

# ANNUAL REPORT

## 2015–2016

Queensland Curriculum and Assessment Authority



**Queensland**  
Government

Published September 2016

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The State of Queensland (Queensland Curriculum and Assessment Authority) Annual Report 2015–2016

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# Letter of compliance

Monday, 5 September 2016

The Honourable Kate Jones MP  
Minister for Education and  
Minister for Tourism and Major Events  
PO Box 15033  
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2015–16 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/about/annual-report](http://www.qcaa.qld.edu.au/about/annual-report).

Yours sincerely

A handwritten signature in black ink, appearing to read 'B. R. Short', written in a cursive style.

**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 second 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 <https://www.qcaa.qld.edu.au/about/annual-report>.
- 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.

## Providing feedback

We continually strive to meet best practice reporting standards and value the views of our readers. We invite your comments via the whole-of-government feedback survey available at [www.qld.gov.au/annualreportfeedback](http://www.qld.gov.au/annualreportfeedback).

# Highlights of 2015–16

Issued Senior Education Profiles to 50 990 Year 12 students

Implemented an endorsement trial to pre-approve senior assessment items before use in schools

Hosted 2nd annual Queensland Certificate of Education Achievement Awards

Awarded Queensland Certificates of Education to 94% of Year 12 school leavers

Commenced redevelopment of senior syllabuses

Moderated 110 000 senior student assessment folios

Released 2015 NAPLAN and Year 12 outcomes reports

Administered 2015 and developed 2016 QCS Test

Delivered 346 professional development workshops to 9000 educators

Trialled external assessments with 20 000 students at more than 250 schools

Administered 2016 NAPLAN

Developed resources for Phase 3 Australian Curriculum learning areas

# Chair's introduction

During its second year of operation, the QCAA has necessarily pursued its vision of a world class curriculum, learning and assessment system through twin agendas. On the one hand, we have effectively maintained the current credible and long-standing senior assessment and tertiary entrance regime. Our second challenge was to design and commence implementing the biggest changes to senior schooling in Queensland in more than 40 years.

Responding to recommendations in a report by the Australian Council for Educational Research, and following wide consultation with teachers, we are developing a new senior system that:

- uses school-based assessment and common external assessment
- strengthens the quality and comparability of school-based assessment
- replaces the Overall Position rank with an Australian Tertiary Admission Rank.

The QCAA is shaping the new system by:

- redeveloping syllabuses aligned to the Australian Curriculum and reflective of a new assessment model
- trialling external assessments in particular subjects at selected trial schools
- trialling processes for improving the quality and comparability of school-based assessment.

Contributions by teachers, academics and students have been central to these trials and are informing the finer details of the new system. The numbers are impressive:

- 20 000 students at more than 250 schools took part in the first external assessment trial
- approximately 3000 educators provided feedback on the first drafts of redeveloped syllabuses
- more than 350 schools submitted assessment instruments for endorsement before use with students
- about 900 teachers undertook accredited assessor training.

The development of ICT infrastructure to support the senior system is a further significant task now underway. Our goal is to leverage the capabilities of new technologies to transform the way the QCAA shares and exchanges data and other information with schools.

During this transition period in senior education, the QCAA has remained committed to offering primary and junior secondary teachers a range of quality resources to align curriculum, assessment and reporting. We continued to advise on implementation of the P-10 Australian Curriculum and we delivered a series of workshops that showcased research-based approaches to teaching and learning in the areas of literacy and numeracy.

The Authority's dual responsibilities have meant a growth in the scope of our responsibilities and the size of our workforce. Both existing and new staff have responded most professionally to our dual challenges. I particularly want to acknowledge the leadership of CEO, Chris Rider and his senior staff.

Through 2015-16, my colleagues on the Board have provided oversight and sage advice in relation to the Authority's operation. From a range of backgrounds, they are united by a commitment to making decisions in the best interests of all Queensland schools. I thank them for their contribution in these exciting times for the Authority and Queensland education.

In particular, I wish to acknowledge the contribution of Professor Larry Smith who sadly passed away in August this year after a short battle with illness. Larry dedicated his career to educating students in schools, TAFE and universities. He brought great intellect, experience, integrity and good humour to his role. Larry was a valuable member of the Board and we shall miss him a great deal both as colleague and friend.



**Brian Short**

**Chair**

**Queensland Curriculum and Assessment Authority**

# Constitution, role and functions

The QCAA has operated since 1 July 2014. It was established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014* (QCAA Act), and succeeded the Queensland Studies Authority (QSA).

The QCAA's role is to:

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

## Vision

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

## 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.

## Values

QCAA's work and relationship with its stakeholders are guided by the following values:

- service
- innovation
- partnership
- trust.

# 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 current appointments are for a four-year term that will conclude on 30 June 2018.

Seven board meetings were held during the 2015–16 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.

Patrea 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.



### **Professor Larry Smith**

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

Larry held a Chair in Strategic Leadership and Program Evaluation at the University of New England where he was 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 included appointments as Secondary Principal, TAFE Director, and a science and mathematics teacher and Department Head for both the public and private schooling sectors.



### **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.



### **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 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.



### **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.



### **Professor Adam Shoemaker (Deputy Chair)**

*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.



## 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

The committee's 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 risk.

The committee members are:

- the Chair – Authority member  
*Mr David Robertson, Executive Director, Independent Schools Queensland*
- two independent members – Authority members  
*Professor Larry Smith, Graduate School of Business, University of New England*  
*Brian Short, Chair, QCAA*
- 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 four meetings during the 2015–16 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, including the introduction of an information systems audit.

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

The committee provides advice and makes recommendations to the QCAA 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
- Queensland Teachers' Union nominee
- Independent Education Union of Australia – Queensland and Northern Territory Branch nominee
- Early childhood representative
- Joint parent nominee
- Aboriginal and Torres Strait Islander education representative
- Special education representative – Queensland Association of Special Education Leaders nominee
- Director/s, Curriculum Services Division and Assessment and Reporting Division, QCAA
- Executive Officer –Assistant Director, QCAA.

## Years 7–12 Curriculum, Assessment and Certification Committee

The 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
- Queensland Teachers' Union nominee
- Independent Education Union of Australia – Queensland and Northern Territory Branch nominee
- Joint parent nominee
- Aboriginal and Torres Strait Islander education representative
- Special education representative – Queensland Association of Special Education Leaders nominee
- Director/s, Curriculum Services Division and Assessment and Reporting Division, QCAA
- Executive Officer –Assistant Director, QCAA.

## Scaling Anomalies Committee

The committee meets annually to examine mismatches between the Queensland Core Skills (QCS) Test data and level of achievement data provided by schools.

Responsibilities include:

- considering applications from schools for examination of their 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
- Executive Officer – Manager, Qualitative Analysis Unit, QCAA.

## Other advisory groups

The QCAA is supported by a number of advisory groups that provide input and expertise across all of its 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 2015–16, SDG met 56 times. Membership comprises:

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

## Senior Review Steering Committee

The QCAA Board established a steering committee to provide advice on issues associated with the Queensland Government's announcement to implement new systems for senior assessment and tertiary entrance, commencing with students who enter Year 11 in 2018, following the review of senior assessment and tertiary entrance processes by the Australian Council for Educational Research (ACER).

Membership of the Senior Review Steering Committee includes principals from each of the school sectors, representatives from the workforce and the Queensland Tertiary Admissions Centre, the QCAA Chair and CEO, and external experts as required.

The steering committee established working groups to provide expert advice on specific technical issues relating to curriculum development and tertiary entrance processes.

### Measurement Working Group

QCAA established this working group to investigate a range of aspects relating to senior assessment and 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).

### Learning Area Reference Groups

Nine Learning Area Reference Groups (LARGs) advise on curriculum and assessment. This includes the types of assessment in a new system, feedback on draft syllabuses, and advice on consistency of design and approach across the suite of draft senior syllabuses in a learning area.

### P–10 Australian Curriculum working groups

Three working groups were established – Prep–Year 2, Year 3–6, and Year 7–10 – to examine issues related to future implementation of the P–10 Australian Curriculum in Queensland, and to review QCAA's resources.

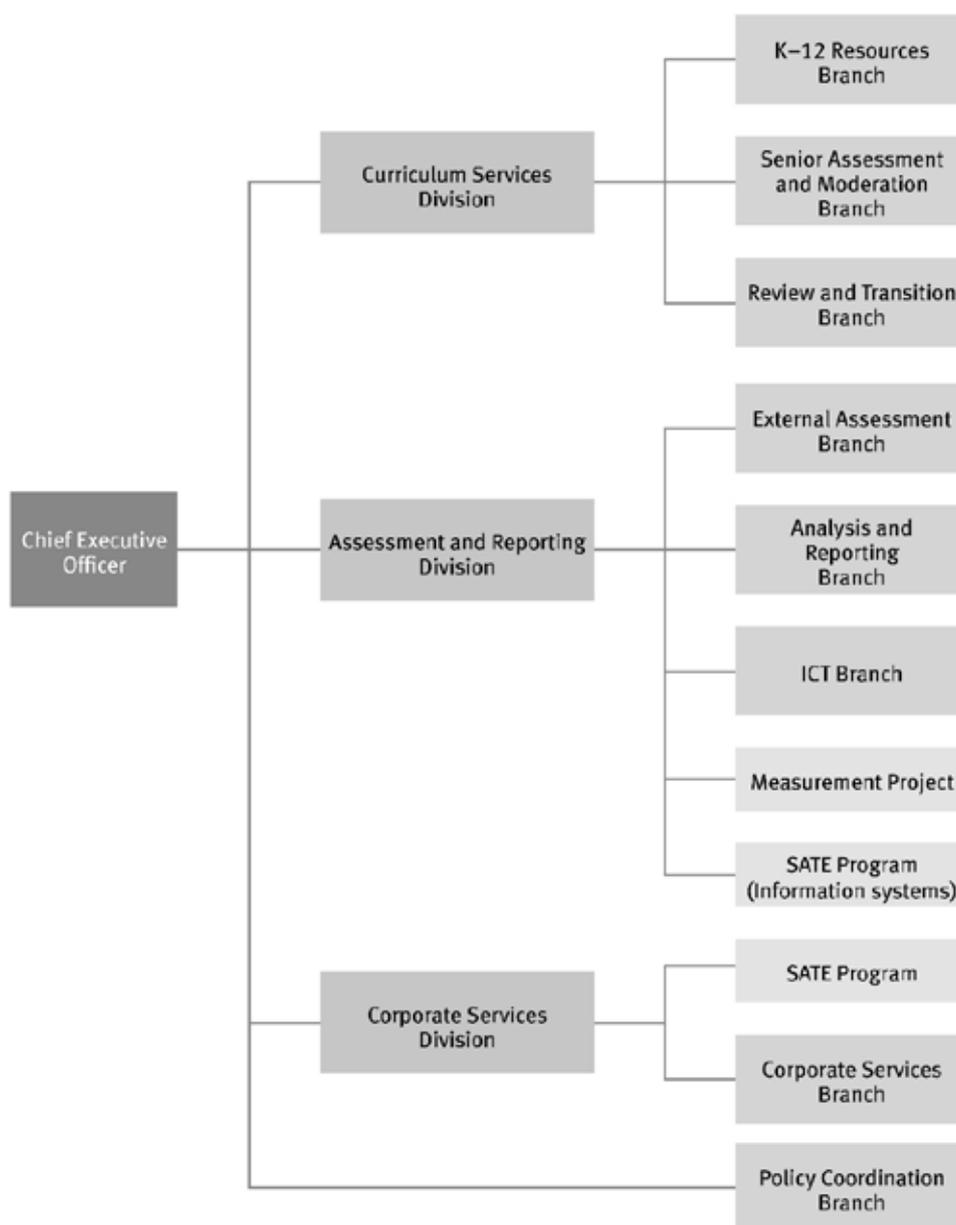
# Organisational structure

The QCAA has three divisions:

- **Curriculum Services Division** is responsible for curriculum policy, review and development; moderation and vocational education and training (VET).
- **Assessment and Reporting Division** manages testing, assessment, tertiary entrance, student reporting, and ICT systems and services.
- **Corporate Services Division** is responsible for corporate governance and services functions including financial, human resource, publishing and administrative services.

QCAA’s central office is located at 154 Melbourne Street, South Brisbane. The organisation had 261 full-time equivalent staff as at 30 June 2016, based mostly at the central office. The remainder worked in 13 district offices across Queensland (see Appendix 4). 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 2016



# Strategic plan

## Planning and objectives

The QCAA's Strategic Plan 2015–19 articulates its leadership role in providing high-quality curriculum, assessment and reporting programs that are informed by contemporary research about teaching, learning and broader educational processes.

The plan sets broad future strategic directions in the context of state and national reform. It outlines how QCAA is maintaining a world class curriculum, learning and assessment system for Queensland students by:

- strengthening senior curriculum and assessment
- supporting the P–10 Australian Curriculum and *Queensland kindergarten learning guideline*
- leading initiatives that support schools to lift student achievement in literacy and numeracy
- improving the delivery of services and client engagement by renewing information systems and communication channels, and streamlining processes and services
- cultivating 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. They also align with its *Advancing education: An action plan for education in Queensland*.

## Performance against objectives

The QCAA seeks regular feedback on its performance against the strategic plan measures and uses the results to improve its products, procedures and services.

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.

## Agency service areas and service standards

The QCAA's objective is to deliver high-quality curriculum and assessment that meets the needs of all Queensland schools. It delivers the following services to meet its objective:

- curriculum development
- student assessment, certification and reporting.

The QCAA's performance in meeting targets specified in the Department of Education and Training *2015–16 Service Delivery Statement* – (Budget paper 5) is shown in the following table.

**Table 1: QCAA performance against Service Delivery Statements**

Key effectiveness measures	2015–16 Target/Estimate	2015–16 Actual
Percentage of stakeholders surveyed who consider the syllabuses and support materials developed by the Authority to be satisfactory	90%	87%
Quality of certification processes: the percentage of Year 12 students whose Queensland Certificate of Education (QCE) eligibility status changed as a result of internal review	0.1%	0.1%
Quality of certification processes: the percentage of all OP-eligible Year 12 students whose Tertiary Entrance Statement changed for reasons other than school data error	0.02%	0.02%
Average cost per syllabus revision <sup>1 2 3</sup>	\$0	\$0
Average cost per student of developing and issuing Senior Education Profiles <sup>4 5</sup>	\$254	\$266
Average cost per student of developing and issuing the National Assessment Program – Literacy and Numeracy (NAPLAN) student report <sup>6 7</sup>	\$34	\$37
Average cost per student of tertiary entrance and pathways information programs <sup>8</sup>	\$10	\$9

**Notes**

1. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of syllabuses developed or revised.
2. A nil amount is shown for both the 2015–16 Target/Estimate and 2015–16 Actual as redevelopment of syllabuses did not commence until late in the financial year.
3. In preparation for the implementation of a new senior assessment and tertiary entrance system, senior syllabuses are being redeveloped by dedicated syllabus writing teams.
4. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of students receiving Senior Education Profiles.
5. The variance between the 2015–16 Target/Estimate and the 2015–16 Actual is the result of an overestimation of the number of students receiving a Senior Education Profile in the 2015–16 Target/Estimate, combined with a slight increase in direct non-labour costs.
6. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of students undertaking NAPLAN. These figures represent the total cost of the administration of the NAPLAN tests in Queensland. Schools/school sectors contribute to the overall costs.
7. The increase in the 2015–16 Actual is due to Year 9 students in 2016 being a half cohort from the introduction of the Prep Year in 2007. When this is applied to relatively fixed costs, the average cost is increased.
8. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of students in Years 11 and 12.

# Program review

## Preparing for new senior assessment and tertiary entrance systems

Queensland will introduce new senior assessment and tertiary entrance systems, starting with students entering Year 11 in 2018. The new systems will include:

- a model that uses school-based assessment and common external assessment
- processes that strengthen the quality and comparability of school-based assessment
- a move away from the Overall Position (OP) rank to an Australian Tertiary Admission Rank (ATAR).

The QCAA is developing these new systems through:

- redeveloping senior syllabuses aligned to the Australian Curriculum and reflective of a new assessment model
- trialling external assessments in particular subjects at selected trial schools
- trialling processes for improving the quality and comparability of school-based assessment.

## Redeveloping syllabuses

Following literature reviews in 2015, writing teams started to redevelop senior syllabuses in 2016 for publication in 2017. Writing teams usually consist of a QCAA officer, Queensland school teachers and one or more academics with expertise in the subject.

First drafts of 35 Authority subject syllabuses were available for feedback during May 2016.

Each draft syllabus includes:

- a rationale outlining the particular qualities of a subject and what students should learn
- where relevant, the valued pedagogies and/or conceptual frameworks particular to a subject
- objectives and explanations of each objective
- a course of study consisting of 4 units of work (Units 1 and 2 are formative, Units 3 and 4 are summative)
- a glossary.

In June 2016, the QCAA Board gave approval to start Stage 2 of the syllabus redevelopment project with a further group of 12 subjects. This group includes six new subjects.

Three drafts of each senior syllabus in the new suite will be available for public consultation before the syllabus is finalised.

A survey of education stakeholders showed that 87% were satisfied with syllabus and support materials that the QCAA developed in 2015–16.

## Strengthening school-based assessment

In the new system, school-based assessments will contribute 75% towards a student's final result in most subjects. In maths and science subjects, it will generally contribute 50%.

Schools will devise three school-based assessments for each senior subject. The validity and reliability of these assessments will rely on two quality assurance processes – endorsement and confirmation – and the involvement of more than 1000 accredited assessors.

### Process: Endorsement

QCAA's trained assessors will endorse school-based assessment instruments before they are used with students. Endorsement will ensure that these instruments provide sufficient opportunities for students to demonstrate syllabus requirements.

The QCAA undertook a limited trial with participating schools submitting Year 11 assessments for endorsement in advance of their implementation in the classroom. By June 2016, 355 schools had taken part across 11 subjects.

## Activity: Calibration

The QCAA developed and delivered a calibration trial to further strengthen the consistent understanding of syllabus standards, and how the qualities of students' assessments may be matched to the standards described in syllabuses.

The calibration trial involved 65 review panels and approximately 200 Modern History teachers in 13 districts.

## Process: Confirmation

The first formal trials of confirmation will begin at verification in 2016. The calibration trials underpin this work and inform the development of the confirmation process as part of the new system of senior assessment.

## Activity: Accreditation

The Accreditation Foundation Module:

- develops teachers' skills and understandings in assessment literacy
- builds teachers' capacity to align the development and implementation of school-based assessment to a framework for quality assessment
- develops teachers' capacity to construct and evaluate assessment items for quality and alignment to a proposed framework.

More than 1000 teachers participated in this trial by attending instructional workshops on the principles of quality assessment.

## Introducing external assessment

The QCAA held an External Assessment Trial in Semester 1, 2016. About 20 000 students in Year 11 at 256 schools sat formative assessments in English, Mathematics B, Chemistry, Geography and Modern History.

The QCAA developed the trial assessments with subject experts from schools, subject associations and universities. The trial enabled QCAA to evaluate its processes for delivering external assessments in a real-life situation. It also helped schools and students to become familiar with the use of subject-based external assessments.

More than 450 teachers marked the test papers online following training in the marking rubric.

Further trials in Graphics and Economics will be held in August and September.

## Implementation of the Australian Curriculum

The QCAA worked with its education partners to assist schools with implementation of the Australian Curriculum. This included producing a report for the Minister for Education on a core curriculum in P–10.

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 included:

- 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:

- standards elaborations for Civics and Citizenship, Economics and Business, Health and Physical Education, The Arts, and Technologies
- planning and assessment for The Arts and Technologies.

## 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
- coordinating participation of Queensland teachers and curriculum specialists on Australian Curriculum, Assessment and Reporting Authority (ACARA) panels.

## Resource development

Activities included developing resources for Phase 3 learning areas:

- Civics and Citizenship
- Economics and Business
- Health and Physical Education
- Languages
- Technologies
- The Arts.

## Professional development

Professional development activities included:

- delivering 45 workshops on aspects of literacy and numeracy learning
- coordinating visits for principals to local schools with successful literacy and numeracy programs
- 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.

Resources were revised to support 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 QCAA continues to support the implementation of the *QKLG* in kindergarten and long daycare services.

### Early years

The Early Years MOU between QCAA and DET was extended to December 2015. It specified deliverables to support successful transitions to school, including:

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

In 2016, a range of tailored professional learning workshops were also provided, on request, to support schools and sectors.

## Senior curriculum resources

### Subject Area Syllabuses

The final 13 Subject Area Syllabuses were redeveloped for implementation with Year 11 students in 2016.

These are:

- 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.

### Syllabus consistency

All 23 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 including:

- 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.

### Guideline for individual learning (GIL)

The *Guideline for individual learning (GIL)* provides a curriculum, assessment and reporting framework for schools when developing individualised curriculum plans for senior secondary students working towards the Queensland Certificate of Individual Achievement (QCIA). New online resources were published, and 11 workshops provided implementation support.

# Testing and assessment

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

It 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 2016 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 234 500 students in Queensland within the agreed timeframes.

The average cost of developing and issuing the NAPLAN report was \$37 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 following table shows the distribution of grades awarded, both by gender and overall.

Table 2: 2015 QCS Test grades

Grade	Overall	Female	Male
<b>Total #</b>	<b>27 630*</b>	<b>15 357</b>	<b>12 273</b>
A	14.6%	12.3%	17.4%
B	28.3%	26.8%	30.3%
C	35.4%	37.0%	33.3%
D	21.2%	23.5%	18.4%
E	0.4%	0.4%	0.5%
<b>Total %</b>	<b>100.0%</b>	<b>55.6%</b>	<b>44.4%</b>

\*13 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 621 candidates registered during the year for 861 subject examinations. By the end of the examination period, 590 candidates had sat 785 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
- 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 on 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:

- developing study plan requirements, checklists and samples for new Subject Area Syllabuses
- 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 in the trial of a learning management system
- developing the online Curriculum Plan Builder to support the implementation of the *Guideline for individual learning (GIL)*
- developing a trial online reviewing process
- developing the Study Plan Builder to provide schools with an online tool to submit study plans for Group B Subject Area Syllabuses
- providing professional development and training for staff of Nauru Secondary School in the Republic of Nauru.

# Certification and tertiary entrance

## Senior Education Profile

In 2015, the QCAA issued Senior Education Profiles and Senior Statements to 50 990 students who completed Year 12 (including visa students).

Queensland Certificates of Education (QCEs) were awarded to 47 731 students or 94%, up from 91% in 2014. Of these students, 26 442 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 0.06% of all learners changed following requests for verification or review of results – down from 0.08% in 2014
- no OPs were changed following official appeals by students.

The average cost of developing and issuing Senior Education Profiles was \$266 per student – up from \$261 in 2014.

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 \$9 per student – a decrease 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 2015, the QCAA awarded 744 QCIAs to students from 211 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 2015–16, the QCAA received and processed 243 equivalency applications for qualifications from more than 40 countries.

Equivalency assessments are provided for employment and recruitment purposes.

## 2015 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 and 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 Update* e-newsletter
- an online form (VETQ) to allow school RTOs to ask the VET team a question.

QCAA held 13 workshops that were attended by 436 school-based trainers, assessors and managers. A webinar was also held for 60 school personnel who were unable to attend a face-to-face workshop.

### Registration activity

The QCAA processed 997 registration activities for the 317 schools registered as RTOs.

### School audits

QCAA's delegated responsibility includes registration and audit of school RTOs for compliance with the National VET Quality Framework (VQF). The total QCAA audit activity across Queensland included 63 site audits and 26 desk audits. For all schools involved in initial, renewal, post-initial and compliance audits the final outcome was compliant.

## 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, more than 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.

### National collaboration

The QCAA continued working with members of the Australasian Curriculum, Assessment and Certification Authorities (ACACA) on a range of common issues relating to VET in schools. The QCAA continues to build positive relationships with all VET stakeholders to encourage and promote public and industry confidence in QCAA products and services. Formal arrangements are now in place with the national VET Regulator (ASQA) to ensure QCAA participates in national auditor moderation meetings.

### National VET regulator

The QCAA negotiated with ASQA for an extension of its delegated powers to include any delivery and training to juveniles who are of school age in a detention centre.

## 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 2015 release of the Senior Education Profile, hotline staff assisted with approximately 1970 student certification-related queries.

## Professional development

During 2015–16, the QCAA delivered 346 workshops to 9037 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*.

One hundred and one (101) 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 education leaders from China and Oman who were seeking information on 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 2<sup>nd</sup> annual QCE Achievement Awards were for students who graduated from Year 12 with a QCE at a Queensland school in 2015. The QCAA hosted the Awards ceremony at the State Library of Queensland on Saturday 20 February 2016.

### Award categories

QCAA awarded 37 students, from 27 State, Catholic and Independent schools, 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 908 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

The QCAA's regular news publications 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
- *Senior pathways update*, a quarterly email bulletin for guidance officers, career counsellors, VET coordinators, senior secondary teachers, and heads of senior school
- memos, timely advice to schools about curriculum, assessment, testing and certification issues, available online and via email.

In addition, the QCAA has a popular presence on the social media platforms Facebook, Pinterest, 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 2015–16, 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.

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 2015 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

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

The QCAA is committed to meaningful consultation and collaboration with key stakeholders. It draws on expertise from school sectors, teacher educators, universities and other professional groups to inform development and delivery of relevant and high-quality curriculum and assessment products.

Consultation has occurred through advisory committees, forums, workshops, webinars and information sessions in relation to:

- P–10 Australian Curriculum
- trialling new school-based assessment processes and external assessments
- senior syllabus redevelopment.

Informing stakeholders about changes to senior schooling and tertiary entrance has been a priority. In Semester 2, 2015 and Semester 1, 2016, the chief executive officer convened meetings with secondary school principals, school leaders and academic staff in Cairns, Townsville, Rockhampton, Mackay, Hervey Bay, Toowoomba, Sunshine Coast, Gold Coast and Brisbane.

More than 1500 educators attended these events.

## 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 2015–16, the QCAA received three applications 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 continued 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.

Currently the School Portal provides schools with access to:

- Year 12 subject data, OP/FP data, QCS Test data, QCE/QCIA data and VET data
- NAPLAN data
- Study plan development for Subject Area Syllabus (SAS) subjects
- Individual curriculum plans for QCIA students.

Planning is underway for development of the ICT systems required to support the implementation of components of the new senior assessment system including:

- syllabus documents
- endorsing school-based assessments
- external assessment.

## 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 2015–16 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 2016, the QCAA was staffed by 261 full-time equivalent staff. The permanent retention rate was 94.6% and the permanent separation rate was 5.4%.

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.

In addition to the initiatives above, health and well-being is supported through the availability of counselling services, access to a quiet room, and free flu vaccinations.

Table 3: QCAA employees

	2015–16	2014–15	2013–14	2012–13	2011–12
Employees at 30 June (full-time equivalent)	261.0	206.0	213.0	217.0	247.2

## Financial snapshot 2015–16

In 2015–16, the QCAA received \$46.827 million in grant revenue from the Department of Education and Training (DET) and raised \$2.222 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 4: Summary of QCAA finances

	2015–16 \$'000	2014–15 \$'000	2013–14 \$'000	2012–13 \$'000	2011–12 \$'000
<b>Revenue</b>					
Grant revenue	46,827	38,297	37,233	38,527	41,223
Other revenue	2,762	2,466	2,277	2,760	3,259
<b>Expenses</b>					
Employee expenses	31,794	26,909	25,982	26,906	29,033
Other expenses	16,684	13,823	13,499	14,108	14,924
Operating surplus/(deficit)	1,111	31	29	273	525
<b>Capital outlays</b>					
Plant and equipment	1,097	158	650	65	107
Software	3,529	590	841	89	182
Total assets	20,282	17,275	18,080	18,125	17,919
Total liabilities	6,776	4,880	5,714	5,788	5,855
Net assets/(liabilities)	13,506	12,395	12,366	12,337	12,064

**Queensland Curriculum and Assessment Authority  
Financial Report 2015-16**

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**General Information**

These financial statements cover the Queensland Curriculum and Assessment Authority.

The Queensland Curriculum and Assessment Authority ('the 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](mailto:finance@qcaa.qld.edu.au) or visit the Authority's Internet site [www.qcaa.qld.edu.au](http://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 2016

	Notes	2016 \$'000	2015 \$'000
<b>Income from Continuing Operations</b>			
<b>Revenue</b>			
User charges and fees	2	2,293	2,087
Grants and other contributions	3	46,848	38,297
Interest		437	372
Other revenues		9	7
<b>Total Revenue</b>		<b>49,587</b>	<b>40,763</b>
<b>Gains</b>			
Gains on sale of plant and equipment		2	-
<b>Total Income from Continuing Operations</b>		<b>49,589</b>	<b>40,763</b>
<b>Expenses from Continuing Operations</b>			
Employee expenses	4	31,794	26,909
Supplies and services	6	15,624	12,208
Depreciation and amortisation	7	763	1,303
Impairment losses	8	157	-
Other expenses	9	140	312
<b>Total Expenses from Continuing Operations</b>		<b>48,478</b>	<b>40,732</b>
<b>Operating Result from Continuing Operations</b>		<b>1,111</b>	<b>31</b>
<b>Other Comprehensive Income</b>			
		-	-
<b>Total Comprehensive Income</b>		<b>1,111</b>	<b>31</b>

The accompanying notes form part of these statements.

# Queensland Curriculum and Assessment Authority

## Statement of Financial Position

as at 30 June 2016

	Notes	2016 \$'000	2015 \$'000
<b>Current Assets</b>			
Cash and cash equivalents	10	14,277	12,058
Receivables	11	976	928
Prepayments		403	363
Inventories	12	-	10
<b>Total Current Assets</b>		<b>15,656</b>	<b>13,359</b>
<b>Non-Current Assets</b>			
Intangible assets	13	3,529	3,088
Plant and equipment	14	1,097	828
<b>Total Non-Current Assets</b>		<b>4,626</b>	<b>3,916</b>
<b>Total Assets</b>		<b>20,282</b>	<b>17,275</b>
<b>Current Liabilities</b>			
Payables	15	4,836	3,926
Accrued employee benefits	16	1,638	656
Unearned revenue		302	298
<b>Total Current Liabilities</b>		<b>6,776</b>	<b>4,880</b>
<b>Total Liabilities</b>		<b>6,776</b>	<b>4,880</b>
<b>Net Assets</b>		<b>13,506</b>	<b>12,395</b>
<b>Equity</b>			
Contributed equity		12,364	12,364
Accumulated surplus		1,142	31
<b>Total Equity</b>		<b>13,506</b>	<b>12,395</b>

The accompanying notes form part of these statements.

# Queensland Curriculum and Assessment Authority

## Statement of Changes in Equity

for the year ended 30 June 2016

	Contributed Equity		Accumulated Surplus		Total	
	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000
Balance as at 1 July	12,364	12,364	31	-	12,395	12,364
Total Comprehensive Income for the Year	-	-	1,111	31	1,111	31
Balance as at 30 June	<b>12,364</b>	<b>12,364</b>	<b>1,142</b>	<b>31</b>	<b>13,506</b>	<b>12,395</b>

The accompanying notes form part of these statements.

## Queensland Curriculum and Assessment Authority

### Statement of Cash Flows

for the year ended 30 June 2016

	Notes	2016 \$'000	2015 \$'000
<b>Cash flows from operating activities</b>			
<i>Inflows:</i>			
User charges and fees		2,279	2,089
Grants and other contributions		46,827	38,297
Interest receipts		430	386
GST input tax credits from Australian Taxation Office		1,537	1,298
GST collected from customers		173	148
Other		9	7
<i>Outflows:</i>			
Employee expenses		(30,645)	(28,534)
Supplies and services		(14,834)	(11,849)
GST remitted to Australian Taxation Office		(147)	(145)
GST paid to suppliers		(1,674)	(1,257)
Other		(111)	(101)
<b>Net cash provided by operating activities</b>	17	<b>3,844</b>	<b>339</b>
<b>Cash flows from investing activities</b>			
<i>Inflows:</i>			
Sales of plant and equipment		2	-
<i>Outflows:</i>			
Payments for plant and equipment		(583)	(158)
Payments for intangibles		(1,044)	(590)
<b>Net cash used in investing activities</b>		<b>(1,625)</b>	<b>(748)</b>
Net increase in cash and cash equivalents		2,219	(409)
<b>Cash and cash equivalents at beginning of financial year</b>		<b>12,058</b>	<b>12,467</b>
<b>Cash and cash equivalents at end of financial year</b>	10	<b>14,277</b>	<b>12,058</b>

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 2016

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## Objectives and principal activities of the Authority

The Queensland Curriculum and Assessment Authority ('the 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*.

The Queensland Curriculum and Assessment Authority is a not-for-profit entity and these general purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flow which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note 1(cc).

### (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 are recognised as revenues when the revenue has been earned and can be measured reliably with a sufficient degree of certainty. This occurs upon delivery of the goods to the customer or completion of the requested services at which time the invoice is raised. Accrued revenue is recognised if the revenue has been earned but not yet invoiced.

### (d) Grants and Contributions

Grants, contributions and donations are non-reciprocal in nature so do not require any goods or services to be provided in return. Corresponding revenue is recognised in the year in which the Authority obtains control over the grant/contribution/donation (control is generally obtained at the time of receipt).

Contributed physical 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 receipted 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.

Under AASB 5 *Non-current Assets Held for Sale and Discontinued Operations*, when an asset is classified as held for sale, its value is measured at the lower of the asset's carrying amount and fair value less costs to sell. Any restatement of the asset's value to fair value less costs to sell is a non-recurring valuation. Such assets are no longer amortised or depreciated upon being classified as held for sale.

### (i) Acquisitions of Assets

Historical cost is used for the initial recording of all non-current physical and intangible asset acquisitions. Historical 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 Government agency (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.

Expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of the existing asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

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

Plant and equipment is measured at historical 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).

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

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).

**(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.

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

**(m) Intangibles**

Intangible assets of the Authority are comprised of internally developed software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the Authority's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

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 internal development of computer software are capitalised and amortised under the amortisation policy below.

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

**(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.

Straight line depreciation is used reflecting the progressive, and even, consumption of future economic benefits over their useful life to the Authority.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life.

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
<b>Plant &amp; Equipment</b>	
Computer equipment	5 to 10 years
Office equipment	5 to 10 years
Print equipment	5 years
Leasehold improvements	3.8 to 8 years
<b>Intangible assets</b>	
Software internally generated	10 to 18 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) Operating Lease Rentals**

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 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 20.

**(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 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.*

*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 3C 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.

**(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*.

**(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 11).

**(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.

Comparative information reflects the audited 2014-15 financial statements.

*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) First Year Application of New Accounting Standards Or Change In Accounting Policy**

The Authority did not voluntarily change any of its accounting policies during 2015-16.

No new Australian Accounting Standards effective for the first time in 2015-16 had any material impact on this financial report.

**(dd) Future Impact of Accounting Standards Not Yet Effective**

At the date of authorisation of the financial report, the expected impacts of new or amended Australian Accounting Standards issued but with future commencement dates are set out below:

From reporting periods beginning on or after 1 July 2017, AASB 2016-2 *Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 107* amends AASB 107 *Statement of Cash Flows* and requires entities preparing financial statements in accordance with Tier 1 reporting requirements to provide additional disclosure that enable users of financial statements to evaluate changes in liabilities arising from financing activities. These disclosures will include both cash flows and non-cash changes between the opening and closing balance of the relevant liabilities and be disclosed by way of a reconciliation or roll forward as part of the notes to the statement of cash flows. The measurement of assets, liabilities, income and expenditure in the financial statements will be unaffected.

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 (KMP), transactions with related parties/entities, and relationships between parent and controlled entities.

The Authority already discloses detailed information about remuneration of its KMP (refer to Note 5), based on Queensland Treasury's *Financial Reporting Requirements for Queensland Government Agencies*. Due to the additional guidance about the KMP definition in the revised AASB 124, the Authority will be assessing whether its responsible Minister should be part of its KMP from 2016-17. If the responsible Minister is assessed as meeting the KMP definition, no associated remuneration figures will be disclosed by the Authority, as it does not provide the Minister's remuneration. Comparative information will continue to be disclosed in respect of KMP remuneration.

The most significant implications of AASB 124 for the Authority are the required disclosures about transactions between the Authority and its related parties (as defined in AASB 124). For any such transactions, from 2016-17, disclosures will include the nature of the related party relationship, as well as information about those transactions' terms/conditions and amounts, any guarantees given/received, outstanding receivables/payables, commitments, and any receivables where collection has been assessed as being doubtful. In respect of related party transactions with other Queensland Government controlled entities, the information disclosed will be more high level, unless a transaction is individually significant. No comparative information is required in respect of related party transactions in the 2016-17 financial statements.

AASB 15 *Revenue from Contracts with Customers* will become effective from reporting periods beginning on or after 1 January 2018. It contains much more detailed requirements for the accounting for certain types of

**(dd) Future Impact of Accounting Standards Not Yet Effective (continued)**

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 Authority are that they will change the requirements for the classification, measurement, impairment and disclosures associated with the Authority's financial assets. AASB 9 will introduce different criteria for whether financial assets can be measured at amortised cost or fair value.

The 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 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 Note 20). 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 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. A number of one-off disclosures will be required in the 2018-19 financial statements to explain the impact of adopting AASB 9. Assuming no change in the types of financial instruments that the Authority enters into, the most likely ongoing disclosure impacts are expected to relate to the credit risk of financial assets subject to impairment, and investments in unquoted

equity instruments measured at fair value through other comprehensive income and de-recognition of these items.

AASB 16 *Leases* will become effective for reporting periods beginning on or after 1 January 2019. When applied, the standard supersedes AASB 117 *Leases*, AASB Interpretation 4 *Determining whether an Arrangement contains a Lease*, AASB Interpretation 115 *Operating Leases – Incentives* and AASB Interpretation 127 *Evaluating the Substance of Transactions Involving the Legal Form of a Lease*.

Unlike AASB 117 *Leases*, AASB 16 introduces a single lease accounting model for lessees. Lessees will be required to recognise a right-of-use asset (representing rights to use the underlying leased asset) and a liability (representing the obligation to make lease payments) for all leases with a term of more than 12 months, unless the underlying assets are of low value.

In effect, the majority of operating leases (as defined by the current AASB 117) will be reported on the statement of financial position under AASB 16. There will be a significant increase in assets and liabilities for agencies that lease assets. The impact on the reported assets and liabilities would be largely in proportion to the scale of the agency's leasing activities.

The right-of-use asset will be initially recognised at cost, consisting of the initial amount of the associated lease liability, plus any lease payments made to the lessor at or before the commencement date, less any lease incentive received, the initial estimate of restoration costs and any initial direct costs incurred by the lessee. The right-of-use asset will give rise to a depreciation expense.

The lease liability will be initially recognised at an amount equal to the present value of the lease payments during the lease term that are not yet paid. Current operating lease rental payments will no longer be expensed in the Statement of Comprehensive Income. They will be apportioned between a reduction in the recognised lease liability and the implicit finance charge (the effective rate of interest) in the lease. The finance cost will also be recognised as an expense.

AASB 16 allows a 'cumulative approach' rather than full retrospective application to recognising existing operating leases. If a lessee chooses to apply the 'cumulative approach', it does not need to restate comparative information. Instead, the cumulative effect of applying the standard is recognised as an adjustment to the opening balance of accumulated surplus (or other component of equity, as appropriate) at the date of initial application. The Authority will await further guidance from Queensland Treasury on the transitional accounting method to be applied.

The Authority has not yet quantified the impact on the Statement of Comprehensive Income or the Statement of Financial Position of applying AASB 16 to its current operating leases, including the extent of additional disclosure.

All other Australian accounting standards and interpretations with future commencement dates are

**(dd) Future Impact of Accounting Standards Not Yet Effective (continued)**  
either not applicable to the Authority's activities, or have no material impact on the Authority.

## Queensland Curriculum and Assessment Authority

### Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

	2016 \$'000	2015 \$'000
<b>2 User Charges and Fees</b>		
Visa student fees	491	414
Publications	337	316
Workshops/conferences	896	563
Licensing and copyright fees	299	520
Certificates	130	138
Examinations	52	48
Other	88	88
<b>Total</b>	<b>2,293</b>	<b>2,087</b>

	2016 \$'000	2015 \$'000
<b>3 Grants and Other Contributions</b>		
<b>Grants:</b>		
Administered	33,335	32,600
- NAPLAN	5,715	5,224
- Senior Assessment & Tertiary Entrance	7,500	-
- Other	277	473
<b>Other contributions:</b>		
Contributed assets	21	-
<b>Total</b>	<b>46,848</b>	<b>38,297</b>

	2016 \$'000	2015 \$'000
<b>4 Employee Expenses</b>		
<b>Employee benefits:</b>		
Salaries	18,298	15,670
Casuals		
- Markers	3,915	3,152
- Panellists	1,975	1,890
- Syllabus writers	429	-
- Assessors	35	-
- Other	380	413
Annual leave levy/expense *	1,883	1,596
Employer superannuation contributions *	2,833	2,463
Long service leave levy/expense *	432	365
<b>Employee related expenses:</b>		
Workers compensation premium *	44	33
Payroll tax *	1,381	1,195
Other employee related expenses	189	132
<b>Total</b>	<b>31,794</b>	<b>26,909</b>

\* 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:

	2016	2015
Number of Employees:	261	206

## Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements  
for the year ended 30 June 2016

### 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 2015 and 2016. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

#### 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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	The Chief Executive Officer is at classification level SES 4 under sections 32 -34 of the <i>Education (Queensland Curriculum and Assessment Authority) Act 2014</i> .	6 March 2014	-

#### 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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	Classification level SES 2 (High) under sections 110 and 113 of the <i>Public Service Act 2008</i> .	14 July 2014	-

#### Director, Assessment and Reporting

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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	Classification level SES 2 (High) under sections 110 and 113 of the <i>Public Service Act 2008</i> .	14 July 2014	-

#### 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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	Classification level SES 2 (Low) under sections 110 and 113 of the <i>Public Service Act 2008</i> .	4 February 2008	-

#### Assistant Director, Policy

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.

Incumbent	Contract Classification and Appointment Authority	Date of Initial Appointment	Date of Resignation or Cessation
Current	Senior Officer classification level under sections 116 and 119 of the <i>Public Service Act 2008</i> .	15 October 2007	-

#### (b) Remuneration Policies

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*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

The following disclosures focus on the expenses incurred by the Authority that is attributable to key management positions during the respective reporting periods. 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 which include:

- salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee was a key management person; and
- non-monetary benefits - consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.

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.

## Queensland Curriculum and Assessment Authority

### Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

#### 5 Key Management Personnel and Remuneration (continued)

##### (b) Remuneration Policies (continued)

The remuneration packages of all key management personnel do not provide for any performance or bonus payments.

2016

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'000	\$'000	\$'000
	\$'000	\$'000				
Chief Executive Officer	245	-	5	25	-	275
Director, Curriculum Services Division	189	-	4	19	-	212
Director, Assessment and Reporting Division	192	-	4	19	-	215
Director, Corporate Services Division	185	-	4	18	-	207
Assistant Director, Policy Coordination Branch	143	-	3	17	-	163
<b>Total Remuneration</b>	<b>954</b>	<b>-</b>	<b>20</b>	<b>98</b>	<b>-</b>	<b>1,072</b>

2015

Position	Short term employee expenses		Long term employee expenses	Post employment expenses	Termination benefits	Total expenses
	Monetary expenses	Non-monetary benefits	\$'000	\$'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
<b>Total Remuneration</b>	<b>911</b>	<b>-</b>	<b>20</b>	<b>94</b>	<b>-</b>	<b>1,025</b>

# Queensland Curriculum and Assessment Authority

## Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

	2016 \$'000	2015 \$'000
<b>6 Supplies and Services</b>		
Travel	1,472	922
Contractors and consultancies	5,100	3,588
Information and communication technology	1,474	846
Freight and postage	1,393	1,365
Catering and venue hire	1,616	1,102
Printing, stationery and publications	1,521	1,415
Property, equipment and fleet costs	2,962	2,910
Other	86	60
<b>Total</b>	<b>15,624</b>	<b>12,208</b>

For a transaction to be classified as supplies and services, the value of goods or services received by the Authority must be of approximately equal value to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant in Note 3.

	2016 \$'000	2015 \$'000
<b>7 Depreciation and Amortisation</b>		
Depreciation and amortisation were incurred in respect of:		
Plant and equipment	317	337
Software internally generated	446	966
<b>Total</b>	<b>763</b>	<b>1,303</b>

	2016 \$'000	2015 \$'000
<b>8 Impairment Losses</b>		
Intangible assets	157	-
<b>Total</b>	<b>157</b>	<b>-</b>

Refer to Note 13.

	2016 \$'000	2015 \$'000
<b>9 Other Expenses</b>		
Insurance premiums - QGIF	44	45
External audit fees*	28	27
Internal audit fees**	33	38
Special payments ***	4	-
Bank fees and charges	3	3
Inventory write-downs	10	121
Losses from disposal of assets	18	78
<b>Total</b>	<b>140</b>	<b>312</b>

\* Total audit fees quoted by the Queensland Audit Office relating to the 2015-16 financial statements are \$27,500 (2015: \$27,500). 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.

\*\*\* As part of the settlement offer to finalise negotiations for the *State Government Entities Certified Agreement 2015*, an undertaking was made that a Section 831 one-off payment of \$1,300 (or pro-rata) would be extended to those employees who resigned, retired or otherwise moved to other employment arrangements after 1 April 2016, but before the agreement was certified on 1 June 2016. These payments attracted applicable salary oncosts.

# Queensland Curriculum and Assessment Authority

## Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

	2016	2015
	\$'000	\$'000
<b>10 Cash and Cash Equivalents</b>		
Cash at bank	9,277	7,558
Term Deposits	5,000	4,500
<b>Total</b>	<b>14,277</b>	<b>12,058</b>
	2016	2015
	\$'000	\$'000
<b>11 Receivables</b>		
Trade debtors	91	35
GST receivable	510	373
GST payable	(31)	(4)
Interest receivable	35	28
Long service leave reimbursements	144	155
Annual leave reimbursements	227	303
Other	-	38
<b>Total</b>	<b>976</b>	<b>928</b>
	2016	2015
	\$'000	\$'000
<b>12 Inventories</b>		
Publications	-	10
<b>Total</b>	<b>-</b>	<b>10</b>

Refer to Note 1(g).

The Authority wrote-down all publications inventory to nil value in the 2015-16 financial year. This write-down is a result of ordering improvements, lower quantity of papers on hand and the cessation of the QCS Test in 2018.

## Queensland Curriculum and Assessment Authority

### Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

	2016 \$'000	2015 \$'000
<b>13 Intangible Assets</b>		
Software internally generated		
At cost:	11,340	11,057
Less: Accumulated amortisation	(9,684)	(9,238)
	<b>1,656</b>	<b>1,819</b>
Software under development (Work in progress)	1,873	1,269
<b>Total</b>	<b>3,529</b>	<b>3,088</b>

#### Intangibles Reconciliation

	Software Development WIP		Software Internally Generated		Total	
	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000	2016 \$'000	2015 \$'000
<b>Carrying amount at 1 July</b>	1,269	897	1,819	2,645	3,088	3,542
Acquisitions through internal development	1,032	590	12	-	1,044	590
Transfer between classes	(271)	(217)	271	217	-	-
Disposals	-	-	-	(77)	-	(77)
Impairment losses recognised in operating surplus	(157)	-	-	-	(157)	-
Amortisation expense	-	-	(446)	(966)	(446)	(966)
<b>Carrying amount at 30 June</b>	<b>1,873</b>	<b>1,269</b>	<b>1,656</b>	<b>1,819</b>	<b>3,529</b>	<b>3,088</b>

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

Impairment losses and reversals of impairment losses are shown as separate line items in the Statement of Comprehensive Income.

Development of the Enrolments and Achievements for Senior Learners System (EASeL) software application was suspended pending decisions of the Ministerial Taskforce on the new Senior Assessment and Tertiary Entrance system. A review of the decisions made indicated that a proportion of the system could no longer be used and as a result an impairment loss of \$157k was recognised in the Statement of Comprehensive Income for this portion of the software.

# Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements  
for the year ended 30 June 2016

	2016 \$'000	2015 \$'000
<b>14 Plant and Equipment</b>		
Plant and equipment:		
At cost	2,900	2,828
Less: Accumulated depreciation	(1,803)	(2,000)
<b>Total</b>	<b>1,097</b>	<b>828</b>

## Plant and Equipment Reconciliation

	Plant & Equipment	
	2016 \$'000	2015 \$'000
<b>Carrying amount at 1 July</b>	<b>828</b>	<b>1,008</b>
Acquisitions	604	158
Disposals	(18)	(1)
Depreciation expense	(317)	(337)
<b>Carrying amount at 30 June</b>	<b>1,097</b>	<b>828</b>

	2016 \$'000	2015 \$'000
<b>15 Payables</b>		
Trade creditors	4,567	3,740
Other	269	186
	<b>4,836</b>	<b>3,926</b>

	2016 \$'000	2015 \$'000
<b>16 Accrued Employee Benefits</b>		
Salaries payable	874	138
Annual leave levy payable	629	434
Long service leave levy payable	135	84
	<b>1,638</b>	<b>656</b>

## Queensland Curriculum and Assessment Authority

### Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

#### 17 Reconciliation of Operating Surplus to Net Cash from Operating Activities

	2016 \$'000	2015 \$'000
Operating surplus/(deficit)	1,111	31
Depreciation & amortisation expense	763	1,303
Donated asset received	(21)	-
Gain on sale of non-current assets	(2)	-
Loss on sale/disposal of non-current assets	18	78
Impairment losses	157	-
<b>Change in assets and liabilities:</b>		
(Increase) in trade receivables	(56)	(4)
(Increase)/decrease in GST input tax credits receivable	(137)	41
(Increase)/decrease in LSL reimbursement receivable	11	(75)
(Increase)/decrease in Annual leave reimbursements	76	(303)
(Increase)/decrease in other receivables	31	(24)
Decrease in inventory	10	121
(Increase)/decrease in prepayments	(40)	-
Increase in accounts payable	827	367
Increase/(decrease) in accrued employee benefits	982	(1,240)
Increase in GST payable	27	3
Increase/(decrease) in other payables	83	(3)
Increase in unearned revenue	4	43
<b>Net cash from operating activities</b>	<b>3,844</b>	<b>339</b>

#### 18 Commitments for Expenditure

##### Non-cancellable operating leases

Commitments under operating leases at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2016 \$'000	2015 \$'000
Not later than one year	2,630	2,622
Later than one year and not later than five years	5,476	2,664
<b>Total</b>	<b>8,106</b>	<b>5,286</b>

Operating leases are entered into as a means of acquiring access to office accommodation and storage facilities. Lease terms extend over a period of 2 to 5 years. The Authority has no option to purchase the leased item at the conclusion of the lease although the lease provides for a right of renewal at which time the lease terms are renegotiated.

Operating lease rental expenses comprises the minimum lease payments payable under operating lease contracts. Lease payments are generally fixed, but with inflation escalation clauses on which contingent rentals are determined.

## Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements  
for the year ended 30 June 2016

### 19 Contingencies

#### Guarantees and undertakings

The Queensland Curriculum and Assessment Authority was not committed to any guarantees or undertakings at 30 June 2016. There are no other known contingent assets or liabilities at the date of this report.

### 20 Financial Instruments

#### (a) Categorisation of Financial Instruments

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

Category	Notes	2016	2015
<b>Financial Assets</b>		<b>\$'000</b>	<b>\$'000</b>
Cash & cash equivalents	10	14,277	12,058
Receivables	11	976	928
<b>Total</b>		<b>15,253</b>	<b>12,986</b>
<b>Financial Liabilities</b>		<b>2016</b>	<b>2015</b>
		<b>\$'000</b>	<b>\$'000</b>
Payables	15	4,836	3,926
<b>Total</b>		<b>4,836</b>	<b>3,926</b>

# Queensland Curriculum and Assessment Authority

## Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

### 20 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 Board. The Board 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 -

<b>Risk Exposure</b>	<b>Measurement Method</b>
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.

# Queensland Curriculum and Assessment Authority

## Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

### 20 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:

#### 2016 Financial Assets Past Due But Not Impaired

	Overdue					Total overdue
	Not overdue	Less than 30 days	30-60 days	61-90 days	More than 90 days	
Financial Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Receivables - trade debtors	70	13	6	2	-	21
<b>Total</b>	<b>70</b>	<b>13</b>	<b>6</b>	<b>2</b>	<b>-</b>	<b>21</b>

#### 2015 Financial Assets Past Due But Not Impaired

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

#### (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.

	Note	2016 Payable in			Total \$'000
		<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
<b>Financial Liabilities</b>					
Payables	15	4,836	-	-	4,836
<b>Total</b>		<b>4,836</b>	<b>-</b>	<b>-</b>	<b>4,836</b>

# Queensland Curriculum and Assessment Authority

## Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

### 20 Financial Instruments (continued)

#### (d) Liquidity risk (continued)

	Note	2015 Payable in			Total \$'000
		<1 year \$'000	1 - 5 years \$'000	> 5 years \$'000	
<b>Financial Liabilities</b>					
Payables	15	3,926	-	-	3,926
<b>Total</b>		<u>3,926</u>	<u>-</u>	<u>-</u>	<u>3,926</u>

#### (e) Market Risk

The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The Authority does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.

*Interest rate risk* is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The Authority is exposed to interest rate risk through cash deposited in interest bearing accounts (Note 10).

# Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

## 21 Remuneration of Board

The Board is comprised of the following members as at 30 June 2016:

Mr Brian Short (Chair)

Ms Patrea Walton \*

Mr David Robertson \*\*

Ms Leesa Jeffcoat

Professor Larry Smith

Professor Adam Shoemaker

Ms Tracy Corsbie \*

	2016 \$'000	2015 \$'000
Mr Brian Short (Chair)	11	11
Ms Patrea Walton *	-	-
Mr David Robertson **	6	6
Ms Leesa Jeffcoat	7	6
Professor Larry Smith	7	6
Professor Adam Shoemaker	7	6
Ms Tracy Corsbie *	-	-
	<b>38</b>	<b>35</b>

Board remuneration includes fees of \$34,000 and superannuation of \$2,660.

\* 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 2016

### 22 Budget vs Actual Comparison

#### Statement of Comprehensive Income

	Variance	Original	Actual	Variance	Variance
	Notes	Budget	Result		
		2016	2016		
		\$'000	\$'000	\$'000	% of budget
<b>Income from Continuing Operations</b>					
<b>Revenue</b>					
User charges and fees	1	1,802	2,293	(491)	(27)%
Grants and other contributions	2	38,464	46,848	(8,384)	(22)%
Interest	3	330	437	(107)	(32)%
Other revenues		4	9	(5)	(125)%
<b>Total Revenue</b>		<b>40,600</b>	<b>49,587</b>	<b>(8,987)</b>	<b>(22)%</b>
<b>Gains</b>					
Gains on sale of plant and equipment		-	2		200%
<b>Total Income from Continuing Operations</b>		<b>40,600</b>	<b>49,589</b>	<b>(8,987)</b>	<b>(22)%</b>
<b>Expenses from Continuing Operations</b>					
Employee expenses	4	27,063	31,794	(4,731)	(17)%
Supplies and services	5	12,116	15,624	(3,508)	(29)%
Depreciation and amortisation	6	1,311	763	548	42%
Impairment losses	7	-	157	(157)	
Other expenses		110	140	(30)	(27)%
<b>Total Expenses from Continuing Operations</b>		<b>40,600</b>	<b>48,478</b>	<b>(7,878)</b>	<b>(19)%</b>
<b>Operating Result from Continuing Operations</b>		<b>-</b>	<b>1,111</b>	<b>(1,109)</b>	<b>0%</b>
<b>Other Comprehensive Income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>Total Comprehensive Income</b>		<b>-</b>	<b>1,111</b>	<b>(1,109)</b>	<b>0%</b>

# Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements  
for the year ended 30 June 2016

## 22 Budget vs Actual Comparison (continued)

### Statement of Financial Position

		Original Budget 2016 \$'000	Actual Result 2016 \$'000	Variance Variance \$'000	Variance % of budget
<b>Current Assets</b>					
Cash and cash equivalents	8	12,789	14,277	(1,488)	(12)%
Receivables	9	827	976	(149)	(18)%
Prepayments	10	246	403	(157)	(64)%
Inventories	11	-	-	11	100%
<b>Total Current Assets</b>		<b>13,873</b>	<b>15,656</b>	<b>(1,783)</b>	<b>(13)%</b>
<b>Non-Current Assets</b>					
Intangible assets	11	2,369	3,529	(1,160)	(49)%
Plant and equipment	12	803	1,097	(294)	(37)%
<b>Total Non-Current Assets</b>		<b>3,172</b>	<b>4,626</b>	<b>(1,454)</b>	<b>(46)%</b>
<b>Total Assets</b>		<b>17,045</b>	<b>20,282</b>	<b>(3,237)</b>	<b>(19)%</b>
<b>Current Liabilities</b>					
Payables	13	3,661	4,836	(1,175)	(32)%
Accrued employee benefits	14	755	1,638	(883)	(117)%
Unearned revenue	15	264	302	(38)	(14)%
<b>Total Current Liabilities</b>		<b>4,680</b>	<b>6,776</b>	<b>(2,096)</b>	<b>(45)%</b>
<b>Total Liabilities</b>		<b>4,680</b>	<b>6,776</b>	<b>(2,096)</b>	<b>(45)%</b>
<b>Net Assets</b>		<b>12,365</b>	<b>13,506</b>	<b>(1,141)</b>	<b>(9)%</b>
<b>Equity</b>					
Contributed equity		12,365	12,364	1	0%
Accumulated surplus		-	1,142	(1,142)	0%
<b>Total Equity</b>		<b>12,365</b>	<b>13,506</b>	<b>(1,141)</b>	<b>(9)%</b>

# Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

## 22 Budget vs Actual Comparison (continued)

### Statement of Cash Flows

	Variance	Original	Actual	Variance	Variance
	Notes	Budget	Result		
		2016	2016		
		\$'000	\$'000	\$'000	% of budget
<b>Cash flows from operating activities</b>					
<i>Inflows:</i>					
User charges and fees	16	1,811	2,279	(468)	(26)%
Grants and other contributions	17	38,464	46,827	(8,363)	(22)%
Interest receipts	18	330	430	(100)	(30)%
GST input tax credits from Australian Taxation Office	19	1,329	1,537	(208)	(16)%
GST collected from customers		154	173	(19)	(12)%
Other		4	9	(5)	(125)%
<i>Outflows:</i>					
Employee expenses	20	(26,915)	(30,645)	3,730	(14)%
Supplies and services	21	(12,127)	(14,834)	2,707	(22)%
GST remitted to Australian Taxation Office		(152)	(147)	(5)	3%
GST paid to suppliers	22	(1,329)	(1,674)	345	(26)%
Other		(75)	(111)	36	(48)%
<b>Net cash provided by operating activities</b>		<b>1,494</b>	<b>3,844</b>	<b>(2,350)</b>	<b>(157)%</b>
<b>Cash flows from investing activities</b>					
<i>Inflows:</i>					
Sales of plant and equipment		-	2	(2)	100%
<i>Outflows:</i>					
Payments for plant and equipment	23	(335)	(583)	248	(74)%
Payments for intangibles	24	(200)	(1,044)	844	(422)%
<b>Net cash used in investing activities</b>		<b>(535)</b>	<b>(1,625)</b>	<b>1,090</b>	<b>(101)%</b>
Net increase/(decrease) in cash and cash equivalents		959	2,219	(1,260)	(131)%
Cash and cash equivalents at beginning of financial year		11,830	12,058	(228)	(2)%
<b>Cash and cash equivalents at end of financial year</b>		<b>12,789</b>	<b>14,277</b>	<b>(1,488)</b>	<b>(11)%</b>

## 22. Budget vs Actual Comparison (continued)

### Explanations of major variances

#### Statement of Comprehensive Income

1. The variance is due to higher than expected attendance at professional development workshops.
2. The variance largely relates to additional funding received from the Department of Education and Training (DET) to trial new assessment processes and commence redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
3. Interest revenue was higher than budgeted due to an increased amount of investible funds resulting from the operating surplus.
4. Higher employee costs are from additional temporary staff employed to undertake trials of new assessment processes and commence redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
5. Costs higher than budgeted due to additional expenditure related to trials of new assessment processes and commencement of the redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
6. Variance due to a review of asset useful lives in November 2015 that resulted in lower amortisation expense for the Senior Learning Information Management System (SLIMS) software application.
7. Variance represents the recognition of an impairment loss for the Enrolments and Achievements for Senior Learners (EASeL) software application.

#### Statement of Financial Position

8. Part of the variance for Cash is attributable to a higher actual opening balance, compared to what was estimated in the budget, because of the difference between estimated and actual cash flows for the prior financial year (\$228 thousand). The remainder of the variance is substantially due to the operating result.
9. Receivables exceeded budget for a number of reasons. GST receivable was higher than planned in line with the higher supplies and services expenses as outlined in Variance Note 5 above (\$96 thousand). Both the annual leave and long service leave levies receivable were higher due to higher than budgeted employee expenses as outlined in Variance Note 4 above (\$78 thousand).
10. Prepaid expenditure is higher than budgeted for a number of reasons. The actual opening balance exceeded budget, due to unanticipated ICT hardware and software maintenance agreements near the end of the prior financial year (\$96 thousand). Prepayments of ICT hardware and software maintenance agreements was also higher during the current financial year (\$106 thousand). Lastly, impacts reduced by the 2016/17 QGIF insurance premium was not paid prior to the end of the financial year, as had been budgeted (\$47 thousand).
11. Intangible assets exceeded budget for a number of reasons. Part of the variance is due to increased expenditure on development of software to support the introduction of the new senior assessment and tertiary entrance system in 2018 (\$614 thousand). Part of the variance is due to the reduction in accumulated amortisation (\$694 thousand) from the useful life review (refer to Variance Note 6). These two factors were partially offset by the recognition of an impairment loss of \$157 thousand (refer to Variance Note 7).

## 22. Budget vs Actual Comparison (continued)

12. The plant and equipment balance is higher than budgeted largely due to increased capital expenditure on ICT equipment.
13. Payables are higher than budgeted for a number of reasons. Part of the variance is a higher trade creditors balance from additional expenditure related to trials of new assessment processes occurring late in the financial year (\$557 thousand). Part of the variance is the actual opening balance of trade creditors exceeding budget, due to higher expenditure near the end of the prior financial year (\$250 thousand). Lastly, \$206 thousand of the Variance is from increased use of corporate credit cards for low-value purchases (in accordance with Queensland Treasury policy).
14. The variance in accrued employee benefits was caused by increased accrued salaries, annual leave and long service leave liabilities for additional temporary staff employed to undertake trials of new assessment processes and commence redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
15. Unearned workshop revenue is higher than budgeted due to higher than expected prepayment of professional development workshop fees.

### Statement of Cash Flows

16. Cash inflows for user charges exceeded budget as per the reasons in Variance Notes 1 and 17.
17. The increased cash inflows for grants and other contributions are due to the additional funding to trial new assessment processes and commence redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
18. Increased cash inflows from interest receipts due to an increased amount of investible funds resulting from the operating surplus.
19. The increase in cash inflows from GST input tax credits is substantially as a result of the additional expenditure related to trials of new assessment processes.
20. Cash outflows for employee expenses are from additional temporary staff employed to undertake trials of new assessment processes and commence redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
21. Cash outflows for supplies and services are higher than budgeted due to additional expenditure related to trials of new assessment processes and commencement of the redevelopment of senior syllabuses for the new senior assessment and tertiary entrance system commencing in 2018.
22. Cash outflows for GST paid to suppliers is substantially as a result of the additional expenditure related to trials of new assessment processes.
23. The increase in cash outflows for plant and equipment is largely due to increased capital expenditure on ICT equipment.
24. The increase in cash outflows for intangibles is due to increased expenditure on development of software to support the introduction of the new senior assessment and tertiary entrance system in 2018.

# Queensland Curriculum and Assessment Authority

Notes To and Forming Part of the Financial Statements

for the year ended 30 June 2016

## 23 Events after the Balance Date

There have been no events subsequent to year end that have had a significant/material impact on the financial statements.

## Management 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 2016 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**

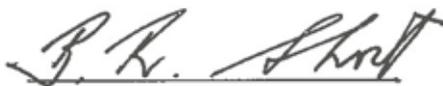
Chief Executive Officer



25 August 2016

**Brian Short**

Chair



25 August 2016

## 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 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including 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; and
- (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; and
  - (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 2015 to 30 June 2016 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 Welsh FCPA

(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office  
Brisbane

# Appendixes

## 1 Fees paid to board members

Position	Name	Meeting/session attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Brian Short	7	\$10,000	N/A	\$10,000
Deputy Chair	Adam Shoemaker	6	\$6000	N/A	\$6000
Member	Patrea Walton	5	\$0	N/A	\$0
Member	David Robertson	7	\$6000	N/A	\$6000
Member	Leesa Jeffcoat	7	\$6000	N/A	\$6000
Member	Larry Smith	6	\$6000	N/A	\$6000
Member	Tracy Corsbie	5	\$0	N/A	\$0
No. scheduled meetings/sessions	7				
Total out of pocket expenses	\$3518				

## 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](http://www.qld.gov.au/data).

## 3 Early retirement, redundancy and retrenchment

During 2015–16, no QCAA employee received an early retirement, redundancy or retrenchment package.

## 4 QCAA district offices

### Brisbane Central

Email: [BrisbaneCentral@qcaa.qld.edu.au](mailto:BrisbaneCentral@qcaa.qld.edu.au)  
Address: Suite G1, 449 Gympie Rd, Kedron 4031  
Post: Suite G1, 449 Gympie Rd, Kedron QLD 4031  
Phone: (07) 3359 6131  
Fax: (07) 3359 6387

### Brisbane North

Email: [BrisbaneNorth@qcaa.qld.edu.au](mailto:BrisbaneNorth@qcaa.qld.edu.au)  
Address: Suite G1, 449 Gympie Rd, Kedron 4031  
Post: Suite G1, 449 Gympie Rd, Kedron QLD 4031  
Phone: (07) 3859 6132  
Fax: (07) 3359 6387

### Brisbane East

Email: [BrisbaneEast@qcaa.qld.edu.au](mailto:BrisbaneEast@qcaa.qld.edu.au)  
Address: Suite 6.01, 433 Logan Rd, Stones Corner 4120  
Post: PO Box 686 Stones Corner QLD 4120  
Phone: (07) 3324 1072  
Fax: (07) 3397 2955

### Brisbane South

Email: [BrisbaneSouth@qcaa.qld.edu.au](mailto:BrisbaneSouth@qcaa.qld.edu.au)  
Address: Suite 6.01, 433 Logan Rd, Stones Corner 4120  
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Phone: (07) 3397 3955  
Fax: (07) 3397 2955

### Brisbane-Ipswich

Email: [BrisbaneIpswich@qcaa.qld.edu.au](mailto:BrisbaneIpswich@qcaa.qld.edu.au)  
Address: Unit 2/56 Cascade St, Raceview 4305  
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Phone: (07) 3202 3325  
Fax: (07) 3202 3347

### Cairns

Email: [Cairns@qcaa.qld.edu.au](mailto:Cairns@qcaa.qld.edu.au)  
Address: 455 Mulgrave Rd, Earlville 4870  
Post: PO Box 122 Earlville QLD 4870  
Phone: (07) 4054 6278  
Fax: (07) 4054 3943

### Gold Coast

Email: [GoldCoast@qcaa.qld.edu.au](mailto:GoldCoast@qcaa.qld.edu.au)  
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Post: PO Box 2005 Southport QLD 4215  
Phone: (07) 5591 4255  
Fax: (07) 5591 4461

### Mackay

Email: [Mackay@qcaa.qld.edu.au](mailto:Mackay@qcaa.qld.edu.au)  
Address: Mercury House, 38 Wellington St, Mackay 4740  
Post: PO Box 8163 Mt Pleasant QLD 4740  
Phone: (07) 4953 0977  
Fax: (07) 4953 0988

### Rockhampton

Email: [Rockhampton@qcaa.qld.edu.au](mailto:Rockhampton@qcaa.qld.edu.au)  
Address: Room 8, North Street Annex,  
Cnr North & West Sts, Rockhampton 4700  
Post: PO Box 919 Rockhampton QLD 4700  
Phone: (07) 4927 7279  
Fax: (07) 4922 6574

### Sunshine Coast

Email: [SunshineCoast@qcaa.qld.edu.au](mailto:SunshineCoast@qcaa.qld.edu.au)  
Address: Shop 3A, 710 Nicklin Way (Cnr Erang St),  
Currimundi 4571  
Post: PO Box 6044 Meridan Plains QLD 4575  
Phone: (07) 5493 9452  
Fax: (07) 5493 9451

### Toowoomba

Email: [Toowoomba@qcaa.qld.edu.au](mailto:Toowoomba@qcaa.qld.edu.au)  
Address: D Block, Toowoomba State High School,  
via Peter St, Toowoomba 4350  
Post: PO Box 572 Toowoomba QLD 4350  
Phone: (07) 4638 3699  
Fax: (07) 4638 5390

### Townsville

Email: [Townsville@qcaa.qld.edu.au](mailto:Townsville@qcaa.qld.edu.au)  
Address: F Block, Heatley Secondary College,  
Hanlon St, Heatley 4814  
Post: PO Box 207 Aitkenvale QLD 4814  
Phone: (07) 4728 8485  
Fax: (07) 4728 8486

### Wide Bay

Email: [WideBay@qcaa.qld.edu.au](mailto:WideBay@qcaa.qld.edu.au)  
Address: Maryborough State High School, Block Z,  
Rooms 8.14–8.17, Sussex St, Maryborough 4650  
Post: PO Box 452 Maryborough QLD 4650  
Phone: (07) 4123 1612  
Fax: (07) 4121 6811

# 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>
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