

2014

**ANNUAL
REPORT**

2015



**Queensland
Government**

Published September 2015 (revised January 2016)
©(Queensland Curriculum & Assessment Authority) 2015
ISSN 2205-6009

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Letter of compliance

8 September 2015

The Honourable Kate Jones MP
Minister for Education and Minister for Tourism, Major Events, Small Business and the Commonwealth Games
PO Box 15033
CITY EAST QLD 4002

Dear Minister

I am pleased to present the 2014–15 Annual Report and financial statements for the Queensland Curriculum and Assessment Authority.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be accessed at www.qcaa.qld.edu.au/624.html.

Yours sincerely

A handwritten signature in black ink, appearing to read 'B. R. Short', with a stylized flourish at the end.

Brian Short

Chair
Queensland Curriculum and Assessment Authority

Communication objectives

The Queensland Curriculum and Assessment Authority (QCAA) was established on 1 July 2014 and replaced the Queensland Studies Authority (QSA). It is responsible for kindergarten to Year 12 syllabus development, and providing testing, assessment, moderation, certification, tertiary entrance and vocational education and training services to Queensland's education community.

This annual report shows the ways in which the QCAA fulfilled its role during its first year of operation, as prescribed by the *Education (Queensland Curriculum and Assessment Authority) Act 2014* (QCAA Act).

Report access

This report is available:

- on the QCAA website at www.qcaa.qld.edu.au/624.html
- by contacting the QCAA on (07) 3864 0299.

Interpreter Service Statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact the QCAA on (07) 3864 0299 and we will arrange an interpreter to effectively communicate the report to you.

Highlights of 2014–15

Senior Education Profiles
issued to 50 071
Year 12 students

Development of endorsement
trial for preapproval of
senior assessment items
before use in schools

Introduction of the
Queensland
Certificate of Education
Achievement Awards

Queensland Certificates of
Education awarded to 91%
of Year 12 school leavers

Administration of
2015 NAPLAN

Moderation of over 110 000
senior student
assessment folios

Public release of 2014
NAPLAN and
Year 12 outcomes reports

Administration of 2014
and development of 2015
QCS Test

Delivery of 257
professional learning
workshops to over 5900
educators

Chair's introduction

During its first year of operation, the Queensland Curriculum and Assessment Authority (QCAA) defined its key role as assisting and supporting schools to deliver the best curriculum and assessment practices for all young people from Kindergarten to Year 12. Of particular importance to the QCAA is the revitalisation of senior assessment, including the work it does in vocational education and training. Two important initiatives were introduced to help achieve this goal.

As part of the endorsement-before-use initiative, the QCAA asked volunteer schools to submit assessments for endorsement by expert assessors in advance of their implementation in the classroom. *Endorsement* is about ensuring assessments align with syllabuses and allow sufficient opportunities for students to demonstrate the syllabus objectives and standards. The second initiative invested in the skills of teachers in the review panel system, which ensures judgments about student achievement are comparable across Queensland. The work is ongoing and involves the development of learning modules that will be used as the foundation for panel training, and can be utilised by school leaders during staff development activities. The modules will be part of a formal program of accreditation for panellists, commencing with State Review Panel Chairs.

In 2014–15, the QCAA committed to deeper engagement with school staff across Queensland. Senior QCAA staff travelled across the state, speaking to hundreds of principals to seek feedback on issues relevant to P–10 as well as the senior years. As a result of these conversations, the QCAA has developed programs to lift achievement in literacy and numeracy in primary and lower secondary. Resources were also developed for schools to consolidate the implementation of Phase 1 and 2 Australian Curriculum learning areas. These QCAA consultative processes provided valuable information to inform decision-making and recommendations involving the review of senior assessment and tertiary entrance.

A further initiative introduced a celebratory event to coincide with the start of the 2015 school year. The Queensland Certificate of Education (QCE) Awards recognise and reward Queensland's top performing students for outstanding academic achievement in their senior school studies. The success of the inaugural event ensured the Awards will increasingly become an anticipated and prestigious event on the education calendar.

On a personal level, it has been a privilege to oversee the work of the QCAA and draw on the expertise of my colleagues on the Governing Body. I thank them for their considered opinions as we continue to work in the best interests of Queensland school communities. I also want to acknowledge the splendid work of the Authority's staff under the leadership of CEO, Chris Rider. They have not only purposefully met the demands of their current responsibilities but are responding in highly collaborative and strategic ways to the challenges of preparing for significant change in senior schooling in Queensland in coming years.



Brian Short

Chair

Queensland Curriculum and Assessment Authority

Constitution, role and functions

The QCAA is a statutory body of the Queensland Government established under the provisions of the QCAA Act on 1 July 2014. The QCAA replaced the Queensland Studies Authority (QSA).

Through its curriculum and assessment services and professional learning workshops and events, the QCAA plays a leadership role in supporting over 65 000 teachers to deliver high-quality education programs to approximately 700 000 students at more than 1750 Queensland schools. This includes:

- supporting the implementation of syllabuses, including Australian Curriculum subject areas and the *Queensland kindergarten learning guideline*
- administering the National Assessment Program – Literacy and Numeracy (NAPLAN) tests in Queensland
- developing and administering procedures for student certification, including the Queensland Certificate of Education (QCE)
- implementing Queensland's system of externally moderated school-based assessment in the senior schooling years
- developing processes for ranking students for tertiary entrance
- supporting the delivery of vocational education and training in schools.

Corporate profile

Board membership

The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.

The Chief Executive Officer is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

Board membership is established under Section 22 of the QCAA Act, and all initial appointments are for the term 1 July 2014 to 30 June 2018.

Eight board meetings were held during the 2014–15 reporting period.

Mr Brian Short (Chair)

Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority

Brian retired as Headmaster of Brisbane Grammar School in 2013 after a 40-year career in secondary education. He remains involved in education as Executive Director of the Bryan Foundation, a Director of the Independent Schools Queensland Block Grant Authority and an Adjunct Professor at Griffith University.



His curriculum leadership roles have included Head of Department, Dean of Studies and Deputy Headmaster Curriculum, and his teaching experiences have included university lecturing in educational leadership and Australian government.

Brian is a Fellow of the Australian College of Educators and the Australian Institute of Management and a member of the Australian Institute of Company Directors.

Mrs Patrea Walton

Nominee of the chief executive of the Department of Education and Training (DET)

Patrea is the Deputy Director-General of the State Schools Division of DET. She is responsible for the development of programs and frameworks for international education, school operations, school performance and Indigenous education.

Ms Walton has more than 30 years' experience in education and has held a number of positions within DET, including teacher, principal and Assistant Director-General of Student Services.

Prior to her current role, she was Chief Executive Officer of the Queensland Studies Authority.



Mr David Robertson

Nominee of Independent Schools Queensland (ISQ)

David is Executive Director of ISQ, and has worked in the independent schooling sector for the past 25 years. He joined ISQ in 2002 as Director, Strategic and Government Relations. Previously, he worked for the Association of Independent Schools of Victoria for 12 years, including in the position of Executive Director, Operations.

David has expertise in the areas of funding, planning, governance, operations and administration and an extensive knowledge of government regulatory requirements for independent schools.

David serves on a wide range of school education committees and working groups at ministerial, departmental and stakeholder levels.



Professor Adam Shoemaker

Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority

Adam is Academic Provost at Griffith University. Prior to joining Griffith, he was Deputy Vice Chancellor (Education) at Monash University and served as Chair of the Victorian Curriculum and Assessment Authority. He has also held the positions of Director of Open Universities Australia and Dean of Arts at the Australian National University.

A former Commonwealth Scholar, Adam is one of Australia's leading researchers in the area of Indigenous literature and culture. He is widely published in the areas of international and digital education, race relations, and cultural studies.



Ms Leesa Jeffcoat, AM

Nominee of the Queensland Catholic Education Commission (QCEC)

Leesa is the Diocesan Director of Catholic Education (Diocese of Rockhampton). Prior to this appointment, she taught in both primary and secondary schools and held senior leadership roles within Catholic Education.

Leesa holds a Diploma of Teaching (Primary), a Bachelor of Arts, a Bachelor of Education (Hons), a Masters in Educational Administration, and letters in Speech, Drama and Music. She also holds fellowships with the Australian College of Educators and the Australian College of Educational Leaders. In 2013, Leesa was awarded the honour of Member of the Order of Australia (AM) in the General Division.

Leesa also held the position of Chair of the Queensland Studies Authority from 1 July 2013 to 30 June 2014.



Ms Tracy Corsbie

Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority

Tracy is the Regional Director of the DET's North Coast Regional Office. Prior to her appointment as Regional Director, Tracy served as Executive Principal of the North Lakes State College, a large P-12 Independent Public school.

Tracy has worked in both primary and secondary education settings for more than 30 years, leading several statewide initiatives.



Professor Larry Smith

Nominee of the Minister having relevant corporate, governance or financial qualifications or experience

Larry holds a Chair in Strategic Leadership and Program Evaluation at the University of New England where he is also a member of the Academic Board and the Register of Experts for the Australian Government's Tertiary Education Quality and Standards Agency.

His career has included appointments as Secondary Principal, TAFE Director, and a science and mathematics teacher and Department Head for both the public and private schooling sectors.



Standing committees

The QCAA established four standing committees to assist it to perform its functions. These committees are an important part of the QCAA's consultation framework that informs its decision-making and ensures the development of quality services that meet the needs of school communities.

Audit committee

Main functions are to:

- monitor compliance with relevant legislation
- provide advice to the QCAA Board on governance matters
- monitor, improve and maintain the credibility and objectivity of the accountability process (including financial reporting)
- monitor the quality of internal and external reporting of financial and non-financial information
- review the strategic risk assessment and monitor improvement strategies to reduce and mitigate against risk.

The committee members are:

- the Chair – Authority member
Mr David Robertson, Executive Director, Independent Schools Queensland
- an independent member – Authority member
Professor Larry Smith, Graduate School of Business, University of New England
- an officer of the QCAA who has financial expertise
Mr Graham Smith, Director, Corporate Services Division, QCAA
- an officer of the QCAA with agency expertise
Mr Claude Jones, Director, Assessment and Reporting Division, QCAA.

The internal and external auditors have a standing invitation to attend meetings.

Audit Committee members are not remunerated.

The Audit Committee held two meetings during the 2014–15 reporting period. During this period, it:

- reviewed and approved the internal audit plan
- considered and approved the external audit strategy
- oversaw the internal and external audit processes, including the satisfactory implementation of recommendations from the audit processes
- oversaw the process of reviewing the strategic risk assessment and the initiatives implemented to mitigate the identified risks.

The Audit Committee observed the terms of its charter and had due regard to *Queensland Treasury's Audit Committee Guidelines*.

K–6 Curriculum and Assessment Committee

Provides advice and makes recommendations to the Board in relation to Kindergarten to Year 6 on:

- the development and suitability of curriculum resources and assessment programs, including the Australian Curriculum
- accreditation of kindergarten guidelines
- the development and provision of literacy and numeracy programs, including the National Assessment Program
- the development and provision of guidelines, resources, advice and professional development programs to support teachers and educators in early childhood settings to implement curriculum and assessment programs
- policies for curriculum and assessment, including the Australian Curriculum and the National Assessment Program
- current directions in curriculum, pedagogy and assessment development at a national and international level
- curriculum, standards and assessment issues that the Authority may determine.

Membership of the committee comprises:

- Authority member (Chair)
- Authority member/s
- Department of Education and Training (DET) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DET, QCEC and ISQ primary principals – principals' associations nominees (3)
- Tertiary educator
- Joint Queensland Teachers' Union and Independent Education Union of Australia – Queensland and Northern Territory Branch
- Early childhood representative
- Joint parent nominee
- Aboriginal and Torres Strait Islander education representative
- Special education representative – Queensland Association of Special Education Leaders nominee
- Director, Curriculum Services Division and Assessment and Reporting Division, QCAA
- Executive Officer, Assistant Director, QCAA.

Years 7–12 Curriculum, Assessment and Certificate Committee

Provides advice and makes recommendations to the QCAA Board in relation to Years 7 to 12 on:

- the development and suitability of senior syllabuses and assessment programs, including the Australian Curriculum
- policies and procedures for assessment, moderation and certification
- policies and standards for curriculum and courses of study contributing to senior secondary qualifications, including recognition processes
- the development and provision of literacy and numeracy programs, including the National Assessment Program
- the development and provision of guidelines, resources, advice and professional development programs to support teachers to implement curriculum and assessment programs, and moderation and certification procedures, including the Australian Curriculum and the National Assessment Program
- current directions in the development of curriculum, pedagogy, assessment, moderation and certification at a national and international level
- curriculum, standards, assessment, moderation and certification issues that the Authority may determine.

Membership of the committee comprises:

- Authority member (Chair)
- Authority member/s
- Department of Education and Training (DET) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DET, QCEC and ISQ secondary principals – principals' associations nominees (3)
- Tertiary educator
- Industry representative
- Joint Queensland Teachers' Union and Independent Education Union of Australia – Queensland and Northern Territory Branch Joint parent nominee
- Aboriginal and Torres Strait Islander education representative
- Special education representative – Queensland Association of Special Education Leaders nominee
- Director, Curriculum Services Division and Assessment and Reporting Division, QCAA
- Executive Officer, Assistant Director, QCAA.

Scaling Anomalies Committee

Meets annually to examine mismatches between the Queensland Core Skills Test data and level of achievement data provided by schools.

Responsibilities include:

- considering applications from schools for examination of their Queensland Core Skills (QCS) Test data where schools consider that exceptional circumstances may have resulted in lesser performance
- examining data for schools that have a significant negative mismatch between within-school achievement and QCS Test data and recommending measures to be implemented to help schools identify the reasons for the mismatch
- confirming that special procedures which are part of the calculation of equivalent Overall Positions (OPs) are working appropriately (such as those for schools with visa students)
- considering cases identified by the QCAA where the normal scaling procedures for the calculation of OPs might need to be varied because they are not operating as intended.

Membership of the committee comprises:

- Authority member (Chair)
- Academic representative
- Department of Education and Training nominee
- Queensland Catholic Education Commission nominee
- Independent Schools Queensland nominee
- Director, Assessment and Reporting Division, QCAA
- Assistant Director, Analysis and Reporting Branch, QCAA
- Manager, Quantitative Analysis Unit, QCAA
- Manager, Qualitative Analysis Unit, QCAA (Executive Officer).

Other advisory groups

The QCAA is supported by a number of advisory groups that provide input and expertise across all QCAA's work priorities.

Strategic Directions Group

The Strategic Directions Group (SDG) is the key corporate governance committee of the QCAA. Its responsibilities are to:

- oversee the advice provided to the Board on strategic and relevant operational matters
- monitor the implementation of Board decisions
- assist the Chief Executive Officer (CEO) to discharge their responsibilities
- contribute to the development of the strategic direction for the QCAA
- develop and set the operational direction
- identify and resolve strategic and, where necessary, operational issues
- provide corporate governance
- monitor performance, and then identify, recommend and implement improvement initiatives
- review and endorse policies, frameworks, systems and procedures
- constructively critique and debate new ideas and initiatives.

In 2014–15, SDG met 60 times. Membership comprises:

- Chris Rider, Chief Executive Officer
- Claude Jones, Director, Assessment and Reporting Division
- John McGuire, Assistant Director, Policy Coordination Branch
- Graham Smith, Deputy Director, Corporate and Information Services Division
- Jacqueline Wilton, Director, Curriculum Services Division.

Review of Senior Assessment and Tertiary Entrance Taskforce

In July 2013, the Queensland Government announced a review of senior assessment, school reporting and tertiary entrance procedures in Queensland by the Australian Council for Educational Research (ACER).

The QCAA Board established a taskforce in October 2014 following the release of the ACER's final report, *Redesigning the Secondary-Tertiary Interface: Queensland Review of Senior Assessment and Tertiary Entrance*. The Taskforce was formed to provide advice to the Board on the issues associated with the recommendations from the review and any actions arising from the Queensland Government response to the review. Membership is comprised of principals from each of the school sectors, the QCAA Chair and CEO, and external experts as required.

The Taskforce established working groups to provide expert advice on specific technical issues relating to the review recommendations.

Measurement Working Group

Established to investigate a range of aspects relating to tertiary entrance processes (e.g. the method for calculating and reporting student subject results and the construct and calculation of a new tertiary entrance rank, including the number of subjects required for tertiary selection processes).

Senior Curriculum and Assessment Working Groups

A number of groups were established to provide advice on the types of assessment (including internal and external assessment) that could comprise a new system, along with the various impacts on syllabuses for the senior phase of learning.

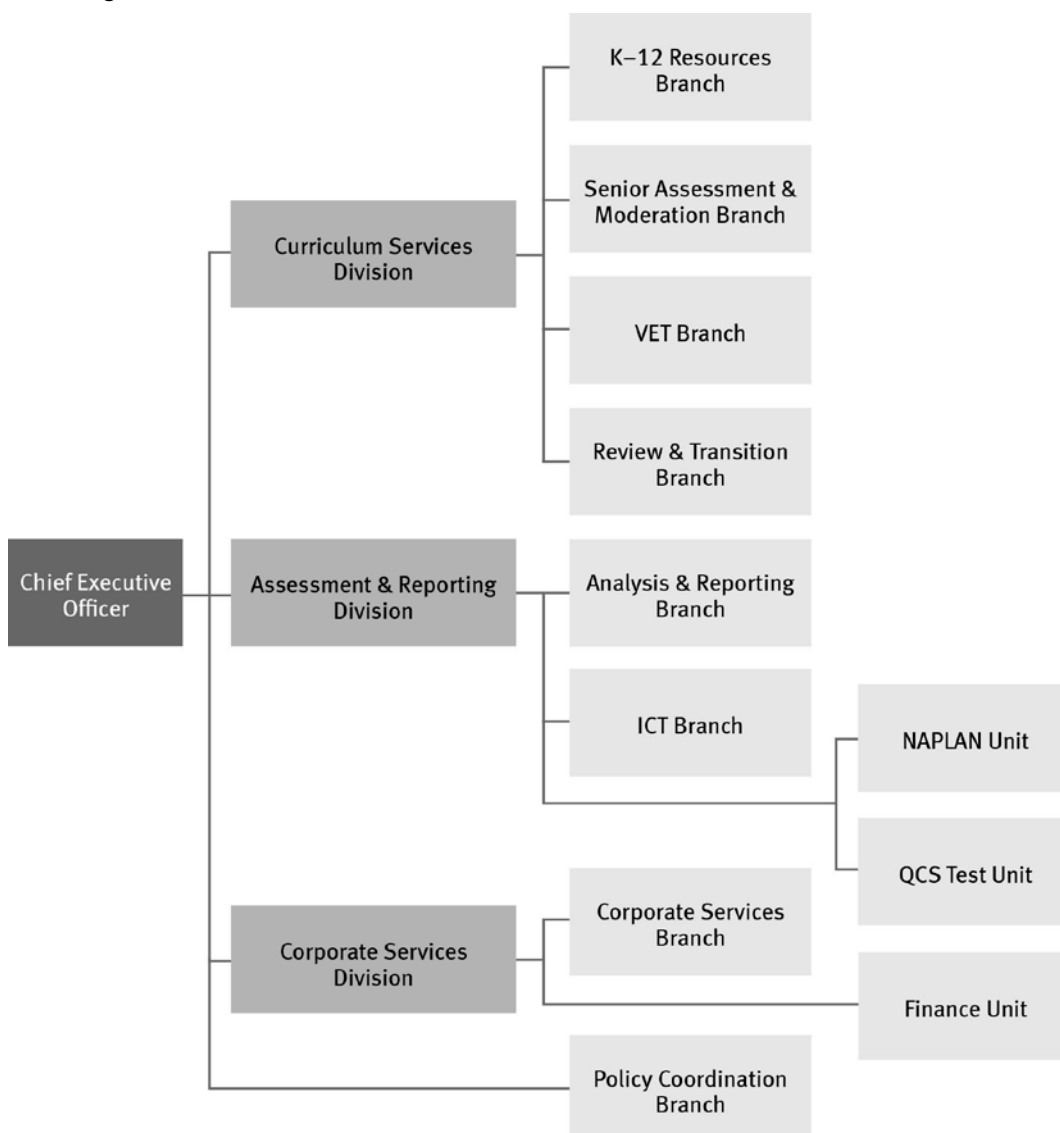
Organisational structure

The QCAA is organised into three divisions:

- the **Curriculum Services Division** is responsible for curriculum policy, review and development; moderation and vocational education and training (VET)
- the **Assessment and Reporting Division** manages testing, assessment and tertiary entrance
- the **Corporate and Information Services Division** provides corporate and support functions across the QCAA, and manages the QCAA's professional development activities.

QCAA's central office is located at 154 Melbourne Street, South Brisbane. The organisation had 206 full-time equivalent staff as at June 2015, based mostly at the central office. The remainder worked in 13 district offices across Queensland (see Appendix4). Positions are filled through a mix of permanent and temporary appointments and secondments. Staff are employed directly by the Authority as part of the Education and Training portfolio.

QCAA organisational structure as at June 2015



Strategic plan

Planning and objectives

ACER's review of Queensland senior assessment and tertiary entrance processes was still in progress when the QCAA was established in 2014, and consequently the finalisation of QCAA's strategic plan was delayed pending the review's recommendations.

In the interim, the following priorities and measures were adopted as the framework to guide the Authority's work.

Our vision

A world class curriculum, learning and assessment system for Queensland students.

Our mission

To assist schools to provide quality learning and assessment for students, and to maintain public confidence in the validity and reliability of assessment outcomes.

Our values

Service • innovation • partnership • trust.

These values underline our work and are the basis for our relationships with our partners and stakeholders and with all those who use our services.

Immediate priorities

Five strategic priorities which will guide the focus and work of the QCAA over the next four years:

- strengthen senior curriculum and assessment
- support the P–10 Australian Curriculum and *Queensland kindergarten learning guideline*
- lead initiatives that support schools to lift student achievement in literacy and numeracy
- improve the delivery of services and client engagement by renewing information systems and communication channels, and streamlining processes and services
- cultivate a high-performing and innovative QCAA workforce.

These priorities support the Queensland Government's objective to deliver quality frontline services that achieve better education and training outcomes.

Performance against objectives

A summary of achievements is presented in the section Highlights of 2014–15 on page 3.

Performance against the following indicators is detailed throughout the report:

- client satisfaction with QCAA products and services
- valid and reliable curriculum and assessment
- accurate distribution of test materials, result information and outcomes data
- participation in and satisfaction with professional development opportunities in curriculum, teaching and assessment
- teacher, principal and other key stakeholder participation in the work of the QCAA
- QCAA staff participation in formal performance and development processes and leadership programs.

Program review

Syllabus development and implementation

During 2014–15, the QCAA developed its vision of a quality Year 12 education framework based on:

- syllabus design principles and elements that assist and support teachers to shape a curriculum that meets the needs of their students
- phases of learning with a specific developmental focus
- syllabus and guideline content that focuses on the expected learning and sets the parameters for the intended curriculum
- assessment, standards and consistency that show how standards-based, school-based assessment is integral to the teaching and learning process.

A survey of education stakeholders showed that 88% were satisfied with the syllabuses and support materials that the QCAA developed in 2014–15.

Implementation of the Australian Curriculum

The QCAA worked with its education partners to assist with implementation of the Australian Curriculum in Queensland schools.

Partnerships with the school sectors were coordinated through consultation and collaboration activities, ensuring Queensland schools received consistent and timely information about the curriculum.

The QCAA work plan for Australian Curriculum activities addressed:

- guidelines and advice
- curriculum development
- resource development
- professional development
- communication
- ICT infrastructure.

Guidelines and advice

Guidelines and advice were developed to give an agreed Queensland position on Australian Curriculum implementation including:

- updates to the draft standards elaborations to support assessment and reporting in English, Mathematics, Science, History and Geography

- standards elaborations for Civics and Citizenship, Economics and Business, Health and Physical Education, The Arts (Dance, Drama, Media Arts, Music and Visual Arts) and Technologies (Design and Technologies and Digital Technologies)
- updates to Australian Curriculum in Queensland documents for English, Mathematics, Science, History and Geography.

Curriculum development

Key curriculum development activities included:

- providing advice about P–12 curriculum content, achievement standards, assessment and implementation strategies to inform Queensland's position at national and state meetings
- developing coordinated Queensland responses to
 - the review of the F–10 Australian Curriculum
 - revisions to the F–10 Australian Curriculum
 - draft P–10 curriculum materials for the Aboriginal and Torres Strait Islander Languages Framework, Civics and Citizenship, and Stage 2 Languages (Arabic, French, German, Indonesian, Japanese, Korean, Modern Greek, Spanish and Vietnamese)
- coordinating participation of Queensland teachers and curriculum specialists on Australian Curriculum, Assessment and Reporting Authority (ACARA) panels.

Resource development

Activities included:

- developing webpages for Phase 2 and 3 learning areas
- redesigning webpages for Phase 1 learning areas
- updating sample assessments for English, Mathematics, Science
- developing sample assessments for History and Geography.

Professional development

Professional development activities included:

- delivering workshops and webinars to support implementation of Geography P–6
- providing 35 sessions to professional associations, school clusters and school sectors
- facilitating Queensland forums and workshops with stakeholders to support ACARA consultations.

Aboriginal and Torres Strait Islander perspectives

Aboriginal and Torres Strait Islander perspectives are embedded in the QCAA's organisational environment, products and services.

Specific activities included revising a range of resources to support:

- the implementation of the P–10 Aboriginal and Torres Strait Islander Languages syllabus
- the cross-curriculum priority of Aboriginal and Torres Strait Islander histories and cultures in Australian Curriculum learning areas.

Kindergarten – Year 10 resources

Queensland kindergarten learning guideline (QKLG)

The QSA signed a Memorandum of Understanding (MOU) with the former Department of Education, Training and Employment (DETE)¹ for the period June 2013 to December 2014.

The MOU specified a number of deliverables to support the QKLG, including:

- 53 professional development events (workshops and transition forums)
- 23 online professional development resources (audiovisual and text-based).

These deliverables supported implementation of the QKLG in kindergartens and long daycare services.

Early years

The MOU was extended to December 2015 by the QCAA and DET¹. It specifies deliverables to support successful transitions to school, including:

- 15 professional learning workshops that focus on continuity of curriculum and pedagogies from prior-to-school settings to school; the primary audience for these workshops is Prep teachers and school leaders
- 15 collaborative networking sessions that focus on sharing understandings about children's learning to promote successful transitions to school
- 6 online professional development resources (audiovisual and text-based).

These deliverables build on the work undertaken in 2013–14 and provide professional learning and networking opportunities to build early years teachers' capacity to support children to make successful transitions to school.

Alcohol and other drugs education program: an initiative of the Safe Night Out Strategy

The QCAA, in partnership DETE¹, developed the Alcohol and other drugs education program for Years 11 and 12.

The program is available to all Queensland schools. It supports young Queenslanders to develop a greater awareness and understanding of the impacts of alcohol and other drug use, their capacity to make responsible, safe and informed decisions and their ability to effectively manage challenging situations.

Senior curriculum resources

Subject Area Syllabuses

The QCAA completed the revision of Study Area Specifications to Subject Area Syllabuses for the first group of ten senior subjects, for implementation with Year 11 students in 2015:

- Agricultural Practices
- Aquatic Practices
- Business Studies
- Early Childhood Studies
- Fashion
- Hospitality Practices
- Information and Communication Technology
- Recreation
- Religion and Ethics
- Social and Community Studies.

Revision of the final thirteen Subject Area Syllabuses will be completed in time for their implementation with Year 11 students in 2016:

- Arts in Practice
- Building and Construction Skills
- Dance in Practice
- Drama in Practice
- Engineering Skills
- Furnishing Skills
- Industrial Graphics Skills
- Industrial Skills
- Media Arts in Practice
- Music in Practice
- Science in Practice
- Tourism
- Visual Arts in Practice.

¹ DETE became DET on 16 Feb 2015 as a result of machinery-of-government changes

Syllabus consistency

All twenty-three Subject Area Syllabuses have a consistent structure, which mirrors senior syllabuses for Authority subjects. They have common underpinning factors derived from current education, industry and community expectations:

- applied learning
- community connections
- core skills for work
- literacy knowledge and skills
- numeracy knowledge and skills.

The suite also has a consistent approach to:

- dimensions and objectives
- core and elective
- assessment techniques and conditions.

These syllabus constructs make learning in Subject Area Syllabuses distinctive from Authority subjects and VET offerings.

The average cost per syllabus revision was \$122,097.

Testing and assessment

The QCAA worked in partnership with school communities to support assessment practices across the Preparatory Year (Prep) to Year 12.

QCAA also worked with students, principals, teachers and parents to build greater understanding of test results and their use in improving student performance.

Prep – Year 10

National Assessment Program – Literacy and Numeracy (NAPLAN)

The NAPLAN tests are designed to assess the skills of Australian students in literacy and numeracy by:

- collecting data from the population of Years 3, 5, 7 and 9 students for reporting to parents/carers and schools and for systemic reporting
- assessing students against national minimum standards.

The 2015 NAPLAN tests were held in May for all students in Australia in Years 3, 5, 7 and 9.

The QCAA successfully coordinated the administration, marking and reporting of NAPLAN for approximately 245 000 students in Queensland within the agreed timeframes.

The average cost of developing and issuing the NAPLAN report was \$35 per student.

Years 11–12

Queensland Core Skills (QCS) Test

The QCS Test assesses candidates in the common curriculum elements of Authority subjects and contributes scaling data for the calculation of Overall Positions (OPs) and Field Positions (FPs) for tertiary entrance.

The table below shows the distribution of grades awarded, both by gender and overall.

Table 1: 2014 QCS Test grades

Grade	Overall	Female	Male
Total #	28 480*	15 857	12 623
A	16.0%	13.8%	18.8%
B	27.9%	26.1%	30.1%
C	34.9%	37.0%	32.1%
D	20.9%	22.8%	18.5%
E	0.3%	0.3%	0.4%
Total %	100.0%	55.7%	44.3%

*23 students who sat the test did not receive a grade

Senior External Examination

The QCAA administered the 2015 Senior External Examination at locations across Queensland during October and November.

These examinations cater for people who are not senior students in Queensland secondary schools or for Year 12 students unable to access particular subjects at their school.

Twenty-one subject examinations were administered. The examination papers for 15 subjects were developed by the QCAA. Examination papers for the remaining six subjects were obtained from interstate curriculum authorities as a result of QCAA's involvement in the Collaborative Curriculum and Assessment Framework for Languages.

A total of 604 candidates registered during the year for 881 subject examinations. By the end of the examination period, 537 candidates had sat 734 subject examinations.

Externally moderated school-based assessment

The QCAA worked in partnership with schools to implement Queensland's system of externally moderated school-based assessment, quality assure the accuracy of data collected, and report student results.

Support for review panels

To support the senior assessment system, the QCAA developed and delivered:

- revised panel application and selection processes for district panel chairs and state review panel chairs
- training for review panel chairs
- trial of online reviewing for one district review panel in English Extension
- a moderation conference for approximately 750 review panel chairs, state panellists and Queensland Certificate of Individual Achievement (QCIA) district advisers
- a two-day professional development program in the principles of quality assessment for State Review Panel Chairs.

Support for schools

QCAA's actions in supporting and assisting schools to implement syllabuses and assess students included:

- providing templates for schools to assist in the development of assessment for 2014 syllabuses
- developing study plan requirements, checklists and samples for new Subject Area Syllabuses
- conducting statewide assessment workshops in five subjects
- meeting with school administrators across districts
- advising schools on assessment for over 110 000 student folios
- externally reviewing the implementation of Authority-registered subjects and short courses for approximately 150 schools
- providing 62 online and face-to-face moderation meetings for Authority-registered subjects
- providing advice to schools about the QCIA, including reviewing approximately 700 curriculum plans and peer-reviewing certificate statements and evidence from 188 schools
- gathering data through comparability and random sampling to evaluate year-to-year processes and to determine priorities for assessment support and panel training
- providing advice to schools, parents and students about learning projects.

Innovation

New initiatives to assist schools to provide quality learning and assessment, and to maintain public confidence in the validity and reliability of assessment outcomes included:

- supplementing face-to-face panel training with online training through the trial of a learning management system
- developing a trial online reviewing process
- developing a trial to review and provide feedback on the quality of assessment instruments prior to use with students in three subjects (Philosophy and Reason, Study of Society and Mathematics B)
- developing a trial program to support teachers and review panellists in developing a common language for expressing the principles of quality assessment (with the University of Queensland and Queensland University of Technology)
- providing professional development and training for staff of Nauru Secondary School in the Republic of Nauru
- enhancing service delivery through the development of a database for recording and analysing stakeholder support.

Certification and tertiary entrance

Senior Education Profile

In 2014, the QCAA issued Senior Education Profiles and Senior Statements to 50 071 students who completed Year 12.

Queensland Certificates of Education (QCEs) were awarded to 45 692 students or 91%, up from 88% in 2013. Of these students, 26 730 received a Tertiary Entrance Statement.

Certification was achieved within the agreed government timeframes. The quality of the QCAA's certification processes is evident from these statistics:

- the QCE-eligibility status of only 0.08% of all learners changed following requests for verification or review of results – down from 0.12% in 2013
- only three OPs (less than 0.01%) were changed following official appeals by students – one more than in 2013.

The average cost of developing and issuing Senior Education Profiles was \$261 per student – down from \$267 in 2013.

The average cost of providing tertiary entrance and pathways information programs (which included Queensland Core Skills Test results, calculation of Subject Achievement Indicators and career advice) was \$10 per student – an increase of \$1 from last year.

Queensland Certificate of Education (QCE)

The QCE is Queensland's senior schooling certificate, and is awarded to eligible students when they complete the senior phase of learning, usually at the end of Year 12.

The QCE provides pathways to work, further education and training by recognising a broad range of learning options and offering flexibility in what is learnt, as well as where and when that learning occurs.

Learning options include senior school subjects, vocational education and training, workplace and community learning, and university subjects undertaken while at school.

In 2015, the QCE handbook was amended and supporting resources updated. These were presented and discussed with school moderators at meetings across the state.

Student Connect

The Student Connect website gives senior students access to their learning account and results, and resources for exploring post-school education, training and career pathways.

Queensland Certificate of Individual Achievement (QCIA)

The QCIA reports the individualised learning achievements of students with special needs who have completed at least 12 years of schooling. It is a valuable record of student achievement, which:

- can be shown to employers as a summary of knowledge and skills
- can guide training providers in selection of further training options
- ensures the educational achievement of all Queensland students can be recorded.

In 2014, the QCAA awarded 694 QCIAs to students from 187 schools.

Equivalency of non-Queensland qualifications

The QCAA provided Education Statements for school qualifications that have been awarded by recognised interstate or overseas institutions. The statements give the Queensland secondary school level equivalent of submitted qualifications.

In 2014–15, the QCAA received and processed 213 equivalency applications for qualifications from 44 countries.

Equivalency assessments are provided for employment and recruitment purposes.

2014 Year 12 outcomes report

The QCAA publicly reported a range of Year 12 student outcomes data on behalf of the Queensland Government. For each school, the report included:

- information on the number of students awarded certificates and qualifications
- the proportion of Queensland Tertiary Admissions Centre applicants receiving a tertiary offer
- the OP distribution of students across five bands (students with OPs of 1–5, 6–10, 11–15, 16–20 and 21–25)
- the number of students receiving VET certificates at various levels.

The QCAA worked closely with schools to ensure the accuracy of the data, and to communicate the implications of the data to school communities.

Vocational education and training

The QCAA worked in partnership with the Australian Skills Quality Authority (ASQA), national industry skills councils and the three schooling sectors to support the delivery of vocational education and training (VET) for school students.

It registered schools as registered training organisations (RTOs) to Australian Qualifications Framework Certificate IV level (except declared Apprenticeship Certificates III). This registration function was performed under a delegation from ASQA.

The QCAA provided leadership, advice and support to schools on:

- becoming an RTO
- maintaining RTO compliance with the VET Quality Framework
- meeting data provision requirements
- implementing selected qualifications from National Training Packages
- school RTO management
- quality training and assessment.

School support

Resources to support quality, innovative delivery of VET in schools were redeveloped to reflect the Standards for RTOs 2015. These included:

- school RTO management (guidelines, factsheets, management resources, policies and procedures)
- training and assessment (general guidance, training and assessment models, vocational area samples and links)
- quarterly VET e-newsletter and *VET Update*
- developing an online form to allow school RTOs to ask the VET team a question.

Thirteen workshops were attended by 436 school-based trainers, assessor and managers. A webinar was held for 60 school personnel who were unable to attend a face-to-face workshop.

Registration activity

The QCAA processed 968 registration activities for the 320 schools registered as RTOs.

VET and the QCE

The QCAA worked with the State Training Agency Clearinghouse to ensure accurate banking of VET achievements from non-school RTOs. It also banked student VET achievements gained at schools in other states.

In 2014 over 89 000 students were enrolled in VET qualifications at school, with 79 586 qualifications awarded to students in Queensland from school RTOs registered with the QCAA as delegate for ASQA.

Corporate support and communication

The QCAA's effective communication and partnerships with schools, industry, academia and the wider community ensured that its products and services met the needs of stakeholders.

Corporate support functions were fundamental in developing the governance framework of the QCAA and leading the development and implementation of effective resource management and capability development strategies.

Careers market

The QCAA provided advice for students, parents, and prospective tertiary applicants at career and tertiary studies expos in Brisbane, Toowoomba, Townsville and the Sunshine Coast.

Enquiry service

The QCAA maintained its toll-free Student Connect hotline service for students, parents/carers and schools.

During the 2014 release of the Senior Education Profile, hotline staff assisted with approximately 1100 student certification-related queries.

Professional development

During 2014–15, the QCAA delivered 257 workshops to 5932 educators to support the introduction and implementation of curriculum, assessment and reporting initiatives across kindergarten to Year 12. Participants received certification appropriate for teacher registration renewal based on the *Australian professional standards for teachers* and the Queensland College of Teachers' *Continuing professional development framework*.

Fifty-three presentations were organised in response to requests for professional development services from schools, higher education institutions and professional associations. Topics included NAPLAN, Australian Curriculum, assessment, the QCS Test, tertiary pathways, senior syllabuses and the QKLG.

The QCAA hosted delegates from China, Zimbabwe and Singapore who were seeking expert advice on a range of curriculum, assessment, testing and tertiary entrance issues.

QCE Achievement Awards

The QCE Achievement Awards recognise and reward Queensland's top performing students for outstanding academic achievement in their senior school studies.

The awards are anticipated to become a prestigious event on Queensland's education calendar, with new categories to be introduced over coming years.

The inaugural QCE Achievement Awards were for students who graduated from Year 12 with a QCE at a Queensland school in 2014. The QCAA hosted the Awards ceremony at the State Library of Queensland on Saturday 28 February 2015.

Award categories

Thirty-three students from 26 State, Catholic and Independent schools received prizes in six categories:

- Outstanding Academic Achiever
- Distinguished Academic Achievers
- Highest Achievement by an Aboriginal or Torres Strait Islander student
- Highest Achievement by an International Student
- Highest Result on the Queensland Core Skills Test
- Highest Achievement in the International Baccalaureate.

Additionally, *Certificates of Academic Commendation* were awarded to 904 graduates for achieving Very High Achievements (VHAs) in the equivalent of at least six Authority subjects (i.e. at least 24 semesters at VHA).

Publications

Regular publications produced by the QCAA include:

- *QCAA news for schools*, a fortnightly email newsletter updating over 12 000 subscribers about QCAA initiatives, professional development activities and events
- *NAPLAN*, a monthly online bulletin keeping schools informed about NAPLAN processes and procedures
- *Student Connect*, a magazine published twice a year providing Year 12 students with news, study tips and information about further education, training and career pathways
- *Trends & issues in curriculum & assessment*, an occasional e-bulletin drawing on QCAA data to inform education debates and support leadership and instructional effectiveness in Queensland schools
- *VET Update*, a quarterly online newsletter covering practical aspects of VET in schools for VET coordinators and principals
- memos, timely advice to schools about curriculum, assessment, testing and certification issues, available online and via email.

In addition, the QCAA has established an effective presence on the social media platforms Facebook, Twitter and YouTube.

These publications and platforms assist the QCAA's strategic and communication focus on building partnerships with the education sectors, principals, curriculum leaders and teachers and senior students.

Advice and compliance

During 2014–15, the QCAA focused on administrative, financial, human resource, service improvement and publishing issues that influenced the performance of the organisation. This included reviewing, developing, improving and implementing policies and procedures to ensure that corporate service-related activities complied with whole-of-government legislation, policies and directives.

The annual internal audit was performed by DET's Internal Audit Unit, and the external audit was performed by Vincents Chartered Accountants, a contractor to the Queensland Audit Office. There were no significant issues arising from either the internal or external audits in 2014–15.

The QCAA also engaged DET's Internal Audit Unit to undertake an independent examination of all activity associated with the calculation and reconciliation of costs involved in the administration of the 2014 NAPLAN tests. Internal Audit found the processes to be sound.

Audit and risk management

The charter of the QCAA's Audit Committee was consistent with the Queensland Treasury Audit Committee Guidelines. Its membership, duties and responsibilities are listed on page 7.

The QCAA's internal audit plan was informed by its strategic objectives, operational plan, and strategic risk assessment.

Delegations

During 2014–15, the QCAA reviewed and endorsed all financial, procurement, and human resource management activities in accordance with their delegations. These were subject to the *Financial Accountability Act 2009* and Financial and Performance Management Standard 2009.

Information systems and record keeping

The QCAA had a retention and disposal schedule in place for its public records, approved by the State Archivist. Relevant staff were trained in the retention and disposal of these records as part of a centralised and controlled process.

Workplace ethics

The QCAA has adopted the *Code of Conduct* for the Queensland Public Service, and a link to it is provided on the QCAA website. All QCAA employees undertook education and training about the Code of Conduct at induction. This included the application of ethics principles, and obligations of public officials.

Consultation mechanisms

An early focus for the QCAA was to establish productive and collaborative relationships with principals of all three schooling sectors. These relationships will provide the foundation for the QCAA's new initiatives in curriculum, assessment and tertiary entrance.

In Semester 2, 2014 and again in Semester 1, 2015, the QCAA Chief Executive Officer convened meetings with secondary school principals across the state. Over 300 school leaders attended each series of meetings where they provided advice and feedback on a range of issues related to QCAA's services and the recommendations in the review of senior assessment and tertiary entrance processes.

Information

Information provision was undertaken by the QCAA in accordance with Sections 13, 15–17, 19, 62–68 and 89 of the QCAA Act.

Certified copies of certificates

Certified copies of certificates issued by the QCAA are provided on request to those who had previously been awarded a Junior Certificate, Senior Certificate, Queensland Certificate of Individual Achievement, Queensland Certificate of Education and/or Tertiary Entrance Statement.

Right to Information

During 2014–15, the QCAA received one application under the *Information Privacy Act 2009* and no applications under the Right to Information provisions.

Information and communications technology (ICT)

Efficient ICT systems are essential in ensuring the delivery of the QCAA's strategic initiatives and supporting the delivery of accurate and timely data to schools, teachers, students and other stakeholders, particularly for testing and senior certification programs.

School portal

Work commenced on the development of the School portal application. On completion the portal will provide a single point of entry to all functions and tools supporting the exchange of data and information between QCAA and Queensland schools.

Student Data Capture System (SDCS)

Redevelopment of the SDCS application – used by all secondary schools across Queensland to capture data on student achievements and results – was placed on hold pending a decision regarding the recommendations of the ACER review into Senior Assessment and Tertiary Entrance. As these recommendations have the potential to significantly impact the nature of the data collected from schools for these purposes, it was prudent to pause development until direction has been provided.

Governance activities

The QCAA undertook a range of initiatives aimed at ensuring its sustainability and compliance with legislative requirements. These included:

- engaging DET to provide internal audit services (financial compliance and performance audits)
- reviewing the strategic risk assessment and ensuring risk minimisation or mitigation actions were in place
- developing the 2014–15 operating and capital budgets to support strategic priorities and accountabilities
- improving internal reporting systems
- promoting requirements of the *State Procurement Policy* and strengthening purchasing through targeted training
- providing ongoing records management training and support to staff
- reviewing business processes to identify opportunities for improvements and innovation
- monitoring QCAA corporate and management performance against branch operational plans and performance accountabilities for managers and branch budgets.

Workforce planning, attraction and retention

At 30 June 2015, the QCAA was staffed by 206 full-time equivalent staff. The permanent retention rate was 95.6% and the permanent separation rate was 4%.

Initiatives undertaken to support the attraction, development and retention of high performing staff included:

- participation of managers and team leaders across the QCAA in a 360-degree feedback exercise on leadership practices
- provision of feedback to staff through a combination of formal performance and development plans and regular informal feedback under QCAA's *Engaged workplaces* initiative
- following recruitment practices whereby QCAA vacancies were widely advertised to maximise the potential to attract quality applicant pools
- implementation of QCAA's *Flexible workplaces* policy to provide staff with access to work-life balance initiatives
- provision of targeted professional development opportunities where appropriate.

Table 2: QCAA employees

	2014–15	2013–14	2012–13	2011–12	2010–11
Employees at 30 June (full-time equivalent)	206.0	213.0	217.0	247.2	248.5

Financial snapshot 2014–15

In 2014–15, the QCAA received \$38,297 million in grant revenue from the Department of Education and Training (DET) and raised \$2,446 million from the curriculum and professional development products and services it delivered to approximately 1750 state and non-state schools.

A comprehensive set of financial statements covering all aspects of the QCAA's activities begins overleaf.

Table 3: Summary of QCAA finances

	2014–15 \$'000	2013–14 \$'000	2012–13 \$'000	2011–12 \$'000	2010–11 \$'000
Revenue					
Grant revenue	38,297	37,233	38,527	41,223	41,423
Other revenue	2,466	2,277	2,760	3,259	3,963
Expenses					
Employee expenses	26,909	25,982	26,906	29,033	28,804
Other expenses	13,823	13,499	14,108	14,924	16,579
Operating surplus/(deficit)	31	29	273	525	3
Capital outlays					
Plant and equipment	158	650	65	107	297
Software	590	841	89	182	0
Total assets	17,275	18,080	18,125	17,919	17,068
Total liabilities	4,880	5,714	5,788	5,855	5,529
Net assets/(liabilities)	12,395	12,366	12,337	12,064	11,539

Queensland Curriculum and Assessment Authority Financial Report 2014-15

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General Information

These financial statements cover the Queensland Curriculum and Assessment Authority.

The Queensland Curriculum and Assessment Authority is a statutory body established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014*.

The Authority is controlled by the State of Queensland which is the ultimate parent.

The head office and principal place of business of the Authority is:
154 Melbourne Street
South Brisbane QLD 4101

A description of the nature of the Authority's operations and its principal activities is included in the notes to the financial statements.

For information in relation to the Authority's financial report please call 3864 0222, email finance@qcaa.qld.edu.au or visit the Authority's Internet site www.qcaa.qld.edu.au.

Amounts shown in this financial report may not add to the correct sub-totals or totals due to rounding.

Queensland Curriculum and Assessment Authority

Statement of Comprehensive Income

for the year ended 30 June 2015

	Notes	2015 \$'000
Income from Continuing Operations		
Revenue		
User charges and fees	2	2,087
Grants	3	38,297
Interest		372
Other revenues		7
Total Revenue		40,763
Total Income from Continuing Operations		40,763
Expenses from Continuing Operations		
Employee expenses	4	26,909
Supplies and services	6	12,208
Depreciation and amortisation	7	1,303
Other expenses	8	312
Total Expenses from Continuing Operations		40,732
Operating Result from Continuing Operations		31
Other Comprehensive Income		-
Total Comprehensive Income		31

The accompanying notes form part of these statements

Queensland Curriculum and Assessment Authority

Statement of Financial Position

as at 30 June 2015

	Notes	2015 \$'000
Current Assets		
Cash and cash equivalents	9	12,058
Receivables	10	928
Prepayments		363
Inventories	11	10
Total Current Assets		13,359
Non-Current Assets		
Intangible assets	12	3,088
Plant and equipment	13	828
Total Non-Current Assets		3,916
Total Assets		17,275
Current Liabilities		
Payables	14	3,926
Accrued employee benefits	15	656
Unearned revenue		298
Total Current Liabilities		4,880
Total Liabilities		4,880
Net Assets		12,395
Equity		
Contributed equity		12,364
Accumulated surplus		31
Total Equity		12,395

The accompanying notes form part of these statements

Queensland Curriculum and Assessment Authority

Statement of Changes in Equity

for the year ended 30 June 2015

	Accumulated Surplus	Contributed Equity	Total
	2015	2015	2015
	\$'000	\$'000	\$'000
Balance as at 1 July	-	12,364	12,364
Total Comprehensive Income for the Year	31	-	31
Balance as at 30 June	31	12,364	12,395

The accompanying notes form part of these statements

Queensland Curriculum and Assessment Authority

Statement of Cash Flows

for the year ended 30 June 2015

	Notes	2015 \$'000
Cash flows from operating activities		
<i>Inflows:</i>		
User charges and fees		2,089
Grants and other contributions		38,297
Interest receipts		386
GST input tax credits from Australian Taxation Office		1,298
GST collected from customers		148
Other		7
<i>Outflows:</i>		
Employee expenses		(28,534)
Supplies and services		(11,849)
GST remitted to Australian Taxation Office		(145)
GST paid to suppliers		(1,257)
Other		(101)
Net cash provided by operating activities	16	339
Cash flows from investing activities		
<i>Outflows:</i>		
Payments for plant and equipment		(158)
Payments for intangibles		(590)
Net cash used in investing activities		(748)
Net decrease in cash and cash equivalents		(409)
Cash and cash equivalents at beginning of financial year		12,467
Cash and cash equivalents at end of financial year	9	12,058

The accompanying notes form part of these statements

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements for the year ended 30 June 2015

Objectives and principal activities of the Queensland Curriculum and Assessment Authority

- Note: 1 Summary of Significant Accounting Policies
- Note: 2 User Charges and Fees
- Note: 3 Grants
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- Note: 5 Key Management Personnel and Remuneration
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- Note: 17 Commitments for Expenditure
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- Note: 21 Budget v Actual Comparison

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

Objectives and principal activities of the Authority

The Queensland Curriculum and Assessment Authority was established as a statutory authority under the *Education (Queensland Curriculum and Assessment Authority) Act 2014*. Its objective is to assist schools to provide quality learning and assessment for students, and to maintain public confidence in the validity and reliability of assessment outcomes.

The Authority provides kindergarten to Year 12 syllabuses and guidelines and assessment, testing, reporting, certification and tertiary entrance services to Queensland schools.

1 Summary of Significant Accounting Policies

(a) Statement of Compliance

The Queensland Curriculum and Assessment Authority has prepared these financial statements in compliance with section 43 of the *Financial and Performance Management Standard 2009*.

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury and Trade's Minimum Reporting Requirements for the year ended 30 June 2015, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Queensland Curriculum and Assessment Authority has applied those requirements applicable to not-for-profit entities, as the Authority is a not-for-profit entity. Except where stated, the historical cost convention is used.

(b) The Reporting Entity

The financial statements include the value of all income, expenses, assets, liabilities and equity of the Authority.

(c) User Charges

User charges and fees controlled by the Authority are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. This involves either invoicing for related goods/services and/or the recognition of accrued revenue. User charges and fees are controlled by the Authority where they can be deployed for the achievement of its objectives.

(d) Grants and Contributions

Grants, contributions, donations and gifts that are non-reciprocal in nature are recognised as revenue in the year in which the Authority obtains control over them (control is generally obtained at the time of receipt). Where grants are received that are reciprocal in nature, revenue is recognised over the term of the funding arrangements.

Contributed assets are recognised at their fair value. The accounting treatment for contributions of services is explained in Note 1(w).

(e) Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

(f) Receivables

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically with allowance being made for impairment. All known bad debts were written off or provided against as at 30 June.

(g) Inventories

Inventories held for sale are valued at the lower of cost and net realisable value. Cost is assigned on a weighted average basis and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition, except for training costs which are expensed as incurred.

Net realisable value is determined on the basis of the Authority's normal selling pattern. Expenses associated with marketing, selling and distribution are deducted to determine net realisable value.

(h) Non-Current Assets Classified as Held for Sale

Non-current assets held for sale consist of those assets that management has determined are available for immediate sale in their present condition, for which their sale is highly probable within the next twelve months.

These assets are measured at the lower of the assets' carrying amounts and their fair values less costs to sell. Such assets are no longer amortised or depreciated upon being classified as held for sale. At 30 June 2015, the Authority did not hold any non-current assets for sale.

(i) Acquisitions of Assets

Actual cost is used for the initial recording of all non-current physical and intangible asset acquisitions. Cost is determined as the value given as consideration plus costs incidental to the acquisition, including all other costs incurred in getting the assets ready for use. However, any training costs are expensed as incurred.

Where assets are received free of charge from a Queensland Authority (whether as a result of a machinery-of-Government change or other involuntary transfer), the acquisition cost is recognised as the gross carrying amount in the books of the transferor immediately prior to the transfer together with any accumulated depreciation.

Assets acquired at no cost or for nominal consideration, other than from an involuntary transfer from another Queensland Government entity, are recognised at their fair value at the date of acquisition in accordance with AASB 116 *Property, Plant and Equipment*.

(j) Plant and Equipment

Items of plant and equipment with a cost or other value equal to or in excess of \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

(k) Revaluations of Non-Current Physical and Intangible Assets

Plant and equipment is measured at cost in accordance with Queensland Treasury's *Non-Current Asset Policies for the Queensland Public Sector*. The carrying amounts for such plant and equipment at cost should not materially differ from their fair value.

Intangible assets are measured at their historical cost, unless there is an active market for the assets concerned (in which case they are measured at fair value).

Materiality concepts (according to the *Framework for the Preparation and Presentation of Financial Statements*) are considered in determining whether the difference between the carrying amount and the fair value of an asset is material (in which case revaluation is warranted).

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

QAO
certified statements

(l) Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued.

Unobservable inputs are data, assumptions and judgements that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use.

(m) Intangibles

Intangible assets with a cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Each intangible asset, less any anticipated residual value, is amortised over its estimated useful life to the Authority. The residual value is zero for all the Authority's intangible assets.

It has been determined that there is not an active market for any of the Authority's intangible assets. As such, the assets are recognised and carried at cost less accumulated amortisation and accumulated impairment losses.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

Internally Generated Software

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

Costs associated with the development of computer software have been capitalised and are amortised on a straight-line basis over the period of expected benefit to the Authority, namely 10 years.

(n) Amortisation and Depreciation of Intangibles and Plant and Equipment

All intangible assets of the Authority have finite useful lives and are amortised on a straight line basis.

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost, less its estimated residual value, progressively over its estimated useful life to the Authority.

Assets under construction (work-in-progress) are not depreciated until they reach service delivery capacity. Service delivery capacity relates to when construction is complete and the asset is first put to use or is installed ready for use in accordance with its intended application. These assets are then reclassified to the relevant classes within either plant and equipment or intangibles.

Where assets have separately identifiable components that are subject to either regular replacement, these components are assigned useful lives distinct from the asset to which they relate and are depreciated accordingly.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Authority.

The depreciable amount of leasehold improvements is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of leases includes any option period where exercise of the option is probable.

For each class of depreciable asset the following depreciation and amortisation rates are used:

Class	Useful life
Plant & Equipment	
Computer equipment	5 to 10 years
Office equipment	5 to 10 years
Print equipment	5 to 10 years
Leasehold improvements	3.8 to 8 years
Intangible assets	
Software internally generated	10 years

(o) Impairment of Non-Current Assets

All non-current physical and intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Authority determines the asset's recoverable amount. Any amount by which the asset's carrying significantly exceeds the recoverable amount is recorded as an impairment loss.

The asset's recoverable amount is determined as the higher of the asset's fair value less costs to sell and depreciated replacement cost.

An impairment loss is recognised immediately in the Statement of Comprehensive Income.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income.

(p) Lease

A distinction is made in the financial statements between finance leases that effectively transfer from the lessor to the lessee substantially all risks and benefits incidental to ownership, and operating leases, under which the lessor retains substantially all risks and benefits. The Authority has no finance leases.

Operating lease payments are representative of the pattern of benefits derived from the leased assets and are expensed in the periods in which they are incurred.

Incentives received on entering into operating leases are recognised as liabilities. Lease payments are allocated between rental expense and reduction of the liability.

(q) Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

(r) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Authority

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

QAO
certified statements

(r) Financial Instruments (continued)

becomes party to the contractual provisions of the financial instrument.

Classification

Financial instruments are classified and measured as follows:

- Receivables - held at amortised cost
- Payables - held at amortised cost

The Authority does not enter into transactions for speculative purposes, nor for hedging. Apart from cash and cash equivalents, the Authority holds no financial assets classified at fair value through profit and loss.

All disclosures relating to the measurement basis and financial risk management of other financial instruments held by the Authority are included in Note 19.

(s) Employee Benefits

Employer superannuation contributions, annual leave levies and long service leave levies are regarded as employee benefits.

Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Wages, salaries and sick leave

Wages and salaries due but unpaid at the reporting date are recognised in the Statement of Financial Position at the current salary rates.

As the Authority expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual Leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS), a levy is made on the Authority to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

No provision for annual leave is recognised in the Authority's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Long service leave

Under the Queensland Government's long service leave scheme, a levy is made on the Authority to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable.

Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

No provision for long service leave is recognised in the Authority's financial statements, the liability being held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Superannuation

Employer superannuation contributions are paid to QSuper, the superannuation plan for Queensland Government employees at rates determined by the Treasurer on the advice of the State Actuary. Contributions are expensed in the period in which they are paid or payable. The Authority's obligation is limited to its contribution to QSuper.

The QSuper scheme has defined benefit and defined contribution categories. The liability for defined benefits is held on a whole-of-Government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Key management personnel and remuneration

Key management personnel and remuneration disclosures are made in accordance with section 5 of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury. Refer to Note 5 for the disclosures on key executive management personnel and remuneration.

(t) Unearned Revenue

Unearned revenue is recognised upon receipt of payment prior to goods/services being delivered by the Authority. Revenue is recognised at the time of goods/service delivery.

Visa student fees are charged per calendar year, not financial year. Therefore, fifty per cent of the visa student fees received in the second-half of the financial year are recorded as unearned revenue. The remaining fifty per cent is then recognised as revenue in the subsequent financial year.

(u) Provisions

Provisions are recorded when the Authority has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

(v) Insurance

The Authority's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund, premiums being paid on a risk assessment basis. In addition, the Authority pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(w) Services Received Free of Charge or for Nominal Value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

Queensland Curriculum and Assessment Authority

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for the year ended 30 June 2015

(x) Contributed Equity

Non-reciprocal transfers of assets and liabilities between wholly-owned Queensland State Public Sector entities as a result of machinery-of-Government changes are adjusted to Contributed Equity in accordance with Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*. Appropriations for equity adjustments are similarly designated.

(y) Taxation

The Authority is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Queensland Curriculum and Assessment Authority. GST credits receivable from, and GST payable to the ATO, are recognised (refer to Note 10).

(z) Issuance of Financial Statements

The financial statements are authorised for issue by the Chair and Chief Executive Officer at the date of signing the Management Certificate.

(aa) Accounting Estimates and Judgements

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgements that have that potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

(bb) Other Presentation Matters

Currency and rounding - amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000, or, where the amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Current/Non-Current Classification - assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have an unconditional right to defer settlement to beyond 12 months after the reporting date. All other assets and liabilities are classified as non-current.

(cc) New and Revised Accounting Standards

The Authority did not voluntarily change any of its accounting policies during 2014-15. The Australian Accounting Standard applicable for the first time as from 2014-15 is AASB 1055 Budgetary Reporting.

AASB 1055 became effective from reporting periods beginning on or after 1 July 2014. In response to this new standard, the Queensland Curriculum and Assessment Authority has included in these financial statements a comprehensive new note 'Budget vs Actual Comparison' (Note 21). This note discloses the Authority's original published budgeted figures for 2014-15 compared to actual results, with explanations of major variances, in respect of the Authority's Statement of Comprehensive Income, Statement of Financial Position and Statement of Cash Flows.

The following new and revised standards also became applicable to the Queensland Curriculum and

Assessment Authority as from reporting periods beginning on or after 1 January 2014:

- AASB 10 *Consolidated Financial Statements* ;
- AASB 11 *Joint Arrangements* ;
- AASB 12 *Disclosure of Interests in Other Entities* ;
- AASB 127 (revised) *Separate Financial Statements* ;
- AASB 128 (revised) *Investments in Associates and Joint Ventures* ; and
- AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17).

These new/revised standards are not expected to significantly impact the Authority.

The Authority is not permitted to adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from Queensland Treasury. Consequently, the Queensland Curriculum and Assessment Authority has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. The Authority applies standards and interpretations in accordance with their respective commencement dates. At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards with future commencement dates are as set out below.

From reporting periods beginning on or after 1 July 2016, the Authority will need to comply with the requirements of AASB 124 *Related Party Disclosures*. That accounting standard requires a range of disclosures about the remuneration of key management personnel, transactions with related parties/entities, and relationships between parent and controlled entities. The Authority already discloses information about the remuneration expenses for key management personnel (refer to Note 5) in compliance with requirements from Queensland Treasury. Therefore, the most significant implications of AASB 124 for the Authority's financial statements will be the disclosures to be made about transactions with related parties, including transactions with key management personnel or close members of their families.

AASB 15 *Revenue from Contracts with Customers* will become effective from reporting periods beginning on or after 1 January 2017. This standard contains much more detailed requirements for the accounting for certain types of revenue from customers. Depending on the specific contractual terms, the new requirements may potentially result in a change to the timing of revenue from sales of the Authority's goods and services, such that some revenue may need to be deferred to a later reporting period to the extent that the Authority has received cash but has not met its associated obligations (such amounts would be reported as a liability (unearned revenue) in the meantime). The Authority is yet to complete its analysis of current arrangements for sale of its goods and services, but at this stage does not expect a significant impact on its present accounting practices.

AASB 9 Financial Instruments and AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) will become effective from reporting periods beginning on or after 1 January 2018. The main impacts of these standards on the Queensland Curriculum and Assessment Authority are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the Authority's financial assets. AASB 9

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

- (cc) **New and Revised Accounting Standards (continued)**
will introduce different criteria for whether financial assets can be measured at amortised cost or fair value.

The Queensland Curriculum and Assessment Authority has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, the Authority's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the Queensland Curriculum and Assessment Authority enters into, all of the Authority's financial assets are expected to be required to be measured at fair value (instead of the measurement classifications presently used in Notes 1(r) and 19). In the case of the Authority's current receivables, as they are short-term in nature, the carrying amount is expected to be a reasonable approximation of fair value. Changes in the fair value of those assets will be reflected in the Authority's operating result.

Another impact of AASB 9 relates to calculating impairment losses for the Authority's receivables. Assuming no substantial change in the nature of the Authority's receivables, as they don't include a significant financing component, impairment losses will be determined according to the amount of lifetime expected credit losses. On initial adoption of AASB 9, the Authority will need to determine the expected credit losses for its receivables by comparing the credit risk at that time to the credit risk that existed when those receivables were initially recognised.

The Queensland Curriculum and Assessment Authority will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2018-19. However, changed disclosure requirements will apply from that time. Assuming no change in the types of financial instruments that the Queensland Curriculum and Assessment Authority enters into, the most likely ongoing disclosure impact is expected to relate to the credit risk of financial assets subject to impairment.

All other Australian accounting standards and interpretations with future commencement dates are either not applicable to the Queensland Curriculum and Assessment Authority's activities, or have no material impact on the Authority.

- (dd) **Comparative Year**

As the Queensland Curriculum and Assessment Authority commenced operation on 1 July 2014, no comparative figures are provided.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

	2015
	\$'000
2 User Charges and Fees	
Visa student fees	414
Publications	316
Workshops/conferences	563
Licensing and copyright fees	520
Certificates	138
Examinations	48
Other	88
Total	<u>2,087</u>
3 Grants	
Administered	32,600
Controlled	
- NAPLAN	5,224
- Other	473
Total	<u>38,297</u>
4 Employee Expenses	
Employee benefits:	
Salaries	15,670
Casuals	
- Markers	3,152
- Panellists	1,890
- Other	413
Annual leave levy/expense *	1,596
Employer superannuation contributions *	2,463
Long service leave levy/expense *	365
Employee related expenses:	
Workers compensation premium *	33
Payroll tax *	1,195
Other employee related expenses	132
Total	<u>26,909</u>

* Refer to Note 1(s)

The number of employees as at 30 June, including both full-time employees and part-time employees, measured on a full-time equivalent basis (reflecting Minimum Obligatory Human Resource Information (MOHRI)) is:

	2015
Number of Employees:	206

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

5 Key Management Personnel and Remuneration

(a) Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2014-15. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (date resigned from position)
Chief Executive Officer	The Chief Executive Officer is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the QCAA in accordance with relevant legislation.	The Chief Executive Officer is at classification level SES 4 under sections 32 -34 of the Education (Queensland Curriculum and Assessment Authority) Act 2014.	Contract start date 06/03/2014, contract completion date 05/03/2017.
Director, Curriculum Services Division	The Director, Curriculum Services leads the development, implementation and promotion of QCAA's policy approach to curriculum, learning, assessment and reporting. The position also leads the review of syllabuses and curriculum development with a particular focus on implementation of the Australian Curriculum.	Classification level SES 2 (High) under sections 110 and 113 of the Public Service Act 2008.	Contract start date 14/07/2014, contract termination date 13/07/2017.
Director, Assessment and Reporting Division	The Director, Assessment and Reporting is responsible for the development and implementation of strategies to support QCAA's assessment capability and to manage the quality assurance processes for QCAA's testing, certification and assessment functions. The position is also responsible for the release of accurate student achievement data, and the development, implementation and evaluation of QCAA's information technology systems.	Classification level SES 2 (High) under sections 110 and 113 of the Public Service Act 2008.	Contract start date 14/07/2014, contract termination date 13/07/2017.
Director, Corporate Services Division	The Director, Corporate Services is accountable for the delivery of strategic corporate outcomes and the development, implementation and evaluation of QCAA's corporate governance arrangements.	Classification level SES 2 (Low) under sections 110 and 113 of the Public Service Act 2008.	Contract start date 04/02/2008, contract completion date 03/02/2016.
Assistant Director, Policy Coordination Branch	The Assistant Director, Policy Coordination provides high-level advice on government relationship management and coordinates policy development and communication of QCAA policy and information to stakeholders.	Senior Officer classification level under sections 116 and 119 of the Public Service Act 2008.	Appointment date 15/10/2007.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

5 Key Management Personnel and Remuneration (continued)

(b) Remuneration Expenses

Remuneration policy for the Authority's key management personnel is set by the Queensland Public Service Commission as provided for under the Public Service Act 2008. The remuneration and other terms of employment (including motor vehicle entitlements) for the key executive management personnel are specified in employment contracts.

For the 2014-15 year, remuneration of key management personnel increased by 2.2% in accordance with government policy.

The following disclosures focus on the expenses incurred by the Authority during the reporting period, that is attributable to key management positions. Therefore the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Remuneration expenses for key management personnel comprise the following components:-

- Short term employee expenses include salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee occupied the specified position.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

1 July 2014 - 30 June 2015

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Termination benefits	Total expenses
	Monetary expenses \$'000	Non-monetary expenses \$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer	240	-	5	25	-	270
Director, Curriculum Services Division	178	-	4	18	-	200
Director, Assessment and Reporting Division	178	-	4	17	-	199
Director, Corporate Services Division	178	-	4	18	-	200
Assistant Director, Policy Coordination Branch	137	-	3	16	-	156
Total Remuneration	911	-	20	94	-	1,025

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

	2015
6 Supplies and Services	\$'000
Travel	922
Contractors and consultancies	3,588
Information and communication technology	846
Freight and postage	1,365
Catering and venue hire	1,102
Printing, stationery and publications	1,415
Property, equipment and fleet costs	2,910
Other	60
Total	12,208
7 Depreciation and Amortisation	
Depreciation and amortisation were incurred in respect of:	
Plant and equipment	337
Software internally generated	966
Total	1,303
8 Other Expenses	
Insurance premiums - QGIF	45
External audit fees*	27
Internal audit fees**	38
Bank fees and charges	3
Inventory write-downs	121
Losses from disposal of assets	78
Total	312

*Total audit fees paid to the Queensland Audit Office relating to the 2014-15 financial statements are estimated to be \$29,700. There are no non-audit services included in this amount.

** The Authority engaged the services of Internal Audit from the Department of Education and Training to perform financial compliance audits.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

	2015
	\$'000
9 Cash and Cash Equivalents	
Cash at bank	7,558
Term Deposits	4,500
Total	<u>12,058</u>

Interest earned on cash held with Financial Institutions earned between 1.95% to 3.50% in 2015.

10 Receivables

Trade debtors	35
GST receivable	373
GST payable	(4)
Interest receivable	28
Long service leave reimbursements	155
Annual leave reimbursements	303
Other	38
Total	<u>928</u>

11 Inventories

Publications	10
Total	<u>10</u>

Refer to Note 1(g)

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

	2015 \$'000
12 Intangible Assets	
Software internally generated	
At cost:	11,057
Less: Accumulated amortisation	(9,238)
	<u>1,819</u>
Software under development (Work in progress)	1,269
Total	<u><u>3,088</u></u>

Intangibles Reconciliation

	Software Development WIP	Software Internally Generated	Total
	2015	2015	2015
	\$'000	\$'000	\$'000
Opening Balance	897	11,068	11,965
Acquisitions through internal development	590	-	590
Transfer between classes	(217)	217	-
Disposals/Assets written off		(228)	(228)
Impairment losses	-	-	-
Amortisation		(9,238)	(9,238)
Carrying amount at 30 June	1,269	1,819	3,088

Amortisation of intangibles is included in the line item 'Depreciation and Amortisation' in the Statement of Comprehensive Income.

The Authority has a software program with an original cost of \$2,139,647 and a written down value of zero still being used in the provision of services. There is no known date for replacing this software program.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

	2015 \$'000
13 Plant and Equipment	
Plant and equipment:	
At cost	2,828
Less: Accumulated depreciation	(2,000)
Total	828

The Queensland Curriculum and Assessment Authority has fully depreciated plant and equipment with a cost of \$1,192,323 still being used in the provision of services.

Plant and Equipment Reconciliation

	Plant & Equipment	Total
	2015	2015
	\$'000	\$'000
Opening Balance	2,733	2,733
Acquisitions	158	158
Disposals/Assets written off	(63)	(63)
Transfer between classes	-	-
Depreciation	(2,000)	(2,000)
Carrying amount at 30 June	828	828

14 Payables	2015 \$'000
Trade creditors	3,740
Other	186
	3,926

15 Accrued Employee Benefits	
Salaries payable	138
Annual leave levy payable	434
Long service leave levy payable	84
	656

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

16 Reconciliation of Operating Surplus to Net Cash from Operating Activities	2015 \$'000
Operating surplus/(deficit)	31
Depreciation & amortisation expense	1,303
Loss on sale/disposal of non-current assets	78
Change in assets and liabilities:	
(Increase)/decrease in trade receivables	(4)
(Increase)/decrease in GST input tax credits receivable	41
(Increase)/decrease in LSL reimbursement receivable	(75)
(Increase)/decrease in Annual leave reimbursements	(303)
(Increase)/decrease in other receivables	(24)
(Increase)/decrease in inventory	121
Increase/(decrease) in accounts payable	367
Increase/(decrease) in accrued employee benefits	(1,240)
Increase/(decrease) in GST payable	3
Increase/(decrease) in other payables	(3)
Increase/(decrease) in unearned revenue	43
Net cash from operating activities	339

17 Commitments for Expenditure

(a) Non-cancellable operating leases

Commitments under operating leases at reporting date are inclusive of anticipated GST and are payable as follows:

Not later than one year	2,885
Later than one year and not later than five years	2,930
Total	5,815

Operating leases are entered into as a means of acquiring access to office accommodation and storage facilities. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

No purchase options exist in relation to operating leases and no operating leases contain restrictions on financing or other leasing activities.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

17 Commitments for Expenditure (continued)

(b) Other Expenditure Commitments

Other expenditure commitments inclusive of anticipated GST, contracted for at reporting date but not recognised in the accounts, are payable as follows:

2015	2015
Payable:	\$'000
Not later than one year	1,313
Total	1,313

18 Contingencies

Guarantees and undertakings

The Queensland Curriculum and Assessment Authority was not committed to any guarantees or undertakings at 30 June 2015. There are no other known contingent assets or liabilities at the date of this report.

19 Financial Instruments

(a) Categorisation of Financial instruments

The Authority has the following categories of financial assets and financial liabilities:

Category	Notes	
Financial Assets		
Cash & cash equivalents	9	12,058
Receivables	10	928
Total		12,986
Financial Liabilities		
Payables	14	3,926
Total		3,926

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

19 Financial Instruments (continued)

(b) Financial Risk Management

The Authority's activities expose it to a variety of financial risks - interest rate risk, credit risk, liquidity risk and market risk.

Financial risk management is implemented pursuant to Government and Queensland Curriculum and Assessment Authority policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Authority.

All financial risk is managed by the Chief Executive Officer under policies approved by the Authority. The Authority provides written principles for overall risk management, as well as policies covering specific areas.

Queensland Curriculum and Assessment Authority measures risk exposure using a variety of methods as follows -

Risk Exposure	Measurement Method
Credit Risk	Ageing analysis, earnings at risk
Liquidity Risk	Sensitivity analysis
Market Risk	Interest rate sensitivity analysis

(c) Credit Risk Exposure

Credit risk exposure refers to the situation where the Authority may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any provisions for impairment.

No collateral is held as security and no credit enhancements relate to financial assets held by the Authority.

The Authority manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the Authority invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

19 Financial Instruments (continued)

(c) Credit Risk Exposure (continued)

Aging of past due but not impaired as well as impaired financial assets are disclosed in the following tables:

2015 Financial Assets Past Due But Not Impaired

	Due	Overdue				
	Not overdue	Less than 30 days	30-60 days	61-90 days	More than 90 days	Total overdue
Financial Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Receivables - trade debtors	17	14	4	-	-	18
Total	17	14	4	-	-	18

(d) Liquidity risk

Liquidity risk refers to the situation where the Authority may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

The Authority is exposed to liquidity risk through its trading in the normal course of business.

The Authority manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Authority has sufficient funds available to meet employee and supplier obligations as they fall due. This is achieved by ensuring the minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.

The following table sets out the liquidity risk of financial liabilities held by the Authority. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

19 Financial Instruments (continued)

(d) Liquidity risk (continued)

	Notes	2015 Payable in			
		<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	Total \$'000
Financial Liabilities					
Payables	14	3,926	-	-	3,926
Total		3,926	-	-	3,926

(e) Market Risk

The Authority does not trade in foreign currency and is not materially exposed to commodity price changes. The Authority is exposed to interest rate risk through its cash deposited in interest bearing accounts. The Authority does not undertake any hedging in relation to interest risk and manages its risk as per the liquidity risk management strategy articulated in the Authority's Investment Policy.

(f) Interest Rate Sensitivity Analysis

The following interest rate sensitivity analysis is based on a report similar to that provided to management, depicting the outcome on net income if interest rates would change by +/- 1% from the year-end rates applicable to the Authority's financial assets and liabilities. With all other variables held constant, the Authority would have a surplus and equity increase/(decrease) of \$122,000. This is mainly attributable to the Authority's exposure to variable interest rates on its cash invested.

Financial Instruments	Carrying Amount	2015 Interest rate risk			
		-1%		+1%	
		Profit	Equity	Profit	Equity
Cash	12,058	(122)	(122)	122	122
Potential Impact		(122)	(122)	122	122

The Authority does not recognise any financial assets or financial liabilities at fair value.

The fair value of trade receivables and payables is assumed to approximate the value of the original transaction, less any allowance for impairment.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

20 Remuneration of Board

	2015 \$'000
The Board is comprised of the following members as at 30 June 2015:	
Mr Brian Short (Chair)	11
Ms Patrea Walton *	-
Mr David Robertson **	6
Ms Leesa Jeffcoat	6
Professor Larry Smith	6
Professor Adam Shoemaker	6
Ms Tracy Corsbie *	-
	<hr/> 35 <hr/>

Board remuneration includes fees of \$34,000 and superannuation of \$1,995.

* Board members employed by the Department of Education and Training are not entitled to remuneration.

** Fees paid to Independent Schools Queensland.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

21 Budget v Actual Comparison Statement of Comprehensive Income

		Original Budget 2015 \$'000	Actual 2015 \$'000	Variance \$'000	Variance % of budget
	Variance Notes				
Income from Continuing Operations					
Revenue					
User charges and fees	1	1,508	2,087	(579)	(38)%
Grants	2	37,344	38,297	(953)	(3)%
Interest		373	372	1	0%
Other revenues		4	7	(3)	(75)%
Total Revenue		39,229	40,763	(1,534)	(4)%
Total Income from Continuing Operations		39,229	40,763	(1,534)	(4)%
Expenses from Continuing Operations					
Employee expenses	3	26,194	26,909	(715)	(3)%
Supplies and services	4	11,652	12,208	(556)	(5)%
Depreciation and amortisation		1,298	1,303	(5)	(0)%
Impairment losses		-	-	-	0%
Other expenses	5	85	312	(227)	(267)%
Total Expenses from Continuing Operations		39,229	40,732	(1,503)	(4)%
Operating Result from Continuing Operations		-	31	(31)	0%
Other Comprehensive Income		-	-	-	0%
Total Comprehensive Income		-	31	(31)	0%

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

21 Budget v Actual Comparison (continued)

Statement of Financial Position

		Original Budget	Actual		
	Variance Notes	2015 \$'000	2015 \$'000	Variance \$'000	Variance % of budget
Current Assets					
Cash and cash equivalents		12,292	12,058	234	2%
Receivables	6	815	928	(113)	(14)%
Prepayments	7	266	363	(97)	(36)%
Other current assets		32	10	22	69%
Total Current Assets		13,405	13,359	46	0%
Non-Current Assets					
Intangible assets	8	3,657	3,088	569	16%
Plant and equipment	9	1,035	828	207	20%
Total Non-Current Assets		4,692	3,916	776	17%
Total Assets		18,097	17,275	822	5%
Current Liabilities					
Payables		3,636	3,926	(290)	(8)%
Accrued employee benefits	10	1,880	656	1,224	65%
Unearned revenue	11	245	298	(53)	(22)%
Total Current Liabilities		5,761	4,880	881	15%
Total Liabilities		5,761	4,880	881	15%
Net Assets		12,336	12,395	(59)	(0)%
Equity					
Contributed equity		4,832	12,364	(7,532)	(156)%
Accumulated surplus		7,504	31	7,473	100%
Total Equity		12,336	12,395	(59)	(0)%

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2015

21 Budget v Actual Comparison (continued)

Statement of Cash Flows

		Original Budget	Actual		
	Variance	2015	2015	Variance	Variance
	Notes	\$'000	\$'000	\$'000	% of budget
Cash flows from operating activities					
<i>Inflows:</i>					
User charges and fees	12	1,478	2,089	(611)	(41)%
Grants and other contributions		37,344	38,297	(953)	(3)%
Interest receipts		373	386	(13)	(3)%
GST input tax credits from Australian Taxation Office	13	1,485	1,298	187	13%
GST collected from customers		151	148	3	2%
Other		4	7	(3)	(75)%
<i>Outflows:</i>					
Employee expenses		(26,217)	(28,534)	2,317	(9)%
Supplies and services		(11,668)	(11,849)	181	(2)%
GST remitted to Australian Taxation Office		(157)	(145)	(12)	8%
GST paid to suppliers	14	(1,470)	(1,257)	(213)	14%
Other		(85)	(101)	16	(19)%
Net cash provided by operating activities		1,238	339	899	(115)%
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for plant and equipment	15	(301)	(158)	(143)	48%
Payments for intangibles	16	(880)	(590)	(290)	33%
Net cash used in investing activities		(1,181)	(748)	(433)	45%
Net increase/(decrease) in cash and cash equivalents		57	(409)	466	818%
Cash and cash equivalents at beginning of financial year		12,235	12,467	(232)	(2)%
Cash and cash equivalents at end of financial year		12,292	12,058	234	2%

21. Budget v Actual Comparison (continued)

Explanations of major variances

Statement of Comprehensive Income

1. The variance is due to higher than anticipated income from copyright charges, combined with higher than expected attendance at professional development workshops.
2. The variance relates to additional funding received from the Department of Education and Training (DET) for the National Assessment Program - Literacy and Numeracy (NAPLAN) and for the development and delivery of professional development programs promoting continuity of learning across early childhood services and the early years of school.
3. Higher employee costs are largely due to additional temporary staff employed to undertake trial activities in response to the recommendations of the Australian Council for Educational Research (ACER) review of Queensland senior assessment and tertiary entrance processes. Also contributing are higher NAPLAN marker costs due to an additional writing task in the 2015 test.
4. Costs higher than budgeted due to additional expenditure related to the trial activities in response to the recommendations of the ACER Review, NAPLAN and the development of professional development programs promoting continuity of learning across early childhood services and the early years of school.
5. Variance represents write-down of surplus publications held-for-sale combined with write-off of software application.

Statement of Financial Position

6. Receivables are higher than budgeted largely due to an underestimation of annual leave receivable. The QCAA was not a member agency of the Annual Leave Central Scheme (ALCS) when the budget was developed.
7. The prepaid expenditure variance can largely be attributed to a higher actual opening balance, compared to what was estimated in the budget.
8. Lower intangible balance largely due to the decision to suspend planned development of the Enrolments and Achievements for Senior Learners (EASeL) software application pending outcomes of the ACER Review.
9. Variance mainly due to planned capital expenditure on ICT network equipment being deferred until 2015-16.
10. Reduction due to the transfer of annual leave liability to the Annual Leave Central Scheme (ALCS).
11. Unearned workshop revenue is higher than budgeted due to higher than expected prepayment of professional development workshop fees.

Statement of Cash Flows

12. Cash inflows for user charges exceeded budget as per the reasons in variances Note 1 and Note 11.
13. GST input tax credits from the Australian Taxation Office (ATO) were lower than budget due to an underestimation of the GST component of supplies and services.
14. GST paid to suppliers was lower than budget due to an underestimation of the GST component of supplies and services.

Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements
for the year ended 30 June 2015

15. Decrease mainly due to planned capital expenditure on ICT network equipment being deferred until 2015-16.
16. Decrease in capital expenditure due to the decision to suspend further development of the Enrolments and Achievements for Senior Learners (EASeL) software application pending outcomes of the ACER Review.


Certificate of the Queensland Curriculum and Assessment Authority

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 43 of the *Financial and Performance Management Standard 2009* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Curriculum and Assessment Authority for the financial year ended 30 June 2015 and of the financial position of the Authority at the end of that year; and
- c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

Chris Rider

Chief Executive Officer



26 August 2015

Brian Short

Chair



26 August 2015

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Curriculum and Assessment Authority

Report on the Financial Report

I have audited the accompanying financial report of Queensland Curriculum and Assessment Authority, which comprises the statement of financial position as at 30 June 2015, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Chief Executive Officer and the Chair of the Board of Directors.

The Board's Responsibility for the Financial Report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*, including compliance with Australian Accounting Standards. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the *Auditor-General of Queensland Auditing Standards*, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view 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, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can be removed only by Parliament.

The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

Opinion

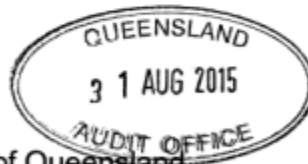
In accordance with s.40 of the *Auditor-General Act 2009*:

- (a) I have received all the information and explanations which I have required
- (b) in my opinion:
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Queensland Curriculum and Assessment Authority for the financial year 1 July 2014 to 30 June 2015 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

Those viewing an electronic presentation of these financial statements should note that audit does not provide assurance on the integrity of the information presented electronically and does not provide an opinion on any information which may be hyperlinked to or from the financial statements. If users of the financial statements are concerned with the inherent risks arising from electronic presentation of information, they are advised to refer to the printed copy of the audited financial statements to confirm the accuracy of this electronically presented information.

J W Welsh FCPA
as Delegate of the Auditor-General of Queensland



Queensland Audit Office
Brisbane

Appendixes

1 Fees paid to board members

A total of \$34,000 was payable to QCAA board members in 2014–15. This amount does not include associated meeting and travel costs of \$6,618.

Further information relating to attendance at meetings and fees can be found through the Queensland Government's open data website: www.qld.gov.au/data.

2 Consultancies and overseas travel

Information about the hiring of consultants and overseas travel undertaken for work purposes by QCAA staff can be found through the Queensland Government's open data website: www.qld.gov.au/data.

3 Early retirement, redundancy and retrenchment

During 2014–15, no QCAA employee received an early retirement, redundancy or retrenchment package.

4 QCAA district offices

Brisbane Central

email: BrisbaneCentral@qcaa.qld.edu.au
Address: Suite G1, 449 Gympie Rd, Kedron 4031
Post: Suite G1, 449 Gympie Rd, Kedron QLD 4031
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Fax: (07) 3397 2955

Brisbane South

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Fax: (07) 3397 2955

Brisbane-Ipswich

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Fax: (07) 5591 4461

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email: Rockhampton@qcaa.qld.edu.au
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Fax: (07) 4638 5390

Townsville

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Fax: (07) 4728 8486

Wide Bay

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Rooms 8.14–8.17, Sussex St, Maryborough 4650
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Phone: (07) 4123 1612
Fax: (07) 4121 6811

5 Reader evaluation of the Annual Report 2014–15

Please take some time to answer the following questions, to help the QCAA communicate effectively with you.

To indicate your response, please circle the appropriate number for each question as follows:

0 = No response	1 = Very poor	2 = Poor	3 = Acceptable	4 = Very good	5 = Excellent
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Did the Annual Report achieve its communication objectives? (see page 2)

0 1 2 3 4 5

What did you think of the content?

Value of information

0 1 2 3 4 5

Presentation

0 1 2 3 4 5

Did the design of the report make it easy to read?

Layout of information

0 1 2 3 4 5

Type and colour

0 1 2 3 4 5

Overall, how would you rate the report?

0 1 2 3 4 5

What client group do you come from?

(Please tick appropriate box)

School staff

State

☐

Catholic

☐

Independent

☐

Student

Secondary

☐

Tertiary

☐

Education authority

☐

State

☐

Catholic

☐

Independent

☐

Parent

State

☐

Catholic

☐

Independent

☐

Tertiary institution

University

☐

TAFE

☐

Union

☐

Employer

☐

Queensland Government

☐

Other comments

Please return to:

Policy Coordination Branch
Queensland Curriculum & Assessment Authority
Reply Paid 307, Spring Hill QLD 4004
Fax: (07) 3864 0406
email: office@qcaa.qld.edu.au

Glossary

AASB	Australian Accounting Standards Board
ACARA	Australian Curriculum, Assessment and Reporting Authority
ACER	Australian Council for Educational Research
AM	Member of the Order of Australia
ASQA	Australian Skills Quality Authority
ATO	Australian Taxation Office (ATO)
DET	Department of Education and Training
DETE	Department of Education, Training and Employment <i>DETE became DET on 16 Feb 2015 as a result of machinery-of-government changes</i>
EASeL	Enrolments and Achievements for Senior Learners
FBT	Fringe Benefits Tax
FP	Field Position
GST	Goods and Services Tax (GST)
ICT	Information and communications technology
ISQ	Independent Schools Queensland
MOU	Memorandum of Understanding
MOHRI	Minimum Obligatory Human Resource Information
NAPLAN	National Assessment Program – Literacy and Numeracy
OP	Overall Position
P, Prep	Preparatory Year
QCAA	Queensland Curriculum and Assessment Authority
QCAA Act	<i>Education (Queensland Curriculum and Assessment Authority) Act 2014</i>
QCE	Queensland Certificate of Education
QCEC	Queensland Catholic Education Commission
QCIA	Queensland Certificate of Individual Achievement
QCS	Queensland Core Skills (Test)
QKLG	Queensland kindergarten learning guideline
QSA	Queensland Studies Authority
RTO	registered training organisation
SDCS	Student Data Capture System
TAFE	Technical and Further Education
VET	vocational education and training
VHA	Very High Achievement

