

# REVIEW OF THE FINANCIAL MANAGEMENT GUIDELINES FOR THE OFFICE OF THE SPEAKER

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JUNE 2005

CRIME AND  
MISCONDUCT  
COMMISSION



QUEENSLAND



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FINANCIAL MANAGEMENT GUIDELINES  
FOR THE OFFICE OF THE SPEAKER

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MISCONDUCT  
COMMISSION



QUEENSLAND

**CMC vision:**

To be a powerful agent for protecting Queenslanders from major crime and promoting a trustworthy public sector.

**CMC mission:**

To combat crime and promote public sector integrity.

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Dear Sirs

In accordance with section 69 of the *Crime and Misconduct Act 2001*, the Crime and Misconduct Commission hereby furnishes to each of you its report, *Review of the financial management guidelines for the Office of the Speaker*.

The Commission has adopted the report.

Yours faithfully



**ROBERT NEEDHAM**  
Chairperson



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# ABBREVIATIONS

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CEO	chief executive officer
CJC	Criminal Justice Commission
CMC	Crime and Misconduct Commission
FAAA	<i>Financial Administration and Audit Act 1977</i>
FMS	Financial Management Standard 1997
guidelines	existing (1997) <i>Guidelines for the financial management of the Office of the Speaker</i>
Guidelines	draft revised Guidelines sent to the CMC by the Premier for comment (dated 7 April 2005)
OPSC	Office of the Public Service Commissioner
OPSME	Office of Public Service Merit and Equity

# SUMMARY

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This review came about as an indirect result of an internal audit report referred to the Crime and Misconduct Commission by the Clerk of the Parliament in February 2005. The report raised the possibility that the Speaker of the Queensland Parliament, Mr Ray Hollis, may have behaved inappropriately in relation to certain travel and hospitality expenditure. Those allegations are the subject of a separate CMC investigation.

The allegations, and the subsequent investigation, raised questions about the adequacy of the existing *Guidelines for the financial management of the Office of the Speaker*, and the degree of compliance with them. The existing guidelines had last been reviewed and updated in 1997, and another review was timely.

In April 2005 the Premier and Minister for Trade, the Honourable Peter Beattie, sent a set of draft revised Guidelines to the CMC for comment (see Appendix). Our review, carried out in response to the Premier's request, focuses in particular on assessing the draft Guidelines from a misconduct prevention perspective, and it makes 28 recommendations aimed at making the Guidelines more effective.

The *Financial Administration and Audit Act 1977* (FAAA) and the Financial Management Standard 1997 (FMS) provide the accounting framework for public monies and property. The Guidelines add to these by defining and elaborating on the responsibilities of the Speaker, as well as establishing a framework for the financial and administrative arrangements of the Office of the Speaker.

The Speaker is usually recognised as the most important officer of the parliament, acting as its spokesperson and answerable to it, but independent from executive government. The role of Speaker encompasses various ceremonial, procedural and administrative duties, all of which involve expenditure. Expenditure on entertainment is most likely to be associated with the ceremonial aspects of the role, whereas travel expenses are most likely to arise from procedural and administrative duties.

The draft revised Guidelines set out four probity principles on which justification for incurring expenditure by the Office of the Speaker should be based:

- The expense must be for official purposes.
- The expense must be properly documented.
- The expense must be available for audit scrutiny.
- The expense must be reasonable for the circumstances.

We have added to these a fifth principle:

- All expenses must be properly authorised.

These principles form the basis for our review; we have also liaised with the Queensland Audit Office on effective probity principles and appropriate standards of accountability in guidelines such as these.



The review also considers some key risks in the process of expense management generally, and in the context of the Office of the Speaker specifically, which fall into four main categories:

- legitimacy, integrity and accuracy risks
- authorisation and approval risks
- identification risks
- documentation risks.

The fight against these risks should underpin the creation and implementation of any expense management policies and procedures.

We recognise the importance of public trust in the Office of the Speaker, and the increased responsibility for self-imposed standards of integrity flowing from this trust. However technically sound the Guidelines may be, their effectiveness will depend on the spirit in which they are interpreted and applied. We therefore recommend the inclusion of a preamble, as outlined in Recommendation 1 below.

The FAAA places clear and significant responsibility on the Clerk of the Parliament, as accountable officer, to ensure that there are effective and accountable expenditure management policies and procedures for all expenditure, including that of the Office of the Speaker. One of the duties of the Clerk of the Parliament, therefore, is to monitor compliance with the *Guidelines for the financial management of the Office of the Speaker*. The Commission's recommendations, while respecting the independence of the Office of the Speaker, seek to strengthen the capacity of the Clerk of the Parliament to fulfil this duty.

Regarding travel expenditure in particular, we believe that the best way to achieve transparent accountability is for the Speaker to table in parliament details of any significant travel proposals, including proposals relating to the Speaker's staff and the Speaker's spouse. The tabling should occur well in advance of the proposed travel (see Recommendations 10–14).

## RECOMMENDATIONS

### Recommendation 1

**That consideration be given to the inclusion of a preamble. An example of a suitable preamble could be:**

**'These Guidelines set out the specific financial management policies, procedures and practices to be adopted in respect of the Office of the Speaker. The nature of the inherent responsibilities and accountabilities is such that there is a significant community expectation of trust in the interpretation and implementation of these guidelines by the Office of the Speaker. To ensure the maintenance of public trust in this significant office of the parliament, these guidelines should be regarded as minimum levels of internal controls. To ensure appropriate accountability, a spirit of maximum integrity should prevail in any areas of uncertainty.'**

### Recommendation 2

**That the responsibility for approval, initiation of review and consultation prior to review rest with the Clerk of the Parliament as accountable officer.**

**It should also be the responsibility of the Clerk, having given approval, to inform the Premier, as the appropriate minister, of new guidelines and any amendments.**

**There is a clear public benefit in the guidelines and any amendments to them being made public. Therefore, it is recommended that the Premier, as the appropriate minister, table the guidelines and any amendments made to them from time to time in the parliament when received.**

### Recommendation 3

That, whenever a change occurs within the *Queensland ministerial handbook*, the Ministerial Services unit within the Department of the Premier and Cabinet advise the Clerk of the Parliament, so that the need for any applicable amendment to the Speaker's guidelines can be assessed.

### Recommendation 4

That 'may' in paragraph 3, section 4.1, of the draft revised Guidelines be changed to 'must'.

### Recommendation 5

That, in the process of further refining, amending and ultimately approving these Guidelines, the requirement as stated in dot point 3 of section 4.4 — that 'The Speaker must ... personally authorise and certify (in writing) all expenditure incurred directly for themselves, including travel and hospitality' — be clearly indicated and preserved, to ensure that there is a clear understanding that the responsibility and any ultimate accountability for such expenditure rests directly with the Speaker.

### Recommendation 6

That additional examples of allowable and non-allowable expenditure be included in the Guidelines wherever possible.

### Recommendation 7

That the principle 'the expense must be properly authorised' be also included within the current expense management 'probity principles'.

### Recommendation 8

That sections 5.2.4.1 and 5.2.5.1 of the Guidelines each include the statement that 'claims for reasonable actual costs ... will be met.'

### Recommendation 9

That the Guidelines include a definition, description or examples of what the term 'reasonable' would represent.

### Recommendation 10

That the Guidelines include a provision to the following effect:

'At least four weeks before any proposed overseas travel, the Speaker table in parliament an advice of the proposed travel. The advice must incorporate the following detail:

- objectives of the visit
- the Parliamentary Service (or other) program or activity anticipated to benefit from the visit
- the anticipated explicit benefit from the visit for the program or activity that would benefit from the visit
- a draft agenda, including countries and/or centres to be visited, dates and times for all travel, and sufficient detail to substantiate the official nature of the journey
- details of accompanying people whose costs are to be met from public funds, and the purpose for their attendance
- total estimated cost
- a clear indication of any personal component of the travel, including any personal leave (see s. 5.2.5.8).

The Standing Rules and Orders of the Legislative Assembly should be amended to enable the Speaker to table this advice "out of session" if required.'

### **Recommendation 11**

That the matter of whether the Speaker should be requested to undertake any activities on behalf of executive government while travelling overseas be reassessed; and that, if this practice of requesting the Speaker to undertake duties on behalf of the State of Queensland while travelling overseas were to continue, the details of the request and duties should be tabled in the advice to parliament by the Speaker.

### **Recommendation 12**

That, at least two weeks before any proposed domestic travel of more than five days' duration, the Speaker must table in parliament an advice of the proposed travel. Details of all shorter trips are to be included in a schedule annexed to the annual report of expenditure required under section 2.3.2 of the Guidelines. The advice must incorporate details comparable to those listed in Recommendation 10.

### **Recommendation 13**

Where domestic travel of more than five days' duration, or overseas travel, by the Speaker's spouse is proposed, the advice tabled in parliament in reference to the Speaker's proposed travel must also set out:

- the specific benefit to Queensland of the spouse's travelling, and
- a separate detailed itinerary for the spouse.

### **Recommendation 14**

That a requirement to include 'a clear indication of any personal component of the travel' be added to sections 5.2.4.5 and 5.2.5.7 of the Guidelines.

### **Recommendation 15**

That overseas travel reporting requirements as detailed in section 5.2.5.9 of the draft revised Guidelines be retained with at least the current specified minimum requirements.

### **Recommendation 16**

That the Guidelines contain a clear policy statement indicating that, should there be noncompliance with section 5.2.5.9 of the draft revised Guidelines, the travel will be deemed the Speaker's personal travel and all costs associated with the travel, including spouse travel costs, will become a personal debt of the Speaker (not the Office of the Speaker). This debt should be pursued through the normal debt recovery processes and the relevant authorities (e.g. the Queensland Audit Office) should be advised.

### **Recommendation 17**

That, with respect to the certification requirements for official functions:

- the Guidelines include some examples of what would be allowable and non-allowable official functions
- the 'Office of the Speaker functions certification' form in Appendix 4 of the draft revised Guidelines be modified to expand the heading 'Nature of function' to 'Nature and official purpose of function'.
- the Guidelines incorporate a sample 'best practice' completed version of the 'Office of the Speaker functions certification' form in Appendix 4.

### **Recommendation 18**

That details of official functions held during the year be included in a schedule annexed to the Statement for Public Disclosure referred to in section 2.3.2 of the Guidelines. At a minimum the information should disclose:

- date of function
- nature of function (purpose)
- total cost of function
- class of attendees (not all actual attendees).

### **Recommendation 19**

That the Guidelines include a definition, description or examples of what the term 'appropriate' would represent.

### **Recommendation 20**

That the need for the inclusion of the 'sensitiveness of specific function' provision be reassessed, to ensure that the need for accountability and transparency is not unnecessarily diminished.

### **Recommendation 21**

That the following be considered as a revised section 5.2.6.2:

#### **'5.2.6.2 Minor hospitality**

The Speaker is provided a minor hospitality allowance of \$2250 per annum, to incur minor entertainment expenses that are reasonably and necessarily associated with the duties of the office. This allocation is to be incurred within the precinct through the Parliamentary Catering Division.

The allocation may be utilised at the Speaker's discretion for matters such as:

- official drinks for the mini-bar in the Speaker's office
- official minor meals or hospitality provided by the Speaker where the cost does not warrant documentary certification requirements.'

### **Recommendation 22**

That a definition, description or examples of the term 'reasonably and necessarily associated with those duties' be included.

### **Recommendation 23**

That all future purchases from the Parliamentary Services 'bottle shop area' by the Speaker be charged to the Speaker's personal account.

### **Recommendation 24**

That the 'Declaration of official gifts received' in Appendix 2 of the Guidelines be amended to include:

- a record of 'approved decision' in the 'Gift to the parliament' form
- a record of 'approved decision' in the 'Gift to the Speaker or immediate family' form
- a record of 'the occasion' (e.g. an indication of why a gift was relevant or required).

**Recommendation 25**

That consideration be given to including a policy and process guide and record form on the 'disposal of gifts' similar to Appendix 18 in the *Queensland ministerial handbook*.

**Recommendation 26**

That the policy and procedures for the effective and accountable management of offers of honorary membership be dealt with within a Gifts and Benefits policy and procedure that takes full recognition of intangible gifts.

**Recommendation 27**

That the statement within section 6.1 that 'Honorary membership of a body should not be accepted if that body pursues policies and practices which are out of line with government policy' be reconsidered, to ensure there is no potential conflict with the 'independent' role of the Speaker.

**Recommendation 28**

That necessary changes be made to parliamentary procedures to allow the Clerk of the Parliament to report significant noncompliance that the Speaker refuses to correct to the Members' Ethics and Parliamentary Privileges Committee.

# BACKGROUND

## 1.1 THE COMPLAINT

In February 2005 the Clerk of the Parliament referred to the Crime and Misconduct Commission (CMC) an internal audit report which raised the possibility that the Speaker of the Queensland Parliament, Mr Ray Hollis, may have inappropriately incurred entertainment and travel expenditure, and that certain travel expenditure incurred by the Speaker had not been approved by the Premier or reported to parliament as required. These allegations are the subject of a separate CMC investigation.

Subsequent media reports initially included statements that expenditure guidelines for entertainment and travel for the Office of the Speaker did not exist. This reporting was inaccurate. *Guidelines for the financial management of the Office of the Speaker* did exist; however, the degree to which they were used and complied with may be in dispute. While it is timely that the guidelines be reviewed, they are not grossly inadequate. Their current effectiveness is influenced both by their soundness and by the degree of commitment to compliance with them.

On 1 April 2005 the Premier and Minister for Trade, the Honourable Peter Beattie, forwarded a set of draft revised *Guidelines for the financial management of the Office of the Speaker* to the CMC for comment. These have been reviewed from a risk management and misconduct prevention perspective. A further set of draft revised Guidelines dated 7 April 2005 was received by the CMC from the Department of the Premier and Cabinet on 18 April 2005 (see Appendix). The comments provided in this document refer to the 7 April 2005 draft revised Guidelines.

These draft revised Guidelines were prepared by the Clerk of the Parliament in liaison with senior officers within the Department of the Premier and Cabinet. They have reportedly been discussed with the Speaker, who has indicated his agreement to the new guidelines for the financial management of his office. The Premier acknowledged that, as an outcome of the CMC's review, there may be some recommendations made with respect to the expenditure process. The review includes both an assessment of the draft Guidelines from a misconduct prevention focus and internal control recommendations arising from investigation of the allegations made.

The Premier has indicated his intention to approve the new guidelines once he has received the comments and recommendations of the Commission.

## 1.2 THE OFFICE OF THE SPEAKER

The Speaker is usually recognised as the most important officer of the parliament. He or she is parliament's spokesperson, the chair of its meetings and its 'minister' in respect of parliamentary services. The Office of Speaker is a very ancient one, and is an essential feature of the Westminster parliamentary system.

The Speaker's authority derives from the parliament, to which his or her duty lies and to which he or she is answerable.<sup>1</sup>

Most commentaries on the role of the Speaker state that the Speaker is not responsible to the executive government and usually seeks to preserve parliament's independence from it.

The Speaker's duties can be categorised as ceremonial, procedural and administrative. The Speaker receives delegations from other parliaments and special visitors on behalf of the parliament. Expenditure on entertainment is most likely to occur when the Speaker is acting in this ceremonial capacity, particularly when hosting visiting dignitaries. Expenditure on travel is more likely to relate to procedural and administrative duties, such as attending other parliaments or meetings of presiding officers with a view to improving parliamentary administration and procedures.

### 1.3 FINANCIAL MANAGEMENT GUIDELINES FOR THE OFFICE OF THE SPEAKER

A set of *Guidelines for the financial management of the Office of the Speaker* were initially approved in May 1990 by the Parliamentary Service Commission. These were reviewed, updated and approved by the Clerk of the Parliament in May 1997. The 1997 guidelines are available at <<http://www.parliament.qld.gov.au/view/legislativeAssembly/documents/entitlements/Speakers%20Guidelines.pdf>>. This review refers to the 1997 version as the 'existing guidelines'; it refers to the guidelines sent to the CMC by the Premier for comment as the 'draft revised Guidelines' or just 'the Guidelines'.

Both the existing guidelines and the draft revised Guidelines need to be read in conjunction with the *Financial Administration and Audit Act 1977* (FAAA) and the *Financial Management Standard 1997* (FMS), which provide the framework of accounting for public monies and property. The Guidelines define and elaborate on the responsibilities of the Speaker under the FAAA for the Office of the Speaker, as well as establishing a framework for the financial and administrative arrangements of the Office of the Speaker.

The draft revised Guidelines concentrate on non-recurrent operating costs of the Office of the Speaker and are intended for use by the Speaker to supplement the accepted responsibility for compliance with existing statutory requirements. These Guidelines relate only to the Office of the Speaker and do not apply to the operations of the Speaker's Electorate Office or to the parliamentary entitlements of the Speaker as a Member of the Legislative Assembly.

In this document there are references to Speaker's expenses, Parliamentary Service expenses, expenses charged to the Parliamentary Service and electorate-related expenses. Table 1 (facing page) may help clarify the overall relationships and significance of the categories referred to.

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1 House of Representatives Infosheet no. 3, *The Speaker*, November 2004.

**Table 1: Types of expenditure incurred by the Speaker**

<b>Expenditure incurred as a result of the Speaker's activity or decisions</b>	<b>Funded by</b>	<b>Public reporting</b>
<i>Parliamentary Service-related</i>		
Examples allowable under the Guidelines: <ul style="list-style-type: none"> <li>• end-of-session function</li> <li>• Australian Study of Parliament Group (ASPG)</li> <li>• badge ceremony</li> </ul>	Parliament	Expenditure not publicly disclosed (other than the global financial data in the parliament's annual report)
<i>Speaker-related</i>		
Speaker-related hospitality/travel allowable under the Guidelines	Parliament (Office of the Speaker)	Annual Speaker's <i>Statement for public disclosure</i>
<i>Personal</i>		
Examples: <ul style="list-style-type: none"> <li>• non-official hospitality/travel</li> <li>• electorate-related expenditure</li> <li>• party-related expenditure</li> </ul>	The Speaker personally (may access allowances and entitlements under <i>Members' entitlements handbook</i> in some circumstances)	Not applicable





## MANAGEMENT OF EXPENSES

### 2.1 LEGISLATIVE GUIDELINES

#### 2.1.1 *Financial Administration and Audit Act 1977*

The *Financial Administration and Audit Act 1977* (FAAA) and the Financial Management Standard 1997 (FMS) provide statutory guidance for effective and accountable expense management, as well as a practical guide for a set of ‘probity principles’ which can be used for both guidance and assessment. The FMS is established under the FAAA and provides for the policies and principles to be observed in financial management.

The FAAA also provides for the appointment of accountable officers (s. 34) and outlines their functions and duties (s. 36). The role of the Clerk of the Parliament as the accountable officer of the Legislative Assembly and Parliamentary Service is detailed in section 35 of the FAAA:

- (1) The Clerk of the Parliament is the accountable officer of the Legislative Assembly and parliamentary service.
- (2) The Premier is the appropriate Minister for the department comprised of the Legislative Assembly and parliamentary service.
- (3) To remove any doubt, it is declared that this section does not limit or otherwise interfere with the role of the speaker relating to the Legislative Assembly or the parliamentary service, including the role of speaker in relation to the Clerk of the Parliament.

An accountable officer’s functions and duties in exercising responsibility with respect to appropriate and accountable expense management is specified in section 36 of the FAAA. These responsibilities include:

- managing the department efficiently, effectively and economically
- establishing and maintaining suitable systems of internal control and risk management
- ensuring that procedures within the department are such as will at all times afford proper control over expenditure
- ensuring that expenditure is incurred for lawful purposes and is made in compliance with the prescribed requirements
- ensuring that procedures within the department, including internal control procedures, at all times afford adequate safeguards about the correctness, regularity and propriety of payments made, and help ensure the prevention of fraud or mistake.

The FAAA places clear and significant responsibility on the Clerk of the Parliament to ensure that there are effective and accountable expenditure management policies and procedures for all expenditure, including that of the Office of the Speaker.

#### 2.1.2 *Financial Management Standard 1997*

The FMS requires each accountable officer and statutory body to ‘develop and implement systems for managing the agency’s expenses efficiently and effectively,

to achieve reasonable value for money' (s. 38). The elements of systems for expense management are outlined in section 39 of the FMS. These can provide an authoritative foundation for a set of probity principle guidelines, as well as a checklist or benchmark to allow self-assessment, or if necessary external assessment:

### **39 Elements of systems for expense management**

- (1) An agency's systems for expense management must deal with the issues of identifying, approving, paying and recording expenses.
- (2) Identifying expenses includes reviewing the agency's operations to identify the sources of, and reasons for, incurring expenses.
- (3) Approving expenses includes—
  - (a) requiring appropriate approval before incurring the commitment for an expense; and
  - (b) incurring an expense only for authorised purposes; and
  - (c) ensuring an expense represents reasonable value for money for the agency.
- (4) Paying expenses includes—
  - (a) obtaining reasonable assurances that the amount of an expense is correct and the goods or services the subject of the expense have been provided as requested by the agency; and
  - (b) paying, under the agency's systems for cash management, an expense when it is due; and
  - (c) issuing payments in a secure way; and
  - (d) ensuring an officer, with appropriate authority, authorises a payment before it is made.
- (5) Recording expenses includes—
  - (a) identifying and recording all transactions in which an expense is incurred; and
  - (b) maintaining an adequate audit trail; and
  - (c) obtaining information about expenses to allow the timely provision of relevant and reliable information for the agency's managers and its external reports.
- (6) An agency's systems for expense management must also provide for —
  - (a) fair and competitive procurement; and
  - (b) delegations supporting the efficient operation of the agency.

## **2.2 KEY RISKS IN EXPENSE MANAGEMENT**

Conducting a risk assessment is a valuable process in attempting to identify current threats from all sources, as well as potential or emerging threats in relation to expense management policies, procedures and processes. An evaluation of these risks, and the context of the risks, can show where policies and procedures need to be improved, and indicate where more effective control mechanisms may be needed. Such a risk assessment should not be taken as meaning that each risk currently exists within the Office of the Speaker, but it does ensure that a comprehensive range of actual and potential risks are identified and considered when internal controls are evaluated.

In relation to the process of expense management generally, and in the context of the Office of the Speaker specifically, there are some key risks that should be mitigated, and taken into account when any policies and procedures are developed or assessed. These are listed below.

### **Legitimacy, integrity and accuracy risks**

- The expense is not for an authorised purpose.
- Personal expenses are claimed to be related to an official role.
- Speaker's expenses are charged to Parliamentary Service expenses.
- Electorate expenses are charged to Parliamentary Service or Speaker's expenses.
- Reasonable assurances are not obtained that the amount of the expense is correct.
- The expense could not be publicly justified and seen as reasonable for the circumstances.
- The expense does not represent reasonable value for money.
- The Speaker's Parliamentary Catering expenses are charged by default to the Office of the Speaker rather than to the Speaker's personal account.
- The invoices do not represent what the actual costs of the benefits are.
- There is collusion with the suppliers.

### **Authorisation and approval risks**

- Appropriate approval is not obtained before incurring the commitment of the expense.
- Where authorisation for incurring expenses is required, it is not sought.
- Policies and procedures allow the incurring of expenses without prior authorisation.
- Payment is not authorised by an officer with appropriate authority, before it is made.
- There is not independent authorisation and approval (i.e. there is self-approval).
- A role relationship exists which makes it difficult for the Clerk of the Parliament to authorise and approve the Speaker's expenses.
- The Speaker applies or is perceived as applying inappropriate influence.
- The authorised delegate is under effective control of the Speaker and is unable or unwilling to act contrary to the Speaker's interest, and thus may not act in the public interest and in the interest of the accountable officer.
- The Speaker's expenses are not monitored independently by a unit independent of the stewardship of the Speaker.

### **Identification risks**

- The reason for the incurred expenditure is not identified.
- The real purpose of the incurred expense is not identified.
- Through omission of explanatory information the expense is incorrectly identified as official rather than personal, or relating to the Speaker rather than to the electorate, or relating to the Parliamentary Service rather than to the Speaker.
- The source of the incurred expenditure is not identified.

### **Documentation risks**

- Expenses are incurred without proper documentation.
- Evidence is not obtained that the goods or services (the subject of the expense) have been supplied as requested.
- The documentation is not sufficiently thorough to allow an effective audit trail.
- Not all transactions in which an expense is incurred are identified and recorded.
- Documentation is falsified or forged.
- Receipt of contra benefits are not recorded.
- Expenses may be charged to a purpose not associated with its actual use.

## 2.3 EXPENSE MANAGEMENT PROBITY PRINCIPLES

The draft revised Guidelines incorporate in section 5, 'Accounting for expenditure', a set of probity principles:

The justification for the incurring of expenditure by the Office of the Speaker is underpinned by four principles:

- The expense must be for official purposes.
- The expense must be properly documented.
- The expense must be available for audit scrutiny.
- The expense must be reasonable for the circumstances.

In the absence of clear guidelines for a proposed expenditure, these principles should be considered.

These probity principles are sound; but the inclusion of a requirement that 'all expenses must be properly authorised' would strengthen them. Whether an expense is authorised by an independent officer or, in this case, by the Speaker, the act and the process of authorisation itself is important, because it is a prime point of responsibility and ultimate accountability.

The FMS (s. 39) requires: 'An agency's systems for expense management must deal with the issues of identifying, approving, paying and recording expenses.' These principles should ideally be reflected within any probity guide. Some commonly used 'assessment prompts' are listed in Table 2 below alongside the probity principles. These are helpful when assessing the adequacy and potential effectiveness of internal control procedures such as the draft revised Guidelines.

**Table 2: Probity principles and some assessment prompts**

Probity principles	Assessment prompts
The expense must be for official purposes.	<ul style="list-style-type: none"> <li>• Is the expense for an authorised purpose?</li> <li>• Is the reason for the incurred expenditure identified?</li> </ul>
The expense must be properly authorised.	<ul style="list-style-type: none"> <li>• Was appropriate approval obtained before incurring the commitment of the expense?</li> <li>• Was the payment authorised by an officer with appropriate authority, before it was made?</li> </ul>
The expense must be properly documented.	<ul style="list-style-type: none"> <li>• Is the purpose of the incurred expenditure identified?</li> <li>• Were all transactions in which an expense was incurred identified and recorded?</li> <li>• Are reasonable assurances obtained that the amount of an expense is correct?</li> <li>• Have the goods or services that were the subject of the expense been provided as requested?</li> <li>• Have all required details of the expense been provided?</li> </ul>
The expense must be available for audit scrutiny.	<ul style="list-style-type: none"> <li>• Has an adequate audit trail been maintained?</li> <li>• Has enough information about the expenses been obtained to allow the timely provision of relevant and reliable information for the agency's managers and its external reports?</li> </ul>
The expense must be reasonable for the circumstances.	<ul style="list-style-type: none"> <li>• Could this expense be publicly justified and seen as reasonable for the circumstances?</li> <li>• Does the expense represent reasonable value for money?</li> </ul>

## OFFICE OF THE SPEAKER ACCOUNTABILITY PROCESS

### 3.1 PRINCIPLE OF ACCOUNTABILITY

To ensure accountability in financial management, systems of internal controls are established and maintained. One of the most fundamental principles within internal controls is that there is a separation of functions. That is:

- where the expenditure is incurred by an officer, it is not approved by that same officer
- those who incur or approve an expenditure should be separate from those who pay it.

Similarly, if an expenditure approval authority has been delegated, officers cannot use that authority to approve payments to themselves.

Usually authorisation to incur expenditure should be referred to a higher level, such as the officer's supervisor or manager, for approval. This control procedure has the benefit of protecting both the organisation and the officer from the possibility of misconduct or criticism.

This fundamental control procedure is implicit in the FAAA and clearly stated in other key guideline documentation, examples of which are given below.

#### ***Financial Administration and Audit Act 1977***

Section 36(1)(a): 'Every accountable officer ... must establish and maintain suitable systems of internal control ...'

Section 36(1)(c)(i): 'Every accountable officer ... must ensure ... that procedures within the department are such as will at all times afford proper control over expenditure ...' and ensure [s36(1)(d)(i)] 'the correctness, regularity and propriety of payments made'.

#### **Department of Treasury Guidelines: *Cost-effective internal control: underpinning agency performance (s. 7.2)***

Inherent in a sound organisational structure is the need for adequate segregation of duties sufficient to reduce materially the risk of fraud and error.

In this regard, and as far as the staffing arrangements of the agency permit, no one person should have complete control over all aspects of a transaction, record or resource — authorisation, recording, processing, operational or other custody and eventual write-off or disposal.

Of all internal controls, adequate division of duties is possibly one of the most important and should be factored into all stages of systems development, operation and ongoing assessment.

The FMS, section 14(2–3), requires that the accountable officer must have regard to this Department of Treasury Guidelines document, by considering the contents of the document and deciding if the contents apply to the agency's circumstances.

**Office of Public Service Merit and Equity (OPSME) Policy and Guidelines:  
General guidelines for personal expenses and the use of credit cards by public  
service employees including chief executives and senior executives (July 1997)**

4. Principles

The guiding Principles for an Accountable Officer, or delegate to consider is that expenditure must:

- be for official purposes;
- be properly documented with the public purpose identified;
- be available for scrutiny by both internal and external audit;
- appear appropriate and reasonable; and
- be authorised and have expenditure approved by an appropriate senior officer.

In view of the above and to enhance internal control over such expenditure, an officer who incurs an expense should not validate and authorise the payment or reimbursement of that expenditure. Personal expenditure for official purposes should be validated and authorised by an independent senior officer with a delegated authority to approve expenditure. (This would normally be the officer's supervisor or higher authority.)

## **3.2 DIFFICULTY OF APPLYING ACCOUNTABLE SYSTEMS IN THE OFFICE OF THE SPEAKER**

### **3.2.1 The approval process**

The previous section has clearly outlined the general financial management accountability principle of separation of functions, especially in expense management. It is almost uniformly practised in most public sector jurisdictions. This principle is not fully implemented in the Office of the Speaker, mainly due to the operation of the 'independent' role of the Speaker.

The draft revised Guidelines allow for self-approval of some expenses within the Office of the Speaker. For example:

- 4.4 The Speaker must ... personally authorise and certify (in writing) all expenditure incurred directly for themselves, including travel and hospitality.
- 5.2.4.5 The Speaker approves all domestic travel for themselves, their spouse and staff of the Office of the Speaker.

Currently, in an attempt to satisfy the principle of separation of functions, some expenditure is referred to the Clerk of the Parliament for authorisation and approval. While the Clerk of the Parliament is not the Speaker's 'senior officer', the role can be seen as quasi-independent. Such a process also fulfils the requirements of the FAAA, which provides that the Clerk of the Parliament is the accountable officer for the appropriations of the Legislative Assembly and Parliamentary Service, which includes the appropriations for the Office of the Speaker. The Clerk of the Parliament is thus ultimately responsible for the appropriations of the Office of the Speaker.

Table 3 (facing page) lists the elements that are the usual steps in any expense management process. Beside these it shows the practice suggested in the draft revised Guidelines for management of the domestic travel and hospitality expenses for the Office of the Speaker (which also appears to be the general current practice).

**Table 3: Expense management — Office of the Speaker (travel and hospitality)**

Elements	Suggested (and current) practice for travel and hospitality
Authorisation of proposed expenditure (e.g. hospitality or domestic travel)	Speaker
Expenditure commitment occurs (i.e. goods or services procured or incurred)	Speaker
Certification of goods or services received and accuracy of invoices	Speaker
Approval for payment	Clerk of the Parliament or an authorised delegate

The process outlined in Table 3 allows for some separation of functions, although only at the ‘approval for payment’ stage at the end of the process. This allows for the Clerk of the Parliament or an authorised delegate to carry out the following checks:

- Irrespective of the classification of the expenditure (e.g. relating to the Office of the Speaker or to the Parliamentary Service), was the expenditure incurred for official purposes?
- Is it properly documented and substantiated?
- Is the expenditure supported by correct invoices and accounts?
- Is it assessed as appropriate, reasonable and fair value for money?
- Is there certification that expenditure did occur?

If these requirements are not fulfilled, the Clerk of the Parliament as the accountable officer can or should request appropriate support documentation or information. A system to provide for appropriate authorisation before expenditure is committed is a much sounder way of preventing inappropriate or questionable expenditure. Such authorisation allows decision-making to pre-empt potential problems, where expenditure may not be appropriate or where it is more difficult to deal with once it has occurred.

Once expenditure is committed, there can be a subtle inclination for it to be approved even if it is in a ‘grey area’. The alternative would be to refer it back to the Speaker as a personal obligation. This could be the source of, and be fraught with, relationship and role conflicts.

An additional difficulty would occur in a situation where the Speaker does not comply with the requirements of the Guidelines. The Clerk of the Parliament as accountable officer must then take actions to gain compliance. Where an attitude of mutual respect and cooperation exist, this may not be a problem, even though the Clerk of the Parliament is performing a ‘compliance regulatory role’ with respect to a senior officer, the Speaker. However, where such a relationship of respect and cooperation does not exist, for whatever reason, the Clerk of the Parliament can be placed in a difficult situation. If the Clerk does not pursue compliance by the Speaker, the Clerk is failing in the role of ‘accountable officer’. If the Clerk does pursue compliance by the Speaker, he/she may come under pressure to turn a blind eye and desist from requiring compliance. There may be indications (either covert or overt) that it could affect the Clerk’s longer-term tenure in the role; it may also adversely affect other decision-making in the Parliamentary Service; or it may be met by indifference to the Clerk’s regulatory requirements. It is noted that the Clerk of the Parliament cannot be removed by the Speaker — only by the Legislative Assembly. However, it is conceivable that ongoing unresolved role and responsibility difficulties could lead to an untenable situation. Strategies to deal with those potential situations have been considered as part of this review.



### 3.2.2 Role of executive government approval

The process for approving and monitoring expenses for the Speaker differs from the process for a Cabinet Minister. Certain expenditures of ministers will be referred to the Premier, as the next 'senior level' for approval.<sup>2</sup>

The Speaker's role is independent of executive management and, like most Speaker's roles internationally, this independence is rigorously guarded, even though in many jurisdictions the real independence of the Speaker may be debatable. Conditions have changed over the centuries, where once the Speaker was the fearless independent spokesperson of the parliament, usually to an all-powerful monarch.

The Speaker is ultimately accountable to parliament. Therefore, to have independent authorisation at a level above the Speaker, all expenditure in relation to the Speaker should be authorised and approved by parliament, or a body with delegated authority and accountable to parliament, such as a parliamentary committee. Although ideal, this would be operationally impractical in many cases.

The revised Guidelines include two instances where approval by executive government is proposed:

- section 5.2.5.7 — approval of overseas travel
- section 6.1 — offers of honorary membership

In reviewing the revised strategies, we have taken an approach that maintains the traditional separation of the Office of the Speaker from executive government, and have suggested strategies that also maintain a reasonable degree of accountability.

### 3.2.3 Expenses covering mixed roles

In some circumstances — most notably overseas travel — the one event could include activities exercised primarily in the role of Speaker, but also activities where the Speaker had been requested to undertake activities on behalf of executive government.

Mixing the roles of independent Speaker and member of executive government can present a significant risk. The opportunity for overseas travel seems to be welcomed by most elected members; however, a situation where the Speaker is requested to undertake activities overseas for the executive government may cause problems. It could lead to a perception, or even an actuality, that such a request represents a 'reward' to the Speaker for favouring the government, or the absence of such requests could appear as 'punishment' for not doing so. This raises the question of whether the Speaker should be requested to undertake executive government activities at all if his or her role is, as is fiercely maintained, separate from and independent of executive government.

If the Speaker were to be requested to undertake activities on behalf of executive government, it would present further questions in relation to the initiation and management of expenses of the trip:

- Should it be handled through the Office of the Speaker?
- If the trip relates predominantly to executive government, should it be handled through the standard ministerial overseas travel processes?
- Should the components be separated, and the approval and expense management for the identifiably different components be handled separately?

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<sup>2</sup> *Queensland ministerial handbook*, <[http://www.premiers.qld.gov.au/About\\_the\\_department/publications/policies/Governing\\_Queensland/Ministerial\\_Handbook/contents/](http://www.premiers.qld.gov.au/About_the_department/publications/policies/Governing_Queensland/Ministerial_Handbook/contents/)>

The current process of revising and reviewing the Guidelines presents an excellent opportunity for prudent reassessment of whether the Speaker should be requested to undertake any activities at all on behalf of executive government.

### 3.3 OPTIONS FOR GREATER ACCOUNTABILITY IN EXPENSE MANAGEMENT SYSTEMS FOR THE OFFICE OF THE SPEAKER

There are some inherent complexities surrounding the role of Speaker and the various financial accountabilities required. Options for improved accountability in expense management systems for the Office of the Speaker include:

- better internal control systems
- clearer internal control guidelines
- increased initial authorisation of commitments
- support for the accountable officer proactively handling any noncompliance with the Guidelines
- increased direct accountability to parliament.

Where specific comments have been made in section 4 in relation to various aspects of the draft revised Guidelines, most will reflect one or more of these options, as summarised below.

#### **Better internal control systems**

The revised Guidelines constitute a set of internal controls which should be applied in association with other internal control systems such as those specified by the FAAA and the FMS. There is scope for the Guidelines to be tightened in a number of areas to address some 'at risk' practices that may not currently be covered.

#### **Clearer internal control guidelines**

The revised guidelines require greater clarity in a number of areas, especially where indicative expressions such as 'reasonable' or 'acceptable' are used. Where precise definitions cannot be used, more examples of inclusions and non-inclusions, or acceptable and non-acceptable practices, should be given. The *Queensland ministerial handbook*, for example, provides several instances of greater delineation between acceptable and non-acceptable practices.

Clear internal control guidelines are important, not only to prevent inappropriate expenditure but also to help the parliament's most senior officer set the accountability tone of that agency. The Department of Treasury guidelines, *Cost-effective internal control: underpinning agency performance* (section 7.1), reinforce this:

The overall environment in which an agency operates, sometimes referred to as the 'tone at the top', has a strong influence on the internal control structure. It includes, in addition to an emphasis on accountability, the need for effective leadership and high standards of ethical conduct and professional competence. Senior managers in particular must lead by example. In the current idiom they must 'walk the talk' in terms of promoting and observing 'best practice' corporate governance, including effective internal control.

#### **Increased initial authorisation of commitments**

As indicated in section 3.2.1 of this review, it is potentially more difficult to take action or redeem a situation once expenditure has been committed. Increased opportunities to ensure that proper and independent authorisation occurs before expenditure is committed are therefore highly desirable.

The focus of some sections of the revised Guidelines, with respect to identification of an expense, is more on whether the expense relates to the Speaker or to the Parliamentary Service. If the expense is legitimate, this exercise merely amounts to

correct categorisation. An essential precursor to this is an assessment of whether there is a legitimate and genuine reason to deem the expense official, irrespective of whether it relates to the Office of the Speaker or to the Parliamentary Service. The Clerk of the Parliament is expected and required under the FAAA and the FMS to approve expenditure. If there is inadequate justification to deem an item an official expense, the Clerk should refer it back to the Speaker for more detail; otherwise it becomes by default a personal expense of the Speaker.

### **Support for the accountable officer proactively handling any noncompliance with the Guidelines**

Questions have been raised as to whether there are any effective remedies that apply in situations where the Speaker does not comply with the requirements of the Guidelines — especially where noncompliance represents a breach of the Guidelines rather than a potential criminal offence. In this review we have considered strategies to handle noncompliance by the Speaker with the requirements of the Guidelines. These include referring noncompliant expenditure to the Speaker as a personal expense and debt for recoupment. This might similarly apply where reporting and other requirements relating to overseas travel are not met, as noncompliance might then require that the travel be deemed a private expense.

### **Increased direct accountability to parliament**

On some occasions the effective operation of the role of the Clerk of the Parliament as the accountable officer will provide independent oversight for the initial authorisation and subsequent approval of expenditure. However, there will be situations (e.g. overseas or significant travel) where accountability to parliament may be more appropriate. This could occur through the accountability processes attached to 'maximum transparency', where certain decisions involving expenditure should be tabled in a timely manner in parliament. Although this may not always achieve the desirable result of authorisation before the expenditure is committed, it would nevertheless provide effective accountability through maximum transparency. This would preserve the independence of the Speaker's role, as well as exercising an accountability to the body to which the Speaker ultimately answers.

## DETAILED REVIEW OF THE DRAFT REVISED GUIDELINES

### 4.1 ARE THE DRAFT REVISED GUIDELINES CONSISTENT WITH LEGISLATIVE REQUIREMENTS?

The draft revised Guidelines do attempt to clearly state key statutory provisions and accountabilities that apply to the roles of the Speaker and the Clerk of the Parliament. For example:

#### **Application of the Financial Administration and Audit Act**

The resources utilised within the Office of the Speaker are provided as part of the parliament's overall funding and expenditure of those funds must be properly accounted for in accordance with the *Financial Administration and Audit Act 1977* (FAAA). (s. 1.2)

#### **Primacy of the Financial Administration and Audit Act**

The Guidelines do not, and are not intended to, modify or affect the application of the Criminal Code or the application of the FAAA, which provides the framework for the financial administration of public monies and property. (s. 1.5)

#### **Statutory framework for the accounting for expenditure**

The overarching documents relating to accountability in the Office of the Speaker are the FAAA, Financial Management Standard 1997 (FMS), and these Guidelines. (s. 2.2)

#### **Accountabilities for the management of expenditures**

The FAAA provides that the Clerk of the Parliament is the accountable officer for the appropriations of the Legislative Assembly and Parliamentary Service, which includes the appropriations for the Office of the Speaker.

Under the FAAA, the Clerk is ultimately responsible for the stewardship of the appropriations of the Office of the Speaker. (s. 4.1)

#### **Delegations and responsibilities within the Office of the Speaker**

The Clerk of the Parliament may formally delegate authority to appropriate personnel within the Office of the Speaker to approve expenditure for goods/ services related to the normal operations of the Office of the Speaker ...

While the Clerk of the Parliament, as accountable officer, may undertake such delegations, the Speaker remains responsible for the proper management and control of all financial transactions effected under such delegations. (s. 4.3)

#### **Financial accountability of the Speaker**

The Speaker must acknowledge the duties and obligations imposed upon the Clerk of the Parliament as the accountable officer under the FAAA to account for the stewardship of the appropriations of the Office of the Speaker. (s. 4.4)

## 4.2 ARE THE DRAFT REVISED GUIDELINES CONSISTENT WITH EXPENSE MANAGEMENT PROBITY PRINCIPLES?

### Some observations and recommendations

A set of 'expense management probity principles' is outlined in section 2.3 of this document. We used these principles as a guide in our review of the draft revised Guidelines. During the process of review, liaison occurred with the Queensland Audit Office on effective probity principles and appropriate standards of accountability in guidelines such as these. The following observations and recommendations are made:

#### *Section 1 – Introduction*

This section provides foundation information on roles and relationships, including:

- the Office of the Speaker
- financial management of the Office of the Speaker
- overview of the Guidelines
- review and approval of the Guidelines
- relationship between the Guidelines and other documents.

Section 1 technically and correctly positions the Guidelines in relation to other documents and the Office of the Speaker. Section 1.2 succinctly states the overall framework for the financial management of the Office of the Speaker.

#### *Section 1 – Inclusion of a preamble*

Overall the draft Guidelines, subject to some specific enhancements, provide methodical, logical, comprehensive and reasonable guidance for expense management. Like many policies and procedures that are technically sound, their effectiveness depends on the spirit of their interpretation and application. It is not practical or possible to list every specific instance of expense management, in either procedures or examples. As indicated in section 1.3(c) of the Guidelines, they represent 'the **minimum** level of internal controls appropriate to ensure proper accountability'.<sup>3</sup>

It is important that this understanding underpins the implementation and operation of the Guidelines. If they are approached from the perspective of 'what is the **minimum** accountability to be provided to comply and not trigger corrective action',<sup>4</sup> they will be less effective.

These Guidelines do still require interpretation and discretionary decisions in many areas; for example, what are 'reasonable expenses'? Like most policies and procedures, they can be complied with at the basic level and interpreted from a flexible and boundary-pushing perspective. Alternatively, they can be fully complied with and interpreted from the perspective that they merely provide the minimum standard, and interpretations based on strong integrity and accountability principles should be the guide.

It is hard to prescribe, or even legislate, how policies and guidelines are to be interpreted and implemented. This is subject to the value base of the individuals involved. To a significant degree the effectiveness of these revised Guidelines will depend on the spirit in which they are interpreted and applied.

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<sup>3</sup> CMC emphasis added.

<sup>4</sup> ditto.

Additionally, while the Guidelines outline a system of expense management for the Office of the Speaker, the independence of approval and scrutiny is less than for ministerial expenses. This recognises the particular separateness of the role and accountability of the Speaker.

Consideration should therefore be given to including a preamble preceding section 1 of the Guidelines. This should emphasise the following points:

- The Office of the Speaker, due to its special role, may be subject to lesser independent management scrutiny.
- Thus there is a need to exercise greater responsibility to ensure that the integrity of the Office of the Speaker is maintained.
- This places a greater responsibility for self-imposed standards of integrity.
- The respect and standing of the Office of the Speaker will depend on the fulfilment of the trust placed in the Speaker to administer the Guidelines with commitment and integrity.

While such ‘aspirational statements’ cannot guarantee integrity in the interpretation and application of the Guidelines, such a statement can act as an intended guide to their interpretation, as well as conveying the message that they should be applied in a rigorously accountable and responsible way. The issue at stake may be more than misuse of financial resources; it may also involve the standing and integrity of the Speaker, and the community’s trust in the pre-eminent parliamentary role of the position.

### **Recommendation 1**

**That consideration be given to the inclusion of a preamble. An example of a suitable preamble could be:**

**‘These Guidelines set out the specific financial management policies, procedures and practices to be adopted in respect of the Office of the Speaker. The nature of the inherent responsibilities and accountabilities is such that there is a significant community expectation of trust in the interpretation and implementation of these guidelines by the Office of the Speaker. To ensure the maintenance of that public trust in this significant office of the parliament, these guidelines should be regarded as minimum levels of internal controls. To ensure appropriate accountability, a spirit of maximum integrity should prevail in any areas of uncertainty.’**

### ***Section 1.4 — Review and approval of the Guidelines***

This section provides for the periodic review of the Guidelines, with a full review conducted once every three years. The Guidelines were created and approved by the former Parliamentary Service Commission in May 1990. They were reviewed in 1997 and updated and approved by the then Clerk of the Parliament in May 1997. We understand that a process of review began in 2004 and this process, together with other matters, caused the current Clerk of the Parliament to initiate the internal audit that led to the reference to the CMC.

The Guidelines have been subject to review only every seven years — which, in the Commission’s opinion, is too long. Ideally the Guidelines should be reviewed whenever the ministerial guidelines are reviewed, or at least every three years.

The Guidelines indicate that the Premier approves them, and all variations to them, on the advice of the Speaker and the Clerk of the Parliament. The Commission has a number of difficulties with this aspect of the Guidelines:

- It is unclear whose responsibility it is to initiate the review of the Guidelines.
- It is unclear what should happen were there to be disagreement between the Speaker and the Clerk about the Guidelines. The Premier could be in

the position of receiving conflicting advice from the Speaker and the Clerk. Alternatively, the Premier could be in the position of receiving advice that gave the impression of agreement when in fact no agreement had been reached.

- The Commission is not convinced that the Premier is the appropriate person to approve the Guidelines, on the basis that:
  - 1 The Guidelines constitute a document prepared to enable the accountable officer to discharge the officer's function and duties under section 36 of the FAAA to:
    - establish and maintain suitable systems of internal control and risk management
    - ensure that procedures within the department are such as will at all times afford proper control over expenditure
    - ensure that expenditure is incurred for lawful purposes
    - ensure adequate safeguards. (section 2.1.1 of this document)The responsibilities are on the accountable officer, not on the Premier; and section 38 of the FMS reinforces the view that this is an accountable officer function.
  - 2 As noted elsewhere in this document (section 3.2.2), the view taken is that, to preserve the independence of the role and Office of the Speaker, the executive should not be involved in approving actual expenditure or systems for that expenditure.

### **Recommendation 2**

**That the responsibility for approval, initiation of review and consultation prior to review rest with the Clerk of the Parliament as accountable officer.**

**It should also be the responsibility of the Clerk, having given approval, to inform the Premier, as the appropriate minister, of new guidelines and any amendments.**

**There is a clear public benefit in the guidelines and any amendments to them being made public. Therefore, it is recommended that the Premier, as the appropriate minister, table the guidelines and any amendments made to them from time to time in the parliament when received.**

Additionally a review system should be implemented so that, whenever there is an amendment to the *Queensland ministerial handbook*, there is an automatic review of that aspect in the Speaker's guidelines to determine whether there is applicability and a need for amendment.

### **Recommendation 3**

**That, whenever a change occurs within the *Queensland ministerial handbook*, the Ministerial Services unit within the Department of the Premier and Cabinet advise the Clerk of the Parliament, so that the need for any applicable amendment to the Speaker's guidelines can be assessed.**

### **Section 4.1 – The role/responsibility of the Clerk of the Parliament**

In the third paragraph of this section, it states: '... the Clerk may insist upon predetermined standards ...' This implies discretion by the Clerk, and could be at risk of weaker interpretation.

### **Recommendation 4**

**That 'may' in paragraph 3, section 4.1, of the draft revised Guidelines be changed to 'must'.**

Section 4.1 is a very significant clause in the Guidelines, as it clearly specifies the role/responsibility of the Clerk of the Parliament. It does make clear that, although the Speaker may be the Clerk of the Parliament's senior officer, the Clerk as the accountable officer has a mandatory responsibility to:

- ensure responsible stewardship of the appropriations of the Office of the Speaker
- insist on compliance with these Guidelines
- ensure that Parliamentary Service officers examine documents and seek additional information and explanations where necessary.

While the Guidelines and the FAAA impose the above requirements on the Clerk of the Parliament and the Speaker, the Clerk of the Parliament's responsibility is to take all reasonable measures to ensure that the above provisions are implemented and to monitor their compliance. If there is noncompliance, the Clerk of the Parliament is not empowered to impose any penalties, but would be expected to follow due process of reporting issues of concern or noncompliance to the relevant agencies (e.g. the CMC and the Queensland Audit Office).

#### ***Section 4.4 — The role/responsibility of the Speaker***

The first two dot points in this section provide a good, clear and firm statement of requirements with respect to the role of the Clerk of the Parliament as the accountable officer, and the responsibility of the Speaker, to ensure the validity and veracity of claims charged to the Office of the Speaker and establish appropriate checks and balances.

The third dot point, regarding the Speaker's responsibility to personally authorise and certify (in writing) all expenditure incurred directly for him/herself, means that the Speaker will approve his/her own expenses; this is a continuation of the existing situation. As indicated in section 3.1 of this review, this process is philosophically inconsistent with accountable financial management best practice. However, if the role of the Speaker is kept separate from executive government administrative processes, this dictates that, in almost all circumstances, the Speaker will by necessity authorise his/her own expenses as allowed for in the Guidelines.

Therefore no expenditure for travel or hospitality should be approved for final payment unless it has been personally authorised and certified in writing by the Speaker. In the absence of such authorisation and certification, such expenditure should be deemed the personal responsibility of the Speaker.

We have taken an approach that maintains the traditional separation of the Office of the Speaker from executive government. In so doing, we have considered a range of alternative strategies to ensure accountability. In some instances, greater 'transparency' has been recommended. Where accountability through oversight and approval by a more senior officer is not practical or possible, the process of maximum transparency can serve as an effective accountability mechanism.

#### **Recommendation 5**

**That, in the process of further refining, amending and ultimately approving these Guidelines, the requirement as stated in dot point 3 of section 4.4 — that 'The Speaker must ... personally authorise and certify (in writing) all expenditure incurred directly for themselves, including travel and hospitality' — be clearly indicated and preserved, to ensure that there is a clear understanding that the responsibility and any ultimate accountability for such expenditure rests directly with the Speaker.**



### ***Section 5 – Accounting for expenditure***

This section outlines more specifically what expenditure is allowable (and not allowable) under the Guidelines, and how the allowable expenditure must be accounted for. In many subsections examples are given of allowable and non-allowable expenditure. Examples aid the accurate interpretation of policy and procedure documents. However, there seem to be fewer examples here than in similar guidelines in the *Queensland ministerial handbook* and the Members' entitlements handbook.

#### **Recommendation 6**

**That additional examples of allowable and non-allowable expenditure be included in the Guidelines wherever possible.**

### ***Section 5 – Accounting for expenditure: probity principles***

A statement of principles underpinning the justification for incurring expenditure by the Office of the Speaker has been included in the draft revised Guidelines. This is a type of foundation 'probity principles' statement. Stating such probity principles is valuable and strengthens the Guidelines; but the current probity statements need to be strengthened with reference to accountable authorisation of expenses.

#### **Recommendation 7**

**That the principle 'the expense must be properly authorised' be also included within the current expense management 'probity principles'.**

### ***Sections 5.2.4.1 and 5.2.5.1 – Reasonable travel costs***

Other than in the subtitles, there is no statement in either of these subsections that the quantum of travel costs must be reasonable. Both subsections list what costs can be included as legitimate cost areas. One could interpret the subtitles as referring to the categories of travel costs that it is reasonable and legitimate to include, not necessarily the quantum of costs incurred that would be reasonable.

Currently the Guidelines state that 'claims for actual costs incurred ... will be met ...', which implies that any actual costs would be paid. This is a potential risk area, and the subsections should at least indicate that claims for 'reasonable levels' of cost will be met.

#### **Recommendation 8**

**That sections 5.2.4.1 and 5.2.5.1 of the Guidelines each include the statement that 'claims for reasonable actual costs ... will be met.'**

Additionally, the term 'reasonable' can be interpreted widely. One could put forward quasi-plausible justifications for almost any level of actual expenses, and they might be hard to negate conclusively. A definition of the term 'reasonable' would reduce the risk of deliberate or unintentional misinterpretation in these Guidelines. Any elaboration or definition should be accompanied by examples. For example, the *Queensland ministerial handbook* includes some examples with respect to class of travel, accommodation and mini-bar expenses, as well as a schedule of incidental allowances.

#### **Recommendation 9**

**That the Guidelines include a definition, description or examples of what the term 'reasonable' would represent.**

### **Section 5.2.5.7 – Overseas travel approval and advice to the Premier**

The draft revised Guidelines allow for:

- the Speaker to approve all domestic travel for self, spouse and staff of the Office of the Speaker
- the Premier to approve all overseas travel for the Speaker, with requests to be submitted at least six weeks before the proposed travel.

Possibly because of the political contentiousness surrounding the justification and cost of elected members undertaking overseas travel, one of the few areas in the draft revised Guidelines that requires the Premier's approval is the Speaker's proposed overseas travel. As detailed in section 3.2.2 of this review, the Commission does not propose to recommend a departure from the independence of the Speaker's role and to endorse accountability to executive government. This would have implications, in that, once it was accepted for overseas travel, there would be no philosophical reason why accountability to executive government could not or should not be introduced for a wide range of Speaker-related activities.

Therefore, if the Speaker's right to initially authorise his/her own travel is incorporated in the Guidelines, some form of transparent accountability is appropriate and even essential, especially if approval by executive government is not implemented. A potentially effective system of accountability through transparency would involve tabling any significant travel proposals in parliament.

#### **Recommendation 10**

**That the Guidelines include a provision to the following effect:**

**'A least four weeks before any proposed overseas travel, the Speaker must table in parliament an advice of the proposed travel. The advice must incorporate the following detail:**

- objectives of the visit
- the Parliamentary Service (or other) program or activity anticipated to benefit from the visit
- the anticipated explicit benefit from the visit for the program or activity that would benefit from the visit
- a draft agenda, including countries and/or centres to be visited, dates and times for all travel, and sufficient detail to substantiate the official nature of the journey
- details of accompanying people whose costs are to be met from public funds, and the purpose for their attendance
- total estimated cost
- a clear indication of any personal component of the travel, including any personal leave (see s. 5.2.5.8).

**The Standing Rules and Orders of the Legislative Assembly should be amended to enable the Speaker to table this advice "out of session" if required.'**

The above points are taken from the existing guidelines and from the *Queensland ministerial handbook*. Additionally it has been suggested, in section 3.2.3 of this review, that the current process of revising and reviewing these Guidelines presents an excellent opportunity to prudently reassess whether or not the Speaker should be requested to undertake any activities on behalf of executive government while travelling overseas. If this practice of requesting the Speaker to undertake duties on behalf of the state of Queensland while travelling overseas were to continue, transparency requirements would dictate that the details of the request and duties should be tabled in the advice to parliament by the Speaker.

### **Recommendation 11**

**That the matter of whether the Speaker should be requested to undertake any activities on behalf of executive government while travelling overseas be reassessed; and that, if this practice of requesting the Speaker to undertake duties on behalf of the State of Queensland while travelling overseas were to continue, the details of the request and duties should be tabled in the advice to parliament by the Speaker.**

#### ***Section 5.2.4.5 – Domestic travel approval and documentation***

The draft revised Guidelines allow for the Speaker to approve all domestic travel for self, spouse and staff of the Office of the Speaker. In the same spirit as the discussion above and the proposal in Recommendation 10, a transparent and accountable internal control would require that all proposals for domestic travel by the Speaker for travel of more than five days' duration be tabled in parliament at least two weeks before the proposed travel. Details of all shorter trips could be included in a schedule annexed to the annual report of expenditure required under section 2.3.2 of the Guidelines; this would provide a transparent accountable record to parliament, without cluttering parliament with details of several small domestic trips. The provision that 'documentation detailing the purpose and extent of domestic travel be forwarded to the Travel Section for filing' provides little independent or external transparent accountability. These proposed requirements are not overly onerous and are consistent with the levels of accountability imposed on others.

One rationale for introducing more transparently accountable processes for domestic travel lasting longer than five days is that there could be a greater risk of personal travel or generous travelling time allowances being built into longer domestic trips, or of domestic trips that may extend beyond a normal five working-day week. Longer domestic trips also give greater scope for fortuitous local personal travel opportunities to be incorporated with legitimate role-related travel activities.

### **Recommendation 12**

**That, at least two weeks before any proposed domestic travel of *more than five days' duration*, the Speaker must table in parliament an advice of the proposed travel. Details of all shorter trips are to be included in a schedule annexed to the annual report of expenditure required under section 2.3.2 of the Guidelines. The advice must incorporate details comparable to those listed in Recommendation 10.**

It is noted that backbenchers do not have to advise parliament in this way. However, they are entitled to a Daily Travel Allocation and Allowance as contained in the *Members' entitlements handbook* (s. 2.3), rather than the reimbursement of actual travel costs as in the Speaker's situation. Additionally the backbencher's travel allowance claims are approved by an independent source, the Clerk of the Parliament.

We understand that an annual conference is conducted for Presiding Officers and Clerks from various national and state parliaments of the Australia and Pacific Region of the Commonwealth Parliamentary Association. It is noted that at least one jurisdiction (New South Wales) has provided specific reference to this conference in its guidelines, and there is benefit in doing so in the Queensland Guidelines, recognising it as an annual event under a type of standing arrangement. Reporting on attendance at the event should still be required.

### ***Sections 5.2.4.4 and 5.2.5.3 – Overseas or domestic travel by the Speaker's spouse***

Currently the existing guidelines allow the Speaker to approve travel for his/her spouse, for both domestic and international travel. The only exclusion appears to be travel of the Speaker's spouse to a political function when not accompanied by the Speaker. Where a spouse accompanies the Speaker for a large amount of travel undertaken by the Speaker this can represent a significant cost, both in the cost of the travel as well as through fringe benefits tax obligations. For a minister's spouse to accompany the minister and have their travel costs met, the minister must seek approval and justify the specific benefit to Queensland of the partner's travelling, and submit a separate detailed itinerary. Such state-funded travel is not regarded as an automatic right. It seems logical that similar conditions should apply to the Speaker's spouse.

#### **Recommendation 13**

**Where domestic travel of more than five days' duration, or overseas travel, by the Speaker's spouse is proposed, the advice tabled in parliament in reference to the Speaker's proposed travel must also set out:**

- the specific benefit to Queensland of the spouse's travelling, and
- a separate detailed itinerary for the spouse.

### ***Sections 5.2.4.5 and 5.2.5.7 – Personal component of overseas or domestic travel***

The revised draft Guidelines require the Speaker to provide details of 'any substantial personal component' of domestic or overseas travel. This creates a risk in its interpretation. What, for example, is substantial? Is it 5 per cent, 10 per cent or some other proportion of the travel or quantum of the costs? Where guidelines are very imprecise, or allow wide flexibility in interpretation, they can become far less effective as internal control mechanisms.

Without becoming excessively prescriptive, clear guidelines can protect both the organisation and the individual from the possibility of misconduct or criticism. For elected officials, there is wisdom in erring on the side of maximum transparency and accountability, especially where procedures may allow a personal benefit.

#### **Recommendation 14**

**That a requirement to include 'a clear indication of any personal component of the travel' be added to sections 5.2.4.5 and 5.2.5.7 of the Guidelines.**

### ***Section 5.2.5.9 – Report to parliament***

This section of the Guidelines requires the Speaker to table in parliament a written report on overseas travel undertaken, within one month of returning, or at the next available sitting if parliament is not in session at the time of the Speaker's return. This seems a reasonable accountability measure and is consistent with the requirements within the *Queensland ministerial handbook*. For this accountability control measure to be effective, however, there needs to be a commitment and process to ensure that it does occur, thus avoiding any accidental oversight or deliberate noncompliance.

If reports on overseas travel are not submitted as required by section 5.2.5.9 of the draft revised Guidelines, noncompliance should cause the travel to be deemed personal travel and all costs associated with it should become a personal debt of the Speaker (not the Office of the Speaker). This should be stated clearly in the Guidelines. This debt should be pursued through the normal debt recovery

processes. In such cases, relevant authorities, such as the Queensland Audit Office, should be advised.

#### **Recommendation 15**

**That overseas travel reporting requirements as detailed in section 5.2.5.9 of the draft revised Guidelines be retained with at least the current specified minimum requirements.**

#### **Recommendation 16**

**That the Guidelines contain a clear policy statement indicating that, should there be noncompliance with section 5.2.5.9 of the draft revised Guidelines, the travel will be deemed the Speaker's personal travel and all costs associated with the travel, including spouse travel costs, will become a personal debt of the Speaker (not the Office of the Speaker). This debt should be pursued through the normal debt recovery processes and the relevant authorities (e.g. the Queensland Audit Office) should be advised.**

#### ***Section 5.2.6.1 – Hospitality: official functions***

This section states 'the Speaker may elect to host official functions in Brisbane, interstate or overseas'. This gives the Speaker the authority to host official functions; however, there does not seem to be a process to determine whether the official functions are justified or provide accountability. The 'Office of the Speaker functions certification' form in Appendix 4 of the draft revised Guidelines merely requires a statement of whether the official purpose of the function is 'Speaker-related' or 'Parliamentary Service-related'. This is more a guideline for the administrative allocation of costs incurred.

Adequate, clear and relevant information needs to be provided by the Office of the Speaker with respect to functions hosted by the Speaker, so that those making accountable financial management decisions can confidently conclude that the functions are official. At present there seem to be no clear criteria of what gives a function 'official' status, rather than 'electorate' or 'personal'. The draft revised Guidelines state:

Official functions are hospitality events hosted by (i.e. attended by) the Speaker (or staff of the Office of the Speaker or Parliamentary Service staff) involving one or more guests of the Speaker/Parliament.

Without some clearer guidelines, the above definition could be open to abuse. It is insufficient for the only criterion for 'official function' status to be that one or more attending are the guests of the Speaker. Clearer criteria would allow the Clerk of the Parliament, as accountable officer, to determine whether the hospitality function expense is legitimately Speaker-related, Parliamentary Service-related, electorate-related or purely personal.

#### **Recommendation 17**

**That, with respect to the certification requirements for official functions:**

- **the Guidelines include some examples of what would be allowable and non-allowable official functions**
- **the 'Office of the Speaker functions certification' form in Appendix 4 of the draft revised Guidelines be modified to expand the heading 'Nature of function' to 'Nature and official purpose of function'.**
- **the Guidelines incorporate a sample 'best practice' completed version of the 'Office of the Speaker functions certification' form in Appendix 4.**

### **Recommendation 18**

**That details of official functions held during the year be included in a schedule annexed to the Statement for Public Disclosure referred to in section 2.3.2 of the Guidelines. At a minimum the information should disclose:**

- **date of function**
- **nature of function (purpose)**
- **total cost of function**
- **class of attendees (not all actual attendees).**

Additionally, section 5.2.6.1 contains the statement that 'The level of entertainment should be appropriate to the occasion'. Without further guidance the interpretation of 'appropriate' within this statement could represent a risk. The *Queensland ministerial handbook* does provide more detailed guidance to ministers about when official hospitality is appropriate, and it gives some benchmark cost quantum guidelines.

### **Recommendation 19**

**That the Guidelines include a definition, description or examples of what the term 'appropriate' would represent.**

It is noted that the draft revised Guidelines require, as part of the certification requirements, the listing of 'the names of participants, where practicable, and the organisations they represent'. It further provides that:

In exceptional circumstances, due to the sensitiveness of a specific function, details of specific attendees may be provided to the Clerk in confidence to be maintained in a confidential file in the Clerk's office. However these documents will be available for audit scrutiny. On these occasions sufficient detail must still be provided for processing to allow the official nature of the function to be verified and to allow for accounting for FBT.

We find it hard to imagine any circumstances that would be of a sufficiently sensitive nature to warrant such secrecy about guests of the Speaker. Although there is a limited degree of transparency in the provision that 'details of specific attendees may be provided to the Clerk in confidence to be maintained in a confidential file in the Clerk's office', this is a provision that could be at risk of inappropriate use in certain situations.

### **Recommendation 20**

**That the need for the inclusion of the 'sensitiveness of specific function' provision be reassessed, to ensure that the need for accountability and transparency is not unnecessarily diminished.**

#### **5.2.6.2 – Minor entertainment**

This section makes provision for an allowance, set at 1.5 times the allowance of the Chairperson of Committees, for the Speaker to incur modest entertainment expenses that are reasonably and necessarily associated with those duties. Where such expenses are incurred within the parliamentary precinct through the Parliamentary Catering Division, the Clerk of the Parliament may approve expenditure of this nature up to the value of \$2250 per annum.

This section could possibly be made clearer. It allows interpretation that the only allowable claims against this provision are for expenses incurred within the parliamentary precinct; alternatively it could be interpreted that the Speaker may incur modest entertainment expenses, but only those incurred within the parliamentary precinct through the Parliamentary Catering Division need the approval of the Clerk of the Parliament, and they are capped at \$2250 per annum.

This section is potentially a high-risk area and warrants inclusion of a definition, description or examples of what the term ‘reasonably and necessarily associated with those duties’ would represent. Section 5.3 (Non-allowable expenditure) clearly states that ‘casual drinks’ are not to be charged to the Office of the Speaker. Clear guidelines and examples need to be provided to ensure there is no confusion, because this is an area where personal or electorate-related expenses could inappropriately be charged to the Speaker’s minor entertainment provision.

#### **Recommendation 21**

**That the following be considered as a revised section 5.2.6.2:**

##### **‘5.2.6.2 Minor hospitality**

**The Speaker is provided a minor hospitality allowance of \$2250 per annum, to incur minor entertainment expenses that are reasonably and necessarily associated with their duties. This allocation is to be incurred within the precinct through the Parliamentary Catering Division.**

**The allocation may be utilised at the Speaker’s discretion for matters such as:**

- **official drinks for the mini-bar in the Speaker’s office**
- **official minor meals or hospitality provided by the Speaker where the cost does not warrant documentary certification requirements.’**

#### **Recommendation 22**

**That a definition, description or examples of the term ‘reasonably and necessarily associated with those duties’ be included.**

Currently it is understood that any purchases for the Speaker from the Parliamentary Services ‘bottle shop area’ are automatically charged to the Office of the Speaker, with the Speaker to nominate later whether any of those purchases should be transferred to his/her personal account. With the introduction of a set annual allowance for the Speaker to incur modest entertainment expenses, all future purchases by the Speaker from the Parliamentary Services ‘bottle shop area’, should be charged to the Speaker’s personal account. If or when there are any circumstances where any of the purchases should be transferred to the Office of the Speaker account, the Speaker could then indicate these and provide appropriate substantiation.

#### **Recommendation 23**

**That all future purchases from the Parliamentary Services ‘bottle shop area’ by the Speaker be charged to the Speaker’s personal account.**

#### **Section 5.2.6.3 – Gifts**

This section contains five pages in the draft supplied to the CMC, and has its main emphasis on handling the receipt of gifts, and especially the procedures to follow if the Speaker wishes to personally keep a gift. The draft revised Guidelines contain some selected excerpts from the *Ministerial handbook* (section 3.3, Gifts received). They do not contain:

- a clear policy statement
- guideline principles for accepting and giving, or not accepting or not giving, gifts
- a set of general principles and obligations, or
- an indication that intangible gifts should be considered.

The FMS was amended in 2003 and now does not contain specific procedures to follow with respect to giving and receiving gifts. It now requires the operation of a series of general internal controls detailed under section 71 (Control procedures), with a specific reference in section 71(g) to internal controls covering 'authorising, dealing with and keeping a register of gifts and benefits received and given'. Most significantly, though, the FMS in its Commentary requires that:

In developing and implementing internal controls for authorising, dealing with and recording gifts and benefits given by an agency or received by an officer or member of an agency, the accountable officer or statutory body should consider relevant policies or guidelines issued by the Office of the Public Service Commissioner, the agency's code of conduct, and relevant legislation, including the *Public Sector Ethics Act 1994*, the Criminal Code and the *Crime and Misconduct Act 2001*.

The Office of the Public Service Commissioner issued a Policy and Procedure for the giving and receipts of gifts and benefits in 2003. This is a comprehensive document, which would be a helpful reference for a revised gifts and benefits policy within the Guidelines with respect to the role of the Speaker.

The current guidelines, modelled in part on the *Ministerial handbook*, do not include hospitality and entertainment as gifts. These could include passes or tickets to entertainment events, access to spectator boxes at a sporting or other venue, tickets to cultural events or use of facilities. These definitely are included as components of the gifts and benefits policy and procedures issued by the Office of the Public Service Commissioner, along with all intangible gifts. Their exclusion from the draft revised Guidelines (and the *Ministerial handbook*) represents a significant potential risk.

#### **Recommendation 24**

**That the 'Declaration of official gifts received' in Appendix 2 of the Guidelines be amended to include:**

- a record of 'approved decision' in the 'Gift to the parliament' form
- a record of 'approved decision' in the 'Gift to the Speaker or immediate family' form
- a record of 'the occasion' (e.g. an indication of why a gift was relevant or required).

#### **Recommendation 25**

**That consideration be given to including a policy and process guide and record form on the 'disposal of gifts' similar to Appendix 18 in the *Queensland ministerial handbook*.**

### ***Section 6.1 — Honorary memberships***

This section of the draft revised Guidelines contains one of the situations where it has been proposed that 'Any offer should be referred to the Premier for final approval of acceptance'. As detailed in section 3.2.2, it is not proposed to recommend a departure from the 'independence of the Speaker's role' and to endorse accountability to executive government. Therefore it would seem rational that any offer of honorary membership be treated as a gift and be dealt with under a revised Gifts section of these Guidelines. The revised Guidelines actually recognise it as a gift, in that they state, 'An offer of honorary membership of a body should be treated as a "gift" if membership fees are substantial (if benefits are substantial) and/or if membership has particular "scarcity" value.' This determination seems to be based more on the material value of the honorary membership than on any intangible value.



### **Recommendation 26**

**That the policy and procedures for the effective and accountable management of offers of honorary membership be dealt with within a Gifts and Benefits policy and procedure that takes full recognition of intangible gifts.**

Additionally, the statement within section 6.1, that ‘Honorary membership of a body should not be accepted if that body pursues policies and practices which are out of line with government policy’, should be reconsidered. Although the rationale of the government is understandable, there could potentially be a conflict between the ‘independent’ role of the Speaker as the spokesperson of parliament and the requirement that the Speaker not accept honorary membership of a body if that body is perceived as pursuing policies and practices that are out of line with government policy.

### **Recommendation 27**

**That the statement within section 6.1 that ‘Honorary membership of a body should not be accepted if that body pursues policies and practices which are out of line with government policy’ be reconsidered, to ensure there is no potential conflict with the ‘independent’ role of the Speaker.**

## **4.3 MONITORING COMPLIANCE WITH THE REVISED FINANCIAL MANAGEMENT GUIDELINES FOR THE OFFICE OF THE SPEAKER**

### **4.3.1 Monitoring compliance**

Most of this document focuses on the nature of relevant financial management internal controls, internal control ‘best practice’, systems applicable to the Office of the Speaker, and specific comments and recommendations with respect to the draft revised Guidelines forwarded by the Premier. An issue that is possibly more difficult and complex is the monitoring of compliance with the Guidelines.

As indicated in section 1.3 of the draft revised Guidelines, they:

- establish a framework for the financial and administrative arrangements of the Office of the Speaker
- provide an overview of the structure of the Office of the Speaker
- outline how expenditure is managed and accounted for
- detail all external reporting requirements and provide examples of the required external reporting format.

Section 4.1 reinforces that the Clerk of the Parliament is ultimately responsible for the stewardship of the appropriations of the Office of the Speaker. As a consequence:

... the Clerk may insist upon predetermined standards being met, **including compliance with these guidelines**,<sup>5</sup> as well as the need for Parliamentary Service officers to examine documentation and to seek additional information or explanations where necessary.

This clearly indicates that the Clerk of the Parliament has a role in seeking compliance and monitoring compliance with these Guidelines. What specifically might be required or expected from the Clerk of the Parliament? What might be a reasonable expectation? What might be the limits of what the Clerk of the Parliament may reasonably be expected to do to attempt to gain compliance?

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5 CMC emphasis added.

### 4.3.2 Monitoring compliance activities

It should be reasonable to expect the Clerk of the Parliament to:

- 1 ensure that clear and available administrative procedures exist to allow easy compliance with these Guidelines
- 2 ensure that administrative forms and similar documents specifying appropriate information requirements exist to allow easy compliance with these Guidelines
- 3 ensure that systems exist that provide an early alert to the Clerk of the Parliament and/or Parliamentary Services staff if noncompliance occurs
- 4 take reasonable administrative actions to remind the Speaker of the requirement for compliance, and to seek such voluntary compliance
- 5 initiate administrative action to deal with noncompliance where voluntary compliance does not occur
- 6 make appropriate referrals to the relevant agencies (e.g. the CMC or the Queensland Audit Office) when administrative action to deal with noncompliance has been initiated.

To initiate administrative action to deal with noncompliance, where voluntary compliance does not occur as detailed in item 5 above, would include action such as that outlined in Recommendation 16. Here it is recommended that:

... the Guidelines contain a clear policy statement indicating that, should there be noncompliance with section 5.2.5.9 of the draft revised Guidelines, the travel will be deemed the Speaker's personal travel and all costs associated with the travel, including spouse travel costs, will become a personal debt of the Speaker (not the Office of the Speaker'. This debt should be pursued through the normal debt recovery processes and the relevant authorities (e.g. the Queensland Audit Office) be advised.

This is consistent with what is currently expected of the Clerk of the Parliament where, with respect to approval of travel-related payments, the Parliamentary Service *Members' entitlements handbook* requires that:

With respect to travel, where the Clerk is not satisfied that travel expense information provided by a Member is sufficient to indicate that the primary purpose of that travel was for Parliamentary business, payments on account of the travel will be withheld pending further satisfactory information being provided by the Member. In the event that insufficient evidence is supplied to the Clerk, the claim for reimbursement of costs of travel will not be paid and all related travel costs will be met by the Member. (Section 1.3, 'Administration of the handbook', p. 1)

The Code of Ethical Standards for the Queensland Legislative Assembly contains a Statement of Fundamental Principles, which includes:

#### **6 Appropriate use of entitlements**

Members are provided certain entitlements to assist them to discharge their duties and responsibilities. Members are to ensure that they comply with any guidelines for the use of these entitlements.

Additionally section 3.5.4 of the Code of Ethical Standards deals with 'Consequences of a breach of the handbook or guidelines' and states:

A failure to comply with the handbooks or the guidelines may require the member to reimburse any expenditure not falling within the handbooks.

Section 31 of the FMS places an obligation on the accountable officer to collect revenue or follow up on outstanding revenue that may be due. This includes repayment of funds where, for example, the reimbursement of travel costs has not been approved. The Commentary to section 31 of the FMS states:

- 10 Records for revenue management need to identify when money is owed. Once recorded the status of the debt can be monitored and, if necessary, followed up until satisfied.

### 4.3.3 Challenges and possible responses

It should be acknowledged that compliance with the Guidelines is not optional; it is a non-negotiable accountability requirement. While tangible systems and procedures can be implemented to enable many of the above administrative processes to occur, there is a critical element of intangible support for the role of the Clerk of the Parliament, who is expected to take such actions. Where compliance with these Guidelines is not readily forthcoming, a difficult situation can occur. It involves a situation where a senior administrative officer (the Clerk of the Parliament) is seeking compliance by an elected official and one of the most senior officers of parliament (the Speaker), and where the Clerk of the Parliament does not have a hierarchical or managerial authority relationship.

Our community admires and respects acts of physical courage; but, in situations such as this, where accountability, integrity and maintenance of the public trust are at stake, it is 'moral courage' that an officer such as the Clerk of Parliament will be expected to display. In these circumstances it is important that the necessary intangible support for the Clerk of the Parliament is demonstrated.

Where there is noncompliance short of official misconduct, there must be some procedure where the Clerk of the Parliament can enlist the aid of an appropriate body. While noncompliance should be a concern of the whole parliament, it would not always be practical for parliament to deal with such issues. One body within parliament that potentially could deal with cases of significant ongoing noncompliance would be the Member's Ethics and Parliamentary Privileges Committee. Currently the Clerk of the Parliament is not empowered to refer issues to this committee. This can only be initiated by members of the parliament referring an issue to the committee via the Speaker, or by the Legislative Assembly referring it to the committee by resolution.

The existing Code of Ethical Standards, while recognising the importance of compliance with guidelines detailing members' entitlements, does not make a breach of those guidelines something that is in itself a referable matter. That is, a breach of the guidelines is not a recognisable breach of privilege or contempt.<sup>6</sup>

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6 Hansard, 12 May 2005, p. 1447. Statement by the Acting Speaker in response to a question regarding the possible referral of alleged breach of the guidelines to the Members' Ethics and Parliamentary Privileges Committee:

I have considered this matter and advise as follows: the Code of Ethical Standards is an important document explaining existing legislation, standing orders, resolutions of the House, practice and procedure. Whilst the code attempts to draw together all of the existing obligations on members, provide an overview of those obligations and put them in an ethical framework, the code itself does not create any new enforceable obligations.

Section 3.5 of the code does remind members of their obligation to comply with the administrative rules or requirements which apply from time to time to any entitlement or allowance they receive. However, that section of the code does not create any new enforceable obligations.

The complaints procedure outlined in the code, including standing order 269, clearly relates to matters involving a breach of privilege or a contempt. The alleged failure of a member to comply with financial guidelines is not a breach of privilege or a contempt in itself.

In conclusion, I have come to the opinion that, under existing standing orders and the complaints procedure in the Code of Ethical Standards, a Speaker has no basis or power to refer the matter to the Members' Ethics and Parliamentary Privileges Committee.

However, the Legislative Assembly appears to have the ability to regulate the conduct of its own members generally,<sup>7</sup> and therefore could empower the Members' Ethics and Parliamentary Privileges Committee with the ability to receive and consider complaints relating to a breach of entitlements guidelines.

If the Clerk of the Parliament is to be empowered to refer alleged noncompliance by the Speaker to the Member's Ethics and Parliamentary Privileges Committee, the Committee should have the obligation to evaluate and deal with the matter.<sup>8</sup>

### **Recommendation 28**

**That necessary changes be made to parliamentary procedures to allow the Clerk of the Parliament to report significant noncompliance that the Speaker refuses to correct to the Members' Ethics and Parliamentary Privileges Committee.**

The implication of Recommendation 28 is that it endorses the aspirational concept of self-regulation. In effect any significant non-compliance that the Speaker refuses to correct would be dealt with by parliament, through its Members' Ethics and Parliamentary Privileges Committee (MEPPC). This is consistent with parliament's previous expressions on similar issues, for example:

Under s 16(3) of the Committees Act, complaints against a member not complying with the code [of ethical conduct] may only be considered by the Legislative Assembly or the MEPPC. It is obvious that s 16(3) was drafted so as to preserve the privileges of the Legislative Assembly to regulate its own proceedings ... The committee gave careful consideration to this issue and concluded that the enforcement of the code for non-criminal matters should remain with the Parliament.

Self regulation is consistent with other professions which maintain standards of conduct among their members, and deal with breaches of the profession's ethical rules, through their disciplinary committees.<sup>9</sup>

Similarly, when the Members' Ethics and Parliamentary Privileges Committee reported on a draft code of conduct for members, they discussed submissions by the then Criminal Justice Commission (CJC) regarding a role for the CJC in enforcing the code:

The committee does not accept that there is any compelling reason why the CJC should have jurisdiction to investigate breaches of the members' code of ethical conduct where those breaches fall short of criminal conduct. Quite the

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7 The *Parliament of Queensland Act 2001* specifies that the Members' Ethics and Parliamentary Privileges Committee has a responsibility for 'the ethical conduct of members' (s. 90), and more specifically [s. 92(1)] includes:

(c) considering complaints against particular members for failing to comply with the code of ethical conduct, reporting on complaints to the Assembly and recommending action by the Assembly ... and

(e) any other responsibility about the ethical conduct of members the Assembly may order the committee to have.

8 There is a precedent for the ability of a person not being a member of the parliament to refer issues to such a committee, in that the Parliamentary Commissioner for Standards in the United Kingdom House of Commons can, where sufficient evidence has been tendered in support of a complaint to justify taking the matter further, make a referral to the Committee on Standards and Privileges. This committee can consider any matter relating to the conduct of members, including specific complaints in relation to alleged breaches in the Code of Conduct which have been drawn to the attention of the committee by the Commissioner. See <[www.parliament.uk/documents/upload/PCFSComplaintsLeaflet.pdf](http://www.parliament.uk/documents/upload/PCFSComplaintsLeaflet.pdf)> and <[www.parliament.uk/parliamentary\\_committees/standards\\_and\\_privileges.cfm](http://www.parliament.uk/parliamentary_committees/standards_and_privileges.cfm)>.

9 Members' Ethics and Parliamentary Privileges Committee, *Report on a Code of Ethical Standards for Members of the Queensland Legislative Assembly*, report no. 44, p. 10.

contrary, the committee firmly believes that Parliament should determine matters of discipline in respect to its own members.<sup>10</sup>

Recommendation 28 (previous page) would give parliament that opportunity to demonstrate self-regulation on this very important issue, of the Speaker's compliance with the *Guidelines for the financial management of the Office of the Speaker*.

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<sup>10</sup> Members' Ethics and Parliamentary Privileges Committee, *Report on a draft Code of Conduct for Members of the Queensland Legislative Assembly*, report no. 21A, p. 76.

# APPENDIX

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- Appendix 1 Record of updates
- Appendix 2 Declaration of official gifts
- Appendix 3 Statement for public disclosure
- Appendix 4 Official functions certification

## 1. INTRODUCTION

### 1.1 The Office of the Speaker

The Speaker of the Legislative Assembly performs a number of important roles.

- a) As the chief presiding officer in the Assembly, the Speaker chairs the debates and enforces the rules (known as Standing Orders) to ensure orderly conduct in the Chamber.
- b) The Speaker has control over the Parliamentary Service (pursuant to the *Parliamentary Service Act 1988*) with responsibility for the parliament's policies, budget, services to Members and administration.
- c) The Speaker also plays a ceremonial role in hosting visitors to (and guests of) the parliament as well as representing the Queensland Parliament in other jurisdictions.

In order to assist the Speaker undertake these official roles, human and financial resources are provided.

These human and financial resources are utilised within an administrative unit generally referred to as the Office of the Speaker.

### 1.2 Financial management of the Office of the Speaker

The resources utilised within the Office of the Speaker are provided as part of the parliament's overall funding and expenditure of those funds must be properly accounted for in accordance with the *Financial Administration and Audit Act 1977* (FAAA).

The *Guidelines for the financial management of the Office of the Speaker* ('the Guidelines') have been developed to provide a framework for the financial management of the Office of the Speaker.

The Guidelines set out the specific financial management policies, procedures, and practices to be adopted in respect of the Office with specific emphasis on what constitutes official expenditure and how such expenditure is accounted for and reported.

### 1.3 Overview of the Guidelines

The Guidelines:

- a) establish a framework for the financial and administrative arrangements of the Office of the Speaker;
- b) provide an overview of the structure of the Office of the Speaker;
- c) outline how expenditure is managed and accounted for, including:
  - the responsibilities of the Speaker; the Clerk of the Parliament; and staff of the Office of the Speaker and other Parliamentary Service officers provided with delegated authority from the Clerk under the FAAA; and
  - definitions and examples of all expense types including the minimum level of internal controls appropriate to ensure proper accountability.
- d) detail all external reporting requirements and provide examples of the required external reporting format.

### 1.4 Review and approval of the Guidelines

The Guidelines are reviewed periodically (and a full review conducted once every three years) to reflect changes in public policy relating to the entitlements of Members and Ministers, including changes to the *Queensland ministerial handbook* (upon which the Guidelines are based) and the *Members' entitlements handbook*.



The Guidelines are approved by the Premier in his capacity as the 'appropriate Minister for the department comprised of the Legislative Assembly and parliamentary service' (section 35(2) of the FAAA refers).

The Premier approves the Guidelines (and all variations to the Guidelines) upon the advice of the Speaker and Clerk of the Parliament.

Appendix 1 provides a record of updates to the Guidelines.

### **1.5 Relationship between the Guidelines and other documents**

The Guidelines do not, and are not intended to, modify or affect the application of:

- the Criminal Code or the application of the FAAA, which provides the framework for the financial administration of public monies and property
- the role of the Speaker as provided for under the *Parliamentary Service Act 1988*;
- the Parliamentary Service *Financial management handbook* or other Parliamentary Service financial management policies; and
- the entitlements of the Speaker as a Member of the Legislative Assembly as provided for in the *Members' entitlements handbook* and *Members' office support handbook*.

## **2. FRAMEWORK FOR FINANCIAL AND ADMINISTRATIVE ARRANGEMENTS**

The framework for financial and administrative arrangements for the Office of the Speaker provides for:

- appropriation (or budget)
- accounting for expenditure
- financial reporting.

### **2.1 Appropriation arrangements for the Office of the Speaker**

As part of the development of the annual budget for the Legislative Assembly and Parliamentary Service, the Speaker shall determine the budget for the Office of the Speaker and ensure that such amount is classified according to various expenditure and revenue accounts. The staff of the Office of the Speaker should develop these budget allocations in consultation with the Speaker.

The budget for the Office of the Speaker is included in the annual appropriations for the Legislative Assembly and Parliamentary Service. The annual appropriation is passed via the Appropriation (Parliament) Act.

Prior to passing of the Act, the budget is open to scrutiny by a Parliamentary Estimates Committee. During Estimates Committee hearings, the Speaker may be asked to comment on the budget and performance of the Office of the Speaker.

### **2.2 Accounting for expenditure**

The overarching documents relating to accountability in the Office of the Speaker are the FAAA, Financial Management Standard 1997 (FMS), and these Guidelines.

The FAAA provides the statutory framework within which the Office of the Speaker must function. Staff of the Office of the Speaker should familiarise themselves with the provisions of section 36 of the FAAA detailing the functions and duties of accountable officers, and in particular have regard for section 36B under which the Clerk of the Parliament (as accountable officer) may delegate powers to staff in the Office of the Speaker.

The FMS is established pursuant to the FAAA and provides for the policies and principles to be observed in financial management.

Responsibilities associated with accounting for expenditure incurred by the Office are covered in more detail in section 4 of these Guidelines.

## **2.3 Financial reporting**

### ***2.3.1 Annual financial reporting***

In accordance with section 37 of the FAAA, financial statements as required will be prepared and certified accordingly. Expenses and revenues for the Office of the Speaker form part of the departmental financial statements prepared each year.

### ***2.3.2 Statement for public disclosure***

On an annual basis, a statement of recurrent expenditure for the Office of the Speaker in summary format will be tabled in parliament. The Clerk of the Parliament shall prepare a statement as set out in Appendix 3 and the Speaker shall table the statement by 31 October each year.

## **3. STRUCTURE OF THE OFFICE OF THE SPEAKER**

### **3.1 Definition**

The Office of the Speaker is defined as the administrative unit established to assist the Speaker in the performance of their official duties.

The administrative structure (including staffing numbers and mix of staff) of the office is a matter for the Speaker.

### **3.2 Staffing**

The office shall consist of the Speaker and all staff, including staff employed on a contract or consultancy basis, who directly support the Speaker in the carrying out of their functions as the Speaker of the Legislative Assembly. Such persons may include:

- personal assistants;
- secretarial and clerical support staff;
- chauffeur; and
- other Parliamentary Service staff seconded to the office from time to time.

Unless stated in individual terms and conditions of employment or elsewhere in the Guidelines, all staff of employed in the Office of the Speaker shall be bound by existing Parliamentary Service employee policies and procedures, including the Parliamentary Service Code of Conduct, Network Security, Internet Access and E-mail Policy, Variable Working Hours Policy, Staff Travel Policy etc.

The duration of appointment for any Parliamentary Service staff seconded to the Office of the Speaker shall expire on the cessation of each term of parliament, with subsequent continuation of secondment at the discretion of the Speaker.

### **3.3 Service relationship with the Parliamentary Service**

The Parliamentary Service provides support services to the Office of the Speaker at no cost.

## **4. RESPONSIBILITIES FOR MANAGING EXPENDITURE**

### **4.1 The role/responsibility of the Clerk of the Parliament**

The FAAA provides that the Clerk of the Parliament is the accountable officer for the appropriations of the Legislative Assembly and Parliamentary Service, which includes the appropriations for the Office of the Speaker.

Under the FAAA, the Clerk is ultimately responsible for the stewardship of the appropriations of the Office of the Speaker.

As a consequence, the Clerk may insist upon predetermined standards being met, including compliance with these Guidelines, as well as the need for Parliamentary Service officers to examine documentation and to seek additional information or explanations where necessary.

The FAAA allows the Clerk to formally delegate authority to appropriate officers (within the Office of the Speaker and other areas of the Parliamentary Service) to assist in the day to day management and accounting for expenditure.

#### **4.2 The role/responsibility of corporate services within the Parliamentary Service**

Financial and Administrative Services and Human Resource Management Services provide financial services and systems (including budgeting, payroll, purchasing, accounting, taxation, reporting and audit) required by the Office of the Speaker to a standard consistent with that afforded all other areas of the Parliamentary Service.

Relevant officers within the above sections will verify compliance of expenditure for the Office of the Speaker with these Guidelines.

The Manager, Financial and Administrative Services, will periodically sample specific expenditure claims to ensure compliance with the Guidelines.

A monthly report of expenses will be provided to the Office of the Speaker. This will include information on Expenditure against Budget; all expenditure transactions; copies of accounts automatically processed without the authorisation of the Office; and explanations of variances from budget that are not readily explained from the accounts.

#### **4.3 The role/responsibility of staff within the Office of the Speaker**

The Clerk of the Parliament may formally delegate authority to appropriate personnel within the Office of the Speaker to approve expenditure for goods/services related to the normal operations of the Office of the Speaker.

The Clerk of the Parliament will liaise with the Office of the Speaker to establish the appropriate level of delegations of authority for the effective operation of the Office.

Financial delegations for the Office of the Speaker are to be contained in the Parliamentary Service Financial Delegations Policy.

While the Clerk of the Parliament, as accountable officer, may undertake such delegations, the Speaker remains responsible for the proper management and control of all financial transactions effected under such delegations (refer next section).

#### **4.4 The role/responsibility of the Speaker**

The Speaker must:

- acknowledge the duties and obligations imposed upon the Clerk of the Parliament as the accountable officer under the FAAA to account for the stewardship of the appropriations of the Office of the Speaker;
- ensure the validity and veracity of claims charged to the Office of the Speaker (including those made by staff of the Office of the Speaker pursuant to delegations) and to establish appropriate checks and balances for such purpose. This means ensuring that all expenditure incurred for the Office of the Speaker is for official purposes and properly documented, approved and certified before being processed; and
- personally authorise and certify (in writing) all expenditure incurred directly for themselves, including travel and hospitality.

## 5. ACCOUNTING FOR EXPENDITURE

Resources provided to the Office of the Speaker are to meet the cost of the Speaker performing official duties.

As noted earlier in section 1, the Speaker performs a range of official duties associated with the roles of:

- presiding officer;
- person responsible for the Parliamentary Service; and
- ceremonial representative of the Queensland Parliament.

The purpose of this section is to outline more specifically what expenditure is allowable (and not allowable) under the Guidelines and how the allowable expenditure must be accounted for.

The justification for the incurring of expenditure by the Office of the Speaker is underpinned by four principles:

- The expense must be for official purposes.
- The expense must be properly documented.
- The expense must be available for audit scrutiny.
- The expense must be reasonable for the circumstances.

In the absence of clear guidelines for a proposed expenditure, these principles should be considered.

### 5.1 Standards of documentation

Unless otherwise stated specifically in these Guidelines or by the Clerk in writing, expenditure incurred by the Office of the Speaker must be supported by documentation in the same way (and to the same standards) as all other expenditure incurred against the parliament's appropriation.

These standards require that all expenditure must be authorised and certified by an appropriately delegated officer and supported by documentary evidence demonstrating the official purpose of the expenditure. Documentation must be provided to Financial and Administrative Services when expenditure is processed unless specified otherwise in these guidelines.

### 5.2 Allowable expenditure

Very generally, **allowable costs** include those incurred for official purposes on:

- staff employment costs;
- general office operations and administration;
- motor vehicle costs;
- travel; and
- hospitality.

These costs may be incurred by the Speaker, spouse of the Speaker (as defined in the *Members' entitlements handbook*), staff of the Speaker (including consultants/contractors) or guests of the Speaker.

The Speaker and staff of the Office of the Speaker must comply with the FAAA, FMS, and Parliamentary Service Purchasing Policy in respects of processes involved in obtaining quotations, entering into tendering arrangements, and purchasing goods or services.

#### 5.2.1 Staff employment

Staff employment and related costs (refer to section 3.2) are met by the Office of the Speaker. Such costs include staff salary, allowances, superannuation, salary-related taxes and charges.

### **5.2.2 Administrative and other costs**

A range of administrative costs are considered allowable including:

- staff travel;
- stationery and consumables;
- printing;
- minor equipment purchases; and
- telecommunications.

Expenditure incurred upon these items shall be in accordance with general Parliamentary Service Financial Management Policy.

The following items are also allowable:

#### **5.2.2.1 Official dress**

##### *Speaker — House dress*

Reasonable expenditure incurred by the Speaker for the provision of official and House dress necessary to carry out the duties of Speaker of the Legislative Assembly will be charged to the Office of the Speaker.

Associated laundry and dry cleaning of official and House dress will be charged to the Office of the Speaker.

##### *Chauffeur — suit allowance*

The Speaker's chauffeur also receives an annual suit allowance pursuant to the provisions of their contract of employment. Such costs are to be charged to the Office of the Speaker.

#### **5.2.2.2 Christmas cards**

In the first instance, contact should be made with the Government Printer for styles available. Should these prove unsuitable, outside organisations can be used however regard should be made to the price set by the Government Printer as a guide to reasonable costs.

#### **5.2.2.3 Bereavements**

The purchase of wreaths/sympathy cards should be in relation to the Speaker carrying out official duties. Under no circumstances should wreaths be purchased where the expenditure relates to electorate matters (refer to section 5.3.2).

#### **5.2.2.4 Home security**

Where considered necessary, the costs of the provision of a home security system, to a minimum standard recommended by the Security Intelligence Branch of the Queensland Police Service, will be a charge against the Office of the Speaker.

#### **5.2.2.5 Petty cash**

The Office of the Speaker may maintain an appropriate Petty Cash Imprest System which complies with the requirements of the *Parliamentary Service guidelines for the use and custody of cash advances*.

Petty cash may not be used for travel or hospitality expenses.

On a random basis, but at least twice yearly, a designated person independent of the recording process must verify that the petty cash balance is intact and that non-recouped expenditure is properly supported by source documents or adequate explanation. Evidence of such checking should appear in the petty cash book.

#### **5.2.2.6 Political party meetings**

Where the Speaker is required to attend meetings, conferences or conventions of a political party in their official capacity as the Speaker, costs reasonably associated with such attendance **in their official capacity may be charged to the Office of the Speaker.**

However, entry fees to functions held by a political party or donations to such parties are to be met personally by the Speaker and are not a charge to the Office of the Speaker.

Attendance at a political party meeting falls within the scope of Parliamentary business, as defined in the *Members' entitlements handbook*. As such, where attendance by the Speaker does not meet the above requirements (i.e. attendance is as a Member rather than in an official capacity as Speaker), costs may be claimed on existing entitlements provided under the handbook. These costs will not be a charge against the Office of the Speaker.

### 5.2.2.7 Telecommunications

#### *Speaker's office*

Telecommunication lines and equipment will be provided in the Speaker's Parliament House Office to meet official needs, and may include:

- phone lines and handsets;
- fax lines and equipment; and
- answering machines.

#### *Speaker's residence*

The Speaker is entitled to additional telephones/lines as are required in order that adequate access to the Speaker is available at all times. Such expenditure will be a charge to the Office of the Speaker. The following may be regarded as standard for the Speaker's home:

Line	Equipment
1 official phone line	1 answering machine
1 private phone line	1 fax machine
1 fax line	

#### *Speaker's electorate office*

With respect the Speaker's electorate office, should an additional line be required over an above that provided under the *Members' office support handbook*, the cost of such line will be a cost met by the Office of the Speaker.

#### *Telecommunication costs – office staff*

Certain Office staff (e.g. Speaker's Executive Officer, Speaker's Chauffeur) may be provided with access to telecommunications equipment or reimbursement of costs pursuant to individual contracts/terms of employment. Any entitlement to equipment or costs provided for by such contracts/terms of employment shall be a charge against the Office of the Speaker.

### 5.2.2.8 Executive diaries

The Speaker may purchase sufficient government diaries for use by the Speaker and their staff. However, the use of such diaries should be in connection with the activities of the Office of the Speaker. Diaries should not be issued to constituents (an exception may apply if the person has a direct relationship to Speaker-related duties), or for uses which might fall under the role of a Member of Parliament rather than the role of Speaker.

If substantial costs are involved, a list of people receiving diaries should be maintained for audit purposes.

## 5.2.3 Motor vehicles

### 5.2.3.1 Speaker's motor vehicle

The Speaker is provided with one (1) motor vehicle and a chauffeur for official purposes, available for the Speaker when required for such purposes. The motor vehicle is also available for personal use including periods of leave. All expenses associated with the official motor vehicle will be a charge to the Office of the Speaker.

The vehicle may be used by the spouse of the Speaker and/or staff of the Speaker (including electorate office staff). The vehicle may **not** be used for any commercial or business-related purpose, or display any form of advertising.

#### **5.2.3.2 Fuel card**

The Speaker may be provided with fuel card to purchase fuel and oil for the vehicle in 5.2.3.1.

#### **5.2.3.3 Hire cars**

The Speaker may utilise hire motor vehicles as and when required. The costs of such should be charged to the Office of the Speaker. The standard of vehicles to be provided shall be consistent with the standards set for Ministers.

#### **5.2.3.4 Motor vehicles provided to staff of the Speaker**

Motor vehicles may be provided to the staff of the Speaker (including consultants) as required by any employment contract or to allow such staff to undertake their duties. All expenditure will be a charge to the Office of the Speaker.

#### **5.2.3.5 Fines**

Drivers of vehicles (including the Speaker and/or spouse of the Speaker) are to strictly observe traffic regulations (including parking regulations) at all times and any costs incurred through breaches of these regulations are to be treated as personal costs unless there are exceptional circumstances and the approval of the Clerk of the Parliament is obtained.

### ***5.2.4 Domestic travel***

Domestic travel expenditure is expenditure for travel within Australia, (including travel to/from Presiding Officers and Clerk's Conferences) incurred by the Speaker or:

- staff of the Speaker (including consultants);
- spouse of the Speaker; and/or
- guests of the Speaker (whose attendance with him, the Speaker believes on reasonable grounds will or may assist in the performance of the relevant duties or otherwise, is reasonably associated with the performance of those duties);

when accompanying the Speaker in carrying out official duties and fulfilling official responsibilities in relation to the functions and activities of the Legislative Assembly of Queensland.

Where officers of the Parliamentary Service (**excluding** officers employed in the Office of the Speaker) accompany the Speaker, the costs in relation to those officers should be borne by the relevant Parliamentary Service sub-output, and should **not** be a charge against the Office of the Speaker.

Commonwealth Parliamentary Association (CPA)-related travel is not covered by these Guidelines. Refer to the *Members' entitlements handbook*.

#### **5.2.4.1 Reasonable travel costs**

Travel costs or the purpose of these Guidelines shall include the following:

- airfares (excl. air charter);
- accommodation;
- allowances (travel);
- meals (incl. beverages);
- taxis/car hire; and
- other (incl. telephone, postage, facsimiles, lettergrams, telexes, laundry, dry cleaning, excess baggage).

Claims for **actual** costs incurred on the above items will be met upon production of appropriate supporting documentation evidencing the official nature of the expenditure.

#### **5.2.4.2 Travel bookings and general air travel policy**

Policy regarding arrangements for travel bookings, the class of air travel available and also airline club memberships and frequent flyer schemes are as provided for in the *Members' entitlements handbook*.

Membership costs to the above schemes for the Speaker is allowable expenditure against the budget for the Office of the Speaker.

#### **5.2.4.3 Travel to/from electorate or principal residence**

The costs incurred by the Speaker (or spouse of the Speaker when accompanying the Speaker), when travelling on official business to or from the Speaker's electorate or principal place of residence are allowable but must be recorded separately for external reporting purposes (section 7.2 refers).

#### **5.2.4.4 Spouse travel**

In addition to travel costs where accompanying the Speaker, travel costs for the spouse of the Speaker shall be a charge against the Office of the Speaker when:

- attending a function in lieu of the Speaker (domestic travel only);
- travelling separately to the Speaker but attending the same function; or
- attending a function in their own right as spouse of the Speaker.

However, the attendance of the spouse of the Speaker at a political party function, **when not accompanying the Speaker**, is not allowable expenditure against the Office of the Speaker.

The Speaker should note that the costs of spouse travel are fully subject to Fringe Benefits Tax (FBT) and may significantly increase the FBT liability for the Office of the Speaker.

Any cost associated with the family of the Speaker (excluding spouse) is to be a personal cost to the Speaker.

#### **5.2.4.5 Approval and documentation**

The Speaker approves all domestic travel for themselves, their spouse and staff of the Office of the Speaker. However, documentation detailing the purpose and extent of the domestic travel must be forwarded to the Travel Section for filing. The documentation must include the following detail:

- objectives of the visit;
- agenda or travel diary, including enough detail to substantiate the official nature of the journey;
- details of accompanying persons whose costs are to be met from public funds and the purpose for their attendance; and
- details of any substantial personal component of the journey.

This documentation is to be provided to the travel section within one week of the travel being undertaken.

#### **5.2.4.6 Credit cards**

The Speaker is provided with a corporate credit card (personal liability) for official domestic and overseas travel expenses (and associated hospitality expenditure).

All credit cards transactions must be supported by vendor receipts and reconciled following the issue of monthly statements by the credit card provider in accordance with the Parliamentary Service Government Corporate Purchasing Card Policy.



All expenditure incurred using official credit cards must be in accordance with these Guidelines. Under no circumstances may official credit cards be used to incur items of non-allowable expenditure (refer to section 5.3).

Note expenditure incurred by staff of the Office of the Speaker must not be charged to the Speaker's credit card or vice versa.

### **5.2.5 Overseas travel**

All overseas travel must be for the purpose of carrying out official duties and fulfilling official responsibilities in relation to the role and functions of the Speaker.

Occasions may also arise where the Speaker may be requested (subject to the written approval of the Premier) to represent Queensland.

Travel for private purposes is not to be charged to the Office. Private expenditure while travelling must not be incurred on an official credit facility.

Overseas travel expenditure is all travel expenditure (including travel to/from Presiding Officers and Clerk's Conferences) not considered domestic travel under section 5.2.4 above incurred by the Speaker, or:

- staff of the Speaker (including consultants);
- spouse of the Speaker; and/or
- guests of the Speaker (whose attendance with him, the Speaker believes on reasonable grounds will or may assist in the performance of the relevant duties or otherwise, is reasonably associated with the performance of those duties);

when accompanying the Speaker in carrying out official duties and fulfilling official responsibilities.

Where officers of the Parliamentary Service (**excluding** officers employed in the Office of the Speaker), accompany the Speaker, the costs in relation to those officers should be borne by the relevant Parliamentary Service sub-output and should not be a charge against the Office of the Speaker.

Commonwealth Parliamentary Association (CPA)-related travel is not covered by this guideline. Refer to the *Members' entitlements handbook*.

#### **5.2.5.1 Reasonable travel costs**

Travel costs for the purpose of these Guidelines shall include the following:

- airfares (excl. air charter);
- accommodation;
- allowances (travel);
- meals (incl. beverages);
- taxis/car hire;
- other (incl. telephone, postage, facsimiles, lettergrams, telexes, laundry, dry cleaning, excess baggage);
- travel insurance;
- passport /visa costs; and
- tips and portorage (where customary).

Claims for **actual** costs incurred on the above items will be met upon production of appropriate supporting documentation evidencing the official nature of the expenditure. Note however that in the case of minor expenditure items, the Speaker may claim a daily incidental allowance (refer below).

### **5.2.5.2 Travel bookings and general air travel policy**

Policy regarding arrangements for travel bookings, the class of air travel available and also airline club memberships and frequent flyer schemes are as provided for in the *Members' entitlements handbook*.

Membership costs to the above schemes for the Speaker are allowable expenditure against the budget for the Office of the Speaker.

### **5.2.5.3 Spouse travel**

Where overseas travel by the spouse of the Speaker is proposed, the Speaker must detail in their advice to the Premier in accordance with 5.2.2.2 the purpose for their attendance.

The Speaker should note that the costs of spouse travel are fully subject to Fringe Benefits Tax (FBT) and may significantly increase the FBT liability for the Office of the Speaker.

Any cost associated with the family of the Speaker (excluding spouse) is to be a personal cost to the Speaker.

### **5.2.5.4 Incidental allowance (overseas travel)**

The Speaker is entitled to claim a daily incidental allowance for overseas travel to cover the following items:

- newspapers, magazines;
- snacks including coffee, tea or drinks;
- personal items necessary for the visit;
- tips and portage; and
- items and services for which receipts are unobtainable.

The amount of the daily allowance shall be equivalent to the overseas incidental allowance applicable to Parliamentary Service staff provided for in the Parliamentary Service Staff Travel Policy.

### **5.2.5.5 Cash advances**

Such advances shall be only in the form of travellers' cheques or foreign currency.

Requests for either traveller's cheques or foreign cash must be made to the Parliamentary Travel Office at least three (3) days prior to their need and full acquittal of advance must occur within two weeks of return.

### **5.2.5.6 Travel diary — FBT**

In addition to satisfying the Standards for Documentation under section 5.1 the Speaker must be aware of the obligation to maintain a Diary for the purposes of avoiding unnecessary Fringe Benefits Tax obligations and provide a complete daily record of the overseas travel.

### **5.2.5.7 Approval process and advice to Premier**

The Speaker must seek the Premier's approval for all overseas travel. Requests should be made at least six weeks before the proposed travel. The advice must incorporate the following detail:

- objectives of the visit;
- the Parliamentary Service (or other) program or activity expected to benefit from the visit;
- a request (if applicable) to undertake duties on behalf of Queensland;
- a draft agenda, including countries to be visited, dates of travel, and sufficient detail to substantiate the official nature of the journey;
- details of accompanying persons whose costs are to be met from public funds and purpose for their attendance;
- total estimated cost; and

- details of any substantial personal component of the travel, including any personal leave (see 5.2.5.8).

The Clerk is to be provided with a copy of the advice within one week of it being provided to the Premier. This copy will be filed with documentation in the Travel Section relating to the travel.

#### **5.2.5.8 Recreation leave while overseas**

The Speaker, or staff of the Speaker when travelling overseas may take recreation leave under the following conditions:

- that the period of leave is not to exceed a period of one week (i.e. five working days) in any twelve-month period;
- there are **no** additional costs to the Legislative Assembly; and
- will only apply where the official trip is of a period in **excess** of one week.

Where leave is taken under these Guidelines, the details must be included in the advice to the Premier.

#### **5.2.5.9 Report to parliament**

Following return from overseas travel, the Speaker must table in parliament within one month of return, or the next available sitting, where the parliament is not in session at the time of the Speaker's return a written report on the overseas travel undertaken.

The report is to detail the benefits obtained from the overseas travel in addition to the details provided in 5.2.5.7, excluding recreation leave. The total estimated cost of the travel is to be included.

#### **5.2.5.10 Credit cards**

The Speaker is provided with a corporate credit card (personal liability) for official domestic and overseas travel expenses (and associated hospitality expenditure). (No personal collateral benefit must be gained from this card, such as frequent flyer points.)

All credit cards transactions must be supported by vendor receipts and reconciled following the issue of monthly statements by the credit card provider in accordance with the Parliamentary Service Government Corporate Purchasing Card Policy.

All expenditure incurred using official credit cards must be in accordance with these Guidelines. Under no circumstances may official credit cards be used to incur items of non-allowable expenditure (refer to section 5.3).

Note expenditure incurred by staff of the Office of the Speaker must not be charged to the Speaker's credit card or vice versa.

### **5.2.6 Hospitality**

As mentioned in section 1, the Speaker performs a range of official duties associated with the roles of:

- presiding officer;
- person responsible for the Parliamentary Service; and
- ceremonial representative of the Queensland Parliament.

Occasions may also arise where the Speaker may be required (subject to the written approval of the Premier) to provide hospitality on behalf of Queensland.

This role necessitates expenditure upon hospitality in the form of:

- official functions;
- minor entertainment; and
- the exchange of gifts.

### 5.2.6.1 Official functions

Official functions are hospitality events hosted by (i.e. attended by) the Speaker (or staff of the Office of the Speaker or Parliamentary Service staff) involving one or more guests of the Speaker/parliament.

Official functions may constitute food/beverages in the form of meals, morning teas etc.

The Speaker may elect to host official functions in Brisbane, interstate, or while travelling overseas. The level of entertainment should be appropriate to the occasion. The Speaker's spouse, staff of the Speaker and Parliamentary Service staff may also attend.

#### *Certification requirements*

All claims for official function expenditure must be supported by a certification outlining:

- the number of participants involved;
- the names of participants, where practicable, and the organisations they represent;
- the total number of Parliamentary Service staff, Queensland Government employees, and employees of Queensland statutory authorities and local authorities (including employee associates as defined below);
- total costs;
- the official purpose of the function, that is 'Speaker-related' or 'Parliamentary Service-related' (refer below for more information).

In exceptional circumstances, due to the sensitiveness of a specific function, details of specific attendees may be provided to the Clerk in confidence to be maintained in a confidential file in the Clerk's office. However these documents will be available for audit scrutiny. On these occasions sufficient detail must still be provided for processing to allow the official nature of the function to be verified and to allow for accounting for FBT.

The Official Functions Declaration Form is attached at Appendix 4.

For the purpose of this section, associates shall be defined as:

- The relatives or nominees of Legislative Assembly or spouse of Queensland Government employees;
- Employees of statutory bodies and their spouse or nominees; or
- Employees of local authorities and their spouse or nominees.

#### *Speaker-related or Parliamentary Service-related*

Expenditure on official functions is categorised for external reporting purposes (section 7.2 refers). These categories are:

**Speaker-related** (the most common) is defined as expenditure incurred as a result of duties reasonably associated with Speaker's role of presiding officer and ceremonial representative of the Queensland Parliament.

An example would be costs associated with hosting a dinner for visiting dignitaries from another parliament.

**Parliamentary Service-related** is defined as expenditure incurred as a result of duties reasonably associated with the activities of the Parliamentary Service.

Examples of 'Parliamentary Service-related' include:

- costs associated with hosting meetings of the Australian Study of Parliament Group;
- service badge ceremony for Parliamentary Service staff; and
- end of Parliamentary Session function.

Where the Speaker hosts an official function it must be clearly indicated on the Declaration Form whether the function is Speaker-related or Parliamentary Service-related.

**Note: End-of-session function**

The level of entertainment for the end of session function is to be limited to:

- Members, staff, media and other persons regularly and closely associated with the activities of the parliament; and
- a time period considered reasonable by the Speaker.

When issuing invitations to Members in the House, the Speaker is to advise the House of these limitations.

Note that, notwithstanding that a specific cost of an official function may be charged as 'Parliamentary Service-related', any **direct** costs (e.g. travel, accommodation, etc.) incurred by the Speaker, staff of the Speaker (including consultants), spouse of the Speaker and guests of the Speaker shall be Speaker-related and **not** be charged as a 'Parliamentary Service-related' cost.

**5.2.6.2 Minor entertainment**

The Speaker may, during the course of their duties, incur modest entertainment expenses (not in connection with 5.2.6.1) that are reasonably and necessarily associated with those duties.

An allowance for this purpose will be set at 1.5 times the allowance of the Chairperson of Committees.

Where such expenses are incurred within the parliamentary precinct through the Parliamentary Catering Division, the Clerk of the Parliament may approve expenditure of this nature up to the value of \$2,250 per annum.

**5.2.6.3 Gifts**

Gifts include transfers of money, property of a presentational or charitable nature or otherwise, other than as part of an approved assistance program. Such gifts also include virtual or concealed gifts such as permanent loans of money or property and sales at valuations significantly below proper valuations, but do not include items which can be regarded as mementoes and take the form of cuff-links, ties, stationery and the like, the manufacturer's recommended retail value of which did not exceed A\$250 at the time of purchase in the place of origin (place of purchase).

The definition of 'gifts' does not extend to include those gifts retained by the Speaker or members of their immediate family received from family members or personal friends in a purely personal capacity.

*Gifts received*

The Speaker need not disclose gifts received unless:

- the gift has a current market value in excess of \$250; or
- the gift was 1 of 2 or more gifts from the same donor where the cumulative value of gifts received exceeds \$250 in any financial year.

**Receipt of entertainment**

*The receipt of passes or tickets to entertainment events (sporting events, cultural activities and amusements parks) is not regarded as 'hospitality' and not declarable as a gift unless it includes travel or accommodation component or, in the opinion of the Speaker, there is potential for a conflict of interest arising, or being seen to arise in relation to the receipt of such hospitality, in which case that hospitality should be disclosed.*

The Speaker or members of their immediate family (i.e. spouse and dependent children):

- should not accept gifts which could give the appearance of a conflict of interest past, present or future with the Speaker's duties; and
- shall not in any circumstances accept gifts involving transfer of monies, regardless of value (e.g. by cash or loan) other than as part of an approved assistance program.

Any gifts of property become 'public property' as defined in section 5 of the FAAA.

(a) *Gifts to the parliament*

Where the Speaker receives a gift on behalf of the Queensland Parliament, the Speaker shall complete a 'Declaration of Official Gifts' (Appendix 2) within 14 days of receiving the gift (or 14 days from the date of return to Australia if the gift was received overseas).

The declaration shall state:

- the full description of the gift;
- the date the gift was received;
- from whom the gift was received;
- whether the Speaker desires to retain the gift in the Office of the Speaker; or
- display the gift within the parliamentary precinct.

The declaration and gift are to be forwarded to the Clerk of the Parliament. The Clerk will arrange for the gift to be recorded on the Legislative Assembly Asset Register before arranging for the display of the gift either in the Office of the Speaker or elsewhere in the parliamentary precinct.

(b) *Gifts to the Speaker*

In circumstances where a gift is offered and it is appropriate for the Speaker to accept the gift, certain administrative arrangements apply. If the Speaker or their immediate family, by virtue of their position as Speaker of the Legislative Assembly receives a gift, then:

(i) for **all** gifts received, the Speaker shall complete a 'Declaration of Official Gifts' (Appendix 2) within 14 days of receiving the gift (or 14 days from the date of return to Australia if the gift was received overseas). The Declaration shall state:

- the full description of the gift;
- the date the gift was received;
- from whom the gift was received;
- whether the Speaker desires to retain the gift in the Office of the Speaker or display the gift within the Parliamentary precinct; or
- purchase the gift.

(ii) The Speaker's office will submit the declaration, together with the gift, to the Clerk of the Parliament, who will then take the following action:

*If the Speaker does not wish to purchase the gift*

- The Clerk should arrange for the gift to be recorded on the Legislative Assembly Asset Register before arranging for the display of the gift either in the Office of the Speaker or elsewhere in the parliamentary precinct.

*If the Speaker wishes to purchase the gift*

- The Clerk must take appropriate action to determine whether the gift is of historic or public use value, or interest such that it deserves to be retained, utilised or displayed within the parliamentary precinct.
- The gift may be purchased by the Speaker only if the gift is deemed to be of no historic or public use value and the Clerk of the Parliament gives approval to the purchase. The Clerk may consult with the Manager, Property Services or other experts as appropriate in reaching their determination.
- The Speaker shall pay to the Legislative Assembly an amount equivalent to the manufacturer's recommended retail value of the gift in the place of origin (place of purchase) as determined by the Clerk of the Parliament, less \$250.

*Gifts made*

The Office of the Speaker may purchase tokens (gifts with a value less than \$250) or gifts for official visitors.

Where a gift is made by the Speaker the value of which exceeds \$250, the Speaker shall advise the Clerk of the Parliament in writing (refer Appendix 2) who shall cause to be recorded in the register of gifts particulars with respect to every gift made including:

- particulars and assessed value of the gift;
- date and authority for making the gift;
- identity of the person or body receiving the gift; and
- file reference.

## 5.3 Non-allowable expenditure

There are certain costs that may be incurred by the Speaker that are not considered 'official' and therefore not payable pursuant to these Guidelines.

### 5.3.1 General

The following costs are not to be charged as an expense of the Office of the Speaker or the Legislative Assembly:

- clothing (except as in section 5.2.2.1);
- casual drinks (except as in provided for under section 5.2.6.2.)
- personal and household articles;
- laundry and dry cleaning costs except costs associated with the Speaker's office (e.g. tea towels, tablecloths etc.), items referred to in section 5.2.2.1 and costs incurred by the Speaker while travelling on official business and absent at least overnight from the Speaker's principal place of residence;
- personal presentations including presentations to staff;
- spouse's wardrobes;
- hairdressing;
- expenditure where the primary purpose for the incurring of the expenditure relates to the discharge of the duties and responsibilities as the parliamentary representative of an electorate e.g. purchase of flowers for a constituent (refer to section 5.3.2 for more information);
- any expenditure where the Speaker is unable to obtain documentary evidence of such expenditure.
- when a Member of Parliament travels with the Speaker as a member of a parliamentary committee, such costs should not be charged to the Office of the Speaker but should be addressed under the *Members' entitlements handbook*; and
- donations (including donations to political parties).

The Speaker should have regard to the allowances and/or benefits to which they are entitled pursuant to the *Members' entitlements handbook* and the *Members' office support handbook* to the extent that the Speaker should ensure that any expense which should be met from such entitlements is not charged to the Office of the Speaker.

### 5.3.2 'Electorate-related' expenditure

Speaker's expenditure does **not** include that expenditure where the primary purpose for the incurring of the expense by the Speaker relates to the discharge of the duties and responsibilities of the Speaker as the parliamentary representative of their electorate. Such expenditure shall **not** be a charge against the Office of the Speaker.

A test which may be used to assist in determining whether an expense is related to electorate responsibilities is —

*Would the Speaker have incurred the expense had the Speaker not been the Member for the area?*

If the answer is yes, then the expense may well be a Speaker's expense.

However, the following expenditure which might otherwise be deemed to be electorate in nature and therefore not a charge against the Office of the Speaker will be a charge against the Office of the Speaker:

- all transport costs associated with travel to and from the Speaker's electorate or principal place of residence; and
- all costs associated with the installation and operation of telephone in the Speaker's electorate office in **addition** to those provided for under the *Members' office support handbook*.

#### Examples of 'electorate-related expenditure'

- hospitality provided to electorate community groups
- travel costs associated with political party meetings, conferences, seminars where the Speaker attends primarily as the electorate representative
- travel costs associated with studies, investigations or inquiries on behalf of constituents or in relation to the electorate
- costs associated with personal presentations to constituents (e.g. awards, certificates) where nature of presentation is primarily in respect of electorate matters.

## 6. OTHER ADMINISTRATIVE MATTERS

### 6.1 Honorary memberships

- If offered honorary membership of any body, the Speaker should determine the entitlements of such honorary memberships.
- An offer of honorary membership of a body should be treated as a 'gift' if membership fees are substantial (if benefits are substantial) and/or if membership has particular 'scarcity' value. Any offer should be referred, with full details, to the Premier for final approval of acceptance.
- Honorary membership of a body should not be accepted if that body pursues policies or practices which are out of line with government policy. In any event, however, the Speaker should indicate that the acceptance does not necessarily imply endorsement of any particular policy or practice of the body or its members.
- Honorary memberships should not be accepted if by so doing there is any risk of the Speaker being compromised in the line of duty.

### 6.2 Expenditure by Acting Speaker(s)

Where a Member is authorised to act as Speaker or performs some functions or role in relation to the Office of the Speaker and incurs expenses as a result thereof, such expenses shall be charged as though the Speaker had incurred such expenses.

### 6.3 Spouse of the Speaker — definition

For the purpose of these Guidelines, 'spouse' of the Speaker shall be the same as that under the *Members' entitlements handbook*.

## 7. REPORTING

### 7.1 Internal reporting

#### 7.1.1 Management reporting

On request, the Clerk of the Parliament will provide the Speaker and/or nominated staff of the Office of the Speaker with access to the Navision FMIS to enable online review and monitoring of all revenue and expenditure associated with the Office of the Speaker. Financial and Administrative Services provide a budget update to the Speaker each quarter outlining relative performance of all sub-outputs including the Office of the Speaker.

#### 7.1.2 Plant and equipment

The Clerk of the Parliament is responsible for maintaining a register of Plant and Equipment relating to the Office of the Speaker. Such register shall be maintained in accordance with the requirements of the FMS and the Parliamentary Service *Financial management practice manual*.

On at least an annual basis, the Clerk of the Parliament must ensure that all plant and equipment is accounted for in accordance with approved stock take procedures.



Any discrepancies identified as a result of the stock-take are to be investigated and corrected immediately. Suitable records should be kept evidencing these procedures and highlighting action taken.

## 7.2 External reporting

Section 2.3 of these Guidelines outline the external reporting arrangements for the Office of the Speaker.

## 8. APPENDICES

- Appendix 1 Record of updates
- Appendix 2 Declaration of official gifts
- Appendix 3 Statement for public disclosure
- Appendix 4 Official functions certification

### APPENDIX 1

#### RECORD OF UPDATES

Section updated	Approval date
Original Guidelines approved	May 1990
Update #1	May 1997
Update #2	February 2005

### APPENDIX 2

#### DECLARATION OF OFFICIAL GIFTS RECEIVED

##### *GIFT TO THE PARLIAMENT*

<p>Declaration by the Speaker</p> <p>I received the following gift on ..... (date)</p> <p>I received the gift from .....</p> <p>Gift description _____</p> <p>I request that the following action be taken with the gift:</p> <p><input type="checkbox"/> Retain and display the gift in my office</p> <p><input type="checkbox"/> Retain and display the gift elsewhere in the parliamentary precinct</p>
<p><b>Certification</b></p> <p>I certify that the above properly records the receipt of the gift in accordance with the Guidelines.</p> <p>Signed: _____ Date: _____</p>

**GIFT TO THE SPEAKER OR IMMEDIATE FAMILY**

*(SPOUSE OR DEPENDENT CHILD)*

Declaration by the Speaker
I received the following gift on ..... (date) I received the gift from ..... Gift description _____
I request that the following action be taken with the gift: <input type="checkbox"/> Retain and display the gift in my office <input type="checkbox"/> Retain and display the gift elsewhere in the parliamentary precinct <input type="checkbox"/> Purchase the gift
<b>Certification</b> I certify that the above properly records the receipt of the gift in accordance with the Guidelines.  Signed: _____ Date: _____

**THE ABOVE DECLARATION IS TO BE FORWARDED TO THE CLERK OF THE PARLIAMENT FOR ACTION.**

**DECLARATION OF OFFICIAL GIFTS MADE**

Declaration by the Speaker
I received the following gift on ..... (date) I received the gift from ..... Gift description _____
<b>Certification</b> I certify that the above properly records the receipt of the gift in accordance with the Guidelines.  Signed: _____ Date: _____

**THE ABOVE DECLARATION IS TO BE FORWARDED TO THE CLERK OF THE PARLIAMENT FOR ACTION.**

**STATEMENT FOR PUBLIC DISCLOSURE**

Office of the Speaker of the Legislative Assembly  
for the period <> to <>

Speaker: The Honourable .....

	<b>STAFF COSTS</b>	<b>SPEAKER COSTS</b>	<b>TOTAL</b>
Salary-related costs for staff			
General administrative costs (refer Note 1)			
Motor vehicles			
Domestic travel (refer Note 2)			
Overseas travel			
Hospitality (refer Note 3)			

1. Includes telecommunications, FBT, stationery/printing and other miscellaneous items.
2. Costs of travel to and from Speaker's electorate have been omitted.
3. Includes cost of official functions (excluding Parliamentary Service-related functions), minor entertainment and gifts.

.....  
THE CLERK OF THE PARLIAMENT

.....  
SPEAKER

...../...../.....

...../...../.....

**OFFICE OF THE SPEAKER  
OFFICIAL FUNCTIONS CERTIFICATION**

Date of function:				
Function venue:				
Nature of function:				
Total cost of function: (Refer to PCS Catering Statement for costs of in-house functions.)				
Attendees (only attendees for whom expenditure was incurred)				
No. of Parliamentary Service employees (including Speaker and spouse of Speaker)	No. of Qld Govt employees	No. of employees of statutory bodies	No. of other attendees	Total no. of attendees
Name of attendees Organisation/ Association/Group				
Speaker-related or Parliamentary Service-related				
Expenditure approval (to be signed by Executive Officer)	<p>The above mentioned expenditure is approved for payment in accordance with the <i>Guidelines for the financial management of the Office of the Speaker.</i></p> <p>Signature: .....</p> <p>Date: .....</p>			