

2011–12

Annual Report

Queensland Studies Authority



Queensland
Studies Authority



QUEENSLAND
GOVERNMENT

Published September 2012

© Queensland Studies Authority 2012

ISSN 2201-0580

154 Melbourne Street, South Brisbane

PO Box 307 Spring Hill Queensland 4004 Australia

Phone: +61 7 3864 0299

Fax: +61 7 3221 2553

Email: office@qsa.qld.edu.au

Website: www.qsa.qld.edu.au

Contents

| | |
|---|--------------------------|
| Letter of compliance | 1 |
| Communication objectives | 2 |
| Highlights of 2011–12 | 3 |
| Chair’s introduction | 4 |
| Financial snapshot 2011–12 | 6 |
| Constitution, functions & powers | 7 |
| Corporate profile | 7 |
| Authority members | 7 |
| Executive committee | 7 |
| Authority committee functions | 8 |
| Authority committees..... | 9 |
| Organisational structure | 10 |
| Strategic Plan 2011–15 | 11 |
| Planning and objectives | 11 |
| Performance against objectives | 11 |
| Challenges and future priorities | 11 |
| Program review | 12 |
| Syllabus development and implementation | 12 |
| Testing and assessment | 15 |
| Certification and tertiary entrance | 17 |
| Corporate support and communication..... | 20 |
| Financial report 2011–12 | 27 |
| Statement of comprehensive income..... | 28 |
| Statement of financial position | 29 |
| Statement of changes in equity..... | 30 |
| Statement of cash flows | 31 |
| Notes to and forming part of the financial statements | 32 |
| Certificate of the Queensland Studies Authority | 48 |
| Independent auditor’s report | 49 |
| Appendixes | 51 |
| 1. Fees paid to Board members | 51 |
| 2. Voluntary Separation Program (VSP) | 51 |
| 3. Key corporate governance committee of the QSA..... | 51 |
| 4. Committees of the Authority | 52 |
| 5. QSA district offices | 58 |
| 6. Reader evaluation of the Annual Report 2011–12..... | 60 |
| Abbreviations and acronyms | inside back cover |

Letter of compliance

30 August 2012

The Honourable John-Paul Langbroek MP
Minister for Education, Training and Employment
PO Box 15033, CITY EAST QLD 4002

Dear Minister

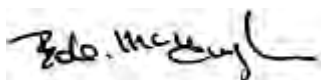
I am pleased to present the Annual Report 2011-12 for the Queensland Studies Authority.

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, and
- 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.qsa.qld.edu.au/624.html.

Yours sincerely



Bob McHugh
Chair
Queensland Studies Authority

Communication objectives

The Queensland Studies Authority (QSA) was established in 2002 and is responsible for a range of functions including developing and accrediting Kindergarten to Year 12 syllabuses and guidelines, testing, assessment, moderation, certification, vocational education and training, and tertiary entrance.

This annual report shows the ways in which the QSA is fulfilling its role as prescribed by the *Education (Queensland Studies Authority) Act 2002*. The report is aimed, in particular, at:

- school staff
- parents
- tertiary institutions
- unions
- employers
- the Queensland Government.

Report access

Access to this report is provided through the QSA's website or by contacting the QSA.

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 QSA on (07) 3864 0299 and we will arrange an interpreter to effectively communicate the report to you.

Highlights of 2011–12

Senior Education Profiles
issued to 47 200
Year 12 students

QSA's K–12 conference,
*Shaping teaching and learning:
The assessment factor*

Delivery of workshops for
more than 4000 educators to
support implementation of the
Australian Curriculum

Queensland Certificates of
Education awarded to
39 500 students

Administration of
2012 NAPLAN

Moderation of 110 000 senior
student assessment folios

Public release of 2011
NAPLAN and
Year 12 outcomes reports

Administration of 2011 and
development of 2012
QCATs and QCS Test

200 new P–10 assessment
resources aligned to the
Australian Curriculum and added
to the Assessment Bank

Chair's introduction

The QSA's vision is to provide quality, innovative and future-focused education products and services to all schools in Queensland. Within our resources, I believe we have managed to do that well over the past year.

We know that teacher quality can be the most significant influence on student learning. Supporting teachers in their work, therefore, remains central to the QSA's objectives. In 2012, our conference, *Shaping teaching and learning: The assessment factor*, was about recognising the power of assessment, its role in the teaching and learning process, and as a vital element of teachers' professional practice.

It was one of more than 250 face-to-face workshops and events the QSA delivered during the past year throughout Queensland on a range of topics from Kindergarten to Year 12.

Additionally, the organisation published hundreds of curriculum and assessment resources for many subject areas and year levels. In particular, we produced a considerable body of work to support Queensland schools in their transition to the Australian Curriculum, which began in earnest in 2012 with the introduction of English, Mathematics and Science for Prep to Year 10. We are committed to maintaining a similar output and quality in coming years as further Australian Curriculum learning areas are implemented. Meanwhile we will continue to participate in the Australian Curriculum, Assessment and Reporting Authority's curriculum development and consultation activities to promote Queensland's position and ensure the delivery of a world-class national curriculum.

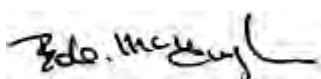
In the senior phase of learning, our partnership with schools remains fundamental to the success of Queensland's internationally regarded system of externally moderated school-based assessment.

It is a system with many benefits, but above all it promotes authentic pedagogy and confirms the role of teachers as professionals. In 2011-12, more than 4500 teachers participated in moderation panels to quality assure more than 110 000 student assessment folios. The system relies on their dedication and professionalism to ensure educational standards are comparable across the State.

I thank them all for their continued support. It is pleasing to note that these teachers have provided positive feedback on the QSA's recently launched online senior assessment hub, which was developed as part of our commitment to maintain and improve Years 11 and 12 school-based assessment and moderation practices.

Partnerships like this one — indeed stakeholder engagement in general — are the foundation on which QSA's work can prosper. They create the conditions that allow us to support all schools to provide the best education and training for students. In this endeavour, the QSA relies on the policy direction, guidance and advice of its Governing Body. With representatives from the State, Catholic, and Independent school sectors, as well as teachers, parents, unions, higher education and employment groups, its advice and collective wisdom is invaluable. Our thanks must also go to the hundreds of educators whose work on QSA committees ensures our products and services meet the needs of schools.

Change in education has been a constant for the past two decades and there are no signs that this will cease. This is a challenge. But I am of the view, that with ongoing professional dialogue and close collaboration among the education sectors, we can continue to do what is right for all students and schools in Queensland.



Bob McHugh
Chair
Queensland Studies Authority

Financial snapshot 2011–12

In 2011–12, the QSA received \$41.223 million in grant revenue from the Department of Education, Training and Employment (DETE) and raised \$3.259 million from the curriculum and professional development products and services it delivered to approximately 1800 state and non-state schools.

Table 1: Summary of QSA finances 2011–12

| | 2011–12 | 2010–11 | 2009–10 | 2008–09 | 2007–08 |
|------------------------------|---------|---------|---------|---------|---------|
| | \$(000) | \$(000) | \$(000) | \$(000) | \$(000) |
| Revenue | | | | | |
| Grant revenue | 41 223 | 41 423 | 38 276 | 37 425 | 40 184 |
| Other revenue | 3 259 | 3 963 | 3 653 | 3 707 | 3 745 |
| Expenses | | | | | |
| Employee expenses | 29 033 | 28 804 | 26 636 | 24 786 | 22 724 |
| Other expenses | 14 924 | 16 579 | 16 182 | 15 003 | 18 622 |
| Operating surplus/ (deficit) | 525 | 3 | (889) | 1 343 | 2 583 |
| Capital outlays | | | | | |
| Plant and equipment | 107 | 297 | 211 | 445 | 473 |
| Software | 182 | 0 | 839 | 2 227 | 4 023 |
| Total assets | 17 919 | 17 068 | 17 823 | 18 215 | 18 788 |
| Total liabilities | 5 855 | 5 529 | 6 287 | 5 790 | 7 706 |
| Net assets/ (liabilities) | 12 064 | 11 539 | 11 536 | 12 425 | 11 082 |

Table 2: QSA employees 2011–12

| | 2011–12 | 2010–11 | 2009–10 | 2008–09 | 2007–08 |
|--|---------|---------|---------|---------|---------|
| Number of employees at 30 June 2012 (full-time equivalent) | 247.2 | 248.5 | 239.8 | 235.5 | 231.9 |

A comprehensive set of financial statements covering all aspects of the QSA's activities starts at page 27 of this report.

Constitution, functions & powers

The QSA is a statutory body established under the provisions of the *Education (Queensland Studies Authority) Act 2002*.

The main functions of the QSA are to:

- develop and implement syllabuses and guidelines from Kindergarten to Year 12, and accredit syllabuses and guidelines prepared outside of the QSA
- undertake assessment and testing programs that help students demonstrate and improve their learning achievements and plan for their future, and that benchmark Queensland students against national standards and support school improvement processes
- determine procedures for and quality assure Queensland's system of continuous school-based assessment in the senior phase of learning
- manage certification and reporting processes that reflect student learning across the range of their school experiences, capture student achievement in their various endeavours, and provide personalised, up-to-date information to students and parents
- register schools as registered training organisations (RTOs), and accredit and recognise vocational education and training courses
- develop tertiary entrance procedures, issue tertiary entrance statements and provide information to the public about tertiary entrance procedures and requirements
- undertake research in relation to the aforementioned functions.

In performing its functions, the QSA also provides the three schooling sectors with a range of professional development activities to support:

- implementation of syllabuses, associated materials and processes
- QSA business processes of assessment, moderation, certification and accreditation.

Corporate profile

Authority members

The constitution of the Authority is specified in Section 25 of the Act. It comprises representatives of primary and secondary schools, special and tertiary education sectors (including practising teachers), the vocational education sector, parent groups, unions and industry.

The Authority held eight meetings during the 2011–12 financial year. Its membership for 2011–12 is outlined below:

- one nominee of the Minister for Education, Training and Employment (chair):
Bob McHugh (appointed until June 2013)
- the chief executive (Director-General) of the education department, whose nominee is:
Dr Suzanne Innes
- the chief executive (Director-General) of the vocational education and training department, whose nominee is:
Trevor Schwenke
- one nominee of Independent Schools Queensland (ISQ):
David Robertson (appointed until June 2013)
- one nominee of the Queensland Catholic Education Commission (QCEC):
Leesa Jeffcoat (appointed until June 2013)

- two nominees of the Higher Education Forum (at least one of whom must have expertise relating to tertiary entrance):

Professor Bob Lingard (appointed until June 2013)

Alan Finch (appointed until June 2013)

- two persons who, at the time of appointment, are parents or guardians of students enrolled at a school, of whom:
 - one is to be nominated jointly by the Federation of Parents and Friends Associations of Catholic Schools, Qld, and the Queensland Independent Schools Parents Council
 - one is to be nominated by the Queensland Council of Parents' and Citizens' Associations Incorporated

Machus de Ponte (appointed until June 2013)

Margaret Leary (appointed until June 2013)

- one primary school principal and one secondary school principal, of whom:
 - one is to be nominated by the chief executive
 - one is to be nominated jointly by ISQ and QCEC

Patricia Neate (appointed until June 2013)

Daryl Hanly (appointed until June 2013)

- one teacher of primary education and one teacher of secondary education, neither of whom is a school principal, of whom:
 - one is to be nominated by the chief executive
 - one is to be nominated jointly by ISQ and QCEC

Gail Young (appointed until June 2013)

Tsae Wong (appointed until June 2013)

- one nominee of the Queensland Teachers' Union:
Vacant
- one nominee of the Independent Education Union of Australia — Queensland and Northern Territory Branch (IEUA-QNT):

Dr Paul Giles (appointed until June 2013)

- one nominee of the Minister administering the vocational education and training department:

Deidre Stein (appointed until June 2013)

- three nominees of the Minister for Education, Training and Employment, of whom:
 - one is to have expertise in the provision of special education
 - one is to have expertise in the education of Aboriginal peoples or Torres Strait Islander peoples
 - one is to be representative of industry

David Rogers (appointed until June 2013)

Elizabeth King (appointed until June 2013)

Alan Waldron (appointed until June 2013)

- one other person who may be nominated by the Minister for Education, Training and Employment:

Professor Claire Wyatt-Smith

(appointed until June 2013)

- chair
- one nominee of the chief executive (Director-General) of education
- one nominee of the chief executive (Director-General) of vocational education and training
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland.

Executive committee

In accordance with Section 45 of the Act, an executive committee meets before each Authority meeting to set the agenda. The executive committee comprises:

The Director of the QSA also participates in executive committee meetings as outlined in Section 46 of the Act, but has no voting rights.

The executive committee also performs any other functions conferred on it by the Authority and reports to the Authority as required.

Authority committee functions

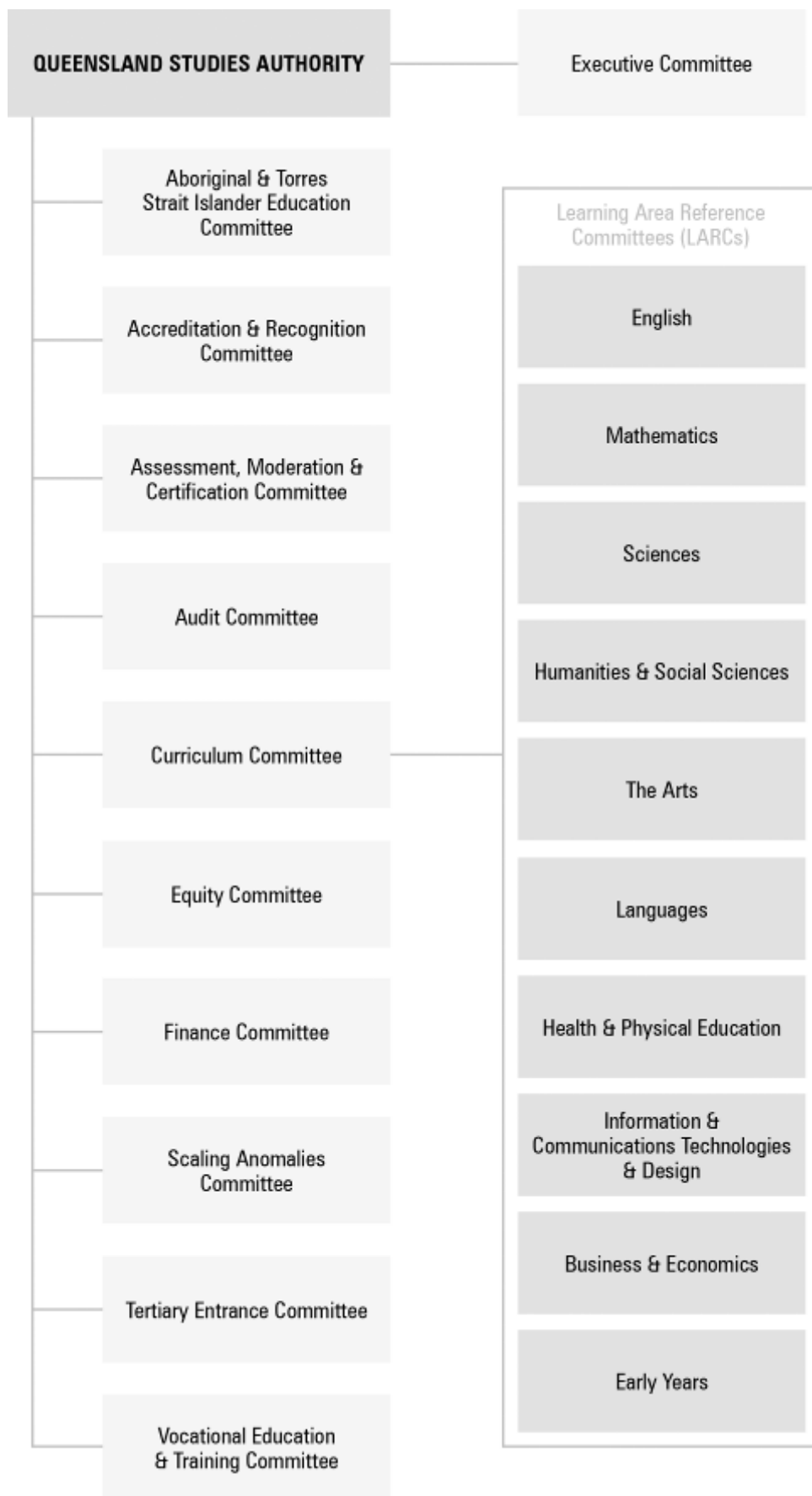
A number of committees of the Authority have been established, as set out in Section 47 of Act, to:

- develop policy proposals (for referral to the Authority)
- identify issues that require policy development by the committee
- provide advice to the Authority on matters referred to the committee by the Authority

- provide advice to the Authority on matters identified by the committee as warranting such advice
- keep the Authority informed about current and expected issues requiring its attention
- consider and approve plans and procedures that provide mechanisms for the implementation and endorsement of Authority policy
- establish (or recommend establishment of) subcommittees and task groups to provide specialist advice and develop policy proposals
- consider specialist advice and policy proposals from subcommittees and task groups
- advise and assist the Office of the Authority in policy implementation
- consider advice from the Office of the Authority on relevant issues
- maintain and strengthen communication links between the Authority and its stakeholders.

Details of the functions and membership of each committee are given in Appendix 4.

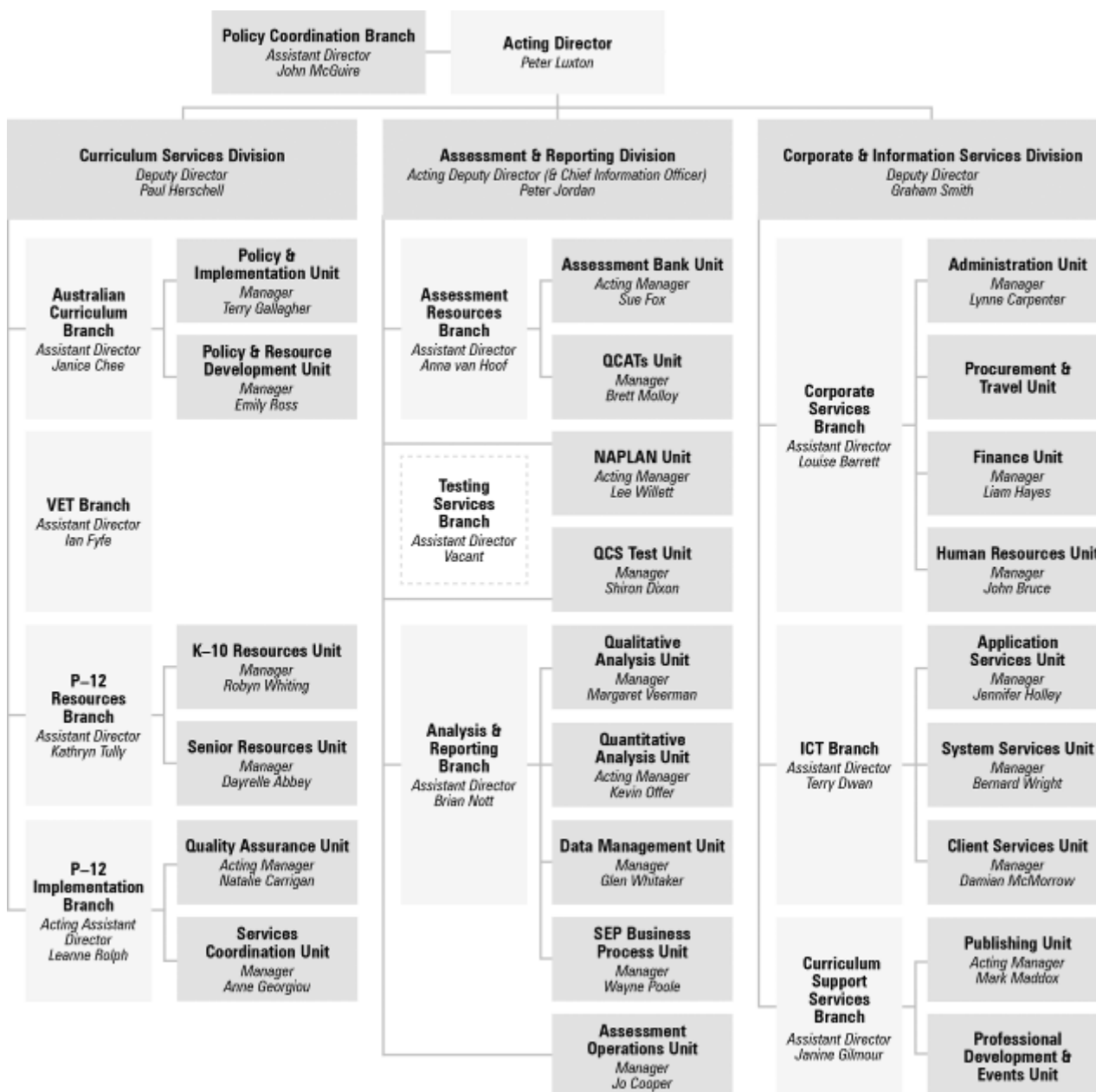
Authority committees



Organisational structure

The organisational structure of the QSA, as at June 2012, is shown below. Members of the key corporate governance committee of the QSA are listed in Appendix 3.

QSA's central office is located at 154 Melbourne Street, South Brisbane. The QSA had 247.2 full-time equivalent staff as at June 2012, based mostly at the central office. The remainder work in 13 district offices across Queensland (district office contact details are listed in Appendix 5). 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, Training and Employment portfolio.



Strategic Plan 2011–15

Planning and objectives

The *Strategic Plan 2011–15* refined the objectives and strategies of the *Strategic Plan 2010–14*, taking into account the strategic direction and policy focus of the government and progress achieved against current strategies. The plan will guide the work of the QSA and provide the framework for its operational planning in a context of significant state and national developments in education.

QSA's work supports the Queensland Government's objective to revitalise front line services for families by assisting teachers to develop high quality curriculum for the classroom. To support this, our strategic objectives focus on providing:

- innovative syllabuses and supporting products that assist schools to prepare young people for life and work in the 21st century
- assessments and other resources that enable students to demonstrate achievement and provide useful information for teachers, parents and other stakeholders
- efficient and effective delivery of our products and services.

Performance against objectives

A summary of achievements is presented on page 3. Performance against priorities identified in the plan is detailed throughout the report.

Challenges and future priorities

QSA's main challenge is to continue to adapt its products and services in line with education policy changes, in Queensland and nationally.

QSA has identified priorities to assist teachers and school communities to deliver the best educational outcomes for students. These include:

- working closely with our education partners to ensure the transition to the Australian Curriculum continues to progress smoothly
- continuing to provide schools with resources and support to enable teachers to confidently implement the Australian Curriculum
- providing resources and support to assist implementation of the *Queensland kindergarten learning guideline* in childcare centres
- implementing the recommendations of the Queensland Certificate of Education and the Queensland Core Skills Test periodic reviews
- assisting more students to become eligible for a Queensland Certificate of Education
- increasing Year 12 completion rates
- collaborating with the Australian Skills Quality Authority (ASQA) and schools to successfully transition to the new national regulatory arrangements for vocational education and training
- contributing to the review of QSA legislation and operations to better position the organisation for the future.

Program review

Syllabus development and implementation

During 2011–12, the QSA continued to develop its vision of an innovative and future-focused Kindergarten (K)–12 education framework based on:

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

A survey of education stakeholders showed that 93% were satisfied with the syllabuses and support materials that the QSA developed in 2011–12. This is a 7% increase on 2010–11 and a 10% increase on 2009–10.

Transition to the Australian Curriculum

The QSA is working with its education partners to ensure a smooth transition to the Australian Curriculum and promote the best interests of Queensland schools.

QSA's partnership with the school sectors is coordinated through the Transition to Australian Curriculum Steering Committee, which provides a structure for ensuring Queensland schools receive consistent and timely information about the new curriculum. As an activity of the committee, the QSA developed an agreed implementation plan and Prep (P)–12 work plan that addresses:

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

- draft curriculum materials for Geography, The Arts, the general capabilities, cross-curriculum priorities and students with disability

Curriculum development

QSA's key curriculum development activities have 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
 - draft initial and final shape papers for general capabilities, cross-curriculum priorities, Health and Physical Education, Technology, Civics and Citizenship and Business and Economics

- coordinating participation of Queensland teachers and curriculum specialists in national forums, national panels and Australian Curriculum, Assessment and Reporting Authority (ACARA) advisory committees
- coordinating Queensland participation in ACARA projects including:
 - the national work samples project
 - the intensive engagement with senior secondary Australian Curriculum
 - trial school engagement with The Arts and curriculum materials for students with disability
- coordinating a Queensland response to 14 senior secondary subject drafts.

Queensland's position

Guidelines and advice have been developed to give an agreed Queensland position on:

- P–2 curriculum, assessment and reporting
- implementation of History
- the position of Studies of Society and Environment
- Year 7 in 2012 and 2013
- entitlement P–10 and advice to support curriculum planning in Year 10.

Consultation papers have been published on:

- reporting student achievement and progress in P–10
- assessment advice and guidelines in P–10
- learning area standards descriptors (LASDs) to support assessment and reporting on English, Mathematics, Science and History, including audiovisual professional development materials to assist teachers to use the LASDs

- planning with the general capabilities and cross-curriculum priorities
- activities to embed Aboriginal and Torres Strait Islander history and cultures as a cross-curriculum priority.

Resource development

Resources have been developed with the school sectors and classroom teachers, and published on the QSA website, including:

- year level and unit overview planning templates for History
- exemplars for P–10 History to demonstrate the application of the templates
- exemplars for multiple year level planning for P–7 Science
- detailed mapping of the Australian and Queensland curriculums for History
- P–10 Literacy and Numeracy indicators aligned to the Australian Curriculum general capabilities
- Year 1 Checkpoints assessments and associated resources
- example literacy and numeracy short assessments for Years 2–7
- Agricultural Education Course Advice and Elaborations for Year 7–10 Science
- information statements and templates to support catering for diversity.

Professional development

Professional development activities included:

- delivering 106 workshops for more than 2500 teachers
- providing sessions by invitation from professional associations, school clusters and administrator's groups
- developing online modules
- facilitating Queensland forums and workshops with stakeholders to support ACARA consultation; in July 2011, a two-day workshop assisted ACARA with its revision of the F–10 achievement standards.

Communication

Communication activities included maintaining an online discussion forum, and publishing a regular e-newsletter.

OUTLOOK FOR 2012–13: Transition to the Australian Curriculum

The QSA will:

- continue to provide strategic advice to inform Queensland's position on the development and finalisation of the P–12 Australian Curriculum content and achievement standards
- develop and revise guidelines and advice to reflect Australian Curriculum learning areas as they are approved including:
 - Studies of Society and Environment (SOSE) and Geography
 - senior secondary position paper
 - P–2 planning for teaching and learning, assessment and reporting for 2013
 - Year 7
 - assessment advice and guidelines in P–10
 - reporting student achievement and progress in P–10
 - working with the general capabilities
- develop resources including:
 - exemplars for other Australian Curriculum learning areas as they are approved
 - multiple year level exemplars for History and other learning areas as they are approved
 - mapping Australian Curriculum to Queensland curriculum in learning areas as they are approved
 - revising assessment resources that support the application of the Australian Curriculum achievement standards in classroom practice following the validation process
- provide professional development including:
 - workshops for teachers focusing on disciplinary

learning and assessment

- online modules
- provide timely, consistent and accurate information to a range of stakeholders including:
 - maintaining the *Australian Curriculum latest* e-newsletter
 - maintaining the online discussion forum
 - providing stakeholder forums.

Kindergarten — Year 10 resources

Queensland kindergarten learning guideline (QKLG)

The QSA has continued to develop online professional development resources and delivered 26 training workshops to support implementation of the *QKLG* in kindergartens and childcare centres.

Lower Secondary Subject Area Guidelines

The *Lower Secondary Subject Area Guidelines* provide practical planning advice for schools developing courses of study for Years 8–10 using the Essential Learnings and the Year 10 Guidelines learning statements. Guidelines were finalised for:

- Business
- Home Economics
- Design and Technology.

Aboriginal and Torres Strait Islander perspectives

The QSA is working to increase awareness of Indigenous perspectives and improve outcomes for Indigenous students in Queensland schools. Embedding Indigenous perspectives into our organisational environment, products and services is the key to achieving these aims.

The QSA has developed a suite of resources to support the implementation of the P–10 Aboriginal and Torres Strait Islander Languages Syllabus. The resources support teachers and community members in the maintenance, revival and development of Aboriginal and Torres Strait Islander languages and build respect for local histories and culture.

The QSA has sought expressions of interest from schools to trial the Aboriginal and Torres Strait Islander Languages Senior Syllabus from 2013. The syllabus will enable students to study the languages associated with their own communities and locations.

OUTLOOK FOR 2012–13: Kindergarten — Year 10 resources

The QSA will:

- develop further resources to assist schools implementing the Australian Curriculum
- continue to develop online professional development resources and deliver teacher professional development workshops supporting the *QKLG*
- develop further resources to support literacy and numeracy learning in K–10.

OUTLOOK FOR 2012–13: Aboriginal and Torres Strait Islander perspectives

The QSA will:

- continue to support school communities wishing to implement the P–10 Aboriginal and Torres Strait Islander Languages syllabus
- support the trial of the Aboriginal and Torres Strait Islander Languages syllabus for Years 11–12
- embed Aboriginal and Torres Strait Islander perspectives in QSA products and services.

Senior curriculum resources

Senior syllabuses

Quality assurance processes continue to be developed and refined for the periodic revision of senior syllabuses. These processes provide schools with quality senior syllabuses and support resources, and improve consistency across syllabuses. Recent refinements include:

- a consistent format for design briefs that describe the scope of syllabus revisions
- expanded consultation processes, such as focus groups at two key points in the revision process
- a revised syllabus template that more closely reflects the principles of informed prescription and informed professionalism.

Current periodic revisions of senior syllabuses

Queensland's senior syllabuses are revised on a six-year cycle to ensure currency and relevance. Eight syllabuses for Authority subjects are currently being revised:

- Agricultural Science
- Business Organisation and Management
- Drama
- Graphics
- Legal Studies
- Marine Studies
- Music
- Technology Studies.

English for ESL Learners Senior Syllabus continues in extended trial, as a similar course is being developed as part of the Australian Curriculum.

Syllabus revisions completed

Eight syllabus revisions were completed. This included the publication of syllabuses and support resources and delivery of workshops to support implementation.

Seven syllabuses for Authority subjects were revised:

- Aerospace Studies
- Business Communication and Technologies
- Chinese Extension
- English Extension
- Hospitality Studies
- Information and Technology Systems
- Study of Society.

One Authority-registered subject syllabus was revised:

- Science in Practice (previously named Science Study Area Specification).

The average cost for each syllabus revision in 2011–12 was \$93 181.

OUTLOOK FOR 2012–13: Senior curriculum resources

The QSA will:

- continue revision of the senior syllabuses in Agricultural Science, Business Organisation and Management, Drama, Graphics, Legal Studies, Marine Studies, Music and Technology Studies
- plan the redevelopment of the suite of Study Area Specifications
- commence the revisions of Study Area Specifications
- develop and implement a Punjabi language syllabus.

Testing and assessment

The QSA works in partnership with school communities to support assessment practices across Prep to Year 12.

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

Prep–Year 10

Year 1 Literacy and Numeracy Checkpoints Assessments

Year 1 Literacy and Numeracy Checkpoints Assessments have been developed by QSA to provide teachers with assessment resources for monitoring children's progress and making judgments about their achievement of targeted P–3 literacy and numeracy indicators. These assessments have been aligned to the Australian Curriculum and added to the Assessment Bank as a resource for teachers.

Literacy and Numeracy Indicators

Literacy and Numeracy Indicators describe expected learning in literacy and numeracy for students from Prep to Year 10. They support planning for teaching, learning, assessment and monitoring across all key learning areas.

The indicators have been aligned to the Australian Curriculum and a range of short literacy and numeracy assessment resources for Years 8 and 9 have been developed in response to feedback from principals.

The 18 short assessments developed focus on specific literacy and numeracy skills within learning areas, and provide practical resources and example strategies to embed the monitoring and assessment of literacy and numeracy skills across the curriculum.

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 2012 NAPLAN tests were held in May for all students in Australia in Years 3, 5, 7 and 9.

The QSA successfully coordinated the administration, marking and reporting of NAPLAN for more than

218 000 students in Queensland within the agreed time frames.

This is 12 000 fewer students than in 2011 as there was only a half-cohort intake of Prep students in 2007.

In a survey of school principals, 94% rated QSA's communication materials for NAPLAN as "good" or "very good".

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

Queensland Comparable Assessment Tasks (QCATs)

The QCATs provide evidence of what students know, understand and can do in relation to a selection of Australian Curriculum content and achievement standards for English, Mathematics and Science in Years 4, 6 and 9.

Three QCATs were implemented by schools in 2011. These tasks were developed by the QSA with common requirements and parameters and were marked according to a common guide for making judgments.

The 2012 QCATs were specifically developed to align with Australian Curriculum exemplars produced by the QSA. Queensland teachers were involved in

the quality assurance processes and trialling of the 2012 QCATs.

Assessment Bank

The Assessment Bank is an online collection of assessments and resources linked to the current curriculum. About 35 800 educators are registered users — an increase of about 5700 on 2010–11.

The Assessment Bank was launched in 2008 with 560 assessment and resource items covering all Years 1–9 key learning areas (KLAs). It now has more than 1200 items.

Over the past year, assessment packages have been developed for English, Mathematics and Science to support the implementation of the Australian Curriculum in these subjects. History packages are currently being created to support the implementation of the History Australian Curriculum in Queensland schools in 2013.

Teachers across Queensland and from all school sectors have worked with the QSA to develop and quality assure these assessment packages.

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.

Table 3 shows a breakdown of candidates who sat the 2011 QCS Test. Table 4 shows the distribution of grades awarded, both by gender and overall.

Curriculum and Assessment Framework for Languages (CCAFL) arrangements. In total, 1181 candidates nominated and 1005 sat the examinations.

Table 3: 2011 QCS Test candidates

| | |
|--------------------------|--------------|
| Total | 29258 |
| OP-eligible | 25444 |
| OP-ineligible | 2882 |
| Equivalent eligible | 859 |
| Equivalent ineligible | 33 |
| Sat but not certificated | 40 |

Table 4: 2011 QCS Test grades

| Grade | Overall | Female | Male |
|----------------|---------|--------|--------|
| Total # | 29218 | 16239 | 12979 |
| A | 15.89% | 12.72% | 19.86% |
| B | 27.63% | 25.39% | 30.43% |
| C | 34.49% | 37.48% | 30.76% |
| D | 20.71% | 23.24% | 17.54% |
| E | 1.28% | 1.16% | 1.42% |
| Total % | 100.00% | 55.58% | 44.42% |

Senior External Examination

The QSA conducts a series of senior subject examinations at locations across Queensland in October and November each year. These examinations are 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 subjects were offered at the 2011 Senior External Examination, with seven language subject examinations borrowed from interstate curriculum authorities under the Collaborative

Externally moderated school-based assessment

Queensland's system of externally moderated school-based assessment in Years 11 and 12 is a highly regarded model for the quality assurance of educational standards. Senior students are taught and assessed by their teachers in accordance with the requirements of Years 11–12 syllabuses. The QSA works in partnership with schools to maintain and improve this system. Our achievements in 2011–12 include:

- hosting the annual moderation conference for approximately 700 state review panellists and district review panel chairs
- training review panels
- conducting random sampling of student exit folios
- moderating over 110 000 student assessment folios
- coordinating moderation meetings for Authority-registered subjects.

OUTLOOK FOR 2012–13: Testing and assessment

The QSA will:

- work with DETE to provide feedback to the national testing authority about potential test items, test protocols and test administration issues relating to NAPLAN tests
- administer NAPLAN tests to all Queensland students in Years 3, 5, 7 and 9
- provide an in-depth analysis of NAPLAN test items to assist teachers to interpret data from NAPLAN results
- develop and administer the QCS Test for eligible Year 12 students
- develop and administer senior external examinations for non-school candidates and school students who are unable to access those subjects in their school
- continue to develop assessment items in the Assessment Bank, aligned with the content descriptors and achievement standards in the Australian Curriculum
- continue to provide a facility for data analysis of NAPLAN, the QCS Test, OPs and FPs and Year 12 outcomes
- evaluate and refine all processes involved in NAPLAN tests and the QCS Test
- check Subject Achievement Indicators allocated by schools for Authority subjects in Year 12
- promote statewide standards of learning and assessment through online assessment materials for Authority and Authority-registered subjects
- provide strategic direction on standards-based assessment and external moderation of school-based assessment through the online assessment hub for Authority subjects
- maintain high quality moderation processes for Authority subjects by revising panel training packages and developing a school moderator package to assist teachers in performing their role in the moderation system
- refine procedures and support materials for quality assurance of Authority-registered subjects
- facilitate initiatives to improve the quality of advice for schools on standards of learning and assessment through the training of review panels at the annual moderation conference.

Certification and tertiary entrance

Senior Education Profile (SEP)

In 2011, the QSA issued Senior Education Profiles (SEPs) and Senior Statements to 47 209 students who completed Year 12. A total of 39 582 students were awarded a Queensland Certificate of Education (QCE), about 2350 more than in 2010. Of these students, 26 815 received a Tertiary Entrance Statement. This was achieved within the agreed government time frames, as has been the case each year since the QSA assumed responsibility for certification in Queensland in 2002.

The quality of QSA's certification processes is evident from these statistics:

- the QCE-eligibility status of only 0.4% of all learners changed following requests for verification or review of results
- only three OPs (or 0.01%) were required to be changed following official appeals by students, down from six the previous year.

The average cost of developing and issuing SEPs was \$254 per student.

The average cost of providing tertiary entrance and pathways information programs (which included the Queensland Core Skills Test, calculation of Subject Achievement Indicators and career advice) was \$8 per student.

Queensland Certificate of Education (QCE)

The QCE is Queensland's senior schooling certificate. It 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 can include senior school subjects, vocational education and training, workplace and community learning, and university subjects undertaken while at school.

Learning accounts

The QSA continues to work with learning providers to promote the online student learning account as a useful tool for students to personally monitor their progress towards the QCE. The learning account records what, where and when a student learns, and the results achieved.

Student Connect

www.studentconnect.qsa.qld.edu.au

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

Queensland Certificate of Individual Achievement (QCIA)

The QCIA recognises and reports the individualised learning achievements of students with special needs who have completed at least 12 years of schooling. The QCIA ensures that the educational achievement of all students can be recorded.

In 2011, the QSA issued 660 QCIA's to students from 179 schools.

Equivalency of non-Queensland qualifications

The QSA provides 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 2011–12, the QSA received and processed 111 equivalency applications for qualifications from 33 countries. Equivalency assessments are provided for employment and recruitment purposes.

2011 Year 12 outcomes report

On behalf of the Queensland Government, the QSA publicly reported a range of Year 12 student outcomes data. For each school, the report includes:

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

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

OUTLOOK FOR 2012–13: Senior Education Profile

The QSA will:

- continue to implement the approved recommendations of the periodic review of the QCE
- continue to promote the QCE and work with stakeholders to maximise learning opportunities for students
- develop resources to support schools to make optimum use of Student Connect
- evaluate all processes involved in providing Tertiary Entrance Statements
- provide ongoing support for the implementation of

the QCIA by training QCIA advisors in policies and protocols

- continue to provide a facility for data analysis of Year 12 outcomes.

Vocational education and training (VET)

The QSA registers schools as registered training organisations (RTOs) to Australian Qualifications Framework Certificate IV level (except declared Apprenticeship Certificates III). This registration function is performed under delegation 39 from the Training and Employment Recognition Council.

The QSA also provides advice to schools on becoming an RTO and implementing selected qualifications from National Training Packages. This advice is provided through a range of modes, including workshops, memos, newsletters and telephone calls.

Strong VET participation by schools is contributing to the achievement of the Queensland Government's target to reduce unemployment in Queensland to 4% over the next 6 years.

School audits

As part of the registration process, schools are audited by QSA for compliance with the Australian Quality Training Framework Essential Conditions and Standards.

In the past year, the QSA has conducted 72 site audits (including three combined audits with DETE staff and 18 desk audits) and 111 document reviews.

Registration activity

In the past year, the QSA processed 1483 registration activities for the 370 schools registered as RTOs. This fourfold increase in registration activities was due to implementation of new training packages and accredited courses.

VET and the QCE

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

VET data quality

The QSA conducted workshops with school RTOs to assist them in improving their reporting of student VET achievement.

National collaboration

The QSA and fellow members of the Australasian Curriculum, Assessment and Certification Authorities

(ACACA) continued working together on a range of common issues relating to VET in schools.

National VET regulator

In April 2011, the *National Vocational Education and Training Regulator Act 2011* established the Australian Skills Quality Authority (ASQA).

ASQA will take over certain state and territory VET registration and accreditation functions from those states and territories that refer their powers to the Commonwealth.

Legislation was passed by the Queensland Government on 21 June 2012 referring its VET registration powers to ASQA from 1 July 2012.

The QSA has worked with DETE and ASQA to facilitate a smooth transition to the new arrangements.

OUTLOOK FOR 2012–13: VET

The QSA will:

- secure a delegation from ASQA to register schools as RTOs
- monitor the impact of ASQA on the QSA and Queensland school RTOs
- continue to guide schools that are RTOs or seeking to become RTOs in complying with the *VET Quality Framework*
- work according to the *VET Quality Framework* to:
 - register schools as RTOs, including those seeking to add to their scope of registration
 - renew registration of schools that are RTOs
- work with DETE staff to improve the quality of VET data reported by RTOs
- work with school RTOs to improve the quality of their VET data
- work with other states and territories through ACACA on issues of common interest
- work with school sectors on the implementation of National Trade Cadetships.

Corporate support and communication

Corporate support functions have a key role in developing the governance framework of the QSA and leading the development and implementation of effective resource management and capability development strategies.

Effective communication and partnerships with schools, industry, academia and the community ensure that the QSA's products and services meet the needs of stakeholders.

The QSA continues to develop its consultative structures and uses a range of approaches to build partnerships and share information with these groups.

meetings focused on the Australian Curriculum, and support required by schools to ensure teachers can confidently implement the new curriculum.

Shaping teaching and learning: The assessment factor

The QSA held its annual conference in Brisbane on 26–27 April 2012. Over 1500 delegates attended, representing more than 700 organisations including about 400 Queensland schools. The conference theme focused on assessment, its role in the teaching and learning process, and as a vital element of teachers' professional practice. The conference remains the only event of its type in the country for educators across

K–12. Its aim is to create a stimulating environment where teachers, principals, national and international education experts and sector administrators come together to focus on enhancing educational practice.

Leadership in Education Forum

The Leadership in Education Forum, co-hosted by QSA and the Queensland Education Leadership Institute (QELi), comprised part of the QSA annual conference.

The forum explored the concept of a learning society and challenged school leaders to draw innovation from across society and apply it in schools. More than 300 principals and deputy principals heard presentations from education experts and researchers and shared ideas with their peers.

Consultation mechanisms

Ten committees provide advice to the QSA Governing Body to ensure its decision making is well informed. These committees are an important part of the consultation framework that assists the QSA to develop high quality products and services for all Queensland teachers and students.

Reference groups of principals from special needs, primary, P–12 and secondary schools provided a formal structure for sharing information and perspectives on key initiatives and emerging issues. Typically, these groups meet twice each year. The

The QSA held focus group meetings with principals in 15 locations across the state to provide an opportunity to discuss key education issues. These discussions also allowed the QSA to seek feedback on ways to improve its products and services and to help schools improve learning outcomes.

Professional development workshops

During 2011–12, the QSA delivered more than 260 workshops to about 7000 teachers and school and curriculum leaders to support the introduction and implementation of curriculum, assessment and reporting initiatives across K–12. Participants at workshops received certification appropriate for registration renewal based on the standards of the Queensland College of Teachers' *Continuing Professional Development Framework*.

The QSA organised 56 presentations in response to requests for professional development services from clusters of schools and professional associations. Topics included Australian Curriculum, assessment, literacy and numeracy, VET and a range of subject areas.

We continued to support DETE's professional development program by providing presentations on connecting curriculum and assessment using the literacy and numeracy indicators.

Annually more than 90% of participants express satisfaction with QSA's workshop program.

Briefing for education academics

The QSA hosted its annual briefing for more than 50 academics involved in teaching pre-service education students. The briefing encouraged professional conversations and information sharing about the implementation of Australian Curriculum standards and assessment, and QSA products and services.

Careers markets

The QSA provided advice for students, parents, and prospective tertiary applicants at the Tertiary Studies Expo (TSXPO) careers fair in Brisbane.

Enquiry service

The QSA maintained its toll-free Student Connect service for students, parents/carers and school staff.

During the 2011 release of the Senior Education Profile (SEP) and the 2011–12 tertiary admissions offer round, the QSA operated its SEP Hotline to assist with student certification queries.

Between 19 December 2011 and 9 January 2012, the QSA received about 890 enquiries relating to certification and post-school options. This was significantly fewer than in previous years, as students are now able to access their results and other information in their online learning account, and the QSA has been proactive in communication with students prior to the release of the SEP.

Publications

Regular publications produced by the QSA for stakeholders include:

- *QSA Connect*, a fortnightly email newsletter that updates more than 12 500 subscribers about QSA initiatives, professional development activities and events
- *QSA Focus*, an email bulletin for Queensland teachers. It shares relevant and timely information about key education issues and is distributed periodically. With only one article per issue, *QSA Focus* provides detailed information and resources designed to add value to teachers' everyday work
- *NAPLAN*, a monthly online bulletin keeping schools informed about processes and procedures for the National Assessment Program — Literacy and Numeracy tests
- *Australian Curriculum latest*, an online bulletin providing information and advice to all Queensland schools about the transition to the Australian Curriculum
- *Student Connect* (formerly *Exit Lines*), a magazine published twice a year, providing Year 12 students with news, study tips and information about their studies and further education, training and career pathways
- *VET Update*, a quarterly update about practical aspects of VET in schools for VET coordinators and principals
- memos, timely online advice to schools about important QSA information.

Information and communications technology (ICT)

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

Senior Learning Information Management System (SLIMS)

Consolidation work continued on the SLIMS application, which registers young people working towards the QCE and records information about their enrolments and results.

Event Management System

An Event Management System was developed during 2011–12 to streamline the planning and delivery of QSA events including workshops, seminars and professional development sessions for teachers.

ICT governance

The QSA's *ICT Strategic Plan* guides development, investment and maintenance decisions relating to QSA's ICT systems.

OUTLOOK FOR 2012–13: ICT

The QSA will:

- support and advise schools about student enrolment rules and regulations for senior certification
- redevelop the Student Data Capture System (SDCS) subject to funding approval
- develop and implement enhancements to SLIMS
- replace ageing computer hardware associated with the delivery of the QCE
- support and maintain all QSA corporate application systems
- assist QSA business units to identify, scope and implement system improvements
- support the development and maintenance of the QSA website.

Workforce planning, attraction and retention

In 2011–12, the QSA was staffed by 247.2 full-time equivalent staff. The permanent retention rate during this period was 92.5% and the permanent separation rate was 7.5%.

The QSA Workforce Planning Framework provides an overarching structure for strategic human resources initiatives. It outlines a series of ongoing strategies designed to ensure the organisation recruits, develops and retains high performing, responsive and engaged staff. Key initiatives include:

- continuing the QSA's flexible workplaces opportunities
- continuing to implement the Professional Development Strategy to provide learning, development and career opportunities for staff
- implementing enhanced recruitment and selection processes
- providing quality corporate and local induction programs
- supporting current and aspiring leaders
- supporting performance management and employee engagement through the Engaged Workplaces program.

Governance achievements

The QSA has undertaken a range of initiatives aimed at ensuring its sustainability and compliance with legislative requirements. These include:

- maintaining and promoting the Corporate Governance Framework to support the effectiveness of QSA's corporate governance activities
- engaging the Department of Education, Training and Employment (DETE) to provide internal audit services (financial compliance and performance audits)
- continuing to review the strategic risk assessment and ensuring risk minimisation or mitigation actions are in place
- developing the 2011–12 operating and capital budgets to support strategic priorities and accountabilities
- continuing to improve internal reporting systems
- implementing the QSA Corporate Procurement Plan in accordance with State Procurement Policy requirements to strengthen purchasing in the QSA

- monitoring and reviewing the Financial Management Improvement Framework to articulate explicit links between improvement initiatives and operational activities
- continuing to conduct business process review exercises to ensure the currency, accuracy and relevance of procedures and to identify opportunities for process improvement

- aligning business units to deliver QSA strategic priorities and projects
- monitoring QSA corporate and management performance against branch operational plans and performance accountabilities for managers and branch budgets.

Advice and compliance

During 2011–12, the QSA provided advice 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 the QSA’s corporate service-related activities complied with whole-of-government legislation, policies and directives.

Every year the QSA is audited internally and externally. The internal audit was performed by DETE’s Internal Audit Unit, and the external audit was performed by Prosperity Advisers Pty Ltd, a contractor of the Queensland Audit Office. There were no significant issues arising from either the internal or external audits in 2011–12.

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

Audit and risk management

The QSA has an Audit Committee, whose charter is consistent with the Queensland Treasury Audit Committee Guidelines. Its membership, duties and responsibilities are listed in Appendix 4.

The QSA’s internal audit plan was informed by its strategic plan, operational plan, and strategic risk assessment.

Delegations

During 2011–12, the QSA 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.

Workplace ethics

The *Public Sector Ethics Act 2004* has been amended by the Public Sector Ethics Regulation 2010. The Code of Conduct is now shaped around the four key ethical principles contained in the amended Act to guide ethical decision-making and behaviour. The ethical principles are:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

The Code of Conduct is published on the QSA website. All QSA employees undergo education and training about the Code of Conduct — which includes the application of ethics principles and obligations of public officials — at induction and annually throughout their employment.

Information

Information provision is undertaken by the QSA in accordance with Sections 13–15 and 17 of the Education (Queensland Studies Authority) Act.

Copies of certificates

As outlined in Part 7 of the Education (Queensland Studies Authority) Regulation 2002, certified copies of certificates issued by the QSA were 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

The QSA received no applications under Right to Information provisions but processed 11 applications under the *Information Privacy Act 2009*.

OUTLOOK FOR 2012–13: Corporate support and communication

The QSA will:

- monitor the strategic risk assessment and risk management plan
- improve the quality management systems that support delivery of core products and services, and coordinate the development of quality plans for new products and services
- implement financial resources for strategic and operational products and services
- monitor the *Financial Management Practice Manual* to support consistent business practice and ensure compliance with the *Financial Accountability Act 2009* and subordinate legislation
- continue to review and implement the Financial Management Improvement Framework
- continue to build staff capability to develop and deliver high quality educational products and services
- monitor the Engaged Workplaces initiative to ensure it continues to foster a productive and engaged environment and promotes effective performance management
- conduct mandatory annual ethics training for staff
- continue to refine recruitment and selection processes
- continue to review corporate services policies to support quality corporate governance
- conduct further business process improvement exercises to identify areas for improvement and ensure efficiency of procedures
- continue to improve the quality of

records-management practices across the QSA through electronic record keeping

- continue to conduct training for new and existing QSA managers to ensure familiarity and compliance with corporate policies
- monitor implementation of the Professional Development Strategy.

Financial report 2011–12

Contents

| | |
|---|----|
| Statement of comprehensive income..... | 28 |
| Statement of financial position | 29 |
| Statement of changes in equity..... | 30 |
| Statement of cash flows | 31 |
| Notes to and forming part of the financial statements | 32 |
| Certificate of the Queensland Studies Authority | 48 |
| Independent auditor’s report | 49 |

General information

This financial report covers the QSA.

The QSA is a statutory body established under the Education (Queensland Studies Authority) Act.

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

The QSA’s central office and principal place of business is:

154 Melbourne Street
South Brisbane QLD 4101

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

For information in relation to the QSA’s financial report, please call (07) 3864 0222, email finance@qsa.qld.edu.au or visit the QSA website: www.qsa.qld.edu.au.

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

Queensland Studies Authority
STATEMENT OF COMPREHENSIVE INCOME
for the year ended 30 June 2012

| | Notes | 2012 \$'000 | 2011 \$'000 |
|--|-------|----------------|----------------|
| Income from Continuing Operations | | | |
| Revenue | | | |
| User charges | 2 | 2,282 | 3,057 |
| Grants | | 41,228 | 41,423 |
| Interest | | 870 | 898 |
| Other revenues | | 7 | 8 |
| Total Income from Continuing Operations | | 44,482 | 45,386 |
| Expenses from Continuing Operations | | | |
| Employee expenses | 3 | 29,033 | 28,804 |
| Supplies and services | 5 | 13,234 | 14,877 |
| Depreciation and amortisation | 6 | 1,553 | 1,520 |
| Impairment losses | 7 | - | 49 |
| Other expenses | 8 | 137 | 133 |
| Total Expenses from Continuing Operations | | 43,957 | 45,383 |
| Operating Result from Continuing Operations | | 525 | 3 |
| Other Comprehensive Income | | - | - |
| Total Comprehensive Income | | 525 | 3 |

The accompanying notes form part of these statements

Queensland Studies Authority
STATEMENT OF FINANCIAL POSITION
as at 30 June 2012

| | Notes | 2012 \$'000 | 2011 \$'000 |
|----------------------------------|-------|----------------|----------------|
| Current Assets | | | |
| Cash and cash equivalents | 9 | 10,739 | 8,419 |
| Receivables | 10 | 498 | 500 |
| Inventories | 11 | 8 | 33 |
| Prepayments | 12 | 189 | 370 |
| Total Current Assets | | 11,444 | 9,322 |
| Non-Current Assets | | | |
| Intangible assets | 13 | 5,602 | 6,564 |
| Plant and equipment | 14 | 873 | 1,182 |
| Total Non-Current Assets | | 6,475 | 7,746 |
| Total Assets | | 17,919 | 17,068 |
| Current Liabilities | | | |
| Payables | 15 | 3,463 | 3,310 |
| Accrued employee benefits | 16 | 2,101 | 2,102 |
| Unearned revenue | | 291 | 117 |
| Total Current Liabilities | | 5,855 | 5,529 |
| Total Liabilities | | 5,855 | 5,529 |
| Net Assets | | 12,064 | 11,539 |
| Equity | | | |
| Contributed equity | | 4,832 | 4,832 |
| Accumulated surplus | | 7,232 | 6,707 |
| Total Equity | | 12,064 | 11,539 |

The accompanying notes form part of these statements

Queensland Studies Authority
STATEMENT OF CHANGES IN EQUITY
for the year ended 30 June 2012

| | Accumulated Surplus | | Contributed Equity | | Total | |
|---|---------------------|--------|--------------------|--------|--------|--------|
| | 2012 | 2011 | 2012 | 2011 | 2012 | 2011 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Balance as at 1 July | 6,707 | 6,704 | 4,832 | 4,832 | 11,539 | 11,536 |
| Total Comprehensive Income for the Year | 525 | 3 | - | - | 525 | 3 |
| Balance as at 30 June | 7,232 | 6,707 | 4,832 | 4,832 | 12,064 | 11,539 |

The accompanying notes form part of these statements.

Queensland Studies Authority
STATEMENT OF CASH FLOWS
for the year ended 30 June 2012

Cash flows from operating activities

Inflows:

| | | |
|---|--------|--------|
| User charges | 2,528 | 2,993 |
| Grants and other contributions | 41,223 | 41,423 |
| Interest receipts | 521 | 851 |
| GST input tax credits from Australian Taxation Office | 1,445 | 1,567 |
| GST collected from customers | 256 | 292 |
| Other | 7 | 8 |

Outflows:

| | | |
|--|----------|----------|
| Employee expenses | (28,622) | (28,828) |
| Supplies and services | (13,127) | (15,589) |
| GST remitted to Australian Taxation Office | (293) | (281) |
| GST paid to suppliers | (1,403) | (1,558) |
| Other | (136) | (120) |

Net cash provided by/(used in) operating activities

17

2,509 **768**

Cash flows from investing activities

Outflows:

| | | |
|----------------------------------|-------|-------|
| Payments for plant and equipment | (107) | (297) |
| Payments for intangibles | (182) | - |

Net cash provided by/(used in) investing activities

(289) **(297)**

Net increase/(decrease) in cash and cash equivalents

2,320 471

Cash and cash equivalents at beginning of financial year

5,419 7,948

Cash and cash equivalents at end of financial year

9

10,739 **8,419**

The accompanying notes form part of these statements

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

Objectives and principal activities of the Queensland Studies Authority

- Note: 1 Summary of significant accounting policies
- Note: 2 User Charges
- Note: 3 Employee Expenses
- Note: 4 Key executive management personnel and remuneration
- Note: 5 Supplies and Services
- Note: 6 Depreciation and Amortisation
- Note: 7 Impairment Losses
- Note: 8 Other Expenses
- Note: 9 Cash and Cash Equivalents
- Note: 10 Receivables
- Note: 11 Inventories
- Note: 12 Prepayments
- Note: 13 Intangible Assets
- Note: 14 Plant and Equipment
- Note: 15 Payables
- Note: 16 Accrued Employee Benefits
- Note: 17 Reconciliation of Operating Surplus to Net Cash from Operating Activities
- Note: 18 Commitments for Expenditure
- Note: 19 Contingencies
- Note: 20 Financial Instruments
- Note: 21 Remuneration of Board Members

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

Objectives and principal activities of the Queensland Studies Authority

The Queensland Studies Authority was established as a statutory body from 1 July 2002 under the *Education (Queensland Studies Authority) Act 2002*.

The objective of the Queensland Studies Authority is to provide a range of services and materials relating to syllabuses, testing, assessment, moderation, certification, accreditation, vocational education, tertiary entrance and research.

The Authority is funded for the services it delivers principally by parliamentary appropriations administered by the Department of Education, Training & Employment. It also provides the following on a fee for service basis:

- Sale of publications
- Seminars, conferences and workshops
- Past examination papers
- Visa student fees
- Verification of student education profiles
- Certificates

1 Summary of significant accounting policies

(a) Statement of Compliance

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

These financial statements are general purpose financial statements, and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Treasury's Minimum Reporting requirements for the year ended 30 June 2012, and other authoritative pronouncements.

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

(b) The Reporting Entity

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

(c) User Charges

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

(d) Grants and Contributions

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

Contributed assets are recognised at their fair value. Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

(e) Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June, deposits at call with financial institutions and short-term investments/deposits maturing within 3 months from the end of the financial year.

(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 provision 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.

Other debtors generally arise from transactions outside the usual operating activities of the Authority and are recognised at their assessed values. Terms are a maximum of three months, no interest is charged and no security is obtained.

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1 Summary of significant accounting policies (continued)

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

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

These assets are measured at the lower of the assets' carrying amounts and their fair values less costs to sell. The assets are not depreciated. At 30 June 2012, the Authority did not hold any non-current assets for sale.

(i) Acquisitions of assets

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

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

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

(j) Plant and Equipment

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

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

Where intangible assets have an active market, they are measured at fair value, otherwise they are measured at cost.

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

Materiality concepts under AASB 1031 are considered in determining whether the difference between the carrying amount and the fair value of an asset is material.

(l) Intangibles

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

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

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

Internally Generated Software

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

Costs associated with the development of computer software have been capitalised and are amortised on a straight-line basis over the period of expected benefit to the Authority, namely 7.5 to 10 years.

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

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

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

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

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

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1 Summary of significant accounting policies (continued)

(m) Amortisation and Depreciation of Intangibles and Plant and Equipment (continued)

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 | Depreciation/Amortisation rate |
|-------------------------------|--------------------------------|
| Plant and equipment | |
| Computer equipment | 10% to 21% |
| Office equipment | 10% to 20% |
| Print equipment | 12% to 20% |
| Leasehold improvements | 12% to 20% |
| Intangible assets | |
| Software internally generated | 10% to 13% |

(n) 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.

(o) Leases

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

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

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

(p) 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.

(q) 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:

- Cash and Cash equivalents - held at fair value through profit and loss
- 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.

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1 Summary of significant accounting policies (continued)

(r) Employee Benefits

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

Payroll tax and workers' compensation insurance are a consequence of employing employees, but are not counted in an employee's total remuneration package. They are not employee benefits and are recognised separately as employee related expenses.

Wages, salaries, annual leave and sick leave

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

For unpaid entitlements expected to be paid within 12 months, the liabilities are recognised at their undiscounted values. Entitlements not expected to be paid within 12 months are classified as non-current liabilities and recognised at their present value, calculated using yields on Fixed Rate Commonwealth Government bonds of similar maturity, after projecting the remuneration rates expected to apply at the time of likely settlement.

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.

Long service leave

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

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

Superannuation

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

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

Key executive management personnel and remuneration

Key executive management personnel and remuneration disclosures are made in accordance with the section 5 of the *Financial Reporting Requirements for Queensland Government Agencies* issued by Queensland Treasury. Refer to Note 4 for the disclosures on key executive management personnel and remuneration.

(s) 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.

(t) 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.

(u) 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.

(v) 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 1036 *Contributions by Owners Made to Wholly-Owned Public Sector Entities*. Appropriations for equity adjustments are similarly designated.

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1 Summary of significant accounting policies (continued)

(w) Taxation

The Queensland Studies 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 Studies Authority. GST credits receivable from, and GST payable to the ATO, are recognised (refer to note 10).

(x) Issuance of Financial Statements

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

(y) 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 the 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.

The Australian government passed its *Clean Energy Act* in November 2011 with a start date of 1 July 2012. The legislation will result in the introduction of a price on carbon emissions made by Australian businesses from 1 July 2012.

The flexible market-based price phase of the carbon pricing mechanism will commence on 1 July 2015. It will be preceded by a three-year period during which the price of permits will be fixed at \$23 per tonne or carbon dioxide equivalent in year one, \$24.15 in year two and \$25.40 in year three.

Section 4.3.4 of Queensland Treasury's report on 'Carbon Price Impacts for Queensland' dated August 2011 indicates that, for non-residential construction activities, costs may increase by between 0.7 per cent and 0.8 per cent over the period 2012-13 to 2015-16.

On this basis and other information available, the introduction of the carbon pricing mechanism is not expected to have a significant impact on Queensland Studies Authority's critical accounting estimates, assumptions and management judgements.

(z) Rounding and Comparatives

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 has been restated where necessary to be consistent with disclosures in the current reporting period.

(aa) New and Revised Accounting Standards

The Authority did not voluntarily change any of its accounting policies during 2011-12. Australian accounting standard changes applicable for the first time for 2011-12 have had minimal effect on the Authority's financial statements, as explained below.

AASB 2010-4 *Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project* (AASB 1, AASB 7, AASB 101 & AASB 134 and *Interpretation 13*) became effective from reporting periods beginning on or after 1 January 2011. Given the Queensland Studies Authority existing financial instruments, there was only a minor impact on the Authority's financial instruments note (20(c)), in relation to disclosures about credit risk. That note no longer needs to disclose amounts that best represent the maximum exposure to credit risk where the carrying amount of the instruments already reflects this. As this was the case with all the Authority's receivables as at 30 June 2012 (and as at 30 June 2011), receivables are not included in the credit risk disclosure in this year's financial statements.

As the Queensland Studies Authority held no collateral or other credit enhancements in respect of its financial instruments, and did not renegotiate the terms of any financial assets, during the reporting periods presented in these financial statements, there were no other changes required to the authority's financial instruments note arising from the amendments to AASB 7 *Financial Instruments: Disclosures*.

AASB 1054 *Australian Additional Disclosures* became effective from reporting periods beginning on or after 1 July 2011. Given the Queensland Studies Authority's previous disclosure practices, AASB 1054 had minimal impact on the Authority. One of the footnotes to note 8 *Other Expenses*, regarding audit fees, has been slightly amended to identify the Authority's auditor and clarify the nature of the work performed by the auditor.

AASB 2011-1 *Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project* (AASB 1, AASB 5, AASB 101, AASB 107, AASB 108, AASB 121, AASB 128, AASB 132 & AASB 134 and *Interpretations 2, 112 & 113*) also became effective from reporting periods beginning on or after 1 July 2011. The only potential implication for the Queensland Studies Authority from this amending standard was the deletion from AASB 101 *Presentation of Financial Statements* of the requirement for disclosure of commitments. However, Treasury Department's Financial Reporting Requirements require continuation of commitments disclosures, so this deletion from AASB 101 has no impact on the Queensland Studies Authority's commitments note (note 18).

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1 Summary of significant accounting policies (continued)

(aa) New and Revised Accounting Standards (continued)

The Authority is not permitted to early adopt a new or amended accounting standard ahead of the specified commencement date unless approval is obtained from the Treasury Department. Consequently, the Authority has not applied any Australian accounting standards and interpretations that have been issued but are not yet effective. The Authority applies standards and interpretations in accordance with their respective commencement dates.

At the date of authorisation of the financial report, significant impacts of new or amended Australian accounting standards with future commencement dates are as set out below.

AASB 2011-9 *Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income* (AASB 1-5, 7, 101, 112, 120, 121, 132, 133, 134, 1029 & 1049) applies as from reporting periods beginning on or after 1 July 2012. The only impact for the Queensland Studies Authority will be that, in the Statement of Comprehensive Income, items within the 'Other Comprehensive Income' section will need to be presented in different sub-sections, according to whether or not they are subsequently re-classifiable to the operating result. Whether subsequent re-classification is possible depends on the requirements or criteria in the accounting standard/interpretation that relates to the item concerned.

AASB 13 *Fair Value Measurement* applies from reporting periods beginning on or after 1 January 2013. AASB 13 sets out a new definition of "fair value" as well as new principles to be applied when determining the fair value of assets and liabilities. The new requirements will apply to all of the Queensland Studies Authority's assets and liabilities (excluding leases) that are measured and/or disclosed at fair value or another measurement based on fair value. The potential impacts of AASB 13 relate to the fair value measurement methodologies used, and financial statement disclosures made in respect of such assets and liabilities.

AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not "observable" outside the Authority, the amount of information to be disclosed will be relatively greater.

AASB 9 *Financial Instruments* (December 2010) and AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9* (December 2010) (AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038) and Interpretations 2, 5, 10, 12, 19 & 127) become effective from reporting periods beginning on or after 1 January 2013. The main impacts of these standards on Queensland Studies Authority are that they will change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements, financial assets will be more simply classified according to whether they are measured at either amortised cost or fair value. Pursuant to AASB 9, financial assets can only be measured at amortised cost if two conditions are met. One of these conditions is that the asset must be held within a business model whose objective is to hold assets in order to collect contractual cash flows. The other condition is that the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial application of AASB 9, the Queensland Studies Authority will need to re-assess the measurement of its financial assets against the new classification and measurement requirements, based on the facts and circumstances that exist at that date. Assuming no change in the types of transactions the Queensland Studies Authority enters into, it is not expected that any of the Authority's financial assets will meet the criteria in AASB 9 to be measured at amortised cost. Therefore, as from 2013-14 financial statements, all of the Authority's financial assets will be required to be classified as "financial assets required to be measured at fair value through profit or loss" (instead of the measurement classifications presently used in notes 11(i) and 20). The same classification will be used for net gains/losses recognised in the Statement of Comprehensive Income in respect of those financial assets. In the case of the Authority's receivables, the carrying amount is considered to be a reasonable approximation of fair value.

Changed disclosure requirements will apply once AASB 9 becomes effective. A number of one-off disclosures will be required in the 2013-14 financial statements to explain the impact of adopting AASB 9.

The following new and revised standards apply as from reporting periods beginning on or after 1 January 2013 –

- AASB 10 *Consolidated Financial Statements* ;
- AASB 11 *Joint Arrangements* ;
- AASB 12 *Disclosure of Interests in Other Entities* ;
- AASB 127 (revised) *Separate Financial Statements* ;
- AASB 128 (revised) *Investments in Associates and Joint Ventures* ; and
- AASB 2011-7 *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards* (AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17) .

These standards cannot be applied by not-for-profit entities prior to their effective date, as the AASB is presently considering modifying them for application by not-for-profit entities in an Australian context. Any such modifications are likely to clarify how the IASB's principles should be applied by not-for-profit entities. Hence, the Queensland Studies Authority is not yet in a position to reliably determine the future implications of these new and revised standards for the Authority's financial statements.

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

1 Summary of significant accounting policies (continued)

(aa) New and Revised Accounting Standards (continued)

AASB 10 redefines and clarifies the concept of control of another entity, which is the basis for determining which entities should be consolidated into an entity's financial statements. Therefore, subject to any not-for-profit modifications yet to be made to AASB 10, the Authority will need to reassess the nature of its relationships with other entities, including entities that aren't currently consolidated.

AASB 11 deals with the concept of joint control, and sets out new principles for determining the type of joint arrangement that exists – which, in turn, dictates the accounting treatment. The new categories of joint arrangements under AASB 11 are more aligned to the actual rights and obligations of the parties to the arrangement. Subject to any not-for-profit modifications yet to be made to AASB 11, the Authority will need to assess the nature of any arrangements with other entities to determine whether a joint arrangement exists in terms of AASB 11.

AASB 12 contains a wide range of new disclosure requirements in respect of interests in other entities, whether those entities are controlled entities, associates, joint arrangements, or structured entities that aren't consolidated. The volume and nature of disclosures that the Authority will be required to make as from its 2013-14 financial statements will depend on the Authority's eventual assessment of the implications of the new and revised standards listed above, particularly AASB 10, AASB 11 and AASB 12B.

A revised version of AASB 119 Employee Benefits applies from reporting periods beginning on or after 1 January 2013. The revised AASB 119 is generally to be applied retrospectively. One of the implications for the Authority is that the revised standard clarifies the concept of "termination benefits", and the recognition criteria for liabilities for termination benefits will be different. If termination benefits meet the timeframe criterion for "short-term employee benefits", they will be measured according to the AASB 119 requirements for "short-term employee benefits". Otherwise, termination benefits will need to be measured according to the AASB 119 requirements for "other long-term employee benefits". Under the revised standard, the recognition and measurement of employer obligations for "other long-term employee benefits" will need to be accounted for according to most of the requirements for defined benefit plans.

The other implication for the Authority of the revised AASB 119 is the changed criteria for accounting for employee benefits as "short-term employee benefits". Under the revised AASB 119, only benefits expected to be settled wholly within 12 months after the end of the reporting period in which the employees render the related service are classified as "short-term employee benefits". Due to this change in criterion, annual leave will be classified as "long-term employee benefits" and discounted to its present value. However, this change has minimal impact on long-service leave as the Authority is a member of the Queensland Government central scheme. The revised AASB 119 also includes changed requirements for the measurement of employer liabilities/assets arising from defined benefit plans, and the measurement and presentation of changes in such liabilities/assets. The Queensland Studies Authority only contributes to QSuper, and the corresponding QSuper employer benefit obligation is held by the State.

AASB 1053 Application of Tiers of Australian Accounting Standards applies as from reporting periods beginning on or after 1 July 2013. AASB 1053 establishes a differential reporting framework for those entities that prepare general purpose financial statements, consisting of two tiers of reporting requirements – Australian Accounting Standards (commonly referred to as "tier 1"), and Australian Accounting Standards – Reduced Disclosure Requirements (commonly referred to as "tier 2"). Tier 1 requirements comprise the full range of AASB recognition, measurement, presentation and disclosure requirements that are currently applicable to reporting entities in Australia. The only difference between the tier 1 and tier 2 requirements is that tier 2 requires fewer disclosures than tier 1.

Details of which disclosures in standards and interpretations are not required under tier 2 reporting are set out in amending standards AASB 2010-2, AASB 2011-2, AASB 2011-8 and AASB 2011-11 (which also apply from reporting periods beginning on or after 1 July 2013). However, Treasury Department's Financial Reporting Requirements effectively do not allow application of AASB 2011-8 in respect of controlled entities, associates or interests in jointly controlled entities.

Pursuant to AASB 1053, public sector entities like the Queensland Studies Authority may adopt tier 2 requirements for their general purpose financial statements. However, AASB 1053 acknowledges the power of a regulator to require application of the tier 1 requirements. In the case of the Queensland Studies Authority, the Treasury Department is the regulator. Treasury Department has advised that its policy decision is to require all statutory bodies captured for whole-of-Government reporting purposes, to adopt Tier 1 reporting requirements. In compliance with Treasury's policy which prohibits the early adoption of new or revised accounting standards unless Treasury approval is granted, the Queensland Studies Authority has not early adopted AASB 1053.

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

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

2 User Charges

| |
|---|
| Visa student fees |
| Sale of publications, syllabuses, past papers |
| Workshops/conferences |
| Advertising |
| Verification of Student Education Profiles |
| Examinations |
| Attainment certificate statements |
| Certificates, Overseas & Interstate Equivalency |
| Copyright fees |
| Other |
| Total |

| | | |
|--|---------------|---------------|
| | 2012 | 2011 |
| | \$'000 | \$'000 |
| | 359 | 491 |
| | 305 | 313 |
| | 1,137 | 1,579 |
| | 33 | 62 |
| | 12 | 11 |
| | 59 | 59 |
| | 119 | 100 |
| | 48 | 43 |
| | 199 | 375 |
| | 8 | 24 |
| | 2,282 | 3,057 |

3 Employee Expenses

Employee benefits:

| |
|---|
| Wages and salaries |
| Annual leave * |
| Employer superannuation contributions * |
| Long service leave levy * |

| | |
|--------|--------|
| 22,684 | 22,457 |
| 1,846 | 1,800 |
| 2,678 | 2,573 |
| 390 | 390 |

Employee related expenses

| |
|---------------------------------|
| Workers compensation premium ** |
| Payroll tax * |
| Other employee related expenses |
| Total |

| | |
|---------------|---------------|
| 40 | 46 |
| 1,326 | 1,279 |
| 71 | 299 |
| 29,033 | 28,804 |

* Refer to Note 1(f)

The number of employees including both full-time employees and part-time employees measured on a full-time equivalent basis is:

Number of Employees

| | |
|-------------|-------------|
| 2012 | 2011 |
| 247 | 249 |

4 Key executive management personnel and remuneration

(a) Key Executive Management Personnel

The following details for key executive management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Queensland Studies Authority during 2011-12. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

| Position | Responsibilities | Current Incumbents | |
|--|--|--|--|
| | | Contract classification and appointment authority | Date appointed to position (Date resigned from position) |
| Director | The Director is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the QSA in accordance with relevant legislation. | Position is substantively vacant following resignation of the Director in 2010. The Acting Director is at classification level SES 3 (High) under s 68 of the Education (Queensland Studies Authority) Act 2002. | Director resigned effective 05/03/2010. Acting Director commenced 27/04/2008. |
| Deputy Director, Curriculum Services Division | The Deputy Director, Curriculum Services leads the development, implementation and promotion of QSA's policy approach to curriculum, learning, assessment and reporting. The position also leads the review of syllabuses and curriculum development with a particular focus on implementation of the Australian Curriculum. | Classification level SES 2 (High) under sections 110 and 113 of the Public Service Act 2008. | Contract start date 18/02/2008, contract completion date 17/02/2014. |
| Deputy Director, Assessment and Reporting Division | The Deputy Director, Assessment and Reporting is responsible for the development and implementation of strategies to support QSA's assessment capability and to manage the quality assurance processes for QSA's testing, certification and assessment functions. The position is also responsible for the release of accurate student achievement data. | Substantive classification level SES 2 (High) under sections 110 and 113 of the Public Service Act 2008. Acting Deputy Director classification level SES 2 (High) under section 112 of the Public Service Act 2008. | Deputy Director start date 12/07/2004, contract completion date 10/10/2012. Acting Deputy Director start date 27/04/2008. |
| Deputy Director, Corporate and Information Services Division | The Deputy Director, Corporate and Information Services is accountable for the delivery of strategic corporate outcomes and the development, implementation and evaluation of QSA's corporate and information technology governance arrangements. | Classification level SES 2 (Low) under sections 110 and 113 of the Public Service Act 2008. | Start date 04/02/2006, contract completion date 03/02/2013. |
| Assistant Director, Policy Coordination Branch | The Assistant Director, Policy Coordination provides high-level advice on government relationship management and coordinates policy development and communication of QSA policy and information to stakeholders. | Senior Officer classification level under sections 116 and 119 of the Public Service Act 2008. | Appointment date 15/10/2007. |

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

4 Key executive management personnel and remuneration (continued)

(b) Remuneration

Remuneration policy for the agency's key executive management personnel is set by the Queensland Public Service Commission as provided for under the Public Service Act 2008. The remuneration and other terms of employment for the key executive management personnel are specified in employment contracts. The contracts provide for the provision of performance-related cash bonuses and other benefits including motor vehicles.

For the 2011-12 year, remuneration of key executive management personnel increased by 2.5% in accordance with government policy.

Remuneration packages for key executive management personnel comprise the following components:-

- Short term employee benefits which include:
 - Base – consisting of base salary, allowances and leave entitlements paid and provided for the entire year or for that part of the year during which the employee occupied the specified position. Amounts disclosed equal the amount expensed in the Statement of Comprehensive Income.
 - Non-monetary benefits – consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee benefits include long service leave accrued.
- Post employment benefits include superannuation contributions.
- Redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payment in lieu of notice on termination, regardless of the reason for termination.
- Performance bonuses are not paid under the contracts in place.

Total fixed remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post employment benefits.

1 July 2011 - 30 June 2012

| Position (date resigned if applicable) | Short Term Employee Benefits | | Long Term Employee Benefits | Post Employment Benefits | Termination Benefits | Total Remuneration |
|--|------------------------------|------------------------------|-----------------------------|--------------------------|----------------------|--------------------|
| | Base \$'000 | Non-Monetary Benefits \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Acting Director | 193 | 47 | 4 | 25 | - | 267 |
| Deputy Director, Curriculum Services Division | 153 | 44 | 4 | 17 | - | 218 |
| Acting Deputy Director, Assessment and Reporting Division | 175 | - | 4 | 17 | - | 196 |
| Deputy Director, Corporate and Information Services Division | 143 | 42 | 3 | 17 | - | 205 |
| Assistant Director, Policy Coordination Branch | 126 | - | 3 | 15 | - | 144 |
| Total Remuneration | 790 | 133 | 18 | 89 | - | 1030 |

1 July 2010 - 30 June 2011

| Position (date resigned if applicable) | Short Term Employee Benefits | | Long Term Employee Benefits | Post Employment Benefits | Termination Benefits | Total Remuneration |
|--|------------------------------|------------------------------|-----------------------------|--------------------------|----------------------|--------------------|
| | Base \$'000 | Non-Monetary Benefits \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Acting Director | 188 | 43 | 4 | 22 | - | 257 |
| Deputy Director, Curriculum Services Division | 147 | 44 | 3 | 17 | - | 211 |
| Acting Deputy Director, Assessment and Reporting Division | 172 | - | 3 | 17 | - | 192 |
| Deputy Director, Corporate and Information Services Division | 140 | 44 | 3 | 16 | - | 203 |
| Assistant Director, Policy Coordination Branch | 119 | - | 3 | 14 | - | 136 |
| Total Remuneration | 766 | 131 | 16 | 86 | - | 999 |

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

| | 2012 \$'000 | 2011 \$'000 |
|--|----------------|----------------|
| 5 Supplies and Services | | |
| Travel | 1,225 | 1,444 |
| Consultants and service providers | 5,697 | 6,430 |
| Telecommunication and access fees | 136 | 181 |
| Postage, freight and storage | 702 | 616 |
| Advertising, promotions, public relations | 45 | 91 |
| Stationery, printing, books and publications | 604 | 841 |
| Property, equipment and maintenance | 3,512 | 4,305 |
| Other | 773 | 960 |
| Total | 13,234 | 14,877 |
| 6 Depreciation and Amortisation | | |
| Depreciation and amortisation were incurred in respect of: | | |
| Plant and equipment | 406 | 377 |
| Software internally generated | 1,144 | 1,143 |
| Total | 1,553 | 1,520 |
| 7 Impairment Losses | | |
| Plant and equipment | - | 49 |
| Total | - | 49 |
| 8 Other Expenses | | |
| Insurance premiums - QOIF | 50 | 51 |
| External audit fees** | 29 | 28 |
| Internal audit fees** | 42 | 34 |
| Bank and other charges | 8 | 15 |
| Bad debt expense | 2 | - |
| Assets written off | 6 | 6 |
| Total | 137 | 133 |

*Total audit fees paid to the Queensland Audit Office relating to the 2011-12 financial statements are estimated to be \$29,400 (2011: \$28,000). There are no non-audit services included in this amount.

** The Authority engaged the services of Internal Audit from the Department of Education, Training & Employment to perform financial compliance audits and performance audits of human resources and workforce capability.

9 Cash and Cash Equivalents

| | | |
|--------------------------|---------------|--------------|
| Imprest accounts | 1 | 1 |
| Cash at bank and on hand | 13 | 8 |
| Deposits at call | 10,725 | 8,410 |
| Total | 10,739 | 8,419 |

Interest earned on cash held with Financial Institutions earned between 2.75% to 6.23% in 2012 (2011: 4.00% to 6.32%).

10 Receivables

| | | |
|-----------------------------------|------------|------------|
| Trade debtors and accruals | 83 | 166 |
| GST receivable | 155 | 174 |
| GST payable | - | (4) |
| Interest receivable | 125 | 76 |
| Long service leave reimbursements | 125 | 88 |
| Total | 490 | 500 |

11 Inventories

| | | |
|--------------|----------|-----------|
| Publications | 8 | 33 |
| Total | 8 | 33 |

Inventories have been valued at net realisable value in accordance with AASB 102 Inventories. The value of inventory held has been decreased by \$25,162 (by an increase in expense). The decrease in value is based on both an analysis of the normal selling pattern of the Authority's inventory and the predicted impact of obsolescence of syllabus materials. No inventory held has been pledged as security for liabilities.

12 Prepayments

| | | |
|------------------------------|------------|------------|
| Prepayments Salaries & Wages | - | 87 |
| Prepayments - Other | 199 | 283 |
| Total | 199 | 370 |

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

13 Intangible Assets

Software internally generated
At cost
Less: Accumulated amortisation

| | 2012 \$'000 | 2011 \$'000 |
|---|----------------|----------------|
| | 12,800 | 12,800 |
| | (7,380) | (6,236) |
| | 5,420 | 6,564 |
| Software under development (Work in progress) | 182 | - |
| Total | 5,602 | 6,564 |

Intangibles Reconciliation

| | Software Developed - WIP | | Software Internally Generated | | Software Purchased | | Total | |
|---|--------------------------|----------------|-------------------------------|----------------|--------------------|----------------|----------------|----------------|
| | 2012 \$'000 | 2011 \$'000 | 2012 \$'000 | 2011 \$'000 | 2012 \$'000 | 2011 \$'000 | 2012 \$'000 | 2011 \$'000 |
| Opening Balance | - | 228 | 6,564 | 7,479 | - | - | 6,564 | 7,707 |
| Acquisitions through internal development | 182 | - | - | - | - | - | 182 | - |
| Transfer between classes | - | (228) | - | 228 | - | - | - | - |
| Amortisation | - | - | (1,144) | (1,143) | - | - | (1,144) | (1,143) |
| Carrying amount at 30 June | 182 | - | 5,420 | 6,564 | - | - | 5,602 | 6,564 |

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

All intangible assets of the Authority have finite useful lives and are amortised on a straight line basis. Refer to Note 1(f).

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

The Authority has a software program with an original cost of \$2,000,000 and a written down value of zero still being used in the provision of services. There is no known date for replacing this software program.

14 Plant and Equipment

Plant and equipment:
At cost
Less: Accumulated depreciation
Less: Accumulated impairment losses
Total

| | 2012 \$'000 | 2011 \$'000 |
|--------------|----------------|----------------|
| | 3,105 | 3,030 |
| | (2,232) | (1,790) |
| | - | (48) |
| Total | 873 | 1,182 |

The Queensland Studies Authority has fully depreciated plant and equipment with a cost of \$233,597 still being used in the provision of services.

Plant and equipment is valued at cost in accordance with Queensland Treasury's *Non-current Asset Policies for the Queensland Public Sector*.

Plant and equipment reconciliation

Opening Balance
Acquisitions
Disposals/Assets written off
Impairment losses recognised in operating surplus/(deficit)*
Depreciation
Carrying amount at 30 June

| | 2012 | 2011 |
|-----------------------------------|------------|--------------|
| | 1,182 | 1,315 |
| | 107 | 297 |
| | (6) | (5) |
| | - | (48) |
| | (409) | (377) |
| Carrying amount at 30 June | 873 | 1,182 |

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

15 Payables

Trade creditors
Other
Total

| | 2012 | 2011 |
|--------------|--------------|--------------|
| | 3,292 | 3,301 |
| | 171 | 9 |
| Total | 3,463 | 3,310 |

16 Accrued Employee Benefits

Current
Salaries Payable
Annual leave
Long service leave
Total

| | 2012 | 2011 |
|--------------|--------------|--------------|
| | 32 | 64 |
| | 1,951 | 2,039 |
| | 108 | (1) |
| Total | 2,101 | 2,102 |

The Authority has implemented a Recreation Leave Management Policy. The policy requires a formal Recreation Leave Management Plan (RLMP) to be in place for each employee with a balance greater than 40 days annual leave. The RLMP ensures the employee's balance will be under 40 days within twelve months. Accordingly, the Authority recognises all annual leave as current.

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

17 Reconciliation of Operating Surplus to Net Cash from Operating Activities

| | 2012 \$'000 | 2011 \$'000 |
|--|----------------|----------------|
| Operating surplus/(deficit) | 525 | 3 |
| Depreciation & amortisation expense | 1,553 | 1,520 |
| Impairment losses | | 49 |
| Loss on disposal of non-current assets | 6 | 5 |
| Change in assets and liabilities: | | |
| (Increase)/decrease in trade receivables | (7) | (91) |
| (Increase)/decrease in GST input tax credits receivable | 19 | 15 |
| (Increase)/decrease in LSI reimbursement receivable | (37) | (5) |
| (Increase)/decrease in other receivables | (49) | (37) |
| (Increase)/decrease in inventory | 25 | 5 |
| (Increase)/decrease in prepayments | 171 | 59 |
| Increase/(decrease) in accounts payable | (9) | (696) |
| Increase/(decrease) in accrued employee benefits | (7) | 97 |
| Increase/(decrease) in GST payable | (4) | 4 |
| Increase/(decrease) in other payables | 162 | (196) |
| Increase/(decrease) in unearned revenue | 175 | 36 |
| Net cash provided by/(used in) operating activities | 2,809 | 768 |

18 Commitments for Expenditure

(a) Non-cancellable operating leases

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

| | | |
|---|--------------|---------------|
| Not later than one year | 2,732 | 2,574 |
| Later than one year and not later than five years | 5,718 | 8,120 |
| Total | 8,450 | 10,694 |

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

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

(b) Capital Expenditure Commitments

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

| | |
|-------------------------|-------------|
| 2012 | Intangibles |
| Payable: | |
| Not later than one year | 34 |
| Total | 34 |
| 2011 | Intangibles |
| Payable: | |
| Not later than one year | - |
| Total | - |

19 Contingencies

Guarantees and undertakings

The Queensland Studies Authority was not committed in any guarantees or undertakings at 30 June 2012. There are no other known contingent assets or liabilities at the date of this report.

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

20 Financial Instruments

(a) Categorisation of Financial Instruments

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

| Category | Note | 2012 \$'000 | 2011 \$'000 |
|------------------------------|------|----------------|----------------|
| Financial Assets | | | |
| Cash and cash equivalents | 9 | 10,739 | 8,419 |
| Receivables | 10 | 498 | 500 |
| Total | | 11,237 | 8,919 |
| Financial Liabilities | | | |
| Payables | 15 | 3,463 | 3,310 |
| Total | | 3,463 | 3,310 |

(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 Studies 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 Director under policies approved by the Authority. The Authority provides written principles for overall risk management, as well as policies covering specific areas.

Queensland Studies Authority measures risk exposure using a variety of methods as follows:-

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

(c) Credit Risk Exposure

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

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

The following table represents the Authority's maximum exposure to credit risk based on contractual amounts (net of any allowances):

| Category | Maximum Exposure to Credit Risk | Note | 2012 \$'000 | 2011 \$'000 |
|---------------------------|---------------------------------|------|----------------|----------------|
| Financial Assets | | | | |
| Cash and cash equivalents | | 9 | 10,739 | 8,419 |
| Total | | | 10,739 | 8,419 |

The carrying amount of receivables represents the maximum exposure to credit risk. As such, receivables is not included in the above disclosure.

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 a regular basis.

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

The method for calculating any allowance for impairment is based on past experience, current and expected changes in economic conditions and changes in client credit ratings.

No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amounts as indicated.

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

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

20 Financial Instruments (continued)

| | 2012 Financial Assets Past Due But Not Impaired | | | | |
|-------------------------|---|------------|------------|-------------------|-----------|
| | Overdue | | | | Total |
| | Less than 30 Days | 30-60 Days | 61-90 Days | More than 90 Days | |
| Financial Assets | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Receivables | 7 | - | 8 | 2 | 17 |
| Total | 7 | - | 8 | 2 | 17 |

| | 2011 Financial Assets Past Due But Not Impaired | | | | |
|-------------------------|---|------------|------------|-------------------|-----------|
| | Overdue | | | | Total |
| | Less than 30 Days | 30-60 Days | 61-90 Days | More than 90 Days | |
| Financial Assets | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Receivables | 31 | 6 | 4 | - | 41 |
| Total | 31 | 6 | 4 | - | 41 |

(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 | 2012 Payable in | | | Total |
|------------------------------|------|-------------------|-----------------------|---------------------|--------------|
| | | <1 year \$'000 | 1 - 5 years \$'000 | > 5 years \$'000 | |
| Financial Liabilities | | | | | |
| Payables | 15 | 3,463 | - | - | 3,463 |
| Total | | 3,463 | - | - | 3,463 |

| | Note | 2011 Payable in | | | Total |
|------------------------------|------|-------------------|-----------------------|---------------------|--------------|
| | | <1 year \$'000 | 1 - 5 years \$'000 | > 5 years \$'000 | |
| Financial Liabilities | | | | | |
| Payables | 15 | 3,310 | - | - | 3,310 |
| Total | | 3,310 | - | - | 3,310 |

(e) **Market Risk**

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

(f) **Interest Rate Sensitivity Analysis**

The following interest rate sensitivity analysis is based on a report similar to that provided to management, depicting the outcome on net income if interest rates would change by +/- 1% from the year-end rates applicable to the Authority's financial assets and liabilities. With all other variables held constant, the Authority would have a surplus and equity increase/(decrease) of \$107,000 (2011:\$84,000). This is mainly attributable to the Authority's exposure to variable interest rates on its cash invested.

| Financial Instruments | Carrying Amount | 2012 Interest Rate Risk | | | |
|-------------------------|-----------------|-------------------------|--------------|------------|------------|
| | | -1% | | +1% | |
| | | Profit | Equity | Profit | Equity |
| Cash | 10,738 | (107) | (107) | 107 | 107 |
| Potential Impact | | (107) | (107) | 107 | 107 |

The Authority's sensitivity to interest has increased in the current period due to a rise in cash holdings.

| Financial Instruments | Carrying Amount | 2011 Interest Rate Risk | | | |
|-------------------------|-----------------|-------------------------|-------------|-----------|-----------|
| | | -1% | | +1% | |
| | | Profit | Equity | Profit | Equity |
| Cash | 6,419 | (84) | (84) | 84 | 84 |
| Potential Impact | | (84) | (84) | 84 | 84 |

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

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

Queensland Studies Authority
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the year ended 30 June 2012

21 Remuneration of Board Members

The Authority's Board comprises the following members as at 30 June 2012:

| Name | Institution |
|------------------------------|---|
| Mr Bob McHugh (Chair) | |
| Ms Maria De Ponte | Parent representative |
| Mr Alan Finch | Pro-Vice Chancellor (Students and Academic Support), Bond University |
| Dr Paul Giles | Assistant Secretary/ Treasurer, Queensland Independent Education Union |
| Mr Daryl Hanly | Principal, St Joseph's Nudgee College |
| Ms Leesa Jeffcoat | Diocesan Director, Catholic Education (Diocese of Rockhampton) |
| Ms Margaret Leary | Queensland Council of Parents and Citizens Association |
| Professor Robert Lingard | School of Education, University of Queensland |
| Mr David Robertson | Executive Director, Association of Independent Schools Queensland |
| Mr Alan Waldron | Training Manager, Hutchison Builders |
| Mrs Tsae Wong | Deputy Head, Trinity Lutheran College |
| Professor Claire Wyatt-Smith | Dean, Faculty of Education, School of Education and Professional Studies, Griffith University |
| Dr Suzanne Innes | Acting Assistant Director-General (Education), Department of Education, Training and Employment |
| Ms Elizabeth King | Principal Project Officer/Coordinator EATSIPS Curriculum into the Classroom, Department of Education, Training and Employment |
| Ms Patricia Neate | Principal, Elnora State School |
| Mr David Rogers | Principal, Southport Special School |
| Mr Trevor Schwenke | Institute Director, Southern Queensland Institute of TAFE |
| Ms Deldre Stein | Director, Education and Training, The Bremer Institute of TAFE |
| Ms Gail Young | Teacher, Holland Park State School |

Total remuneration paid to Board Members

| | |
|---|--|
| Mr Bob McHugh | |
| Ms Maria De Ponte (appointed July 2011) | |
| Mr Alan Finch | |
| Dr Paul Giles* | |
| Mr Daryl Hanly | |
| Ms Leesa Jeffcoat | |
| Ms Margaret Leary | |
| Professor Robert Lingard | |
| Mr David Robertson** | |
| Mr Alan Waldron | |
| Mrs Tsae Wong | |
| Professor Claire Wyatt-Smith | |
| Mr Steve Ryan (resigned January 2012)*** | |
| Ms Patricia Nash (resigned December 2010) | |
| Total | |

| 2012 | 2011 |
|-----------|-----------|
| \$'000 | \$'000 |
| 6 | 7 |
| 2 | - |
| 3 | 3 |
| 5 | 4 |
| 4 | 3 |
| 3 | 4 |
| 4 | 5 |
| 4 | 4 |
| 3 | 4 |
| 3 | 4 |
| 2 | 2 |
| 2 | 3 |
| 2 | 4 |
| - | 2 |
| 40 | 47 |

Board remuneration includes fees of \$37,150 and superannuation of \$2,984 (2011: fees of \$43,636 and superannuation of \$3,064).

Board members employed by the Department of Education, Training and Employment are not entitled to remuneration from the Authority.

* Fees paid to Queensland Independent Education Union

** Fees paid to Independent Schools Queensland

*** Fees paid to Queensland Teachers Union

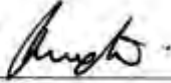
CERTIFICATE OF THE QUEENSLAND STUDIES AUTHORITY

These general purpose financial statements have been prepared pursuant to section 62(1) of the Financial Accountability Act 2009 (the Act), relevant sections 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 Studies Authority for the financial year ended 30 June 2012 and of the financial position of the Authority at the end of that year.

Peter Luxton

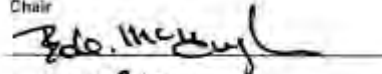
Acting Director



29/08/2012

Bob McHugh

Chair



24/08/2012

INDEPENDENT AUDITOR'S REPORT

To the Authority of the Queensland Studies Authority

Report on the Financial Report

I have audited the accompanying financial report of the Queensland Studies Authority, which comprises the statement of financial position as at 30 June 2012, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Acting Director and Chair.

The Authority's Responsibility for the Financial Report

The Authority 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 Authority's responsibility also includes such internal control as the Authority determines is necessary to enable the preparation of the financial report that 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 Authority, 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 only be removed 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 Studies Authority for the financial year 1 July 2011 to 30 June 2012 and of the financial position as at the end of that year.

Other Matters - Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report of Queensland Studies Authority for the year ended 30 June 2012. Where the financial report is included on Queensland Studies Authority's website the Authority's directors are responsible for the integrity of Queensland Studies Authority's website and I have not been engaged to report on the integrity of Queensland Studies Authority's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements or otherwise included with the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

These matters also relate to the presentation of the audited financial report in other electronic media including CD Rom.



LUKE MALONE
as Delegate of the Auditor-General of Queensland

Brisbane
30 August 2012

Appendixes

1. Fees paid to Board members

A total of \$40 140 was payable to Authority members in 2011–12. This amount does not include associated meeting and travel costs of \$10 721.

Further information relating to QSA’s expenditure on consultancies and overseas travel, and compliance with information systems and recordkeeping legislation can be found in the document “Annual Report 2011–12: Disclosure of additional information”, available on the QSA website: www.qsa.qld.edu.au/624.html.

2. Voluntary Separation Program (VSP)

A Voluntary Separation Program was introduced as part of the Mid-Year Fiscal and Economic Review in January 2011. This program was one of a number of measures designed to deliver additional savings and reprioritise spending.

The program was targeted primarily at non-frontline areas, as a service reprioritisation strategy to ensure continued growth in frontline areas. The QSA sought expressions of interest from all permanent staff across the agency.

In 2011–12 one employee accepted an offer of a voluntary separation package at a cost of \$212 728.

3. Key corporate governance committee of the QSA

Strategic Directions Group

Peter Luxton, Acting Director

Paul Herschell, Deputy Director, Curriculum Services Division

Peter Jordan, Acting Deputy Director, Assessment and Reporting Division

Graham Smith, Deputy Director, Corporate and Information Services Division

John McGuire, Assistant Director, Policy Coordination Branch

4. Committees of the Authority

The Authority has established 10 committees to work on specific areas. Subcommittees were established as necessary to support these committees.

Aboriginal and Torres Strait Islander Education Committee

Functions are to:

- provide advice and direction to the Authority and Director of the QSA on
 - ensuring that the QSA's products and services meet the educational needs of Aboriginal young people and Torres Strait Islander young people
 - syllabus development, assessment, testing and reporting issues (including new QSA initiatives) as they relate to the education of young Aboriginal and Torres Strait Islander people, and education about both Aboriginal peoples and Torres Strait Islander peoples
 - ensuring Indigenous representation on Authority committees and other QSA consultative mechanisms
 - policy issues, particularly equity and social justice issues, as they relate to the education of Aboriginal young people and Torres Strait Islander young people
- be the primary mechanism for the QSA to consult with Aboriginal and Torres Strait Islander communities on QSA matters
- provide a two-way communication forum for Indigenous perspectives on QSA activities, and as a communication between the QSA and Indigenous communities.

Membership comprises:

- chair — Authority member with expertise in the education of Aboriginal young people and/or Torres Strait Islander young people
- one parent nominee
- one nominee of the Queensland Indigenous Education Consultative Committee
- one senior officer from the Department of Education, Training and Employment (DETE) — education sector
- one senior officer from DETE — training sector
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- one nominee of Education Queensland
- one nominee of the Queensland Teachers' Union

- one nominee of the Independent Education Union of Australia — Queensland and Northern Territory Branch

- four teachers representing each of the State, Catholic and Independent school sectors
(preferably an early years teacher, a secondary teacher, a primary teacher and a school principal)
- one nominee of the Torres Strait (Torres Strait Islander Regional Education Council)
- one representative of the Cape York education community
- one representative of the tertiary education sector
- QSA Principal Education Officer (Indigenous Education)
- one QSA senior officer
- executive officer — QSA officer.

Accreditation and Recognition Committee

Functions are to:

- oversee the accreditation process of non-QSA syllabuses and guidelines and assess applications
- oversee the recognition process of non-QSA and QSA developed courses of study, other than Authority or Authority-registered courses and assess applications
- make recommendations to the QSA Governing Body about the accreditation of non-QSA syllabuses and guidelines and recognition of non-QSA and QSA courses of study contributing towards a QCE.

Membership comprises:

- chair — Authority member
- one nominee of Education Queensland
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- one nominee of DETE — training sector
- one nominee of the Office of Non-State Education, DETE
- one representative of the tertiary education sector
- one nominee of the Queensland Teachers' Union
- one nominee of the Independent Education Union of Australia — Queensland and Northern Territory Branch
- one QSA senior officer
- executive officer — QSA officer.

Assessment, Moderation and Certification Committee

Functions are to:

- determine and recommend procedures for assessment, moderation and certification within the approved policies of the Authority
- provide advice and make recommendations to the Authority on assessment components of relevant documents such as QSA syllabuses and ACARA curriculum materials
- provide advice and make recommendations to the Authority on assessment information provided to teachers
- identify and advise the Authority on strategic issues relating to future developments in assessment, moderation and certification.

Membership comprises:

- chair — Authority member
- one nominee of Education Queensland
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- one nominee of DETE — training sector
- one parent nominee
- one tertiary educator/researcher
- one district review panel chair
- one state review panel chair
- two school administrators (state and non-state)
- one primary school principal
- one nominee of the Queensland Teachers' Union
- one QSA senior officer
- executive officer — QSA officer.

Audit Committee

Functions are to:

- provide independent assurance and assistance to the Authority and Director of the QSA on:
 - the risk control and compliance frameworks
 - the agency's external accountability responsibilities as prescribed in Education (Queensland Studies Authority) Act
- oversee internal and external audit services
- review strategic risk assessment
- monitor improvement strategies to reduce and mitigate against risk.

Membership comprises:

- chair — Authority member
- external member — Authority member
- one member who has “financial expertise” as described in the Queensland Treasury publication, *Audit Committee Guidelines — Improving accountability and performance 2008*
- one member with expertise in the industry in which the agency operates.

Curriculum Committee

Functions are to:

- provide advice to the Authority on the current directions in curriculum development for the early, middle and senior phases of schooling
- review submissions of syllabuses, curriculum guidelines and other materials and make recommendations to the Authority about the suitability of such materials
- provide advice on P-12 matters that the Authority may determine.

Membership comprises:

- chair — Authority member
- three Authority members from each school sector
- one nominee of Education Queensland (EQ)
- one nominee of the Queensland Catholic Education Commission (QCEC)
- one nominee of Independent Schools Queensland (ISQ)
- one nominee of DETE — training sector
- one parent nominee
- one nominee of the Queensland Teachers' Union
- one nominee of the Independent Education Union of Australia — Queensland and Northern Territory Branch
- one nominee of EQ — special education
- one nominee of EQ — rural and remote
- one nominee of QCEC — senior years
- one nominee of ISQ — middle years
- one nominee of EQ — early years
- one nominee of the Queensland Indigenous Education Consultative Committee
- two tertiary educators
- one QSA senior officer
- executive officer — QSA officer.

Equity Committee

Functions are to:

- provide expertise and advice to the Authority, and the Office of the Authority, on equity issues in education, relevant to the functions of the Authority
- liaise with other committees of the Authority as required
- represent the interests of groups at educational risk in the community.

Membership comprises:

- chair — Authority member
- one nominee of Education Queensland
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- one nominee of DETE — training sector
- one nominee of the Queensland Indigenous Education Consultative Committee
- one nominee of the Queensland Teachers' Union
- one nominee of the Independent Education Union of Australia — Queensland and Northern Territory Branch
- one practising teacher or school-based person with expertise in special education
- one practising teacher with expertise in distance education
- one nominee of the Queensland Association of Gifted and Talented Children
- one researcher
- one nominee of the Queensland Anti-Discrimination Commission
- one nominee of the Queensland Guidance and Counselling Association
- one nominee of the Queensland Association of Teaching English as a Second or Other Language
- one nominee of the Ethnic Communities Council of Queensland
- two parent nominees
- one QSA senior officer
- executive officer — QSA officer.

Finance Committee

Functions are to:

- oversee the development and approval of the annual budget

- ensure that annual resource allocations are consistent with the strategic direction and operational priorities of the QSA
- provide advice on major project and capital expenditure proposals or initiatives
- monitor actual financial performance against budget and forecasts and provide advice on significant trends or variances
- review the financial performance of major strategic initiatives
- perform any other activities consistent with this charter that the Governing Body requests.

Membership comprises:

- chair — Authority member
- two nominees of the Authority
- executive officer — QSA officer.

Scaling Anomalies Committee

Functions are to:

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

Membership comprises:

- chair — Authority member
- one academic representative
- one nominee of Education Queensland
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- Deputy Director, Assessment and Reporting Division, QSA

- Assistant Director, Analysis and Reporting Branch, QSA
- Manager, Quantitative Analysis Unit, QSA
- Manager, Qualitative Analysis Unit, QSA — executive officer.

Tertiary Entrance Committee

Functions are to:

- monitor developments on tertiary entrance matters and assist in the provision of informed advice about tertiary entrance matters
- provide advice on the management of information and secondary–tertiary link programs that maximise the capacity of potential tertiary applicants to make informed choices and pursue tertiary studies.

Membership comprises:

- chair — Authority member
- two university admissions managers
- one TAFE admissions manager
- one nominee of DETE with policy expertise relating to TAFE — university interface
- one nominee of the Office of Higher Education, DETE
- one nominee of the Queensland Tertiary Admissions Centre
- one nominee of the Australian Council of Private Education and Training
- two guidance counsellors (state and non–state)
- two student representatives
- two tertiary student representatives
- one parent nominee
- one QSA senior officer
- executive officer — QSA officer.

Vocational Education and Training Committee

Functions are to:

- provide advice to the Authority on emerging policies and issues relating to VET pathways at both the national and state levels
- provide strategic advice to the Authority on the implementation of legislation in relation to VET at both the national and state levels
- provide information to the Authority on issues relating to the implementation of VET in Queensland schools.

Membership comprises:

- chair — Authority member
- two nominees of DETE — training sector, one to include a TAFE practitioner
- one nominee of the Australian Council for Private Education and Training
- one nominee of industry
- one nominee of Education Queensland
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- two parents nominees
- three practitioners (state, non–state and TAFE) with responsibility for VET
- two principals/administrators (state and non–state) with responsibility for VET
- one QSA senior officer
- executive officer — QSA officer.

5. QSA district offices

Brisbane Central

Helen Best

Phone: (07) 3359 6131 Fax: (07) 3359 6387

Email: BrisbaneCentralOffice@qsa.qld.edu.au

Suite G1, 449 Gympie Rd, Kedron Qld 4031

PO Box 2005, Southport Qld 4215

Brisbane North

Judy Beadle

Phone: (07) 3859 6132 Fax: (07) 3359 6387

Email: UBrisbaneNorthOffice@qsa.qld.edu.au

Suite G1, 449 Gympie Rd, Kedron Qld 4031

Brisbane East

Elisabeth Case

Phone: (07) 3324 1072 Fax: (07) 3397 2955

Email: UBrisbaneEastOffice@qsa.qld.edu.au

Suite 6.01, 433 Logan Rd,

Stones Corner Qld 4120

PO Box 686, Stones Corner Qld 4120

Brisbane South

Sally Dwyer

Phone: (07) 3397 3955 Fax: (07) 3397 2955

Email: UBrisbaneSouthOffice@qsa.qld.edu.au

Suite 6.01, 433 Logan Rd

Stones Corner, Qld 4120

PO Box 686, Stones Corner Qld 4120

Brisbane Ipswich

Andrew Sycz

Phone: (07) 3202 3325 Fax: (07) 3202 3347

Email: UBrisbaneIpswichOffice@qsa.qld.edu.au

Unit 2/56 Cascade St, Raceview Qld 4305

PO Box 860, Booval Qld 4304

Cairns

Carol McIlwain

Phone: (07) 4054 6278 Fax: (07) 4054 3943

Email: UCairnsOffice@qsa.qld.edu.au

455 Mulgrave Rd, Earlville Qld 4870

PO Box 122, Earlville 4870

Gold Coast

Sylvia Richardson

Phone: (07) 5591 4255 Fax: (07) 5591 4461

Email: UGoldCoastOffice@qsa.qld.edu.au

1/8 Short St, Southport Qld 4215

Mackay

Sandra Cain
Phone: (07) 4953 0977 Fax: (07) 4953 0988
Email: UMackayOffice@qsa.qld.edu.au
Mercury House
38 Wellington St, Mackay Qld 4740
PO Box 8163, Mt Pleasant Qld 4740

Rockhampton

Keren Chillingworth & Dian Hamilton
Phone: (07) 4927 7279 Fax: (07) 4922 6574
Email: UMackayOffice@qsa.qld.edu.au
Room 8, North Street Annex
Cnr North & West Sts
Rockhampton Qld 4700
PO Box 919, Rockhampton Qld 4700

Sunshine Coast

Amanda Poeppmann
Phone: (07) 5493 9452 Fax: (07) 5493 9451
Email: USunshineCoastOffice@qsa.qld.edu.au
Shop 3A, 710 Nicklin Way (Cnr Erang St)
Currimundi Qld 4551
PO Box 44, Wurtulla Qld 4575

Toowoomba

Peter Wedgwood
Phone: (07) 4638 3699 Fax: (07) 4638 5390
Email: UToowoombaOffice@qsa.qld.edu.au
B Block, Toowoomba North State School
Mort & Taylor Sts, Toowoomba Qld 4350

Townsville

Nola Popowycz
Phone: (07) 4728 8485 Fax: (07) 4728 8486
Email: UTownsvilleOffice@qsa.qld.edu.au
F Block, Heatley Secondary College
Hanlon St, Heatley Qld 4814
PO Box 207, Aitkenvale Qld 4814

Wide Bay

Diane Armstrong
Phone: (07) 4123 1612 Fax: (07) 4121 6811
Email: UWideBayOffice@qsa.qld.edu.au
Maryborough State High School
Block Z, Rooms 814-817,
Sussex St, Maryborough Qld 4650
PO Box 452, Maryborough Qld 4650

6. Reader evaluation of the Annual Report 2011–12

Please take some time to answer the following questions, to help the QSA communicate effectively with you. To indicate your response, please circle the appropriate number for each question as follows:

0 = Unable to respond 1 = Very poor 2 = Poor 3 = Acceptable 4 = Very good 5 = Excellent

Did the Annual Report achieve its communication objectives? (see page 2)

0 1 2 3 4 5

What did you think of the content?

Value of information

0 1 2 3 4 5

Presentation

0 1 2 3 4 5

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

Layout of information

0 1 2 3 4 5

Type and colour

0 1 2 3 4 5

Overall, how would you rate the report?

0 1 2 3 4 5

What client group do you come from?

(Please tick appropriate box)

School staff

State

Catholic

Independent

Student

Secondary

Tertiary

Education authority

State

Catholic

Independent

Parent

State

Catholic

Independent

Tertiary institution

University

TAFE

Union

Employer

Queensland Government

Other comments

Please return to:

Policy Coordination

Queensland Studies Authority

Reply Paid 307, Spring Hill QLD 4004

Fax: (07) 3864 0318

Abbreviations and acronyms

| | | | |
|-----------------|---|--------------|--|
| ACACA | Australasian Curriculum, Assessment and Certification Authorities | QCAT | Queensland Comparable Assessment Task |
| ACARA | Australian Curriculum, Assessment and Reporting Authority | QCE | Queensland Certificate of Education |
| ASQA | Australian Skills Quality Authority | QCEC | Queensland Catholic Education Commission |
| CCAFL | Collaborative Curriculum and Assessment Framework for Languages | QCIA | Queensland Certificate of Individual Achievement |
| DETE | Department of Education, Training and Employment | QCS | Queensland Core Skills (Test) |
| EQ | Education Queensland | QELI | Queensland Education Leadership Institute |
| ESL | English as a Second Language | QKLG | Queensland kindergarten learning guideline |
| F | Foundation | QSA | Queensland Studies Authority |
| FP | Field Position | QTAC | Queensland Tertiary Admissions Centre Ltd |
| ICT | Information and communications technology | RTO | registered training organisation |
| IEUA–QNT | Independent Education Union of Australia — Queensland and Northern Territory Branch | SDCS | Student Data Capture System |
| ISQ | Independent Schools Queensland | SEP | Senior Education Profile |
| K | Kindergarten | SLIMS | Senior Learning Information Management System |
| KLA | key learning area | SOSE | Studies of Society and Environment |
| NAPLAN | National Assessment Program — Literacy and Numeracy | TAFE | Technical and Further Education |
| OP | Overall Position | TSXPO | Tertiary Studies Expo |
| P, Prep | Preparatory Year | VET | vocational education and training |
| | | VSP | Voluntary Separation Program |

