special Disaster Assistance Recovery Grants—\$80 million (\$9 million to small businesses and not-for-profits);
 - Restocking, Replanting and On-farm Infrastructure Grants—\$300 million;
 - Disaster Recovery Payment and Disaster Recovery Allowance—\$100 million;
 - Disaster Recovery Funding Arrangements—\$121 million to the Queensland Government;
 - Independent schools with students from flood affected areas—\$4 million;
 - AgRebuild Loans through the Regional Investment Corporation; and
 - \$2.6 million to support the mental health of affected communities.¹⁴⁰

Financial statements

2.90 NQLIRA's annual report included financial statements as required by section 42 of the PGPA Act and section 17AD of the PGPA Rule. These financial statements received an unqualified audit opinion from the ANAO.¹⁴¹ Given that the 2018–19 financial year was the first of operation for the NQLIRA, financial performance was compared to budgeted expenditure rather than previous expenditure.

2.91 The establishment of the NQLIRA and its operating activities were funded by DPM&C¹⁴² as it did not receive a direct budgetary appropriation during its first four months of operation (the reporting period).¹⁴³ A taskforce within DPM&C coordinated staffing and provided resources totalling \$2.36 million.¹⁴⁴ The agency reported a deficit of approximately \$19 000 for the reporting period, which was the result of unbudgeted employee benefits.¹⁴⁵

139 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 20.

140 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 21.

141 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, pp. 33–34.

142 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 38.

143 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 30.

144 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 36.

145 North Queensland Livestock Industry Recovery Agency, *Annual Report 2018–19*, p. 43.

Committee view

2.92 The committee found the NQLIRA's annual report to be informative and well-presented. However, the report bore minor typographical and pagination errors throughout. Overall, the committee found the NQLIRA's annual report to be 'apparently satisfactory' in its reporting obligations.

Senator James Paterson

Chair