



Australian Government

Australian Law Reform Commission



ANNUAL REPORT 2018-2019

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ISSN 0312-6994

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The Hon Justice S C Derrington
President

Australian Government

Australian Law Reform Commission

The Hon Christian Porter MP
Attorney-General
Parliament House
Canberra ACT 2600

17 September 2019

Dear Attorney-General

On behalf of the members of the Australian Law Reform Commission, I am pleased to present the Commission's Annual Report for the period 1 July 2018 to 30 June 2019.

This Report has been prepared in accordance with s 46 of the *Public Governance, Performance and Accountability Act 2013* (Cth).

Yours sincerely

A handwritten signature in black ink, appearing to read 'S. C. Derrington', with a large loop at the end.

Justice S C Derrington

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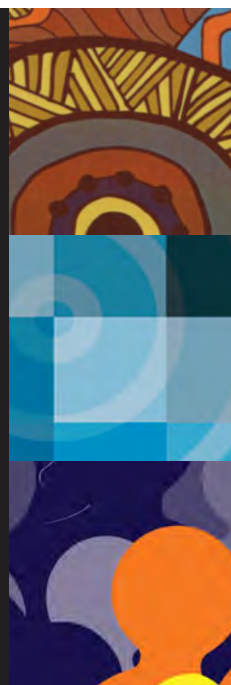
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1 PRESIDENT'S FOREWORD



PRESIDENT'S FOREWORD

On behalf of the Australian Law Reform Commission (ALRC), I present the Annual Report for 2018–19.

The ALRC is an independent statutory agency for law reform, which is respected by Government and the community as a centre of excellence. It sits within the Attorney-General's portfolio and supports the Attorney-General and the Australian Government by providing evidence-based research to inform government decisions about the development, reform and harmonisation of Australian laws and related processes.

This is my second annual report, marking the end of the first 18 months of my five year term as President. It has been an eventful year and one in which significant change has been achieved. In the past year, the ALRC has: completed two law reform inquiries; commenced two more; launched a consultative project to identify future priorities for law reform; and relocated from Sydney to Brisbane.

The ALRC delivered its final report on class actions and third-party litigation funders to the Attorney-General in December 2018, and the final report for the review of the family law system in March 2019.

I wish to thank Professor Helen Rhoades, full-time Commissioner for the family law review until November 2018, as well as the part-time Commissioners for the review: the Hon John Faulks, Mr Geoffrey Sinclair, Dr Andrew Bickerdike, the Hon Michelle May AM QC and the Hon Cheryl Edwardes AM GAICD. Their knowledge and expertise was invaluable in completing this review.

I also acknowledge the important contribution of standing part-time Commissioner the Hon Justice John Middleton to each of the ALRC's inquiries in 2018–19 and thank him for his ongoing assistance and wise counsel.

In the year ahead, the ALRC will complete its review of Australia's corporate criminal responsibility regime in Australia, as well as a review of the framework for religious exemptions in anti-discrimination legislation.

I am pleased to welcome the Hon Justice Robert Bromwich to the ALRC as a part-time Commissioner for the corporate criminal responsibility inquiry. Justice Bromwich brings a wealth of understanding and experience to the Inquiry.

We said farewell to a number of staff members in 2018–19 as a result of our relocation and the transition to a shared corporate services model. On behalf of the ALRC, I wish to acknowledge and thank each of these staff members for their dedicated service to the ALRC.

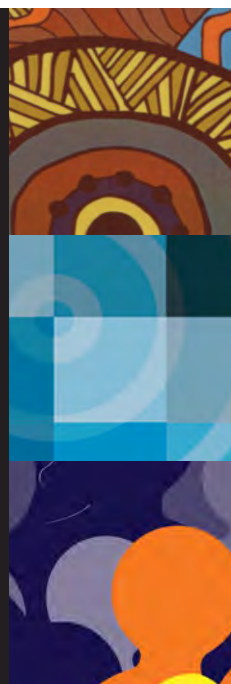
The shared services model has enabled us to focus our efforts on our core work of law reform. In 2018–19 we rebuilt our small team, all of whom are based at our new office in Brisbane, which is located in the Harry Gibbs Commonwealth Law Courts Building. I wish to record my thanks to our Executive Assistant, Claudine Kelly, and our excellent legal team, without whom the work of the ALRC could not be accomplished.

This year the ALRC also commenced — for the first time in the Commission's history — a consultative project to develop a proposed three to five year programme of law reform projects. Responsibility for determining which matters are referred to the ALRC for inquiry lies with the Attorney-General. However, the ALRC may make suggestions. By conducting this consultative project, the ALRC aims to make considered suggestions that are informed by public views on the most pressing priorities for law reform. I look forward to presenting the results of this project to the Attorney-General later this year.



The Hon Justice S C Derrington

2 YEAR IN REVIEW



YEAR IN REVIEW

ROLE AND FUNCTIONS OF THE ALRC

The ALRC undertakes research and provides recommendations to reform the law on topics selected by the Attorney-General of Australia.

The ALRC is an independent Australian Government agency that operates under the *Australian Law Reform Commission Act 1996* (Cth) (ALRC Act) as well as the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act) and the *Public Service Act 1999* (Cth).

The ALRC is responsible to Parliament through the Attorney-General, the Minister responsible for the ALRC.

At the conclusion of each inquiry, the ALRC provides a report to the Attorney-General that includes evidence-based recommendations for reform. The ALRC makes recommendations that:

- bring the law into line with current conditions and needs;
- remove defects in the law;
- simplify the law;
- adopt new or more effective methods for administering the law and dispensing justice;
- promote uniformity between states and territories; and
- provide improved access to justice.

The ALRC is structured around inquiry teams which are led by the President or a Commissioner, supported by legal officers of various seniority.



LAW REFORM INQUIRIES IN 2018–19

In the 2018–19 financial year, the ALRC’s work spanned five law reform inquiries. Two of these inquiries were completed in this period:

- Inquiry into class action proceedings and third-party litigation funders (December 2018); and
- Review of the family law system (March 2019).

In April 2019, the ALRC received Terms of Reference for two new inquiries into:

- Corporate criminal responsibility; and
- Religious exemptions from anti-discrimination legislation.

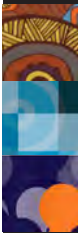
In addition to these ongoing inquiries, the ALRC commenced a consultative project to identify priorities for law reform.

Summaries of each of these Inquiries are provided below.

INQUIRY PUBLICATIONS

Table 1: Inquiry publications completed 2018–19

Area	Publication title	Date of completion
Litigation Funding	<i>Integrity, Fairness and Efficiency — An Inquiry into Class Action Proceedings and Third-Party Litigation Funders</i> (Report 134)	21 December 2018
Family Law	<i>Review of the Family Law System</i> (Discussion Paper 86)	2 October 2018
Family Law	<i>Family Law for the Future — An Inquiry into the Family Law System</i> (Report 135)	31 March 2019



INTEGRITY, FAIRNESS AND EFFICIENCY — AN INQUIRY INTO CLASS ACTION PROCEEDINGS AND THIRD-PARTY LITIGATION FUNDERS

FIGURES

RECOMMENDATIONS MADE:	24
REFERRED:	11 December 2017
DATE DUE:	21 December 2018
DATE DELIVERED:	21 December 2018
TABLED IN PARLIAMENT:	24 January 2019
SUBMISSIONS RECEIVED:	100+
CONSULTATIONS HELD:	60+

The Final Report for the ALRC's review of class actions and third party litigation funders, *Integrity, Fairness and Efficiency—An Inquiry into Class Action Proceedings and Third-Party Litigation Funders* (Report No 134), was delivered to the Attorney-General on 21 December 2018, and tabled in Parliament in January 2019. The Report made 24 recommendations for reform.



BACKGROUND

In December 2017, the Attorney-General asked the ALRC to conduct an inquiry into class actions and third party litigation funders. The Terms of Reference required the ALRC to consider 'whether and to what extent class action proceedings and third party litigation funders should be subject to Commonwealth regulation'. In particular, the ALRC was directed to consider whether there is adequate regulation of: conflicts of interest between third-party funders, lawyers and class members; prudential requirements and character requirements of funders; and the proportion of settlement available to be retained by lawyers and litigation funders in class action proceedings.

CONSULTATION

In the early part of the Inquiry, 40 consultations were held with key stakeholders in the sector, including: a number of government agencies, academics, judges, members of the legal profession, third-party litigation funders, insurers, company directors, and shareholder representatives. Following the release of a Discussion Paper on 31 May 2018, the ALRC received 107 submissions and conducted a second round of over 60 consultations. Of the latter, 25 of the consultations and 103 of the submissions occurred in the 2018/19 reporting period. Further consultations and workshops were held thereafter to ensure that interested parties had the opportunity to expand on and clarify matters that had been raised in their submission, and to comment on any new matters that had not been previously canvassed in the Discussion Paper.

In August and September 2018, the ALRC held seminars in Brisbane, Melbourne and Sydney, where the ALRC presented the various responses to the proposals of the Discussion Paper on Class Action Proceedings and Third-party Litigation Funders.

FINDINGS

The ALRC report was guided by three overarching principles:

- **Principle 1:** It is essential to the rule of law that citizens should be able to vindicate just claims through a process characterised by fairness and efficiency to all parties, that gives primacy to the interests of the litigants, without undue expense or delay.
- **Principle 2:** There should be appropriate protections in place for litigants who wish to avail themselves of the class action system and the variety of funding models that facilitate the vindication of just claims.
- **Principle 3:** The integrity of the civil justice system is essential to the operation of the rule of law.

The ALRC found that the federal class action regime has undoubtedly enabled more claims to be brought, especially by people with small claims that collectively amount to a significant total value. The costs of such actions, however, remain very high. The cost and delay of proceedings are also necessarily increased where multiple class actions are commenced with respect to the same or related matters. Litigation funding is therefore an important element in facilitating access to the legal system, though data presented in the report showed that it has predominantly facilitated access to the courts in a narrow range of claims, namely securities and investor class actions.

In addition to recognising the critical role played by third-party litigation funders in facilitating access to justice, the report identified certain risks associated with such funding arrangements, particularly the conflicts that are inherent in any funding agreement. The ALRC identified broad concerns about the depth of understanding within the legal profession as to the complexity of the conflicts of interest that may arise in the context of third-party funded class actions, and need for assurance of the integrity of the system through which class claims are pursued.





RECOMMENDATIONS

On 21 December 2018, the ALRC delivered the final report to the Attorney-General: *Integrity, Fairness and Efficiency—An Inquiry into Class Action Proceedings and Third-Party Litigation Funders* (Report No 134). The report contained 24 recommendations that aim to promote fairness and efficiency in class action proceedings, protect litigants from disproportionate costs, and ensure the integrity of the civil justice system. Recommendations include to:

- establish mechanisms in statute and legal frameworks for the Federal Court to deal effectively with competing class actions;
- provide mechanisms by which the Federal Court can appoint an independent costs referee to establish the reasonableness of legal costs in class action matters, and by which the Court can tender for settlement administration services;
- increase transparency and open justice for class action settlements;
- decrease the risk of litigation funders failing to meet their obligations or exercising improper influence through a statutory presumption in favour of securities for cost, and greater Court oversight of funding agreements, which must indemnify the lead plaintiff against an adverse costs order;
- enhance access to justice and decrease costs to litigants through the introduction of a limited percentage-based fee model for solicitors; and
- introduce a voluntary accreditation scheme for solicitors acting in class action proceedings.

The ALRC further recommended a Government review of statutory enforcement regimes for regulators so as to facilitate effective and consistent statutory redress schemes in order to fill gaps and create an alternative to some class action proceedings. Additionally, the ALRC recommended a Government review of the legal and economic impact of the operation, enforcement, and effect of federal statutory continuous disclosure obligations and those relating to misleading and deceptive conduct. This recommendation recognises the need for further investigation of the interaction between the substantive law that supports shareholder class actions and the class action regime.

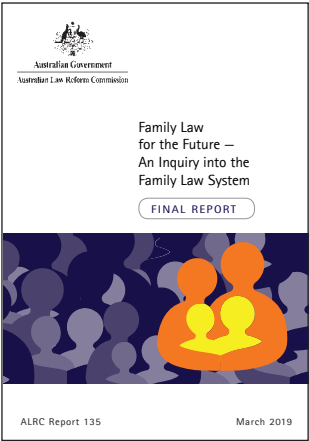


FAMILY LAW FOR THE FUTURE – AN INQUIRY INTO THE FAMILY LAW SYSTEM

FIGURES

RECOMMENDATIONS MADE:	60
REFERRED:	27 September 2017
DATE DUE:	31 March 2019
DELIVERED:	31 March 2019
TABLED IN PARLIAMENT:	10 April 2019
PUBLIC SUBMISSIONS RECEIVED:	440+
CONFIDENTIAL CONTRIBUTIONS RECEIVED:	1060+
CONSULTATIONS HELD:	175+

The Final Report for the ALRC’s review of the family law system, *Family Law for the Future—An Inquiry into the Family Law System* (Report No 135), was delivered to the Attorney-General in March 2019, and tabled in Parliament in April 2019. The Report made 60 recommendations for reform.



BACKGROUND

In September 2017, the Attorney-General asked the ALRC to conduct a comprehensive review of the modern family law system. This was the first review of Commonwealth family law since it was enacted more than forty years ago. The Terms of Reference directed the ALRC to consider the need and desirability of possible reforms to a broad range of issues within the family law system, including the appropriate, early, and cost effective resolution of all family law disputes, and the protection of the best interests of children and their safety.

CONSULTATION

The ALRC conducted 179 consultations across Australia, including in each capital city and across regional and rural locations, such as Albury/Wodonga, Alice Springs, Cairns, the Gold Coast, Mt Gambier, Newcastle, Townsville, and Wollongong. In addition, with the assistance of state Children's Commissions and the Young People's Family Law Advisory Group in South Australia, the ALRC heard from several groups of children and young people about their views on the issues in the Inquiry.

The ALRC published an Issues Paper (IP 48) in March 2018, followed by a Discussion Paper (DP 86) in October 2018. Submissions were invited in response to the questions and proposals put forward in each of these papers.

In addition to the request for submissions, the ALRC invited people with recent experience of the family law system to confidentially tell the ALRC about their experience via a specially created *Tell Us Your Story* portal on the Inquiry website.

The ALRC received over 1500 written contributions to the Inquiry, including over 440 public submissions in response to the Issues Paper and Discussion Paper, 331 confidential submissions, and 732 substantive contributions to the *Tell Us Your Story* portal.

FINDINGS

The ALRC found that the family law system does not adequately assist Australian families to resolve disputes following the breakdown of relationships. Children are not consistently protected from harm; nor are people experiencing family violence. Disputes are protracted by delays resulting from resources constraints in the courts, and also by the conduct of parties who are unable or unwilling to resolve disputes quickly and amicably. The substantive family law, which has been repeatedly amended, is no longer clear or comprehensible.

Critically, the ALRC found that, under the current system, children fall through the gaps between the family law courts, child protection systems, and the state and territory responses to family violence. In the federal family courts, family violence, child abuse or other complex factors now make up the majority of cases. However, there is no federal body with investigative powers akin to a child protection department and the family courts have no capacity to compel a child protection department to intervene in a family law case or to investigate the court's concerns.



RECOMMENDATIONS

The first recommendation made in the Final Report is that the resolution of family law disputes be returned to the states and territories and that the federal family courts eventually be abolished. The fundamental structural difficulties of the family law system can be remedied only by enabling family law, family violence and child abuse matters to be dealt with in the same place at the same time. One court considering the best interests of the child in totality.

More broadly, the recommendations in the Report aim to ensure that the law provides a framework that assists families who are experiencing relationship breakdown to make arrangements for their children, property, and financial affairs.

Key themes of the 60 recommendations include:



Closing the jurisdictional gap - Stop children falling through the gaps between the federal family law courts, the state and territory child protection systems and the state and territory responses to family violence. Family law disputes returned to the states and territories and the federal family courts eventually abolished.



Children's orders - Simplify the factors to be considered when determining living arrangements that promote a child's best interests. Remove mandatory consideration of particular living arrangements.



Stricter case management - Clearer consequences for couples and their advisors if they don't seek to resolve disputes as quickly, inexpensively, and efficiently as possible, and with the least acrimony.



Compliance with children's orders - Improve understanding of orders through greater engagement with family consultants and place limits on interim appeals.



Simpler property division - Include a starting position that separated couples made equal contributions during the relationship.



Encourage amicable dispute resolution - Increase the proportion of family law matters that are dealt with through alternatives such as FDR (Family Dispute Resolution) and LADR (Legally Assisted Dispute Resolution).



Legislative simplification - Redraft the *Family Law Act* to make it easier to understand the law.

SUPPLEMENTARY PUBLICATIONS:

Following the release of the Final Report in April 2019 the ALRC published three supplementary notes online:

- *Recommendations in Relation to Shared Parental Responsibility* (April 2019): an explanatory note that addresses some common public misconceptions surrounding the ALRC's recommendations on shared parental responsibility.
- *Closing the Jurisdictional Gap: A 'Radical' Recommendation* (April 2019): an explanatory note that contextualises the first recommendation in the Final Report — that family law disputes be returned to the states and territories and the federal family courts eventually abolished.
- *Summary of Tell Us Your Story Responses* (June 2019): a note that provides aggregated data regarding the number and nature of individual stories submitted via the *Tell Us Your Story* portal that included complaints against actors in the family law system and about the system in general. This note is intended to supplement Chapter 3 of the Final Report, which provides a high level summary of the data collected from the *Tell Us Your Story* project.



REVIEW OF AUSTRALIA'S CORPORATE CRIMINAL RESPONSIBILITY REGIME

FIGURES

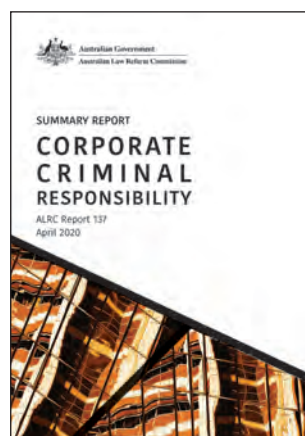
REFERRED:	10 April 2019
DATE DUE:	30 April 2020
CONSULTATIONS HELD:	23
COMMENTS ON TERMS OF REFERENCE RECEIVED:	14

BACKGROUND

On 10 April 2019, the Attorney-General asked the ALRC to inquire into Australia's corporate criminal responsibility regime and, specifically, the corporate criminal responsibility provisions contained in Part 2.5 of the Commonwealth Criminal Code. The Terms of Reference ask the ALRC to consider 'whether, and if so what, reforms are necessary or desirable to improve Australia's corporate criminal liability regime'. In particular, the ALRC has been asked to review:

- the policy rationale for Part 2.5 of the Code;
- the efficacy of Part 2.5 of the Code as a mechanism for attributing corporate criminal liability;
- the availability of other mechanisms for attributing corporate criminal responsibility and their relative effectiveness, including mechanisms which could be used to hold individuals (eg senior corporate office holders) liable for corporate misconduct;
- the appropriateness and effectiveness of criminal procedure laws and rules as they apply to corporations; and
- options for reforming Part 2.5 of the Code or other relevant legislation to strengthen and simplify the Commonwealth corporate criminal responsibility regime.

The review will provide the first comprehensive review of Australia's corporate criminal responsibility regime following the enactment of the Commonwealth Criminal Code. It comes at a time of renewed focus on protecting Australian consumers from egregious conduct by corporations and increasing regulation in the area of corporate wrongdoing. It also follows the release of the Final Report of the ASIC Enforcement Taskforce in December 2017, and the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry in February 2019.



CONSULTATION

Following the release of the Terms of Reference the ALRC invited interested stakeholders to provide comments on the scope of the Inquiry and any issues relevant to the Terms of Reference. The ALRC received 14 responses to its invitation for comments. The ALRC will use these comments to inform the scope of its review.

From May to June 2019, the ALRC held 23 initial consultations with academics, government agencies, law firms, and industry bodies across Australia.

DISCUSSION PAPER AND FINAL REPORT

Proposals for reform will be outlined in a Discussion Paper that the ALRC plans to release on 15 November 2019. Following the release of the Discussion Paper, the ALRC will invite public submissions until 31 January 2020 and hold further consultations. The Final Report is due to the Attorney-General by 30 April 2020.



REVIEW OF THE FRAMEWORK OF RELIGIOUS EXEMPTIONS IN ANTI-DISCRIMINATION LEGISLATION

FIGURES

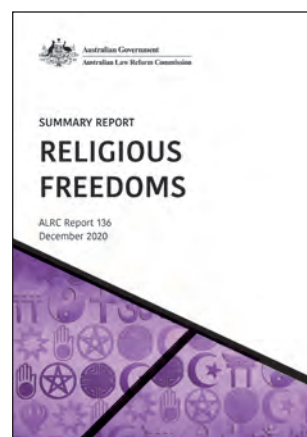
REFERRED:	10 April 2019
DATE DUE:	12 December 2020
CONSULTATIONS HELD:	17
COMMENTS ON TERMS OF REFERENCE RECEIVED:	13

BACKGROUND

On 10 April 2019, the Attorney-General asked the ALRC to inquire into the framework of religious exemptions in Commonwealth, State and Territory anti-discrimination legislation. This Inquiry has been referred to the ALRC as part of the Government's response to the Review of Religious Freedom conducted by the Expert Panel led by the Hon Phillip Ruddock (the 'Ruddock Review').

The Terms of Reference ask the ALRC to consider what reforms to Commonwealth, state and territory law, the Fair Work Act 2009 (Cth) and any other Australian laws should be made in order to:

- limit or remove altogether (if practicable) religious exemptions to prohibitions on discrimination, while also guaranteeing the right of religious institutions to conduct their affairs in a way consistent with their religious ethos, and
- remove any legal impediments to the expression of a view of marriage as it was defined in the *Marriage Act 1961* (Cth) before it was amended by the *Marriage Amendment (Definition and Religious Freedoms) Act 2017* (Cth), whether such impediments are imposed by a provision analogous to section 18C of the *Racial Discrimination Act 1975* (Cth) or otherwise.



CONSULTATION

Following the release of the Terms of Reference the ALRC invited interested stakeholders to provide comments on the scope of the Inquiry and any issues relevant to the Terms of Reference. The ALRC received 13 responses to its invitation for comments. The ALRC will use these comments to inform the scope of its review.

To help inform individuals and organisations interested in providing comments on the Terms of Reference the ALRC published a brief background paper on the Inquiry webpage on 1 May 2019. The background paper contextualises the ALRC's Inquiry by summarising the Ruddock Review and the Government's Response to that review. The ALRC Inquiry will not re-agitate issues already considered in the Ruddock Review, but rather will assess legislative options that align with the specific recommendations that have been referred to the ALRC.

From May to June 2019 the ALRC conducted a preliminary round of consultations with a range of stakeholders, including representatives from academia, religious institutions, schools and human rights organisations. The ALRC will consult more widely following the release of the Discussion Paper for this Inquiry.

DISCUSSION PAPER AND FINAL REPORT

The ALRC is planning to release a Discussion Paper in early 2020. The Discussion Paper will set out proposed reforms and ask questions to assist the ALRC to prepare formal recommendations.

The Final Report, including recommendations for law reform, is due to the Attorney-General by 12 December 2020.



WHERE NEXT FOR LAW REFORM? — PRIORITIES FOR LAW REFORM PROJECT

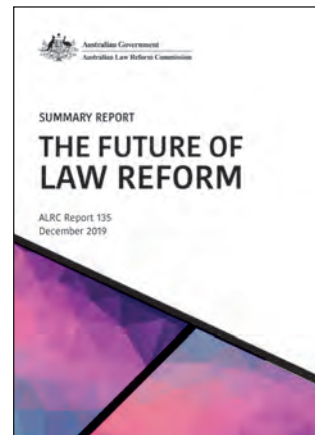
FIGURES

SURVEY RESPONSES:	395
CONSULTATIONS:	7
SEMINARS HELD:	4

BACKGROUND

In 2019 the ALRC initiated a national conversation about the national priorities for law reform over the next three to five years (Priorities for Law Reform). The conversation gives Australians a say in what areas of law should be the focus of a law reform inquiry by the ALRC and forms part of the ALRC's longstanding commitment to broad public participation in law reform.

Priorities for Law Reform will culminate in a proposed three to five year programme of law reform projects that the ALRC will submit to the Commonwealth Attorney-General for consideration in 2019. While it is the responsibility of the Attorney-General to determine which matters are to be examined by the ALRC, the ALRC may make suggestions. By hosting this national conversation the ALRC is asking the public what suggestions it should make to the Attorney-General.



The ALRC prepared brief background papers on potential areas for reform to 'kick start' the conversation. One of these papers introduced the Constitution as a potential reform priority. The Australian Constitution has consistently been the subject of prolific public debate. Constitutional issues underpin a broad range of public concerns, from the opaque process of judicial appointments, to the complicated dual citizenship prohibition under s 44 that has plagued federal parliament in recent years. Since its establishment in 1975, the ALRC has produced 91 reports on various areas of Australian Commonwealth law. Of these, we identified 56 reports (61%) in which the Constitution presented one or more obstacles to the effective operation of the law in Australia. Broadly, these obstacles fall into two categories: those where the legal arrangements in need of reform were dictated or underpinned by constitutional requirements; and those where the Constitution itself limited the availability or scope of possible reforms. Despite the prevalence of constitutional issues in previous ALRC inquiries, constitutional reform has only once been recommended by the ALRC. When constitutional issues have arisen, they have typically been beyond the scope of the inquiry. Even when the ALRC has attempted to grapple with the constitutional issues that arise, it is often impeded by uncertainty as to the scope of constitutional provisions, which undermines efforts to recommend appropriate and effective reforms.

CONSULTATION

Public participation in the project has been facilitated by an online survey and a series of public seminars on the future of law reform.

Online Survey

Through an online survey, which closed on 30 June 2019, individuals and organisations were invited to provide comments on seven suggested topics for reform and make their own suggestions about areas of law they believe are in need of reform.

The seven suggested topics for reform in the survey were:

- The Australian Constitution;
- Banking, superannuation and financial services;
- Environmental law;
- Commonwealth anti-corruption measures
- Immigration law;
- Taxation; and
- Defamation

There were 395 responses to the survey.

Seminars

In May and June 2019, the ALRC held four seminars on the future of law reform in conjunction with the Law Schools at University of New South Wales (UNSW), Australian National University (ANU) and the University of Melbourne:

- *The Constitution and Public Law* (UNSW, 29 May 2019)
- *Technology and the Law* (ANU, 12 June 2019)
- *The Constitution and Immigration Law* (University of Melbourne, 18 June 2019)
- *Environment, Energy and Resources Law* (Brisbane Federal Court, 20 June 2019)

Each seminar had a broad focus on a different area of law, with discussion led by a panel with expertise in the relevant area.

At the conclusion of each seminar, participants were invited to vote for their top three priority topics for a law reform inquiry via an online platform. The ALRC has published summaries of each seminar online, including results from the online voting platform and key themes from the panel discussions.

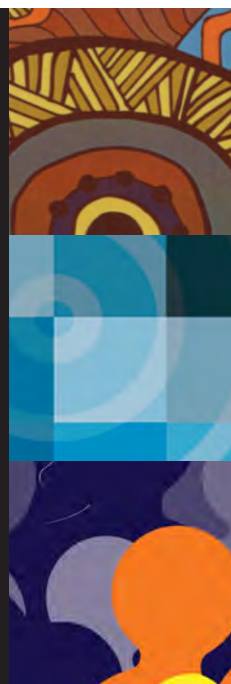
Development of Programme of Law Reform Projects

The public contributions via the online survey and public seminars will assist the ALRC in developing preliminary law reform project proposals.

The ALRC will seek feedback on its project proposals through further public seminars and consultations before presenting a final programme of law reform projects to the Attorney-General later in 2019.



3 REPORT ON PERFORMANCE



REPORT ON PERFORMANCE

ANNUAL PERFORMANCE STATEMENT

INTRODUCTORY STATEMENT

As the accountable authority of the Australian Law Reform Commission (ALRC), I present the annual performance statement, which has been prepared for paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) for the 2018–19 financial year and accurately presents ALRC performance and complies with subsection 39(2) of the PGPA Act.

OUR OUTCOME

The intended outcome of the ALRC's activities is:

Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education (Outcome 1).

The ALRC has one program to achieve its outcome—conducting inquiries into aspects of Australian law and related processes for the purpose of law reform (Program 1). It is through the inquiry process that the ALRC undertakes rigorous research and analysis that underpin recommendations for law reform.



ENVIRONMENT

The ALRC strives to be a law reform agency at the leading edge of internationally recognised best practice.

Ideally, the ALRC would have at least 25 staff comprising lawyers, researchers, an economist and a socio-legal expert. Within the current budget, the ALRC seeks to maintain an average staffing level of 11 and has the capacity to work on two inquiries at any one time. The ALRC is reliant on Government for referrals and, accordingly, the extent to which the ALRC can meet its performance targets is influenced from year to year by the number of inquiries referred to the ALRC, the prescribed timeframes for these inquiries and the resources made available to conduct them.

In light of this, the ALRC will continue to work closely with the Attorney-General's Department to ensure appropriate lead time for planning and managing resources when new inquiries are referred to the ALRC.

PERFORMANCE CRITERIA FOR 2018–19

The ALRC measures its success through the following key performance indicators:

- the number of consultation papers and the number of reports to government;
- the percentage of inquiries completed on time in accordance with the terms of reference set by the Attorney-General;
- the number of citations or references to ALRC consultation documents, reports and recommendations in Parliamentary debates and committee reports, in court citations and decisions, and in academic publications and other publications;
- the number of submissions received for each inquiry;
- the number of consultations held for each inquiry;
- the breadth of community engagement in the work of the ALRC through the number of subscribers to the ALRC's E-news, visitors to the website and followers on Twitter; and
- the number of publications, presentations, and speaking engagements of ALRC staff.

The ALRC Performance Criteria are sourced from the ALRC Corporate Plan 2018–22.



RESULT AGAINST PERFORMANCE CRITERIA

Table 2: KPI performance 2018–19

 Target reached 100%	 Target exceeded 100-200%	 Target exceeded 200-300%	 Target exceeded >300%
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KPI measure	2018–19 target	2018–19 actual	
Number of reports	4	4	<ul style="list-style-type: none"> ▪ <i>Annual Report 2017/2018</i> (September 2018) ▪ <i>Review of the Family Law System</i> (Discussion Paper No 86, October 2018) ▪ <i>Integrity, Fairness and Efficiency—An Inquiry into Class Action Proceedings and Third-Party Litigation Funders</i> (ALRC Report 134, December 2018) ▪ <i>Family Law for the Future—An Inquiry into the Family Law System</i> (ALRC Report 135, March 2019)
Timeliness of reports	100%	100%	
Citations or references	50	327	<ul style="list-style-type: none"> ▪ 53 - court and tribunal decisions ▪ 253 - academic publications ▪ 21 - Parliamentary debates and committee reports
Submissions received	150	393	<ul style="list-style-type: none"> ▪ 103 – <i>Inquiry into Class Action Proceedings and Third-party Litigation Funders</i> (DP 85) ▪ 263 – <i>Review of the Family Law System</i> (DP 48) ▪ 13 – Terms of Reference for Religious Freedoms ▪ 14 – Terms of Reference for Corporate Crime
Consultations held	40	108	<ul style="list-style-type: none"> ▪ 25 – Litigation Funding ▪ 43 – Family Law ▪ 23 – Corporate Crime ▪ 17 – Religious Freedoms
Presentations, articles and speaking engagements	25	45	
Broader Community Engagement			
The breadth of community engagement in the work of the ALRC through the number of subscribers to the ALRC's E-news, visitors to the website and followers on Twitter			
E-news subscribers	1250	3127	<ul style="list-style-type: none"> ▪ 1527 – ALRC Brief ▪ 1512 – Family Law ▪ 45 – Religious Freedoms ▪ 43 – Corporate Crime
Visitors to website	>250,000		<ul style="list-style-type: none"> ▪ Visits: 1,644,501 ▪ Page views: 2,676,032 ▪ Unique visitors: 1,134,147
Twitter followers	13000	13,492	

The performance criteria were changed in the ALRC's 2018-22 Corporate Plan (June 2018) to better reflect the ALRC's contribution to government and the broader Australian community.

For full transparency the following are the ALRC's performance criteria and targets for 2018-19 in the Attorney-General's 2018-19 Portfolio Budget Statements page 111.

KPI measure	2018-19 target	2018-19 actual
Implementation of reports	85%	No longer measured
Citations or references	50	327
Submissions received	150	393
Visitors to website	>250,000	<ul style="list-style-type: none"> • Visits: 1,644,501 • Page views: 2,676,032 • Unique visitors: 1,134,147
Presentations and speaking engagements	25	44
Media mentions	250	No longer measured

ANALYSIS OF PERFORMANCE

Number of reports

The core output of the ALRC comprises consultation papers and reports to government with recommendations for law reform.

The ALRC produced four reports in 2018-19:

- *Annual Report 2017/2018* (September 2018)
- *Review of the Family Law System* (Discussion Paper No 86, October 2018)
- *Integrity, Fairness and Efficiency—An Inquiry into Class Action Proceedings and Third-Party Litigation Funders* (ALRC Report 134, December 2018)
- *Family Law for the Future—An Inquiry into the Family Law System* (ALRC Report 135, March 2019)

Timeliness of reports

The timeliness of reports is an indicator of the effectiveness of the ALRC in meeting the terms of reference for inquiries established by the Attorney-General, which include a reporting date.

During 2018-19 the ALRC delivered the final reports for the Review of the Family Law System and the Inquiry into Class Action Proceedings and Third-Party Litigation Funders in accordance with the reporting date.



Court citations

Past ALRC reports are frequently a source of accurate and informative material on the law that is the subject of each inquiry.

The ALRC has identified 53 mentions of ALRC reports in the judgments of Australian courts and tribunals during 2018–19. This included 4 citations in the High Court of Australia and 17 citations by the Federal Court of Australia. Frequently cited reports include:

- *Evidence (Interim)* (ALRC Report 26, 1985), *Evidence* (ALRC Report 38, 1987) and *Uniform Evidence Law* (ALRC Report 102, 2006);
- *Grouped Proceedings in the Federal Court* (ALRC Report 46, 1988); and
- *General Insolvency Inquiry* (ALRC Report 45, 1988).

Encouragingly, both older and newer reports by the ALRC have been considered substantive evidence based reports worthy of citation in the superior courts of Australia.

Mentions in Parliament

The number of mentions of ALRC reports in Parliament provides an indication of Parliament's engagement with the ALRC's work and the esteem in which it is held.

The ALRC has identified 21 references to ALRC reports and recommendations in second reading speeches and other Parliamentary proceedings during 2018–19. Examples include references to:

- *Family Violence and Commonwealth Laws—Improving Legal Frameworks* (ALRC Report 117, 2012) in the Fair Work Amendment (Family and Domestic Violence Leave) Bill 2018 and the Family Law Amendment (Family Violence and Cross-examination of Parties) Bill 2018; and
- *Copyright and the Digital Economy* (ALRC Report 122, 2013) in the Copyright Amendment (Online Infringement) Bill 2018.

References in academic publications

The work of the ALRC has long been a resource for academics studying law as well as social policy. The ALRC strives for its published reports to be authoritative and accurate. In 2018–19, the ALRC was cited in at least 253 academic publications, including journal articles, research papers and textbooks.

Frequently cited reports include:

- *Elder Abuse – A National Legal Response* (ALRC Report 131, 2017);
- *Family Violence: A National Legal Response* (ALRC Report, 2010); and
- *Equality, Capacity and Disability in Commonwealth Laws* (ALRC Report, 2014).

Submissions

The number of submissions received by the ALRC is a measure of public engagement with its work and the extent to which the consultation papers have stimulated debate and discussion. However, the number of submissions received for any inquiry is also influenced by its subject matter—particular inquiries are likely to generate a greater, broader degree of public interest and participation than others. The public interest in the Review of the Family Law System is reflected in the receipt of 263 submissions in response to the Discussion Paper published in October 2018.

In 2018–19, the ALRC for the first time invited interested persons to comment on the Terms of Reference for inquiries prior to the release of consultation papers. This allowed interested parties to provide early feedback on issues that the ALRC should consider in the course of its inquiry. As this is a new consultative step, it was anticipated that the response rate would be low compared to submissions received in response to consultation papers.

Table 3: Submissions received 2018–19

Consultation paper	Submission closing date	Submissions received during reporting period
<i>Inquiry into Class Action Proceedings and Third-party Litigation Funders</i> (DP 85)	31 July 2018	103
<i>Review of the Family Law System</i> (DP 48)	13 November 2018	263
Invitation to comment on Terms of Reference for Review of the Framework of Religious Exemptions in Anti-Discrimination Legislation	10 May 2019	13
Invitation to comment on Terms of Reference for Review of the Corporate Criminal Responsibility Regime in Australia	10 May 2019	14
Total submissions received		393



Consultations

For each Inquiry the ALRC seeks to consult with people who have expertise and experience in the laws under review, as well as people likely to be affected by the laws in question. The number of consultations held is one indicator of the breadth of the evidence base that underpins the ALRC's recommendations and of community engagement with the law reform process implemented by the ALRC. In 2018–19, the ALRC conducted 108 consultations with stakeholders and experts across Australia and overseas.

Table 4: Consultations held 2018–19

Inquiry	Number of consultations held during reporting period
Class Action Proceedings and Third-Party Litigation Funders	25
Family Law	43
Corporate Criminal Responsibility Regime	23
Framework of Religious Exemptions in Anti-Discrimination Legislation	17
Total consultations	108

Presentations, articles and speaking engagements

Presenting at public conferences, seminars, and Parliamentary inquiries, and contributing articles to journals and publications ensures that the work of the ALRC is publicly debated and discussed. In total there were 45 presentations, articles, and speaking engagements by ALRC Commissioners and staff in 2018–19.

Highlights of ALRC presentations and speaking engagements in 2018–19 included:

- Keynote address by ALRC President, Justice Derrington, at the inaugural Association of Litigation Funders of Australia (ALFA) Class Action and Litigation Funding Conferences in Melbourne and Sydney on 22 and 26 August 2018 respectively.
- Keynote address by Justice Derrington at the Herbert Smith Freehills' Annual Corporate Governance Symposium on 16 November 2018.
- Presentation by Matt Corrigan, General Counsel, at the Commercial Law Association Conference on 8 March 2019.
- Appearance by Justice Derrington as a panelist on Hugh Riminton's *Sunday Extra*, ABC Radio National on 2 June 2019 to outline the ALRC's Family Law recommendations.

E-news subscribers

The ALRC maintains a general mailing list — the *ALRC Brief* — to provide regular updates on the ALRC’s work, as well as Inquiry-specific mailing lists. Subscriptions to the E-news reflect sustained engagement with a specific inquiry or the ALRC’s work generally.

Audience	Number of subscribers at 30 June 2019
ALRC Brief	1527
Family Law E-News	1512
Religious Exemptions in Anti-Discrimination Legislation E-News	45
Corporate Crime E-News	43
Total subscribers	3127

ALRC website

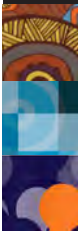
The ALRC website is a pivotal communication tool for the ALRC and a law reform resource for the wider public. The ALRC strives to continually build value into the website, both in terms of providing useful and accessible content relevant to stakeholders and researchers, and utilising its functionality as an online consultation tool. The ALRC website has been under redevelopment in 2018–19. The new website is due to go live in September 2019.

Key website metrics from Google Analytics for 2018–19:

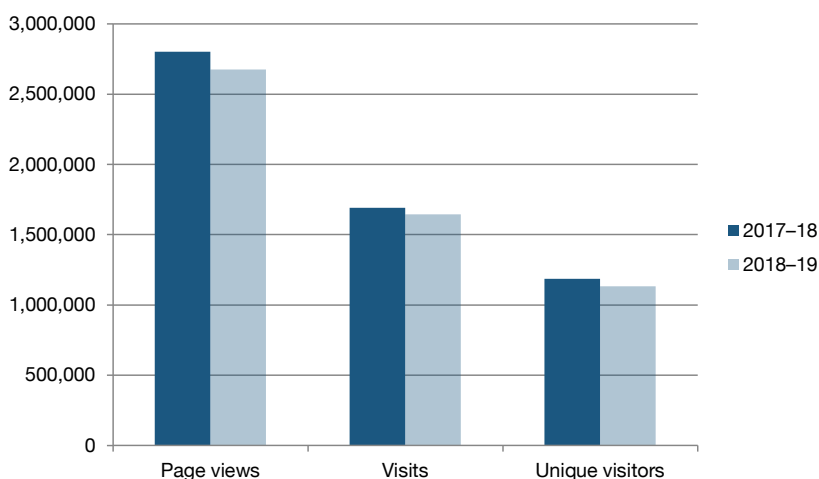
- visits = 1,644,501
- page views = 2,676,032
- unique visitors = 1,134,147

These metrics represent, compared to the 2017–18 reporting period:

- 3% decrease in visits;
- 4% decrease in page views; and
- 4% decrease in unique visitors.



Comparison of website traffic: July–June in 2017–18 and 2018–19



The slight drop in web traffic reflects an outdated website that has been replaced. ALRC website statistics indicate that it is not just in implementation that the ALRC makes a significant contribution to the discussion of laws and legal frameworks in Australia.

In 2018–19, the top three reports accessed by PDF downloads were:

1. *Recognition of Aboriginal Customary Laws* (ALRC Report 31, 1986)
2. *Essentially Yours: The Protection of Human Genetic Information in Australia* (ALRC Report 96, 2003)
3. *Family Law for the Future—An Inquiry into the Family Law System* (ALRC Report 135, 2019)

The inclusion in this list of the *Recognition of Aboriginal Customary Laws* Report from 1986 illustrates the enduring value of the ideas, discussion and research contained in this landmark report.

Twitter followers

The ALRC uses Twitter to provide updates on its Inquiries and publicise opportunities to engage with its work. The number of people following the ALRC's Twitter account tracks broader engagement with law reform and the subject-matter of ALRC inquiries. On 30 June 2019 the ALRC's Twitter account had 13,492 followers.

IMPLEMENTATION OF REPORTS AND IMPACT OF WORK

The ALRC has no direct role in implementing its recommendations. There is no statutory requirement for the Australian Government to respond formally to ALRC reports. However, the ALRC monitors major developments in relation to issues covered in its past reports. It is not uncommon for implementation to occur some years after the completion of a report.

During 2018–19 the Australian Government took steps to further implement *Elder Abuse—A National Legal Response* (ALRC Report 131, 2017). On 2 April 2019 the Minister for Senior Australians and Aged Care, Ken Wyatt AM made the *Quality of Care Amendment (Minimising the Use of Restraints) Principles 2019*, which will amend the *Quality of Care Principles 2014* from 1 July 2019 to include specific requirements relating to the use of physical and chemical restraint in the aged care sector. The amended principles will partially implement the ALRC's recommendations in respect of restrictive practices (Recs 4–10 to 4–11) by providing, for example, that physical restraint be treated as a last resort.

The Australian Government has also passed legislation in the last year (*Family Law Amendment (Family Violence and Other Measures) Act 2018* (Cth)) that substantially implements recommendation 16–5 (amendments to section 68T of the *Family Law Act*) from *Family Violence—A National Legal Response* (ALRC Report 114, 2010).



SUMMARY AND ANALYSIS OF FINANCIAL PERFORMANCE

Financial outcomes

Operating outcome

The 2018–19 financial statements show an operating surplus of \$0.165m.

Operating revenue

The ALRC's operating revenue of \$2.933m comprised of revenue from government of \$2.595m, revenue for the review of the family law system of \$0.299m, revenue from sale of goods (publications) of \$0.003m, and other revenue of \$0.036m.

Operating expenses

Total operating expenses of \$2.768m were \$0.869m less than in 2017–18.

The ALRC's depreciation and amortisation expense decreased by \$0.003m.

Equity

The ALRC's total equity is \$0.172m. This includes contributed equity of \$0.303m.

Total assets

The ALRC's total assets decreased by \$0.521m.

Total liabilities

The ALRC's total liabilities decreased by \$0.702m.

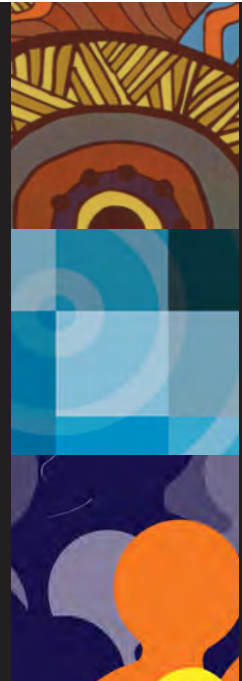
Entity resource statement

The ALRC's Entity Resource Statement and Expenses for Outcomes 2018–19, which summarises the total resources available to the ALRC and the total payments made by the ALRC during 2018–19, can be found in the Financial Statements.

Compliance

The ALRC has not had any significant non-compliance with Finance Law and has therefore not made any report to its Minister, the Attorney-General.

4 MANAGEMENT AND ACCOUNTABILITY



MANAGEMENT AND ACCOUNTABILITY

CORPORATE GOVERNANCE

ALRC accountability and governance requirements are met through its Accountable Authority Instructions. These provide the framework to ensure that the ALRC meets its obligations and responsibilities with regard to governance, reporting and accountability of Commonwealth entities and for their use and management of public resources, in line with the requirements of the PGPA Act.

Ministerial powers

The Minister responsible for the ALRC is the Attorney-General for Australia.

The ALRC is a statutory agency under the PGPA Act and an employer subject to the *Public Service Act 1999*.

The ALRC is constituted under the ALRC Act. Section 20 of the ALRC Act states that the Attorney-General may refer matters to the ALRC for review.

Accountable authority

The Hon Justice Sarah Derrington, President of the ALRC, was the Accountable Authority of the ALRC during 2018–19.



Members of the Commission

Table 4 lists members of the ALRC during 2018–19 and their terms of appointment. On 30 June 2019, there were three members of the ALRC—one full-time member and two part-time members.

Table 4: Members 2018–19

Commissioner	Term of appointment
Full-time Commissioner	
The Hon Justice S C Derrington	Appointed as President 10 January 2018–9 January 2023.
Full-time Commissioner for Family Law Inquiry	
Professor Helen Rhoades	10 October 2017 - 31 March 2019; resigned 5 November 2018
Part-time Commissioners	
<i>Standing Part-time Commissioner(s)</i>	
The Hon Justice John Middleton	Reappointed 28 November 2016– 27 November 2019.
<i>Part-time Commissioner for Corporate Criminal Responsibility Inquiry</i>	
The Hon Justice Robert Bromwich	10 April 2019–30 April 2020.
<i>Part-time Commissioners for Family Law Inquiry</i>	
The Hon John Faulks	21 November 2017–31 March 2019.
Geoffrey Sinclair	21 November 2017–31 March 2019.
Dr Andrew Bickerdike	27 June 2018–31 March 2019.
The Hon Michelle May AM QC	12 December 2018–31 March 2019.
The Hon Cheryl Edwardes AM GAICD	12 December 2018–31 March 2019.

Remuneration

The Commonwealth Remuneration Tribunal determines the remuneration for all ALRC Commissioners.



Key management personnel

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission. The Commission has determined the Key Management Personnel to be the President and Commissioner. Key Management Personnel remuneration is reported in the table below.

	Key Management Personnel Remuneration	
Name	Justice S C Derrington	Prof H Rhoades
Position title	President	Member
Short-term benefits		
Base salary	448,402	89,010
Bonuses		
Other benefits and allowances		
Post-employment benefits		
Superannuation contributions		8,418
Other long-term benefits		
Long service leave		
Other long-term benefits	34,650	6,817
Termination benefits		
Total remuneration	483,052	104,245

Policies

The Accountable Authority Instructions and the ALRC Policy Manual contain current ALRC policies, guidelines and procedures on a range of administrative matters. ALRC policies are reviewed and revised as required. All new and revised policies are approved by the President.

New policies implemented or updated during 2018–19 include:

- Fraud Control Statement and Policy
- Operational Risk Management Policy
- Enterprise Risk Management Policy; and
- Business Continuity Plan and Policy.

Policies that concern interaction with members of the public are published on the ALRC website. New staff members are advised of ALRC policies as part of the induction process and all staff have access to ALRC policies via the intranet.

Corporate planning

The ALRC Corporate Plan 2019–23 is available on the ALRC website.

Financial management and audit

The audit of the 2018–19 financial statements was performed by the ANAO. The Auditor's opinion was that the financial statements of the ALRC were prepared in accordance with all relevant legislation and Finance Minister's Orders, and give a true and fair view of the ALRC's financial position and performance. The ANAO conducted an interim audit of the ALRC 2018–19 financial accounts and provided an interim report to the Audit Committee in July 2019.

The ALRC Audit Committee is established in compliance with section 45 of the PGPA Act and section 17 of the PGPA Rule. The objective of the Audit Committee is to provide independent assurance and assistance to the President on the ALRC risk, control and compliance framework, and its financial and performance reporting responsibilities.

The ALRC President authorises the Audit Committee, within its responsibilities, to:

- obtain any information it requires from any employee or external party (subject to any legal obligation to protect information);
- discuss any matters with the external auditor, or other external parties (subject to confidentiality considerations);
- request the attendance of any employee, including the President, at Audit Committee meetings; and
- obtain legal or other professional advice, as considered necessary to meet its responsibilities, with the prior approval of the President.

During 2018–19 the ALRC Audit Committee was comprised of 3 members, appointed by the President, as follows:

- Chair and External Member: Darrell Yesberg, Chief Financial Officer, Australian Human Rights Commission;
- External Member: Kathryn Hunter, Chief Financial Officer, Federal Court; and
- External Member: Helen O'Loughlin, Senior Executive Leader, People and Development, Australian Securities and Investment Commission.

A representative of the ANAO is also invited to attend meetings of the Audit Committee.

The ALRC Audit Forward Plan sets a meeting schedule and outlines the activities of the Audit Committee over the next financial year. The Audit Committee met in September 2018 and March 2019.

The Department of Finance encourages Commonwealth entities to source at least some external members of their audit committee from outside the public sector, in order to strengthen the committee's independence and broaden its members' skills (*A Guide for Non-Corporate Commonwealth Entities on the Role of Audit Committees*, December 2018). In accordance with this advice, in June 2019 the ALRC President appointed Jennifer Clark as Chair and External Member of the Audit Committee from September 2019. The appointment of Darrell Yesberg as Chair and External Member will end following the July 2019 meeting. Ms O'Loughlin was also replaced by Ms Cherie Enders, the Chief Operating Officer at the Australian Maritime Safety Authority. Ms Enders' first meeting will be in September 2019.

Fraud control and risk management

The ALRC has a commitment to fraud control and for promoting efficient, effective and ethical use of Commonwealth resources. No fraudulent activity was detected in 2018–19.

The ALRC's Accountable Authority certifies that the ALRC has prepared Fraud Risk Assessments and a Fraud Control Plan (FCP) and Statement for 2018–21. These were approved by the Audit Committee in June 2018. The FCP is a strategic document drawing together all fraud prevention, detection, minimisation and reporting initiatives adopted by the ALRC to control fraud. The FCP provides the ALRC with appropriate mechanisms for preventing, detecting, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific requirements of the ALRC. The FCP was developed from a risk assessment and is an integral part of the ALRC Assurance and Governance Framework. The ALRC Fraud Control Plan and Statement will be reviewed in March 2021.

The ALRC Audit Committee is responsible for the ongoing monitoring and review of the fraud control framework, including the actions agreed to in the FCP. The President is the Fraud Control Officer and is responsible for ensuring that the appropriate processes are in place to manage the risk of fraud.

During 2018–19, the ALRC has taken all reasonable measures to minimise the incidence of fraud and has raised awareness of fraud control among employees to foster an environment that encourages employee involvement in the strategies to prevent fraud.

The ALRC has assessed that it has a low to negligible residual fraud risk profile, with an effective control environment. In accordance with paragraph 5.2 of the *Fraud Control Statement and Plan*, the ALRC collects any information relating to fraudulent matters and reports it to the Australian Institute of Criminology annually. No fraudulent activity was detected in 2018–19.

Enterprise risk management

The ALRC's Enterprise Risk Management Plan (ERMP) was updated in March 2019.

The objective of the ERMP is to identify and articulate any organisational risks and to develop a mechanism to track and report on controls in place, and treatments required, to mitigate these risks.

The ALRC has continued to assess and manage its risks through:

- appropriate levels of insurance, including cover for public liability, directors' liability, and property loss or damage, with nature and levels of cover reviewed annually;
- a positive approach to work health and safety, based on preventative strategies, flexible return to work arrangements and early response to injury;
- provision of training to staff to ensure that they understand their responsibilities and have the skills necessary to fulfil their responsibilities;
- transparent reporting of financial management and operational matters, both internally and externally; and
- updated administrative policies aimed at preventing fraud and managing risk, through a Fraud Control Statement and Plan and Business Continuity Plan.

Ethics

The ALRC fosters a culture of integrity, honesty and fairness in the workplace and actively seeks to comply with all relevant laws, regulations, codes and government standards.

Employees of the ALRC are Australian public servants and must follow the APS Values and APS Code of Conduct, which articulate the culture and operating ethos of the ALRC and provide the framework within which employment powers will be exercised by the President. ALRC employees are expected to comply with ALRC policies, and with any lawful direction given by the President and/or their supervisor.

Any suspected or actual breaches of the APS Code of Conduct will be dealt with in accordance with the ALRC's Procedures for Determining Breaches of the Code of Conduct, established in accordance with s 15(3) of the *Public Service Act 1999*. During 2018–19, there were no suspected or actual breaches of the APS Code of Conduct.

The ALRC has a Public Interest Disclosure Policy in accordance with the *Public Interest Disclosure Act 2013*. This Policy is available on the ALRC website and intranet. During 2018–19, there were no public interest disclosures.

Conflict of interest

The ALRC Conflict of Interest Policy is designed to protect the ALRC's reputation and integrity; to ensure that employees understand what a conflict of interest is, and how to recognise and avoid a conflict of interest; and to outline the ALRC process for disclosing an actual or potential conflict of interest. This policy applies to Commissioners, employees, contractors and consultants engaged or employed by the ALRC.

Section 29 of the PGPA Act requires members to disclose any material personal interest in a matter under consideration by the Commission. Section 13(7) of the *Public Service Act 1999*, which contains the APS Code of Conduct, requires that an APS employee must disclose and take reasonable steps to avoid any conflict of interest (real or perceived) in connection with APS employment. In addition, s 10 of the Act requires that the Australian Public Service performs its functions in an impartial and professional manner.

ALRC employees are required to disclose a potential or actual conflict of interest in advance. Failing to disclose appropriately may be regarded as misconduct. The President maintains a Conflict of Interest Register that records any reported conflict of interest within the ALRC, for the purpose of monitoring and managing the conflict.

During 2018–19, there were no conflict of interest disclosures.

Full-time Commissioners (members) of the ALRC make annual declarations of private interests, which are provided to the Attorney-General in August of each year.



Related party disclosures

Australian Accounting Standards Board (AASB) 124 sets out the related party disclosures required by reporting entities including those producing General Government Sector financial statements.

The ALRC is committed to complying with applicable Accounting Standards and associated disclosures in the annual financial statements in compliance with AASB 124 and has developed a policy and reporting procedure that meets both the requirements of the AASB and the Department of Finance. This policy requires that ALRC financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related party relationships and by transactions and outstanding balances, including commitments.

Indemnity

The ALRC carries directors' liability insurance for all Commissioners of the ALRC and members of the Audit Committee.

Nature of liability

The ALRC insures against damages arising as a consequence of a wrongful act of a director, including an error by omission or commission; a misstatement or misleading statement; or negligent breach of duty.

The ALRC has not indemnified or agreed to indemnify any current or former officer against a liability other than by coverage under the directors' liability insurance.

EXTERNAL SCRUTINY AND CONTROLS

There have been no significant developments affecting the ALRC's external scrutiny in 2018–19.

Parliamentary scrutiny

Representatives of the ALRC may appear at Senate Estimates Committee Hearings to answer questions about ALRC operations.

The ALRC was called to Senate Estimates on 23 October 2018.

HUMAN RESOURCE MANAGEMENT

Staffing

The ALRC has one office in Brisbane. On 30 June 2019, the ALRC employed 9 staff with a full-time equivalent staffing level of 8.2 FTE. In addition, the ALRC had one staff member on leave without pay. These figures do not include Commissioners.

Table 5: Staffing profile as at 30 June 2019

ALRC classification	Men	Women	Full-time	Part-time	Total
EL2/PLO (\$136,390–\$ 197,573)	2		2		2
EL1/SLO (\$101,487–\$132,418)					
APS 5–6/LO (\$76,301–\$96,653)		4	1	3	4
APS 3–4 (\$60,232–\$74,078)		3	3		3
Total	2	7	6	3	9

Indigenous employment

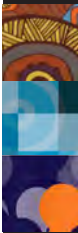
During the 2018–19 financial year there were no employees who identified as Indigenous.

Staff retention and turnover

During 2018–19 five ongoing non-SES employees received a voluntary redundancy.

Employment conditions

Non-SES employees engaged directly by the ALRC are covered by the ALRC Enterprise Agreement 2016–19. The Enterprise Agreement sets out terms and conditions of employment. One employee is currently working with individual flexibility arrangements to reflect increased responsibilities. The only non-salary benefits provided during the period were paid as a health and well-being allowance.



Performance rewards and bonuses

The ALRC Enterprise Agreement 2016–19 makes provision for performance appraisal and allows for performance to be rewarded through a mixture of movement up the salary scale and one-off performance bonuses for those at the top of their pay point salary band, as summarised in Table 6.

Table 6: Performance rewards

Performance rating	Outcome
Exceeding performance expectations	2 pay point increase
Meets all performance expectations	1 pay point increase
Meets most performance expectations	Remain on current pay point
Does not meet performance expectations	Remain on current pay point or go down one or more pay points in accordance with procedures in Clause 20, 'Managing Underperformance'

An employee who is at the maximum salary point for a classification will be eligible for a bonus of up to 2% of his or her annual salary, based on a performance appraisal. If rated as exceeding performance expectations, the bonus will be 2%. If rated as meeting all performance expectations, the bonus will be 1%. If rated as meeting most, or not meeting performance expectations, there will be no bonus awarded.

During 2018–19, three employees were awarded a performance bonus, amounting to a total bonus payment for the year of \$4,965.05.

Table 7: Performance bonuses 2018–19

Classification	Number of employees	Total paid	Average	Range
EL 2	2	\$4,235.22	\$2,117.61	\$1,384.06 - \$2,851.16
APS 4	1	\$729.83	\$729.83	\$729.83

Further details of total remuneration expenditure in 2018–19 are provided in the financial statements.

Staff development

The ALRC identifies and responds to the professional development needs of its employees as identified during the performance appraisal process to ensure that they are able to meet the ALRC's objectives. The ALRC also considers requests for education and training as they arise. The ALRC budgets for professional development at a whole-of-organisation level as well as for individual employees. In addition, the ALRC considers attendance at relevant conferences and professional seminars to contribute to the professional development of staff.

Study leave

Study leave is available for all ongoing employees (full-time and part-time). Study assistance provided by the ALRC is in the form of granting up to five days unpaid leave per academic year (part-time staff will be granted a pro rata amount) to facilitate an employee's study. No employees applied for study leave during 2018–19.

Law student engagement

The ALRC offers students at select universities the opportunity to gain practical skills by contributing to ALRC research and report writing.

In 2018–19 the ALRC established clinical education programs with the Faculty of Law at three universities: Monash University, the University of Sydney and the University of Queensland. Participants in these programs contribute to current ALRC inquiries by completing a range of research tasks under the joint supervision of their university and an ALRC Legal Officer. Participants receive course credit for their work with the ALRC.

These university partnerships replace the direct internship program previously offered by the ALRC.

Seven clinical education students from the Faculty of Law at Monash University participated in the ALRC internship program in 2018–19. The programs with the University of Sydney and University of Queensland commenced in second semester 2019.

Additionally, the ALRC hosted an Aurora Project supported intern for four weeks. The Aurora Project aims to improve educational outcomes for Indigenous Australians by facilitating internships at a range of organisations.



OTHER REPORTING REQUIREMENTS

Procurement and purchasing

Purchasing within the ALRC is guided by its Procurement and Purchasing Policy, which is consistent with the Commonwealth Procurement Rules (CPRs) and the PGPA Act. As an agency expending public money, the ALRC must be accountable for its resources and expenditure.

The ALRC Procurement and Purchasing Policy sets ‘value for money’ as the core principle in procurement decisions and also ensures that ALRC procurement encourages competition and the proper use of resources, accountability and transparency. ‘Value for money’ in a procurement process requires a comparative analysis of all relevant costs and benefits of each proposal throughout the whole procurement cycle (whole-of-life costing) and making decisions in an accountable and transparent manner. ‘Value for money’ also involves adopting processes that reflect the scale and risk profile of a particular procurement and that simple procurements should be undertaken using simple processes.

Risk management is built into ALRC procurement processes and the extent of risk management required will vary from following routine procurement processes, to a significant undertaking involving the highest level of planning, analysis and documentation.

Where the Government has established a coordinated Whole-of-Government procurement contract for a particular property or service, the ALRC will use the Government contract established for that property or service, unless an exemption has been provided. The ALRC currently uses a coordinated procurement contract for travel, purchasing major office machines, desktop computers, Microsoft software, and office supplies.

The ALRC publishes an Annual Procurement Plan on the AusTender website. The ALRC has previously reported Contract Notices for:

- Subscriptions to online legal services—CN 3084922
- ICT support—CN 3081972
- Rent—CN 3081902
- Office supplies and stationary—CN 1014931 and CN 1014921
- Photocopiers—CN 824411

During 2018–19, the ALRC entered into contracts for furniture and ICT.

Procurement initiatives to support small business

The ALRC supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.

Due to the nature of the operations of the ALRC and its small size, the ALRC’s procurement is small in scale and under the \$200,000 threshold. Much of the ALRC’s procurement is either through Whole-of-Government panels or from SMEs. The ALRC’s Procurement and Purchasing Policy facilitates the involvement of SMEs in procurement by:

- adopting a risk assessment framework for procurement that is commensurate with the scale and scope of the procurement;
- communicating in clear simple language and presenting information in an accessible format; and
- utilising electronic systems to facilitate on-time payments where possible.

Indigenous procurement

During 2018–19, the ALRC did not contract with any Indigenous SME.

The ALRC purchased office supplies sourced from Muru Group.

Consultancies

Annual Reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.

From time to time, the ALRC may engage consultants. Prior to engaging consultants, the ALRC takes into account the skills and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise.

During 2018–19, no new consultancy contracts were entered into involving total actual expenditure of \$0. In addition, no ongoing consultancy contracts were active during the period.

Advertising and market research

As required under s 311A of the *Commonwealth Electoral Act 1918*, the ALRC reports that, during 2018–19, it did not undertake any advertising campaigns nor conduct any market research with advertising agencies, market research organisations, polling organisations, direct mail organisations, or media advertising organisations.

Disability strategy

The ALRC is committed to the inclusion of people with disability in its inquiry work. The ALRC encourages consultation with people with disability by presenting our publications in a range of different formats and, at the end of our inquiries, providing community information sheets that outline the key recommendations made in its reports that may impact on people with disability, where relevant.

Disability reporting is published in the Australian Public Service Commission's State of the Service Report and the APS Statistical Bulletin. These reports are available at apsc.gov.au.

Freedom of information

Agencies subject to the *Freedom of Information Act 1982* are required to publish information to the public as part of the Information Publication Scheme. This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an Annual Report. The ALRC Information Publication Plan is updated annually and contains details about the information held within the ALRC, and how it handles this information. The Plan is published on the ALRC website at alrc.gov.au/ips-agency-plan.

During 2018–19, the ALRC received 4 FOI requests.

Legal services expenditure

As per the *Legal Services Directions 2017*, the ALRC reports that during 2018–19 the ALRC was compliant with these Directions. The ALRC spent \$5,454.54 on legal expenditure for 2018–19.



Work health and safety

The ALRC is committed to providing and maintaining the highest degree of work health and safety for all employees and other persons who engage with the ALRC's work by aiming to prevent all injury and illness potentially caused by working conditions. The ALRC recognises its responsibility to provide a healthy and safe workplace for employees and to provide them with easily accessible information on work health and safety matters.

The ALRC Health and Safety Management Arrangements and Work Health and Safety Policy (WH&S Policy) provide the framework for ensuring the health, safety and welfare of all its employees. The ALRC has a commitment to consult with employees and their representatives on health and safety issues and to work together to ensure a safe work environment.

There were no accidents or any dangerous occurrences during 2018–19 that required giving of notice under the WH&S Act.

All employees undertake emergency procedures training at least once per year. Fire Warden training is also undertaken on a regular basis as part of our tenancy requirements.

As a workplace health initiative under its Enterprise Agreement, the ALRC provides free and voluntary influenza vaccinations to staff each year. In 2018–19, 5 employees took advantage of a free vaccination.

The ALRC also offers a reimbursement of up to \$150 per annum for activities that contribute to employees' health and well-being. In addition, all employees have access to a free and confidential counselling service that provides up to three free sessions of counselling per year.

Environmental performance

The ALRC maintains efficient and effective environmental office practices that comply with relevant government policy and environmental legislation.

In line with the principles of ecologically sustainable development, and in line with s 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (the EPBC Act), the ALRC makes the following report for 2018–19:

Energy efficiency

The ALRC is located in the Commonwealth Law Courts Building at Level 4, 119 North Quay, Brisbane. Automated lighting controls are used in the public and foyer areas of the Commonwealth Law Courts. An LED lighting system is used in the ALRC office area. ALRC employees are requested to switch off office lighting when people are out of the office. Employees are also requested to turn off computers, printers and photocopiers over weekends to minimise energy use. An NABERS Energy rating is not available for the Commonwealth Law Courts building.

Waste and recycling

The ALRC supports recycling programs including for paper, co-mingled material and electronic equipment as part of our office tenancy. ALRC employees are encouraged to sort waste appropriately in order to maximise recycling and minimise the ALRC disposal of waste to landfill.

Water

The ALRC office is located at the Brisbane Commonwealth Law Courts and it is not possible to rate the ALRC water usage separately. A NABERS Water rating is not available for the Commonwealth Law Courts building.

Air travel

ALRC employees are encouraged to undertake air travel only where there is a demonstrated business need and other communication methods, such as teleconferencing, are not available or not appropriate in the circumstances. The ALRC's air travel is most commonly to undertake consultations for inquiry purposes and to ensure that people from around Australia are able to meet with the ALRC about the areas of law that are under review.

Vehicles

The ALRC does not have a vehicle fleet. ALRC employees use public transport and share vehicles as far as possible.

Printing

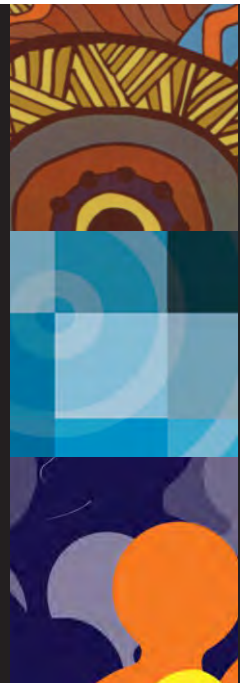
The ALRC has committed to reducing the amount of print copies of documents produced. Consultation papers are now only published online, unless there are special circumstances that require a hard copy to be produced.

All employees are encouraged to consider ways to minimise printing and encouraged to print double-sided for documents that are for internal purposes. The general-use office copy paper is 100% recycled, carbon neutral and Forest Stewardship Council rated.

As part of the government's digital transition policy, the ALRC has moved away from the creation and storage of paper records and in turn has reduced both the usage of paper and the amount of printing done by the organisation.



5 FINANCIAL STATEMENTS





INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Australian Law Reform Commission ('the Entity') for the year ended 30 June 2019:

- (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2019 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following statements as at 30 June 2019 and for the year then ended:

- Statement by the President;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising a Summary of Significant Accounting Policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the President is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Reduced Disclosure Requirements and the rules made under the Act. The President is also responsible for such internal control as the President determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the President is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The President is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

GPO Box 707 CANBERRA ACT 2601
19 National Circuit BARTON ACT
Phone (02) 6203 7300 Fax (02) 6203 7777

Auditor's responsibilities for the audit of the financial statements

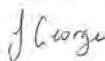
My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Jodi George

Executive Director

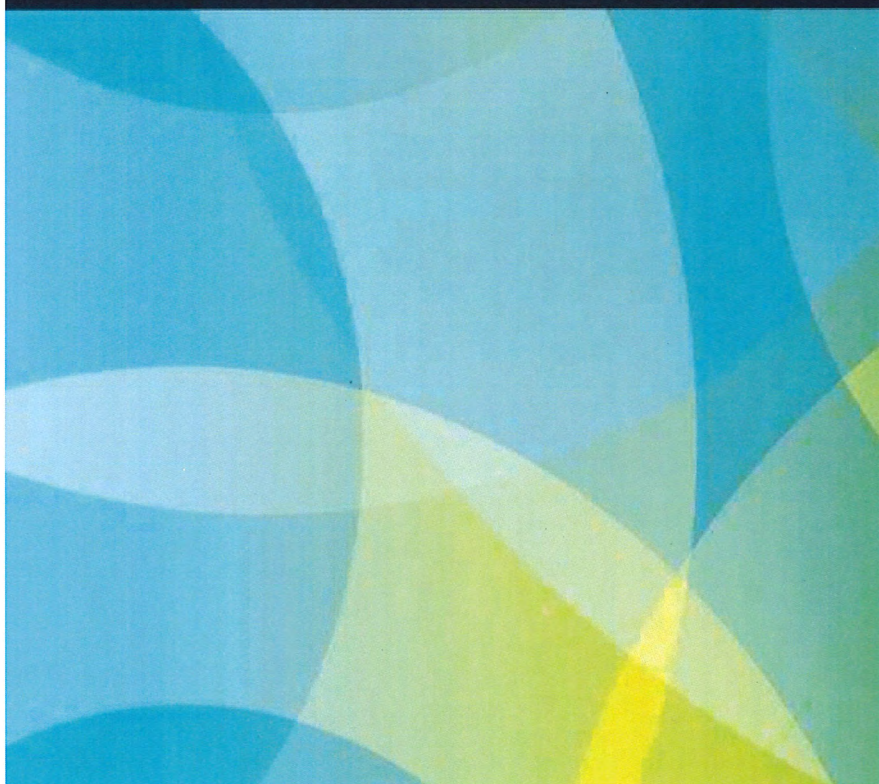
Delegate of the Auditor-General

Canberra

9 September 2019



Australian Law Reform Commission
Financial Statements 2018-19



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AUSTRALIAN LAW REFORM COMMISSION

STATEMENT BY THE PRESIDENT

In my opinion, the attached financial statements for the year ended 30 June 2019 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In my opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Law Reform Commission will be able to pay its debts as and when they fall due.



The Hon Justice S C Derrington
President

9th day of September 2019

AUSTRALIAN LAW REFORM COMMISSION
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2019

	Notes	2019 \$	2018 \$	Original Budget \$
NET COST OF SERVICES				
EXPENSES				
Employee benefits	1.1A	1,934,864	2,755,205	1,966,000
Suppliers	1.1B	813,973	673,653	665,000
Write-down and impairment of other assets	1.1C	14,217	-	-
Depreciation and amortisation	2.2A	4,691	7,859	22,000
Total expenses		2,767,745	3,636,717	2,653,000
OWN-SOURCE INCOME				
Own-source revenue				
Sale of goods and rendering of services	1.2A	301,768	129,414	1,000
Other gains	1.2B	36,000	34,500	35,000
Total own-source revenue		337,768	163,914	36,000
Total own-source income		337,768	163,914	36,000
Net cost of services		2,429,977	3,472,803	2,617,000
Revenue from Government	1.2C	2,595,000	2,701,000	2,595,000
Surplus/(deficit) attributable to the Australian Government		165,023	(771,803)	(22,000)
Total comprehensive income		165,023	(771,803)	(22,000)

The above statement should be read in conjunction with the accompanying notes.

Budget Variance Commentary

Statement of Comprehensive Income

Explanations of major variances are provided below:

Employee benefits decreased against the budgeted amount due to delays in filling vacancies.

Supplier expenses increased against the budgeted amount because the Commission undertook additional inquiries in the financial year instead of the usual two concurrent inquiries.

Depreciation expenses decreased due to the Commission's plant and equipment fully depreciating and new capital purchases were brought forward towards the end of the financial year.

Sale of goods and rendering of services increased due to the change in accounting treatment for revenue in the 2018-19 financial year.

**AUSTRALIAN LAW REFORM COMMISSION
STATEMENT OF FINANCIAL POSITION**

as at 30 June 2019

	Notes	2019 \$	2018 \$	Original Budget \$
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	935,950	1,432,667	1,134,000
Trade and other receivables	2.1B	9,499	5,841	7,000
Total financial assets		945,449	1,438,508	1,141,000
Non-financial assets				
Property, plant and equipment	2.2A	44,688	44,589	18,000
Other non-financial assets	2.2B	-	27,893	34,000
Total non-financial assets		44,688	72,482	52,000
Total assets		990,137	1,510,990	1,193,000
LIABILITIES				
Payables				
Suppliers	2.3A	95,855	10,331	18,000
Other payables	2.3B	550,244	911,956	125,000
Total payables		646,099	922,287	143,000
Provisions				
Employee provisions	4.1A	172,099	597,785	519,000
Total provisions		172,099	597,785	519,000
Total liabilities		818,198	1,520,072	662,000
Net assets		171,939	(9,082)	531,000
EQUITY				
Contributed equity		303,000	287,000	303,000
Reserves		135,058	135,058	136,000
Accumulated surplus/(deficit)		(266,119)	(431,140)	92,000
Total equity		171,939	(9,082)	531,000

The above statement should be read in conjunction with the accompanying notes.

Budget Variance Commentary

Statement of Financial Position

Explanations of major variances are provided below:

The variance in cash and cash equivalents takes into account the Commission paying out redundancy payments associated with the corporate services restructure in the current financial year. These items were provided for in the 2017-18 financial year.

The variance in property, plant and equipment takes into account that the Commission purchased new plant and equipment towards the end of the financial year.

The variance in other non-financial assets was due to no prepayments been reported in the current year.

The variance in supplier payables was due to a timing issue.

The variance in other payables is the provision made for receiving funding from the Attorney-General's Department for the Review of the Family Law System.

The variance in employee provisions takes into account the Commission paying out redundancy payments associated with the corporate services restructure in the current financial year.

AUSTRALIAN LAW REFORM COMMISSION
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2019

	2019 \$	2018 \$	Original Budget \$
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	287,000	271,000	287,000
Adjusted opening balance	287,000	271,000	287,000
Transactions with owners			
Contributions by owners			
Departmental Capital Budget	16,000	16,000	16,000
Total transactions with owners	16,000	16,000	16,000
Closing balance as 30 June	303,000	287,000	303,000
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	(431,140)	340,663	114,000
Adjusted opening balance	(431,140)	340,663	114,000
Comprehensive income			
Surplus/(Deficit) for the period	165,023	(771,803)	(22,000)
Total comprehensive income	165,023	(771,803)	(22,000)
Closing balance as 30 June	(266,119)	(431,140)	92,000
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	135,058	135,058	136,000
Adjusted opening balance	135,058	135,058	136,000
Comprehensive income			
Other comprehensive income	-	-	-
Total comprehensive income	-	-	-
Closing balance as 30 June	135,058	135,058	136,000
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	(9,082)	746,721	537,000
Adjusted opening balance	(9,082)	746,721	537,000
Comprehensive income			
Surplus/(Deficit) for the period	165,023	(771,803)	(22,000)
Other comprehensive income	-	-	-
Total comprehensive income	165,023	(771,803)	(22,000)
Transactions with owners			
Contributions by owners			
Departmental Capital Budget	16,000	16,000	16,000
Total transactions with owners	16,000	16,000	16,000
Closing balance as 30 June	171,939	(9,082)	531,000

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Budget Variance Commentary

Statement of Changes in Equity

Explanations of major variances are provided below:

The variance in retained earnings between budget and actual is due to the Commission paying out redundancy payments associated with the corporate services restructure in the current financial year. The Commission is still considered as a going concern as it has received funding from Appropriation Act 1 and Departmental Capital Budget for the 2019/20 financial year.

AUSTRALIAN LAW REFORM COMMISSION
CASH FLOW STATEMENT
for the period ended 30 June 2019

	Notes	2019 \$	2018 \$	Original Budget \$
OPERATING ACTIVITIES				
Cash received				
Sale of goods and rendering of services	301,885	129,414	1,000	
Appropriations	2,595,000	2,701,000	2,595,000	
Net GST received	49,385	75,822	-	
Other	-	837,922	-	
Total cash received		2,946,270	3,744,158	2,596,000
Cash used				
Employees	2,412,460	2,672,309	1,966,000	
Suppliers	1,027,510	969,794	830,000	
Total cash used		3,439,979	3,642,103	2,596,000
Net cash from operating activities		(493,709)	102,055	-
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment	19,008	17,399	16,000	
Total cash used		19,008	17,399	16,000
Net cash used by investing activities		(19,008)	(17,399)	(16,000)
FINANCING ACTIVITIES				
Cash received				
Contributed equity	16,000	16,000	16,000	
Total cash received		16,000	16,000	16,000
Net cash from financing activities		16,000	16,000	16,000
Net increase/(decrease) in cash held		(496,717)	100,656	-
Cash and cash equivalents at the beginning of the reporting period		1,432,667	1,332,011	1,134,000
Cash and cash equivalents at the end of the reporting period		935,950	1,432,667	1,134,000

The above statement should be read in conjunction with the accompanying notes.



Overview

Objectives of the Australian Law Reform Commission

The Australian Law Reform Commission (the Commission) is an Australian Government controlled entity. It is a not-for-profit entity. The Commission supports the Attorney-General and the Australian Government to maintain and improve Australia's system of law and justice by contributing to the process of law reform.

The Commission is structured to meet one outcome: informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.

The continued existence of the Commission in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the Commission's administration and programs.

Commission activities contributing towards this outcome are classified as Departmental Activities. Departmental Activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Commission in its own right.

Section 45 of the *Australian Law Reform Commission Act 1996* (the ALRC Act), requires that money appropriated by the Parliament be transferred to the Law Reform Special Account (refer to note 3.2).

Basis of preparation of the financial statements

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations—Reduced Disclosure Requirements issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

No accounting standard has been adopted earlier than the application date as stated in the standard.

Future Australian Accounting Standard Requirements

The following new standards, amendments to standards and Interpretations were issued by the Australian Accounting Standards Board prior to the sign-off date. These are expected to have a financial impact on the department for future reporting periods:

Standard/Interpretation	Application date for the entity	Nature of impending changes in accounting policy
AASB 15 Revenue from Contracts with Customers	1 Jan 2019	The Commission will apply AASB 15 Revenue from Contracts with Customers from 2019-20. The standard requires revenue from such contracts to be recognised as assets and liabilities for the goods or services to be transferred. The standard is not expected to have a material impact on the transactions and balances recognised in the financial statements.
AASB 16 Leases	1 Jan 2019	The Commission will apply AASB 16 Leases from 2019-20. The standard requires the net present value of payments under most operating leases to be recognised as assets and liabilities for the period we have a right-of-use asset, including lease periods when it is reasonably certain to extend a lease. The Commission has signed a lease agreement for the term of 5 years, commencing 1 October 2018 and ending 30 September 2023. An initial assessment indicates that the implementation of the standard will have a substantive impact on the financial statements. There will also be a change to the expense character (rent expenses replaced with depreciation and interest expenses).
AASB 1059 Income of Not-for-Profit Entities	1 Jan 2019	AASB 1059 Income of Not-for-Profit Entities will apply from 2019-20. The requirements of AASB 1059 more closely reflect the economic reality of NFP entity transactions that are not contracts with customers (as defined in AASB 15). The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation as to whether to transfer a good or service, or a contribution by others, related to an asset (such as cash or another asset) received by an entity. The standard is not expected to have a material impact on the financial statements.
AASB 2016-5 Amendments to Australian Accounting Standards – Recognition of Right-of-Use Assets of Not-for-Profit Entities	1 Jan 2019	AASB 2016-5 makes amendments to AASB 1, AASB 18, AASB 117, AASB 1049 and AASB 1059. It provides a temporary option for not-for-profit entities to not measure a class or classes of right-of-use assets arising under concessionary leases at their recognition at fair value, since further guidance is expected to be developed to assist not-for-profit entities in measuring right-of-use assets at fair value.

Taxation

The Commission is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax.

Events after the reporting period

Departmental

There have been no subsequent events that have the potential to significantly affect the ongoing structure and the financial activities of the Commission.

Note 1: Financial Performance

This section analyses the financial performance of Australian Law Reform Commission for the year ended 30 June 2019.

1.1 Expenses

	2019 \$	2018 \$
1.1A: Employee benefits¹		
Wages and salaries	1,594,370	1,825,774
Superannuation		
Defined benefit plans	17,708	176,905
Defined contribution plans	137,999	56,804
Leave and other entitlements	116,005	173,031
Separation and redundancies	66,782	622,591
Total employee benefits	1,934,864	2,785,205

Accounting Policy

Accounting policies for employee related expenses is contained in Note 4.1 - People and Relationships

1.1B: Suppliers¹

Goods and services supplied or rendered

Committees	74,262	174,200
Library	28,446	38,917
Professional services	91,067	73,432
Printing and office requisites	28,973	11,271
Freight and removals	21,402	1,050
Telephone and postage	27,933	19,936
Incidentals	21,676	8,241
Minor assets	54,348	10,177
Staff training	6,835	4,235
Maintenance	15,788	7,484
Promotional activities	-	12,183
Advertising	449	18,134
Travel	157,278	140,528
IT services	68,489	16,823
Total goods and services supplied or rendered	597,976	537,410

Goods supplied	470,849	502,910
Services rendered	127,027	34,500
Total goods and services supplied or rendered	597,976	537,410

Other suppliers

Minimum lease payments	210,904	330,633
Workers compensation expenses	5,093	5,610
Total other suppliers	215,997	336,243
Total suppliers	813,973	873,653

Leasing commitments

The Commission's lease payments are subject to an annual increase of approximately 3% in accordance with upwards movements in the Consumer Price Index. The commitments are GST inclusive where relevant. Operating lease included is effectively non-cancellable. The Commission's lease expires 30 September 2023.

The Commission has made a commitment to enter a leasing arrangement for a period of five years, starting 1 October 2018.

Commitments for minimum lease payments in relation to non-cancellable operating leases are payable as follows:

Within 1 year	170,447	106,960
Between 1 to 5 years	734,473	-
Total operating lease commitments	904,920	106,960

Accounting Policy

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

1.1C: Write-down and impairment of other assets

Impairment of property, plant and equipment	14,217	-
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¹ The prior year comparatives for employee benefits and supplier expenses have been updated to reflect the correction in accounting treatment of the funding provided by the Attorney-General's Department for the review of the family law system. There was no overall financial impact.

1.2 Own-source revenue and gains

	2019	2018
	\$	\$
1.2A: Sale of goods and rendering of services ¹	301,768	129,414

Accounting Policy

Revenue from the sale of goods and rendering of services is recognised when the goods and services have been provided.

1.2B: Other gains

Resources received free of charge - ANAO	36,000	34,500
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Accounting Policy**Resources received free of charge**

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

1.2C: Revenue from Government**Appropriations**

Departmental appropriations	2,595,000	2,701,000
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Accounting Policy**Revenue from Government**

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the entity gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

¹ This represents funding provided by the Attorney-General's Department for the review of the family law system. The prior year comparative has been updated to reflect the correction in accounting treatment. This correction amounted to \$125,953 but had no financial impact overall.

Note 2: Financial Position

This section analyses the Australian Law Reform Commission's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section

2.1 Financial assets

	2019	2018
	\$	\$
2.1A: Cash and cash equivalents		
Cash on hand or on deposit	129,238	5,147
Cash in special accounts	886,712	1,427,520
Total cash and cash equivalents	935,950	1,432,667

The closing balance of Cash in special accounts does not include amounts held in trust.

2.1B: Trade and other receivables

Goods and services receivables		
Goods and services	329	54
Total goods and services receivables	329	54
Other receivables		
Statutory receivables	9,170	5,787
Total other receivables	9,170	5,787
Total trade and other receivables (gross)	9,499	5,841
Total trade and other receivables (net)	9,499	5,841

Accounting Policy

Receivables

Trade and other receivables that have fixed or determinable payments and that are not quoted in an active market are classified as receivables. Receivables are measured at amortised cost using the effective interest method less impairment. Trade and other receivables are assessed for impairment at the end of each reporting period. At year end none are overdue. Credit terms for goods and services were within 30 days (2018: 30 days).

2.2 Non-financial assets

2.2A: Reconciliation of the opening and closing balances of plant and equipment

	Plant and equipment \$	Total \$
As at 1 July 2018		
Gross book value	121,336	121,336
Accumulated depreciation	(76,748)	(76,748)
Total as at 1 July 2018	44,588	44,588
Additions		
Purchase	19,008	19,008
Depreciation	(4,691)	(4,691)
Disposals		
Property, plant and equipment	(14,217)	(14,217)
Total as at 30 June 2019	44,688	44,688
 Total as at 30 June 2019 represented by		
Gross book value	117,566	117,566
Accumulated depreciation and impairment	(72,878)	(72,878)
Total as at 30 June 2019	44,688	44,688

Plant and equipment are not expected to be disposed of within the next 12 months.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated below.

No indicators of impairment were found for plant and equipment.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$1,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

Revaluations

Following initial recognition at cost, plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Depreciation

Depreciable plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying at present are 3–10 years.

2019	2018
\$	\$

2.2B: Other non-financial assets

Prepayments	-	27,893
Total other non-financial assets	-	27,893

No indicators of impairment were found for other non-financial assets.

2.3 Payables

	2019	2018
	\$	\$
2.3A: Suppliers		
Trade creditors and accruals - not more than 12 months	59,599	10,331
Operating lease rentals	6,256	11,836
Total suppliers	65,855	21,969

Settlement is usually made not 30 days.

2.3B: Other payables

Wages and salaries	10,466	62,396
Unearned income	539,756	837,922
Total other payables	550,244	900,316

Other payables expected to be settled

No more than 12 months	646,099	922,287
Total other payables	646,099	922,287

Accounting Policy

1. Refer to Note 1.1B.



Note 3: Funding

This section identifies the Australian Law Reform Commission's funding structure.

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')

Annual appropriations for 2019

	Annual appropriation ¹ \$	Adjustments to appropriation ² \$	Total appropriation \$	Appropriation applied in 2019 (current and prior years) \$	Variance ³ \$
DEPARTMENTAL					
Ordinary annual services	2,595,000	-	2,595,000	2,595,000	-
Capital budget ⁴	16,000	-	16,000	16,000	-
Total departmental	2,611,000	-	2,611,000	2,611,000	-

1. In 2018-19 no amount of appropriation has been withheld (Section 51 of the PGPA Act) and quarantined for administrative purposes.

2. No amount was received from the PGPA Act Section 74 receipts.

3. In 2018-19, there was no variance.

4. Departmental Capital Budgets are appropriated through Appropriation Act (No. 1). They form part of ordinary annual services, and are not separately identified in the Appropriation Act.

Annual appropriations for 2018

	Annual appropriation ¹ \$	Adjustments to appropriation ² \$	Total appropriation \$	Appropriation applied in 2018 (current and prior years) \$	Variance ³ \$
DEPARTMENTAL					
Ordinary annual services	2,709,000	3,461	2,712,461	2,704,461	8,000
Capital budget ⁴	16,000	-	16,000	16,000	-
Total departmental	2,725,000	3,461	2,728,461	2,720,461	8,000

1. In 2017-18 an amount of \$0.008m of appropriation has been withheld (Section 51 of the PGPA Act) and quarantined for administrative purposes.

2. An amount of \$3,461 was received from the PGPA Act Section 74 receipts.

3. In 2018-19, there was a variance of \$0.008m, due to s51 quarantine in Appropriation.

4. Departmental Capital Budgets are appropriated through Appropriation Act (No. 1). They form part of ordinary annual services, and are not separately identified in the Appropriation Act.

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2019 \$	2018 \$
Departmental		
2018-19 Appropriation Act 1	-	-
2017-18 Appropriation Act 1	-	8,000
Total departmental	-	8,000

3.2 Special accounts

Law Reform Special Account (Departmental)		
	2019	2018
	\$	\$
Balance brought forward from previous period	1,432,667	1,332,011
Increases		
Appropriation credited to special account	2,611,000	2,717,000
Other receipts	301,685	641,383
Total increases	2,912,685	3,558,383
Available for payments	4,345,552	4,890,394
Decreases		
Departmental		
Payments made to suppliers	(997,142)	(882,227)
Payments made to employees	(2,412,460)	(2,575,500)
Total decreases	(3,409,602)	(3,457,727)
Total balance carried to the next period	935,950	1,432,667
Balance represented by:		
Cash held in departmental bank accounts	129,238	5,147
Cash held in the Official Public Account	806,712	1,427,520
Total balance carried to the next period	935,950	1,432,667

1. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 80; Establishing Instrument: *Australian Law Reform Commission Act 1996*, section 45.

2. The purpose of the Special Account is:

- (a) to pay the costs, expenses and other obligations incurred by the Commonwealth in the performance of the Commission's functions;
- (b) to pay any remuneration and allowances payable to a person under the *Australian Law Reform Commission Act 1996*;
- (c) to pay the expenses of administering the Account;
- (d) to pay any amount that is required or permitted to be repaid; and
- (e) to reduce the balance of the Account (and, therefore, the available appropriation for the Account) without making a real or notional payment.

Note 4: People and Relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

4.1 Employee provisions

	2019	2018
	\$	\$
4.1A: Employee provisions		
Leave	172,099	304,817
Separations and redundancies	-	292,965
Total employee provisions	172,099	597,785
Employee provisions expected to be settled		
No more than 12 months	83,032	511,577
More than 12 months	89,067	66,208
Total employee provisions	172,099	597,785

Accounting Policy

Liabilities for 'short-term' employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Commission's employer superannuation contribution rates, to the extent that the leave is likely to be taken during service rather than paid out on termination.

The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation

Provision is made for separation and redundancy benefit payments. The Commission recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

The Commission's staff are members of the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Commission makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Commission accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2019 represents outstanding contributions for the final fortnight of the year.

Accounting judgements and estimates

The employee benefits provisions have been estimated in accordance with AASB 119 Employee Benefits and reflect the expected value of those benefits.

4.2 Key management personnel remuneration ¹

Key Management Personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly, including any director (whether executive or otherwise) of the Commission. The Commission has determined the Key Management Personnel to be Executive Officers, including the President and Commissioner.

Key Management Personnel remuneration is reported in the table below.

	2019	2018
	\$	\$
Short-term employee benefits		
Salary	537,413	703,724
Other ²	-	16,123
Total short-term employee benefits	537,413	719,847
Post-employment benefits - superannuation	8,418	64,931
Other long-term employee benefits		
Annual leave	41,488	46,158
Long service leave	-	15,001
Total other long-term employee benefits	41,488	61,157
Termination benefits	-	181,580
Total key management personnel remuneration expenses	587,299	1,027,515

The total number of key management personnel that are included in the above table are 2 (2018: 5). ³

¹ The above key management personnel remuneration excludes the remuneration and other benefits of the Attorney-General whose remuneration and other benefits are set by the Remuneration Tribunal and are not paid by this Commission.

² Other includes motor vehicles and reportable fringe benefits.

³ The key management personnel remuneration included all substantive key management personnel and extended acting arrangements for the full year.

4.3 Related party disclosures

Related party relationships:

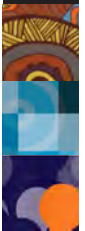
The Commission is an Australian Government controlled entity. Related parties to this Commission are key management personnel including the Portfolio Minister, President, Commissioner, and other Australian Government entities.

Transactions with related parties:

Given the breadth of government activities, related parties may transact with the government sector in the same capacity as ordinary citizens.

Transactions with related parties of AGD have occurred within normal customer or supplier relationship on terms and conditions no more favourable than those which it is reasonable to expect AGD would have entered into on an arm's-length basis. These transactions have not been separately disclosed.

Given consideration to relationships with related entities, and transactions entered into during the reporting period by the Commission, it has been determined that there are no related party transactions to be separately disclosed.



Note 5: Managing Uncertainties

This section analyses how the Australian Law Reform Commission manages financial risks within its operating environment.

5.1 Financial Instruments

	2019	2018
	\$	\$
5.1A: Categories of financial instruments		
Financial assets under AASB 139		
Loans and receivables		
Cash and cash equivalents	-	1,432,667
Trade receivables	-	54
Total loans and receivables	-	1,432,721
Financial assets under AASB 9		
Financial assets at amortised cost		
Cash and cash equivalents	935,950	-
Trade receivables	329	-
Total financial assets at amortised cost	936,279	-
Total financial assets	936,279	1,432,721
Financial liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	89,599	10,331
Other payables	550,244	911,956
Total financial liabilities measured at amortised cost	639,843	922,287
Total financial liabilities	639,843	922,287

Classification of financial assets on the date of initial application of AASB 9

Financial asset class	Note	AASB 139 original classification	AASB 9 new classification	AASB 139 carrying amount at 1 July 2018	AASB 9 carrying amount at 1 July 2018
				\$	\$
Cash and cash equivalent	2.1A	Loans and receivables	Amortised cost	-	1,432,667
Trade receivables	2.1B	Loans and receivables	Amortised cost	-	54
Total financial assets				-	1,432,721

Reconciliation of carrying amounts of financial assets on the date of initial application of AASB 9

	AASB 139 carrying amount at 30 June 2018	Reclassification	Remeasurement	AASB 9 carrying amount at 1 July 2018
	\$	\$	\$	\$
Financial assets at amortised cost				
Loans and receivables				
Cash and cash equivalents	1,432,667	(1,432,667)	-	1,432,667
Trade receivables	54	(54)	-	54
Total amortised cost				1,432,721

1. The change in carrying amount of loans and receivables based on measurement under AASB 139 is nil. The change in measurement on transition to AASB 9 is nil.

There have been no net gains or losses on financial assets in 2018-19 (2018: nil). There have been no net gains or losses on financial liabilities in 2018-19 (2018: nil).

No financial assets have been reclassified in 2018-19 (2018: nil).

Accounting Policy

Financial assets

With the implementation of AASB 9 Financial Instruments for the first time in 2019, the entity classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application

Financial assets at amortised cost

Financial assets included in this category need to meet two criteria:

- 1. the financial asset is held in order to collect the contractual cash flows; and
- 2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective interest method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Financial assets at fair value through other comprehensive income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets either don't meet the criteria of financial assets held at amortised cost or at FVOCI (i.e. mandatorily held at VTPL) or may be designated.

Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset.

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities.

Financial liabilities are recognised and derecognised upon 'trade date'.

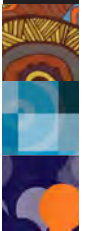
Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Financial liabilities at amortised cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).



5.2 Fair value measurement

Accounting Policy

The commission tests the procedures of the valuation model as an asset materiality review at least once every 12 months (with a formal revaluation undertaken once every three years). If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific valuation in the reporting period, where practicable, regardless of the timing of the last specific valuation.

5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2019	2018
	\$	\$
Non-financial assets ¹		
Plant and equipment ²	44,688	44,599
Total	44,688	44,599

1. No non-financial assets were measured at fair value on a non-recurring basis as at 30 June 2019 (2018: nil).

2. The commission's assets are held for operational purposes and not held for the purpose of deriving a profit. The current use of all non-financial assets is considered their highest and best use.

3. There were no transfers between levels during the year.

4. The remaining assets and liabilities reported by the Commission are not measured at fair value in the Statement of Financial Position.

Note 6: Other information

6.1 Aggregate assets and liabilities

	2019	2018
	\$	\$
6.1A: Aggregate assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months	945,449	1,466,401
More than 12 months	44,688	44,589
Total assets	990,137	1,510,990
Liabilities expected to be settled in:		
No more than 12 months	729,131	1,433,864
More than 12 months	89,067	86,208
Total liabilities	818,198	1,520,072

ENTITY RESOURCE STATEMENT AND EXPENSES FOR OUTCOMES 2018–19

Entity Resource Statement 2018–19

	Actual available appropriation for 2018–19 \$'000	Payments made 2018–19 \$'000	Balance remaining 2018–19
	(a)	(b)	(a) – (b)
Special Accounts			
Opening balance	1,433		
Appropriation receipts ¹	2,611		
Other receipts	302		
Payments made		3,410	
Total Special Account	4,346	3,410	936
Total net resourcing and payments for ALRC²	4,346	3,410	

1. Appropriation Act (No.1) 2018–19, and includes an amount of \$0.016m in 2018–19 for the Departmental Capital Budget. For accounting purposes this amount has been designated as 'contributions by owners'.
2. This may also include prior year departmental appropriations and section 74 Retained Revenue Receipts.

Expenses for Outcome 1

Outcome 1: Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.	Budget*	Actual expenses	Variation
	2018–19 \$'000	2018–19 \$'000	2018–19 \$'000
	(a)	(b)	(a) – (b)

Program 1: Conducting inquiries into aspects of Australian laws and related processes for the purposes of law reform.

Departmental expenses

Departmental appropriation¹

Special Accounts	2,595	2,595	0
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Expenses not requiring appropriation in the Budget year	58	173	115
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Total for Program 1	2,653	2,768	115
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Outcome 1 Totals by appropriation type

Departmental expenses

Departmental Appropriation¹

Special Accounts	2,595	2,595	0
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Expenses not requiring appropriation in the Budget year	58	173	115
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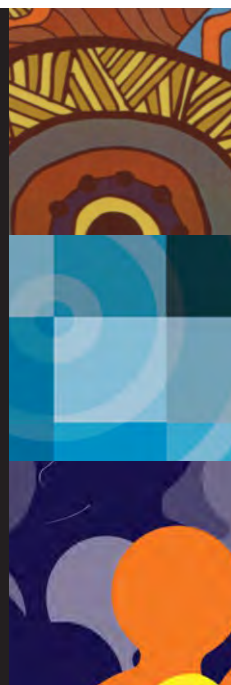
Total expenses for Outcome 1	2,653	2,768	115
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	2017–18	2018–19
Average Staffing Level	13	11

* Full year budget, including any subsequent adjustment made to the 2018–19 Budget.

1. Departmental Appropriation combines Ordinary annual services (Appropriation Act No.1) and Retained Revenue Receipts under section 74 of the PGPA Act 2013.

6 GLOSSARY AND INDEXES



GLOSSARY

AASB	Australian Accounting Standards Board
ALFA	Association of Litigation Funders of Australia
ALRC	Australian Law Reform Commission
ALRC Act	<i>Australian Law Reform Commission Act 1996 (Cth)</i>
AM	Member of the Order of Australia
ANAO	Australian National Audit Office
ANU	Australian National University
AO	Office of the Order of Australia
APS	Australian Public Service
ASIC	Australian Securities and Investments Commission
CEO	Chief Executive Officer
CPR	Commonwealth Procurement Rules
Cth	Commonwealth of Australia
DCB	Departmental Capital Budget
DP	Discussion Paper
EL	Executive Level
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999 (Cth)</i>
ERMP	Enterprise Risk Management Plan
FCP	Fraud Control Plan
FOI	Freedom of Information
FOI Act	<i>Freedom of Information Act 1982 (Cth)</i>
FTE	Full-Time Equivalent
GAICD	Graduate Member, Australian Institute of Company Directors
IP	Issues Paper
KPI	Key Performance Indicator
LO	Legal Officer
NABERS	National Australian Built Environment Rating System
PDF	Portable Document Format
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013 (Cth)</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014 (Cth)
PLO	Principal Legal Officer

PS Act	<i>Public Service Act 1999</i> (Cth)
QC	Queen's Counsel
SES	Senior Executive Service
SLO	Senior Legal Officer
SME	Small and Medium Enterprises
UNSW	University of New South Wales
WH&S	Work Health and Safety



LIST OF REQUIREMENTS

This is a guide to the report's compliance with the requirements for Annual Reports as required by s 17AJ(d) of the PGPA Rule.

Part of Report	Description	Page No.
Letter of Transmittal		
	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	iii
Aids to Access		
	Table of contents.	iv-v
	Alphabetical index.	86
	Glossary of abbreviations and acronyms.	78-79
	List of requirements.	80-85
	Details of contact officer.	ii
	Entity's website address.	ii
	Electronic address of report.	ii
Review by Accountable Authority		
	A review by the accountable authority of the entity.	2
Overview of the Entity		
	A description of the role and functions of the entity.	4
	A description of the organisational structure of the entity.	4
	A description of the outcomes and programmes administered by the entity.	22
	A description of the purposes of the entity as included in corporate plan.	4
	Name of the accountable authority or each member of the accountable authority.	34
	Position title of the accountable authority or each member of the accountable authority.	34
	Period as the accountable authority or member of the accountable authority within the reporting period.	34
	An outline of the structure of the portfolio of the entity.	Not applicable

Part of Report	Description	Page No.
	Where the outcomes and programmes administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	Not applicable
Report of the Performance of the Entity		
Annual Performance Statements		
	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	22-30
Report on Financial Performance		
	A discussion and analysis of the entity's financial performance.	32
	A table summarising the total resources and total payments of the entity.	74-75
	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	Not applicable
Management and Accountability		
Corporate Governance		
	Information on compliance with section 10 (fraud systems).	38
	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	38
	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	38
	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	38
	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	34-40
	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	Not applicable

Part of Report	Description	Page No.
External Scrutiny		
	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	40
	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	Not applicable
	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	Not applicable
	Information on any capability reviews on the entity that were released during the period.	Not applicable
Management of Human Resources		
	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	43
	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Not applicable.
	Statistics on the entity's APS employees on an ongoing and non-ongoing basis, including the following: Statistics on staffing classification level; Statistics on full-time employees; Statistics on part-time employees; Statistics on gender; Statistics on staff location; Statistics on employees who identify as Indigenous.	41
	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	41
	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	41
	The salary ranges available for APS employees by classification level.	41

Part of Report	Description	Page No.
	A description of non-salary benefits provided to employees.	41
	Information on the number of employees at each classification level who received performance pay.	42
	Information on aggregate amounts of performance pay at each classification level.	42
	Information on the average amount of performance payment, and range of such payments, at each classification level.	42
	Information on aggregate amount of performance payments.	42
Assets Management		
	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	Not applicable
Purchasing		
	An assessment of entity performance against the Commonwealth Procurement Rules.	44
Consultants		
	A summary statement detailing the number of new contracts engaging consultants entered into during the period; the total actual expenditure on all new consultancy contracts entered into during the period (inclusive of GST); the number of ongoing consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting year on the ongoing consultancy contracts (inclusive of GST).	Not applicable
	A statement that "During [reporting period], [specified number] new consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]".	45
	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	45
	A statement that "Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website."	45

Part of Report	Description	Page No.
Australian National Audit Office Access Clauses		
	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	Not applicable
Exempt Contracts		
	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempt from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	Not applicable
Small Business		
	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	44
	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	44
	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	Not applicable
Financial Statements		
	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	50-73
Executive Remuneration		
	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	36

Part of Report	Description	Page No.
Other Mandatory Information		
	If the entity conducted advertising campaigns, a statement that “During [reporting period], [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	Not applicable
	If the entity did not conduct advertising campaigns, a statement to that effect.	45
	A statement that “Information on grants awarded to [name of entity] during [reporting period] is available at [address of entity’s website].”	Not applicable
	Outline of mechanisms of disability reporting, including reference to website for further information.	45
	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	45
	Correction of material errors in previous annual report.	Not applicable
	Information required by other legislation.	45-47



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