

Annual report 2013–14

Final report for the Queensland Studies Authority



www.qsa.qld.edu.au

Queensland Studies Authority

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Queensland Curriculum & Assessment Authority
PO Box 307 Spring Hill QLD 4004 Australia
Level 7, 154 Melbourne Street, South Brisbane

Phone: +61 7 3864 0299

Fax: +61 7 3221 2553

email: office@qcaa.qld.edu.au

Website: www.qsa.qld.edu.au

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Letter of compliance

5 September 2014

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 2013–14 Annual Report and financial statements 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.qcaa.qld.edu.au/624.html.

Yours sincerely



Leesa Jeffcoat AM
Chair
Queensland Studies Authority
(21 November 2013 – 30 June 2014)



Brian Short
Chair
Queensland Curriculum and Assessment Authority
(from 1 July 2014)

Communication objectives

The Queensland Studies Authority (QSA) was established in 2002 and until 30 June 2014 was 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.

The QSA was replaced by the Queensland Curriculum and Assessment Authority (QCAA) from 1 July 2014.

This annual report shows the ways in which the QSA fulfilled 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

This report is available on the QCAA website www.qcaa.qld.edu.au/624.html, or by contacting the QCAA.

Interpreter Service Statement



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

Highlights of 2013–14

Senior Education Profiles
issued to 48 874
Year 12 students

*Australian Curriculum:
Aligning Learning Areas*
mini-conference

Tailored professional
development for schools
implementing the
Australian Curriculum

Queensland Certificates of
Education awarded to
43 244 students

Administration of
2014 NAPLAN

Moderation of over 110 000
senior student
assessment folios

Public release of 2013
NAPLAN and
Year 12 outcomes reports

Administration of 2013
and development of 2014
QCS Test

Delivery of 175 workshops
to over 5500 educators

Chair's introduction

In its final year of operation, the Queensland Studies Authority (QSA) successfully delivered its core curriculum and assessment functions and supported schools to deliver the best outcomes for students across kindergarten to Year 12. In the process, it ensured a seamless transition to the Queensland Curriculum and Assessment Authority (QCAA) which replaced the QSA from 1 July 2014.

While the establishment of the QCAA is an exciting opportunity for increased engagement with schools and responsiveness to the needs of teachers and students, it is appropriate to acknowledge the QSA's many achievements over the past 12 years.

I believe that the organisation delivered on its vision to provide quality, innovative and future-focused products and services to assist all Queensland educational communities. It was at the forefront of significant initiatives that changed the way curriculum and assessment is delivered in schools and how student achievement is reported. As well as successfully delivering its core functions, which included delivering professional development, overseeing Queensland's system of externally moderated school-based assessment, conducting the Queensland Core Skills Test and calculating Overall Positions (OPs), the QSA developed and implemented the:

- Queensland kindergarten learning guideline
- Early Years Curriculum Guidelines
- Queensland Curriculum, Assessment and Reporting Framework
- Queensland Certificate of Education
- Queensland Certificate of Individual Achievement.

Additionally, the QSA contributed to the successful implementation of national projects through its administration of NAPLAN and provision of resources to support schools to transition to the Australian Curriculum. And in all its work across kindergarten to Year 12, the QSA recognised the importance of incorporating Aboriginal and Torres Strait Islander perspectives. I sincerely thank the dedicated staff of the QSA for their contribution to the education of young people in our State.

Finally, I wish to pay tribute to the many people who so generously shared their professional expertise while serving on the QSA Governing Body and representative committees. Their support, guidance and policy advice made a major contribution to the quality education that is delivered in schools throughout Queensland.



Chair
Queensland Studies Authority
(21 November 2013 – 30 June 2014)

Financial snapshot 2013–14

In 2013–14, the QSA received \$37 233 million in grant revenue from the Department of Education, Training and Employment (DETE) and raised \$2 277 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 2013–14

	2013–14	2012–13	2011–12	2010–11	2009–10
	\$(000)	\$(000)	\$(000)	\$(000)	\$(000)
Revenue					
Grant revenue	37 233	38 527	41 223	41 423	38 276
Other revenue	2 277	2 760	3 259	3 963	3 653
Expenses					
Employee expenses	25 982	26 906	29 033	28 804	26 636
Other expenses	13 499	14 108	14 924	16 579	16 182
Operating surplus/(deficit)	29	273	525	3	(889)
Capital outlays					
Plant and equipment	650	65	107	297	211
Software	841	89	182	0	839
Total assets	18 080	18 125	17 919	17 068	17 823
Total liabilities	5 714	5 788	5 855	5 529	6 287
Net assets/(liabilities)	12 366	12 337	12 064	11 539	11 536

Table 2: QSA employees 2013–14

	2013–14	2012–13	2011–12	2010–11	2009–10
Number of employees at 30 June 2014 (full-time equivalent)	213.0	217.0	247.2	248.5	239.8

A comprehensive set of financial statements covering all aspects of the QSA's activities starts on page 19 of this report.

Constitution, functions & powers

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

The main functions of the QSA were 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 provided 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 comprised 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 seven meetings during the 2013–14 financial year. Its membership over the period is outlined below:

- one nominee of the Minister for Education, Training and Employment (chair)
Leesa Jeffcoat (appointed until June 2014)
- the chief executive (Director-General) of the education department, whose nominee is
Patrea Walton
- 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 2014)
- one nominee of the Queensland Catholic Education Commission (QCEC)
Pam Betts (appointed until June 2014)
- 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 2014)
Alan Finch (appointed until June 2014)
- 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 P&FCs Qld
Matthew Campbell (appointed until June 2014)
Margaret Leary (appointed until June 2014)

- 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 2014)
Daryl Hanly (appointed until June 2014)
- 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 2014)
Kyle Thompson (appointed until June 2014)
- one nominee of the Queensland Teachers' Union
Samantha Pidgeon (appointed until June 2014)
- one nominee of the Independent Education Union of Australia – Queensland and Northern Territory Branch (IEUA-QNT)
Dr Paul Giles (appointed until June 2014)
- one nominee of the Minister administering the vocational education and training department
Deidre Stein (to October 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 2014)
Elizabeth Kupsch (to July 2013)
Alan Waldron (appointed until June 2014)
- one other person who may be nominated by the Minister for Education, Training and Employment
Professor Claire Wyatt-Smith (to July 2013).

Executive committee

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

- chair of the Authority
- 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.

The Chief Executive Officer of the QSA also participated in executive committee meetings as outlined in Section 46 of the Act, but had no voting rights.

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

Authority committees

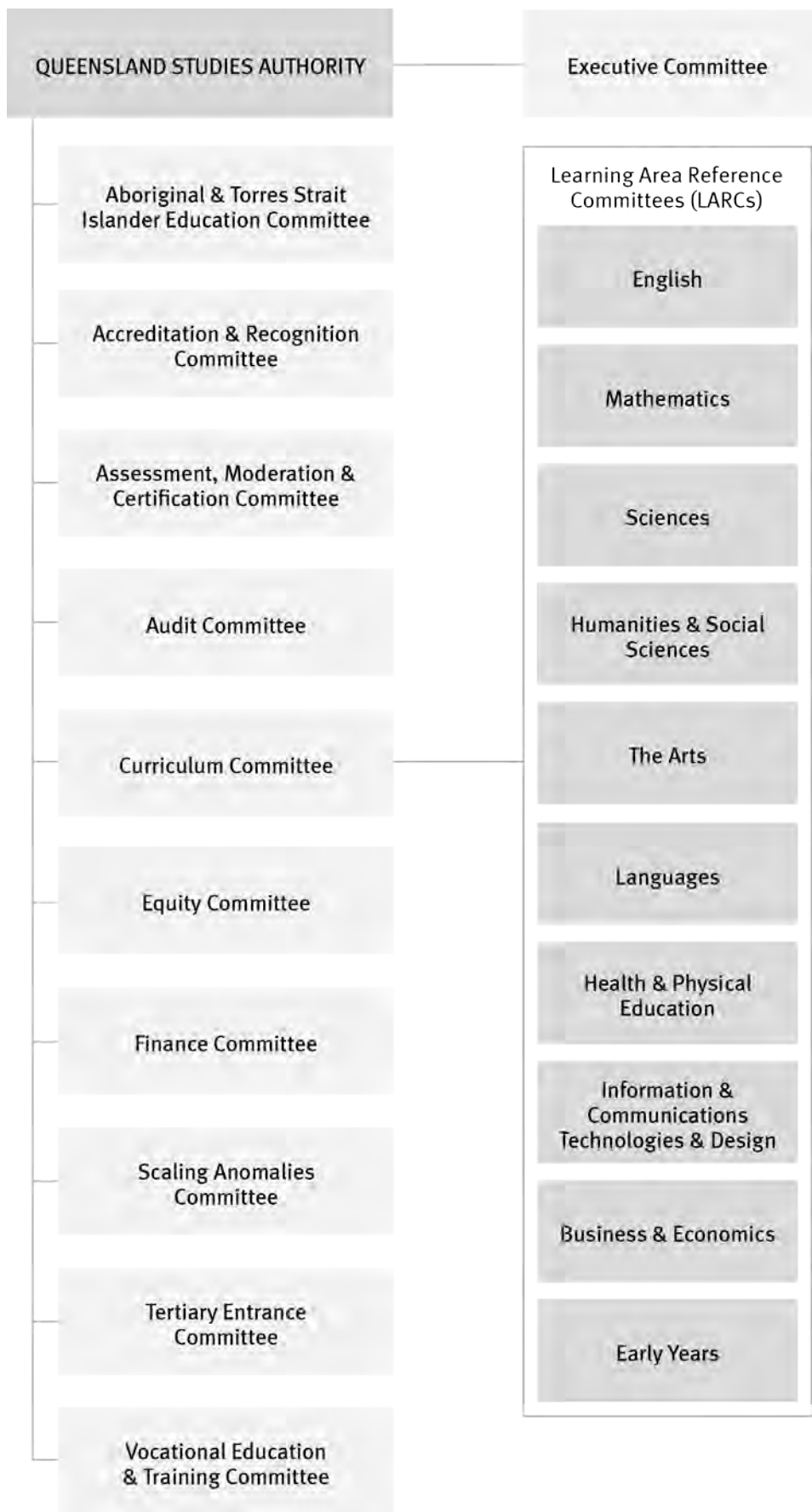
A number of committees of the Authority were established, as set out in Section 47 of the Act, to:

- 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
- 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.

The relationship between the Authority and its committees is shown in the diagram overleaf.

Details of the functions and membership of each committee are given in Appendix 1.

Diagram 1: The QSA and its committees

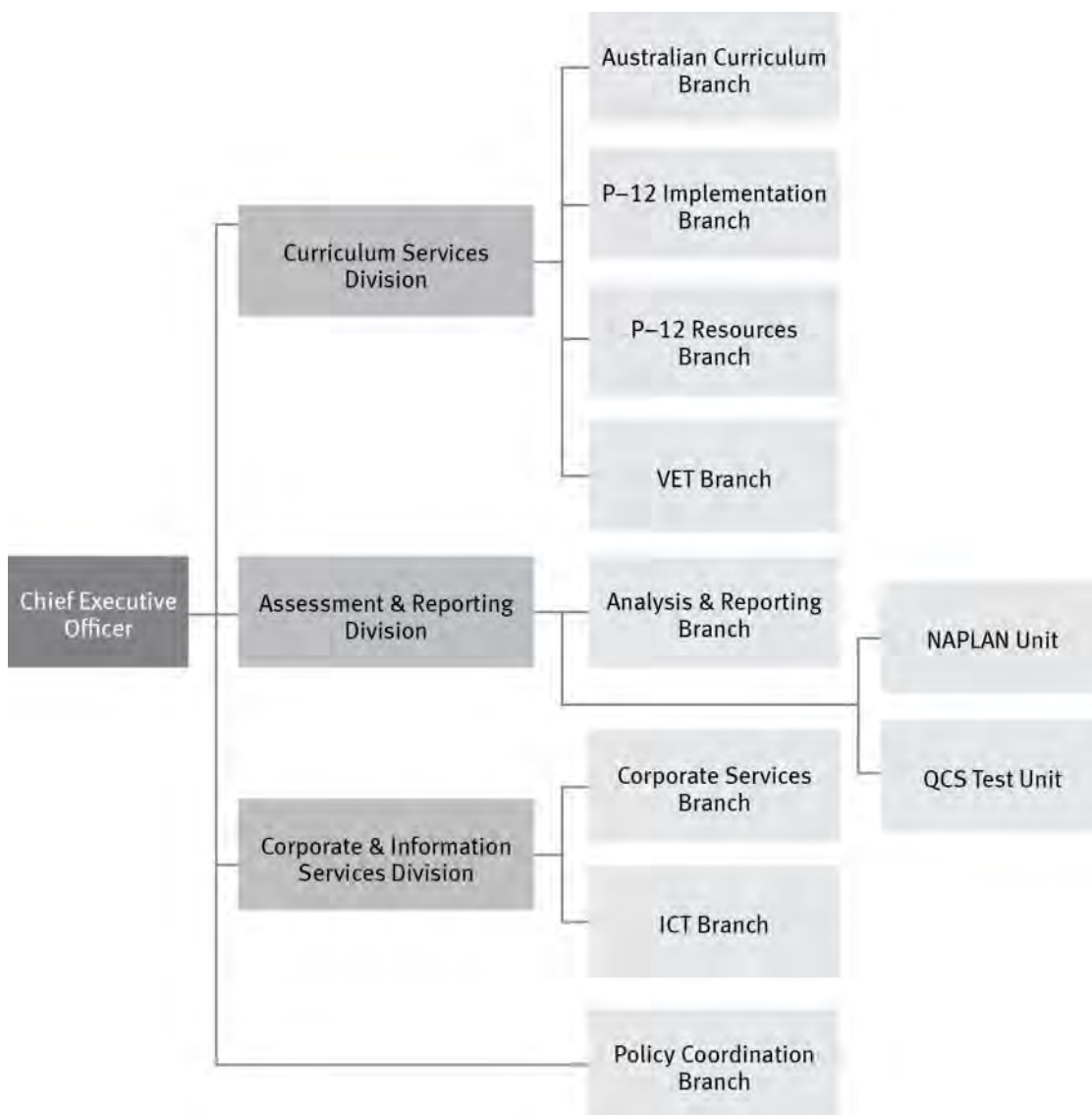


Organisational structure

The organisational structure of the QSA as at June 2014 is shown in the diagram below. Members of the key corporate governance committee of the QSA are listed in Appendix 4.

QSA's central office was located at 154 Melbourne Street, South Brisbane. The QSA had 213 full-time equivalent staff as at June 2014, based mostly at the central office. The remainder worked in 13 district offices across Queensland (district office contact details are listed in Appendix 5). Positions were filled through a mix of permanent and temporary appointments and secondments. Staff were employed directly by the Authority as part of the Education, Training and Employment portfolio.

Diagram 2: The QSA organisational structure



Strategic Plan 2013–17

Planning and objectives

The Strategic Plan 2013–17 was developed to shape and guide the operations of the QSA with a focus on the future. It provided the framework for its operational planning process within a context of ongoing educational reform at both state and national levels.

The plan outlined the strategies for achieving the QSA's vision – to provide quality, innovative and future-focused products and services to assist all Queensland educational communities.

The priorities in the plan reflect the Queensland Government's commitment to revitalise front-line services for families by assisting teachers to develop high quality curriculum for the classroom.

The strategic objectives supported the Government's goals and high standards of education in Queensland:

- develop innovative syllabuses and supporting products that assist schools to prepare young people for life and work in the 21st century
- provide 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.

QSA also contributed to several whole-of-government projects. These included implementation of the recommendations of the Independent Commission of Audit, the Open Data Revolution and the Red Tape Reduction Program.

A number of QSA's services were revised during 2013–14 to increase efficiency and deliver better outcomes for clients.

Performance against objectives

A summary of achievements is presented on page 3.

Performance against the following indicators identified in the plan is detailed throughout the report:

- Queensland schools provided with products and services to enable successful integration of the new Australian Curriculum with the Queensland curriculum
- percentage of stakeholders surveyed who consider the syllabuses and support materials developed by the QSA to be satisfactory
- average cost per syllabus revision
- external audit of QSA VET management processes demonstrates compliance with standards for National VET Regulator Registered Training Organisations
- VET data supplied in agreed timeframes
- distribution of test materials and reports for NAPLAN within designated timeframes
- average cost per student of developing and issuing the NAPLAN student report
- distribution of QCS Test and Senior Education Profile reports within designated timeframes
- average cost per student of developing and issuing Senior Education Profiles
- the percentage of Year 12 students whose QCE eligibility status changed as a result of internal review
- the percentage of all OP-eligible Year 12 students whose tertiary entrance statement changed for reasons other than school data error
- average cost per student of tertiary entrance and pathway information programs
- outcomes of the external audit of QSA financial statements.

Program review

Syllabus development and implementation

During 2013–14, the QSA continued to develop its vision of an innovative and future-focused kindergarten to Year 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 and guideline content that focuses on the expected learning and sets the parameters for the intended curriculum
- assessment, standards and consistency that show how standards-based, school-based assessment is integral to the teaching and learning process.

A survey of education stakeholders showed that 88% were satisfied with the syllabuses and support materials that the QSA developed in 2013–14, a drop of 2% from the previous year.

Transition to the Australian Curriculum

The QSA worked 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 was coordinated through the Transition to Australian Curriculum Steering Committee, which provided a structure for ensuring Queensland schools received consistent and timely information about the new curriculum. As an activity of the committee, the QSA developed an agreed implementation plan and Prep–Year 12 (P–12) work plan that addressed:

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

Curriculum development

QSA's key curriculum development activities included:

- providing advice about P–12 curriculum content, achievement standards, assessment and implementation strategies to inform Queensland's position at national and state meetings

- developing coordinated Queensland responses to
 - the review of the Australian Curriculum
 - draft P–10 curriculum materials for the Aboriginal and Torres Strait Islander Languages Framework, Civics and Citizenship, and Stage 2 Languages (Arabic, French, German, Indonesian, Japanese, Korean, Modern Greek, Spanish and Vietnamese)
- coordinating participation of Queensland teachers and curriculum specialists in national forums, national panels and Australian Curriculum, Assessment and Reporting Authority (ACARA) advisory committees
- coordinating Queensland participation in ACARA projects including validation of the achievement standards for the Australian Curriculum: Languages (Arabic, Chinese, French, German, Indonesian, Italian, Japanese, Korean, Modern Greek, Spanish and Vietnamese).

Guidelines and advice

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

- validation of the draft standards elaborations to support assessment and reporting in English, Mathematics, Science, History and Geography
- an update of the advice about the early years
- planning options for the Humanities and Social Sciences learning area.

Resource development

The QSA added to the suite of resources previously developed with the school sectors and classroom teachers for the Australian Curriculum: English, Mathematics, Science, and History. Additions included:

- *Enacting Australian Curriculum: Making connections for quality learning* – a commissioned paper to describe purposefully connected curriculum and provide strategies for adopting this approach in the classroom
- resources to support the implementation of the Australian Curriculum: Geography, including advice and guidelines, mapping tools, planning templates and exemplars, assessment advice and standards elaborations
- sample assessments – further examples of assessment practice in English, Mathematics and Science P–10.

Professional development

Professional development activities included:

- delivering 32 workshops for more than 1200 teachers
- coordinating the *Australian Curriculum: Aligning learning areas* mini-conference for 560 delegates involving 21 speakers
- coordinating the preconference masterclass with Professor Susan Drake
- providing 25 sessions to professional associations, school clusters, school sectors and administrator groups
- developing online modules
- facilitating Queensland forums and workshops with stakeholders to support ACARA consultation.

Aboriginal and Torres Strait Islander perspectives

The QSA worked to increase awareness of Aboriginal and Torres Strait Islander perspectives and improve outcomes for Aboriginal students and Torres Strait Islander students in Queensland schools and kindergarten services. Instrumental in achieving these aims was the embedding of Aboriginal and Torres Strait Islander perspectives into the organisational environment, products and services.

Working with its Aboriginal and Torres Strait Islander Education Committee, the QSA:

- published a range of resources for kindergarten teachers to support the learning of Aboriginal children and Torres Strait Islander children
- commenced a process of revising resources to support
 - the implementation of the P–10 Aboriginal and Torres Strait Islander Languages syllabus
 - the cross-curriculum priority of Aboriginal and Torres Strait Islander histories and cultures in Australian Curriculum learning areas.

Kindergarten – Year 10 resources

Queensland kindergarten learning guideline (QKLG)

The QSA signed a Memorandum of Understanding (MOU) with the Department of Education, Training and Employment (DETE) for the period June 2013 to December 2014. The MOU was for a number of deliverables to support the QKLG, including:

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

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

G20 teaching and learning resources

The QSA, in partnership with DETE, developed a suite of teaching and learning resources to support Australia's presidency of the G20 and the hosting of the Leaders Summit in Brisbane.

The G20 teaching and learning resources package supports students from Prep to Year 12 to understand and explore the concepts, issues and contexts associated with the G20 events. The resources link to the Australian and Queensland curriculums and include interactive digital learning tools.

Senior curriculum resources

Senior syllabuses

The QSA revised its quality plans for the development of new senior syllabuses and the revision of existing syllabuses. These processes provided schools with quality senior syllabuses and support resources, and improved consistency across syllabuses.

Completed syllabus revisions

Philosophy and Reason was published online together with a suite of support resources including sample units of work. The QSA provided a professional development workshop for current and prospective teachers to support implementation.

The cost of the syllabus revision was \$130 768.

Development of Subject Area Syllabuses

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

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

Subject Area Syllabuses are for Authority-registered subjects, and have a structure consistent with senior syllabuses for Authority subjects.

They have common underpinning factors derived from current education, industry and community expectations:

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

These factors make learning in Subject Area Syllabuses distinctive from Authority subjects and VET offerings. Each factor is described in the course organisation section of the Subject Area Syllabuses.

Testing and assessment

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

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

Prep – Year 10

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 Prep to Year 10 have been developed.

The short assessments focus on specific literacy and numeracy skills within Australian Curriculum learning areas and Queensland curriculum, and provide practical examples of ways 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 2014 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 approximately 226 570 students in Queensland within the agreed timeframes.

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

Years 11–12

Queensland Core Skills (QCS) Test

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

Table 3 shows a breakdown of candidates who sat the 2013 QCS Test. Table 4 shows the distribution of grades awarded, both by gender and overall.

Table 3: 2013 QCS Test candidates

Total	28 622*
OP-eligible	25 447
OP-ineligible	2 346
Equivalent eligible	701
Equivalent ineligible	35
Sat but not certificated (i.e. left before completing Year 12)	93

Table 4: 2013 QCS Test grades

Grade	Overall	Female	Male
Total #	28 584*	15 870	12 714
A	16.3%	14.5%	18.7%
B	27.6%	26.8%	28.7%
C	34.6%	36.5%	32.2%
D	20.9%	21.8%	19.7%
E	0.6%	0.4%	0.7%
Total %	100.0%	55.5%	44.6%

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

Senior External Examination

The QSA conducted a series of senior subject examinations at locations across Queensland in October and November each year. These examinations were for people who were not senior students in Queensland secondary schools or for Year 12 students unable to access particular subjects at their school.

Twenty-two subjects were offered at the 2013 Senior External Examination, with eight language subject examinations borrowed from interstate curriculum authorities under the Collaborative Curriculum and Assessment Framework for Languages (CCAFL) arrangements.

There were 1147 subject registrations by 817 candidates. Ultimately, 731 candidates sat 973 subject examinations.

Externally moderated school-based assessment

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

The engagement of classroom teachers and commitment of district and state review moderation panellists enabled the system to work effectively.

Support for review panels

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

- a suite of videos demonstrating how to determine achievement at exit in Authority subjects through the online senior moderation hub
- over 300 training sessions across districts
- training for review panel chairs
- a moderation conference for approximately 750 review panel chairs, state panellists and Queensland Certificate of Individual Achievement (QCIA) district advisers.

Support for schools

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

- providing over 80 new assessment instruments and approximately 30 samples of student responses through the online senior assessment hub
- providing templates for schools to assist in the development of assessment for 2013 syllabuses
- developing study plan requirements, checklists and samples for ten new Subject Area Syllabuses
- conducting statewide assessment workshops in eight subjects
- meeting with school administrators across districts

- advising schools on assessment for over 110 000 student folios
- externally reviewing the implementation of Authority-registered subjects and short courses for approximately 150 schools
- providing 57 online and face-to-face moderation meetings for Authority-registered subjects
- providing advice to schools about the QCIA, including reviewing approximately 600 curriculum plans and peer-reviewing certificate statements and evidence from approximately 190 schools
- gathering data through comparability and random sampling to evaluate year-to-year processes and to determine priorities for assessment support and panel training
- providing advice to schools, parents and students about learning projects.

Innovation

The QSA's actions in providing innovative products and services to assist the delivery of the Queensland senior assessment system included:

- supplementing face-to-face panel training with online training through the trial of a learning management system
- completing exit processes for the first cohort of students in the two schools in Suzhou and Hangzhou in China
- providing professional development and training for staff of Nauru Secondary School in the Republic of Nauru
- enhancing service delivery through the development of a database for recording and analysing external stakeholder support.

Certification and tertiary entrance

Senior Education Profile

In 2013, the QSA issued Senior Education Profiles and Senior Statements to 48 874 students who completed Year 12.

Queensland Certificates of Education (QCEs) were awarded to 43 244 students or 88%, up from 86% in 2012. Of these students, 26 612 received a Tertiary Entrance Statement.

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

- the QCE-eligibility status of only 0.12% of all learners changed following requests for verification or review of results
- only two OPs (less than 0.01%) were changed following official appeals by students – one less than in 2012.

The average cost of developing and issuing Senior Education Profiles was \$267 per student.

The average cost of providing tertiary entrance and pathways information programs (which included Queensland Core Skills Test results, calculation of Subject Achievement Indicators and career advice) was \$9 per student.

Queensland Certificate of Education (QCE)

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

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

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

In 2014, the QCE handbook was amended and supporting resources updated. These were presented and discussed with school moderators at meetings across the state.

Learning accounts

The QSA worked 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

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

Queensland Certificate of Individual Achievement (QCIA)

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

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

In 2013, the QSA awarded 659 QCIAs to students from 170 schools.

Equivalency of non-Queensland qualifications

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

In 2013–14, the QSA received and processed 212 equivalency applications for qualifications from 47 countries.

Equivalency assessments are provided for employment and recruitment purposes.

2013 Year 12 outcomes report

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

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

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

Vocational education and training

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

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

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

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

School support

The QSA conducted professional development workshops to explain the use and implementation of the new resources over the first half of 2014. Thirteen VET assessment workshops were attended by 393 school-based trainers, assessors and managers. This directly addressed QSA's delegated responsibilities to conduct training programs related to regulation of RTOs and to promote and encourage continuous improvement and capacity building of school RTOs to provide VET courses.

The QSA provided the following resources to support school RTOs in implementing quality VET programs and maintaining compliance with the VET Quality Framework:

- quarterly VET e-newsletter
- assessment sample tools
- assessment mapping tools
- training and assessment strategy sample tools.

School audits

As part of the registration process, schools were audited by the QSA for compliance with the National VET Quality Framework.

In the past year, the QSA conducted 67 site audits and 81 desk audits.

Registration activity

The QSA processed 1076 registration activities for the 339 schools registered as RTOs.

VET and the QCE

The QSA worked 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.

In 2013 over 89 000 students were enrolled in VET qualifications at school, with 89 310 qualifications awarded to students in Queensland from school RTOs registered with the QSA as delegate for ASQA.

Corporate support and communication

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

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

Careers market

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

Enquiry service

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

During the 2013 release of the Senior Education Profile, hotline staff assisted with approximately 650 student certification-related queries.

Professional development

During 2013–14, the QSA delivered more than 175 workshops to approximately 5500 educators to support the introduction and implementation of curriculum, assessment and reporting initiatives across kindergarten to Year 12. Participants received certification appropriate for teacher registration renewal based on the Australian Professional Standards for Teachers and the Queensland College of Teachers' Continuing Professional Development Framework.

The QSA organised 46 presentations in response to requests for professional development services from schools, higher education institutions and professional associations. Topics included the Australian

Curriculum, assessment, the QCS Test, tertiary pathways, senior syllabuses and the QKLG.

International delegations visited QSA in 2013–14 seeking expert advice on a range of topics including curriculum, school-based assessment, testing and certification. The delegates came from China, United Kingdom, the Philippines and Africa.

Publications

Regular publications produced by the QSA included:

- *QSA Connect*, a fortnightly email newsletter that updated over 12 500 subscribers about QSA initiatives, professional development activities and events
- *NAPLAN*, a monthly online bulletin keeping schools informed about processes and procedures for the National Assessment Program – Literacy and Numeracy tests
- *Student Connect*, a magazine published twice a year providing Year 12 students with news, study tips and information about further education, training and career pathways
- *Trends & issues in curriculum & assessment*, an occasional e-bulletin drawing on QSA data to inform education debates and support leadership and instructional effectiveness in Queensland schools
- *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 curriculum, assessment, testing and certification issues.

Advice and compliance

During 2013–14, 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.

The annual 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 2013–14.

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 charter of the QSA's Audit Committee was consistent with the Queensland Treasury Audit Committee Guidelines. Its membership, duties and responsibilities are listed in Appendix 1.

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

Delegations

During 2013–14, 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.

Information systems and record keeping

The Authority had an approved retention and disposal schedule in place for its public records.

Workplace ethics

The QSA's *Code of Conduct* was informed by the *Public Sector Ethics Act 2004* and published on the QSA website. All QSA employees undertook education and training about the Code of Conduct at induction and regularly throughout their employment. This included the application of ethics principles, and obligations of public officials.

Consultation mechanisms

The QSA worked closely with the education sectors, the teaching profession and the wider community to ensure its work was classroom-focused and relevant to all schools.

Ten committees provided advice to the QSA Governing Body to ensure its decision making was well informed. These committees were an important part of the consultation framework that assisted the QSA to develop high quality products and services.

To foster more productive and enduring relationships with principals, the QSA conducted a series of forums in Term 3, 2013 for school leadership teams on issues affecting secondary schools. The forums commenced with a targeted briefing for principals on the changing education landscape and how it will impact on schools. Three practical sessions on themes relevant to senior secondary schooling followed, including managing curriculum change and using data to help improve teaching and learning outcomes.

Information

Information provision was undertaken by the QSA in accordance with Sections 13–15 and 17 of the *Education (Queensland Studies Authority) Act 2002*.

Certified 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 the *Information Privacy Act 2009* or the *Right to Information* provisions during 2013–14.

Information and communications technology (ICT)

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

Senior Learning Information Management System (SLIMS)

Hardware supporting the SLIMS application, which registers young people working towards the QCE and records information about their enrolments and results, was replaced in 2013–14.

Student Data Capture System (SDCS)

Redevelopment of the SDCS application – used by all secondary schools across Queensland to capture data on student achievements and results – is continuing under the QCAA. Implementation of the new application, EASeL (Enrolments and Achievements for Senior Learners), will roll out over 2014 and 2015.

ICT governance

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

Governance activities

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

- engaging DETE to provide internal audit services (financial compliance and performance audits)
- reviewing the strategic risk assessment and ensuring risk minimisation or mitigation actions were in place
- developing the 2013–14 operating and capital budgets to support strategic priorities and accountabilities
- improving internal reporting systems
- promoting requirements of the *State Procurement Policy* and strengthening purchasing through targeted training
- providing ongoing records management training and support to staff
- reviewing business processes to identify opportunities for improvements and innovation
- monitoring QSA corporate and management performance against branch operational plans and performance accountabilities for managers and branch budgets.

Workforce planning, attraction and retention

In 2013–14, the QSA was staffed by 213 full-time equivalent staff. The permanent retention rate during this period was 90.6% and the permanent separation rate was 9.4%.

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

- implementation of formal performance and development plans for all staff to complement regular feedback provided to staff under QSA's *Engaged workplaces* initiative
- recruitment practices whereby QSA vacancies were widely advertised to maximise the potential to attract quality applicant pools
- continued implementation of QSA's *Flexible workplaces* policy to provide staff with access to work–life balance initiatives
- providing targeted professional development opportunities where appropriate.

Financial report 2013–14

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General information

This financial report covers the Queensland Studies Authority (QSA), a statutory body established under the *Education (Queensland Studies Authority) Act 2002* and controlled by the State of Queensland, its ultimate parent. The QSA was replaced by the Queensland Curriculum and Assessment Authority (QCAA) from 1 July 2014.

The head office and principal place of business of the Authority was:

Level 7, 154 Melbourne Street
South Brisbane QLD 4101

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

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

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

Statement of comprehensive income for the year ended 30 June 2014

	Notes	2014 \$'000	2013 \$'000
Income from Continuing Operations			
Revenue			
User charges and fees	3	1,904	2,196
Grants and other contributions	4	37,233	38,527
Interest		371	561
Other revenues		2	3
Total Revenue		39,510	41,287
Total Income from Continuing Operations		39,510	41,287
Expenses from Continuing Operations			
Employee expenses	5	25,982	26,906
Supplies and services	7	12,086	11,693
Grants and subsidies		6	26
Depreciation and amortisation	8	1,289	1,478
Impairment losses	9	–	800
Other expenses	10	118	111
Total Expenses from Continuing Operations		39,481	41,014
Operating Result from Continuing Operations		29	273
Other Comprehensive Income		–	–
Total Comprehensive Income		29	273

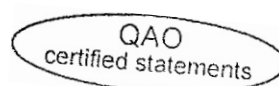
The accompanying notes form part of these statements

Statement of financial position

as at 30 June 2014

	Notes	2014 \$'000	2013 \$'000
Current Assets			
Cash and cash equivalents	11	12,467	12,505
Receivables	12	566	916
Inventories	13	132	32
Prepayments		365	321
Total Current Assets		13,530	13,774
Non-Current Assets			
Intangible assets	14	3,542	3,765
Plant and equipment	15	1,008	586
Total Non-Current Assets		4,550	4,351
Total Assets		18,080	18,125
Current Liabilities			
Payables	16	3,564	3,742
Accrued employee benefits	17	1,895	1,789
Unearned revenue		255	257
Total Current Liabilities		5,714	5,788
Total Liabilities		5,714	5,788
Net Assets		12,366	12,337
Equity			
Contributed equity		4,832	4,832
Accumulated surplus		7,534	7,505
Total Equity		12,366	12,337

The accompanying notes form part of these statements



Statement of changes in equity

for the year ended 30 June 2014

	Accumulated Surplus		Contributed Equity		Total	
	2014	2013	2014	2013	2014	2013
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July	7,505	7,232	4,832	4,832	12,337	12,064
Total Comprehensive Income for the Year	29	273	–	–	29	273
Balance as at 30 June	7,534	7,505	4,832	4,832	12,366	12,337

The accompanying notes form part of these statements

Statement of cash flows

for the year ended 30 June 2014

	Notes	2014 \$'000	2013 \$'000
Cash flows from operating activities			
<i>Inflows:</i>			
User charges and fees		2,354	1,770
Grants and other contributions		37,233	38,527
Interest receipts		367	650
GST input tax credits from Australian Taxation Office		1,311	1,201
GST collected from customers		149	181
Other		16	67
<i>Outflows:</i>			
Employee expenses		(25,944)	(27,093)
Supplies and services		(12,455)	(11,626)
Grants and subsidies		(6)	(26)
GST remitted to Australian Taxation Office		(151)	(149)
GST paid to suppliers		(1,328)	(1,464)
Other		(94)	(118)
Net cash provided by operating activities	18	1,452	1,920
Cash flows from investing activities			
<i>Outflows:</i>			
Payments for plant and equipment		(649)	(65)
Payments for intangibles		(841)	(89)
Net cash used in investing activities		(1,490)	(154)
Net increase/(decrease) in cash and cash equivalents		(38)	1,766
Cash and cash equivalents at beginning of financial year		12,505	10,739
Cash and cash equivalents at end of financial year	11	12,467	12,505

The accompanying notes form part of these statements

Notes to and forming part of the financial statements for the year ended 30 June 2014

Objectives and principal activities of the Queensland Studies Authority

- Note 1 Summary of Significant Accounting Policies
- Note 2 Going Concern Assumption
- Note 3 User Charges and Fees
- Note 4 Grants and other Contributions
- Note 5 Employee Expenses
- Note 6 Key Management Personnel and Remuneration
- Note 7 Supplies and Services
- Note 8 Depreciation and Amortisation
- Note 9 Impairment Losses
- Note 10 Other Expenses
- Note 11 Cash and Cash Equivalents
- Note 12 Receivables
- Note 13 Inventories
- Note 14 Intangible Assets
- Note 15 Plant and Equipment
- Note 16 Payables
- Note 17 Accrued Employee Benefits
- Note 18 Reconciliation of Operating Surplus to Net Cash from Operating Activities
- Note 19 Commitments for Expenditure
- Note 20 Contingencies
- Note 21 Financial Instruments
- Note 22 Remuneration of Authority Members
- Note 23 Subsequent Event

Objectives and principal activities of the Queensland Studies Authority

The Queensland Studies Authority was established as a statutory authority under the *Education (Queensland Studies Authority) Act 2002*. Its objective is to provide quality, innovative and future-focused products and services to assist all Queensland education communities.

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

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 Queensland Treasury and Trade's Minimum Reporting Requirements for the year ended 30 June 2014, 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 income, expenses, assets, liabilities and equity of the Authority.

(c) User Charges

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

(d) Grants and Contributions

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

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

(e) Cash and Cash Equivalents

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

(f) Receivables

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

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

(g) Inventories

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

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

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

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

These assets are measured at the lower of the assets' carrying amounts and their fair values less costs to sell. Such assets are no longer amortised or depreciated upon being classified as held for sale. At 30 June 2014, 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

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

Plant and equipment is measured at cost in accordance with Queensland Treasury and Trade's Non-Current Asset Policies for the Queensland Public Sector.

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

(l) Fair Value Measurement

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

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Unobservable inputs are data, assumptions and judgments that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Significant unobservable inputs used by the Authority include subjective adjustments made to observable data to take account of the characteristics of the Authority's assets/liabilities, internal record of recent construction costs (and/or estimates of such costs) for assets' characteristics/functionality, and assessments of physical condition and remaining useful life. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

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

(m) Intangibles

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

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

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

Internally Generated Software

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

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

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

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

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

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

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

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

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

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

Class	Rate
Plant & Equipment	
Computer equipment	10% to 21%
Office equipment	10% to 20%
Print equipment	12% to 20%
Leasehold improvements	12% to 55%
Intangible assets	
Software internally generated	10% to 13%

(o) Impairment of Non-Current Assets

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

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

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

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

(p) Lease

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

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

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

(q) Payables

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

(r) Financial Instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Authority 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 21.

(s) Employee Benefits

Employer superannuation contributions, annual leave and the long service leave levy 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 and sick leave

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

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

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

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

Annual Leave

Annual leave liability is disclosed as a current liability and measured at the undiscounted amount if the Authority expects to wholly settle the liability within the 12 months following reporting date. Otherwise, annual leave liability is accounted for as an 'other long-term employee benefit' in accordance with AASB 119.

Employee Benefits

Accounting for annual leave as an 'other long-term employee benefit' requires recognising the liability at its 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.

All directly associated on-costs (e.g. leave loading) are also recognised as liabilities, where those on-costs are material.

The classification of a benefit as short-term or long-term affects the measurement of the obligation only and does not affect the current/non-current classification of the liability in the Statement of Financial Position. All benefits which have vested to the employee as at the reporting date are required to be classified as a current liability in accordance with AASB 101 *Presentation of Financial Statements*, since the Authority does not have an unconditional right to defer settlement of the obligation.

Long service leave

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

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

Superannuation

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

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

Key management personnel and remuneration

Key management personnel and remuneration disclosures are made in accordance with section 5 of the Financial Reporting Requirements for Queensland Government Agencies issued by Queensland Treasury and Trade. Refer to note 6 for the disclosures on key executive management personnel and remuneration.

(t) Unearned Revenue

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

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

(u) Provisions

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

(v) Insurance

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

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

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

(x) Contributed Equity

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

(y) Taxation

The Authority is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Queensland Studies Authority. GST credits receivable from, and GST payable to the ATO, are recognised (refer to note 12).

(z) Issuance of Financial Statements

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

(aa) Accounting Estimates and Judgments

The preparation of financial statements necessarily requires the determination and use of certain critical accounting estimates, assumptions, and management judgments that have that potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgments 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 which resulted in the introduction of a price on carbon emissions made by Australian businesses from 1 July 2012.

From 1 July 2014, the government plans to abolish the carbon tax. The withdrawal of the carbon pricing mechanism is not expected to have a significant impact on the Authority's critical accounting estimates, assumptions and management judgments.

(bb) 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.

(cc) New and Revised Accounting Standards

The Authority did not voluntarily change any of its accounting policies during 2013–14. Australian Accounting Standard changes applicable for the first time for 2013–14 have had minimal effect on the Authority's financial statements, as explained below.

AASB 13 Fair Value Measurement became effective 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 apply to all of the Authority's assets and liabilities (excluding leases) that are measured at fair value or another measurement based on fair value. The impacts of AASB 13 relate to the fair value measurement methodologies used and financial statement disclosures made in respect of such assets and liabilities.

The Authority has reviewed its fair value methodologies to assess whether those methodologies comply with AASB 13. No changes were required to valuation methodologies.

A revised version of AASB 119 Employee Benefits became effective for reporting periods beginning on or after 1 January 2013. The most significant implication for the Authority is that the revised accounting standard includes changed criteria for accounting for employee benefits as 'short-term employee benefits'. As a result, any class of employee benefit not expected to be wholly settled within 12 months after the reporting date is to be accounted for as 'other long-term employee benefits'. The recognition and measurement of the Authority's obligations for 'other long-term employee benefits' follows most of the requirements for defined benefit plans. This change only affects the Authority's annual leave liability as the Authority is a member of the Queensland Government central scheme for long service leave.

Other potential implications arising from the revised AASB 119 were the revised concept of 'termination benefits' and the revised recognition criteria for termination benefit liabilities. If any termination benefit obligations meet the timeframe criterion for 'short-term employee benefits', they will be measured according to the requirements for 'short-term employee benefits'. Otherwise, termination benefits need to be measured according to the requirements for 'other long-term employee benefits'.

AASB 1053 Application of Tiers of Australian Accounting Standards became effective for 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.

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.

(cc) New and Revised Accounting Standards (cont'd)

In the case of the Queensland Studies Authority, Queensland Treasury and Trade is the regulator. Queensland Treasury and Trade has advised that its policy decision is to require adoption of Tier 1 reporting by all Queensland Government departments and statutory bodies (including the Queensland Studies Authority) that are consolidated into the whole-of-Government financial statements. Therefore, the release of AASB 1053 and associated amending standards has had no impact on the Queensland Studies Authority.

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 Queensland Treasury and Trade. Consequently, the Queensland Studies Authority has not applied any Australian Accounting Standards and Interpretations that have been issued but are not yet effective. The Authority applies standards and interpretations in accordance with their respective commencement dates.

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

AASB 1055 *Budgetary Reporting* applies from reporting periods beginning on or after 1 July 2014. The Queensland Studies Authority will need to include in its 2014–15 financial statements the original budgeted figures from the Income Statement, Balance Sheet, Statement of Changes in Equity, and Cash Flow Statement as published in the 2014–15 Queensland Government's Service Delivery Statements. The budgeted figures will need to be presented consistently with the corresponding (actuals) financial statements, and will be accompanied by explanations of major variances between the actual amounts and the corresponding original budgeted figures.

The following new and revised standards apply as from reporting periods beginning on or after 1 January 2014:

- AASB 10 *Consolidated Financial Statement*;
- 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*;
- AASB 2011-7 *Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards* [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17], and
- AASB 2013-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities*.

AASB 10 redefines and clarifies the concept of control of another entity and is the basis for determining which entities should be consolidated into an entity's financial statements. AASB 2013-8 applies the various principles in AASB 10 for determining whether a not-for-profit entity controls another entity. The Authority's conclusion is that it does not have any control over additional entities.

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. The Queensland Studies Authority has assessed its arrangements with other entities to determine whether a joint arrangement exists in terms of AASB 11. Based on present arrangements, no joint arrangements exist. However, if a joint arrangement does arise in future, the Queensland Studies Authority will need to follow the relevant accounting treatment specified in either AASB 11 or the revised AASB 128, depending on the nature of the joint arrangement.

AASB 9 *Financial Instruments* 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 2017. The main impacts of these standards on the Queensland Studies Authority are that they will change the requirements for the classification, measurement and disclosures associated with the Authority's 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.

The Queensland Studies Authority has commenced reviewing the measurement of its financial assets against the new AASB 9 classification and measurement requirements. However, as the classification of financial assets at the date of initial application of AASB 9 will depend on the facts and circumstances existing at that date, the Authority's conclusions will not be confirmed until closer to that time. At this stage, and assuming no change in the types of transactions the Queensland 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 2017-18 financial statements, all of the Authority's financial assets are expected to be required to be measured at fair value, and classified accordingly (instead of the measurement classifications presently used in Notes 1(r) and 21). 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 current receivables, as they are short term in nature, the carrying amount is considered to be a reasonable approximation of fair value.

The Queensland Studies Authority will not need to restate comparative figures for financial instruments on adopting AASB 9 as from 2017–18. However, changed disclosure requirements will apply from that time. A number of one-off disclosures will be required in the 2017–18 financial statements to explain the impact of adopting AASB 9.

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.

2 Going Concern Assumption

The *Education (Queensland Curriculum and Assessment Authority) Act 2014* was assented to on 19 February 2014. The Queensland Curriculum and Assessment Authority (QCAA) will replace the Queensland Studies Authority (QSA) on 1 July 2014 as the statutory body responsible for providing kindergarten to Year 12 syllabuses and guidelines, and assessment, testing, reporting, certification and tertiary entrance services to Queensland schools.

Whilst the QSA is not a going concern, the financial statements have, however, been prepared on a basis which is consistent with the going concern basis of preparation. This is appropriate as the *Education (Queensland Curriculum and Assessment Authority) Act 2014* provides that upon commencement of the Act, the QCAA becomes the successor in law of the QSA and that all assets and liabilities of the QSA become the assets and liabilities of the QCAA.

	2014	2013
	\$'000	\$'000
3 User Charges and Fees		
Visa student fees	428	419
Sale of publications, syllabuses, past papers	327	322
Workshops/conferences	305	771
Copyright fees	401	225
Attainment certificate statements	144	101
Examinations	57	62
Expenditure reimbursements	122	129
Other	120	167
Total	1,904	2,196

4 Grants and other Contributions

Grants	37,233	37,329
Employee separation costs contributions *	–	1,198
Total	37,233	38,527

* Contributions received from the Consolidated Fund

5 Employee Expenses

Employee benefits:

Wages and salaries	20,645	20,264
Annual leave *	1,388	1,432
Employer superannuation contributions *	2,325	2,335
Long service leave levy *	357	289
Redundancies	30	1,221

Employee related expenses:

Workers compensation premium *	29	25
Payroll tax *	1,155	1,210
Other employee related expenses	53	130

Total	25,982	26,906
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* Refer to Note 1(s)

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

	2014	2013
Number of Employees:	207	217

6 Key Management Personnel and Remuneration

(a) Key Management Personnel

The following details for key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the Queensland Studies Authority during 2013–14.

Position	Responsibilities	Current Incumbents	
		Contract classification and appointment authority	Date appointed to position (date resigned from position)
Chief Executive Officer	The Chief Executive Officer is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the QSA in accordance with relevant legislation.	The Chief Executive Officer is at classification level SES 4 under sections 59 and 60 of the Education (Queensland Studies Authority) Act 2002.	Contract start date 06/03/2014, contract completion date 05/03/2017. (Position filled on an acting basis prior to this appointment.)
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 18/02/2009, contract termination date 04/10/2013. (Position filled on an acting basis from 07/10/2013 to 27/06/14.)
Acting 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.	Acting, Deputy Director classification level SES 2 (High) under section 112 of the Public Service Act 2008.	Acting Deputy Director start date 19/06/2013, finish date 27/06/2014.
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 04/02/2008, contract completion date 03/02/2016.
Assistant Director, Policy Coordination Branch	The Assistant Director, Policy Coordination provides high-level advice on government relationship management and coordinates policy development and communication of 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.

(b) Remuneration

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

6 Key Management Personnel and Remuneration, (b) Remuneration (cont'd)

For the 2013–14 year, remuneration of key management personnel increased by 2.2% in accordance with government policy. Remuneration packages for key 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
 - 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 amounts expensed in respect of employer superannuation obligations.
- 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 2013 – 30 June 2014

Position	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
Chief Executive Officer	205	14	4	21	–	244
Acting Deputy Director, Curriculum Services Division	175	6	4	16	174	375
Acting Deputy Director, Assessment and Reporting Division	180	–	4	16	–	200
Deputy Director, Corporate & Information Services Division	165	10	3	17	–	195
Assistant Director, Policy Coordination Branch	134	–	3	16	–	153
Total Remuneration	859	30	18	86	174	1,167

1 July 2012 – 30 June 2013

Position	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
Chief Executive Officer	97	14	2	11	–	124
Acting Director Deputy Director, Curriculum Services Division	104	14	2	12	154	286
Acting Deputy Director, Assessment and Reporting Division	154	25	3	18	–	200
Deputy Director, Corporate & Information Services Division	178	–	3	18	83	282
Assistant Director, Policy Coordination Branch	147	26	3	17	–	193
	131	–	3	15	–	149
Total Remuneration	811	79	16	91	237	1,234

	2014	2013
	\$'000	\$'000
7 Supplies and Services		
Travel	913	939
Consultants and service providers	3,075	3,031
Telecommunication and access fees	89	94
Postage, freight and storage	1,382	1,332
Catering	625	648
Printing, stationery, books and publications	1,761	1,610
Property, equipment and maintenance	4,200	4,009
Other	41	30
Total	12,086	11,693

8 Depreciation and Amortisation

Depreciation and amortisation were incurred in respect of:

Plant and equipment	225	352
Software internally generated	1,064	1,126
Total	1,289	1,478

9 Impairment Losses

Intangible assets	–	800
Total	–	800

For details of the recognised impairment loss refer to Note 14.

10 Other Expenses

Insurance premiums – QGIF	48	48
External audit fees*	29	29
Internal audit fees**	34	30
Bank fees and charges	3	4
Bad debt expense	–	–
Losses from disposal of plant & equipment	4	–
Total	118	111

* Total audit fees paid to the Queensland Audit Office relating to the 2013–14 financial statements are estimated to be \$29,200 (2013: \$29,000). 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.

	2014	2013
	\$'000	\$'000
11 Cash and Cash Equivalents		
Cash at bank	107	33
Deposits at call	7,860	7,972
Term Deposits	4,500	4,500
Total	12,467	12,505

Interest earned on cash held with Financial Institutions earned between 2.45% to 4.27% in 2014 (2013: 2.70% to 6.00%).

12 Receivables		
Trade debtors	32	269
GST receivable	412	395
GST payable	–	(7)
Interest receivable	42	37
Long service leave reimbursements	80	222
Total	566	916

13 Inventories		
Publications	132	32
Total	132	32

Inventories have been valued at net realisable value in accordance with AASB 102 Inventories.

The balance of inventory held has increased by \$100,044 due to an increase in the purchase of past QCS Test papers to be held for sale. This stock is expected to be sold in the 2014/15 financial year. No inventory held has been pledged as security for liabilities.

	2014 \$'000	2013 \$'000
14 Intangible Assets		
Software internally generated		
At cost:	11,067	12,800
Less: Accumulated amortisation	(8,422)	(8,506)
Less: Accumulated impairment losses	–	(800)
	2,645	3,494
Software under development (Work in progress)	897	271
Total	3,542	3,765

Intangibles Reconciliation

	Software Development WIP		Software Internally Generated		Total	
	2014	2013	2014	2013	2014	2013
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening Balance	271	182	3,494	5,420	3,765	5,602
Acquisitions through internal development	841	89	–	–	841	89
Transfer between classes	(215)	–	215	–	–	–
Impairment losses recognised in operating surplus *	–	–	–	(800)	–	(800)
Amortisation	–	–	(1,064)	(1,126)	(1,064)	(1,126)
Carrying amount at 30 June	897	271	2,645	3,494	3,542	3,765

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

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(n).

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

	2014	2013
	\$'000	\$'000
15 Plant and Equipment		
Plant and equipment:		
At cost	2,733	3,007
Less: Accumulated depreciation	(1,725)	(2,465)
Less: Accumulated impairment losses	–	–
	<u>1,008</u>	<u>542</u>
Work in progress		
At cost	–	44
Total	<u>1,008</u>	<u>586</u>

The Queensland Studies Authority has fully depreciated plant and equipment with a cost of \$946,765 still being used in the provision of services. Plant and equipment is valued at cost in accordance with Queensland Treasury and Trade's Non-current Asset Policies for the Queensland Public Sector.

Plant and equipment reconciliation	Plant & Equipment		Work In Progress		Total	
	2014	2013	2014	2013	2014	2013
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening Balance	542	873	44	–	586	873
Acquisitions	65	21	585	44	650	65
Disposals/Assets written off	(3)	–	–	–	(3)	–
Transfer between classes	629	–	(629)	–	–	–
Depreciation	(225)	(352)	–	–	(225)	(352)
Carrying amount at 30 June	1,008	542	–	44	1,008	586

	2014	2013
	\$'000	\$'000
16 Payables		
Trade creditors	3,375	3,557
Other	189	185
	<u>3,564</u>	<u>3,742</u>

17 Accrued Employee Benefits		
Current		
Salaries payable	138	38
Annual leave	1,666	1,656
Long service leave	91	95
	<u>1,895</u>	<u>1,789</u>

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.

18 Reconciliation of Operating Surplus to Net Cash from Operating Activities	2014	2013
	\$'000	\$'000
Operating surplus/(deficit)	29	273
Depreciation & amortisation expense	1,289	1,478
Impairment losses	–	800
Change in assets and liabilities:		
(Increase)/decrease in trade receivables	237	(176)
(Increase) in GST input tax credits receivable	(17)	(240)
(Increase)/decrease in LSL reimbursement receivable	142	(97)
(Increase)/decrease in other receivables	(5)	88
(Increase) in inventory	(100)	(24)
(Increase) in prepayments	(44)	(122)
Increase/(decrease) in accounts payable	(181)	265
Increase/(decrease) in accrued employee benefits	107	(312)
Increase/(decrease) in GST payable	(7)	7
Increase in other payables	4	14
(Decrease) in unearned revenue	(2)	(34)
Net cash from operating activities	1,452	1,920

19 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	2,665	2,831
Later than one year and not later than five years	5,164	3,017
Later than five years	–	–
Total	7,829	5,848

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

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

19 Commitments for Expenditure (cont'd)

(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:

2014	Plant & Equipment
Payable:	\$'000
Not later than one year	32
Total	32

2013	Plant & Equipment
Payable:	\$'000
Not later than one year	423
Total	423

20 Contingencies

Guarantees and undertakings

The Queensland Studies Authority was not committed to any guarantees or undertakings at 30 June 2014. There are no other known contingent assets or liabilities at the date of this report.

21 Financial Instruments

(a) Categorisation of Financial instruments

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

Category	Notes	2014	2013
Financial Assets		\$'000	\$'000
Cash & cash equivalents	11	12,467	12,505
Receivables	12	566	916
Total		13,033	13,421
Financial Liabilities			
Payables	16	3,564	3,742
Total		3,564	3,742

21 Financial Instruments (cont'd)

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

Queensland 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.

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

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

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

21 Financial Instruments, (c) Credit Risk Exposure (cont'd)

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

2014 Financial Assets Past Due But Not Impaired						
Due	Overdue					
Not overdue	Less than 30 days	30–60 days	61–90 days	More than 90 days	Total overdue	
Financial Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Receivables – trade debtors	21	9	–	–	2	11
Total	21	9	–	–	2	11

2013 Financial Assets Past Due But Not Impaired						
Due	Overdue					
Not overdue	Less than 30 days	30–60 days	61–90 days	More than 90 days	Total overdue	
Financial Assets	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Receivables – trade debtors	220	15	34	–	–	49
Total	220	15	34	–	–	49

(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.

21 Financial Instruments, (d) Liquidity risk (cont'd)

		2014 Payable in			
		< 1 year	1–5 years	> 5 years	Total
		\$'000	\$'000	\$'000	\$'000
	Notes				
Financial Liabilities					
Payables	16	3,564	–	–	3,564
Total		3,564	–	–	3,564

		2013 Payable in			
		< 1 year	1–5 years	> 5 years	Total
		\$'000	\$'000	\$'000	\$'000
	Notes				
Financial Liabilities					
Payables	16	3,742	–	–	3,742
Total		3,742	–	–	3,742

(e) Market Risk

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

(f) Interest Rate Sensitivity Analysis

The following interest rate sensitivity analysis is based on a report similar to that provided to management, depicting the outcome on net income if interest rates would change by +/- 1% from the year-end rates applicable to the Authority's financial assets and liabilities. With all other variables held constant, the Authority would have a surplus and equity increase/(decrease) of \$125,000 (2013:\$125,000). This is mainly attributable to the Authority's exposure to variable interest rates on its cash invested.

Financial Instruments	Carrying Amount	2014 Interest rate risk			
		–1%		+1%	
		Profit	Equity	Profit	Equity
Cash	12,467	(125)	(125)	125	125
Potential Impact		(125)	(125)	125	125

Financial Instruments	Carrying Amount	2013 Interest rate risk			
		–1%		+1%	
		Profit	Equity	Profit	Equity
Cash	12,505	(125)	(125)	125	125
Potential Impact		(125)	(125)	125	125

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.

22 Remuneration of Authority Members

	2014	2013
	\$'000	\$'000
The Authority is comprised of the following members as at 30 June 2014:		
Ms Leesa Jeffcoat (Chair)	4	3
Ms Pam Betts	2	–
Mr Matthew Campbell	1	–
Mr Alan Finch	3	3
Dr Paul Giles **	4	1
Mr Daryl Hanly	3	4
Ms Margaret Leary	4	4
Professor Robert Lingard	3	3
Mr David Robertson ***	2	3
Mr Kyle Thompson	2	–
Mr Alan Waldron	2	3
Ms Patricia Neate *	–	–
Ms Samantha Pidgeon	–	–
Mr David Rogers *	–	–
Mr Trevor Schwenke *	–	–
Ms Patrea Walton	–	–
Ms Gail Young *	–	–
The following members resigned from the Authority:		
Mrs Tsae Wong (resigned October 2012)	–	1
Mr Bob McHugh (Chair) (resigned June 2013)	–	11
Ms Maria De Ponte (resigned June 2013)	–	4
Professor Claire Wyatt-Smith (resigned July 2013)	–	3
Dr Suzanne Innes * (resigned October 2012)	–	–
Ms Elizabeth Kapsch * (resigned July 2013)	–	–
Ms Deidre Stein * (resigned October 2013)	–	–
	30	43

Authority remuneration includes fees of \$28,401 and superannuation of \$2,009 (2013: fees of \$39,238 and superannuation of \$3,159).

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

** Fees paid to Queensland Independent Education Union.

*** Fees paid to Independent Schools Queensland.

23 Subsequent Event

As disclosed in Note 2 of the financial statements, the Education (Queensland Curriculum and Assessment Authority) Act 2014 was assented to on 19 February 2014. Subsequent to 30 June 2014, the Queensland Curriculum and Assessment Authority (QCAA) replaced the Queensland Studies Authority (QSA) on 1 July 2014 as the statutory body responsible for providing kindergarten to Year 12 syllabuses and guidelines, and assessment, testing, reporting, certification and tertiary entrance services to Queensland schools.

There are no other events subsequent to balance date that have arisen that require adjustment or disclosure in these financial statements.

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 2014 and of the financial position of the Authority at the end of that year.
- c) these assertions are based on an appropriate system of internal controls and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

Chris Rider

Chief Executive Officer



20 August 2014

Leesa Jeffcoat

Former Chair



20 August 2014

INDEPENDENT AUDITOR'S REPORT

To the Board 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 2014, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Chief Executive Officer and Former Chair.

The Board's Responsibility for the Financial Report

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

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

Independence

The *Auditor-General Act 2009* promotes the independence of the Auditor-General and all authorised auditors. The Auditor-General is the auditor of all Queensland public sector entities and can 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
- (b) in my opinion:
 - (i) the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Queensland Studies Authority for the financial year 1 July 2013 to 30 June 2014 and of the financial position as at the end of that year.

Emphasis of Matter – Replacement of the Queensland Studies Authority

Without modification to my opinion, attention is drawn to Note 2 in the financial report which identifies that pursuant to the Education (Queensland Curriculum and Assessment Authority) Act 2014 the Queensland Studies Authority will be replaced by the Queensland Curriculum and Assessment Authority (QCAA) from 1 July 2014. Accordingly, the Queensland Studies Authority is not a going concern at 30 June 2014. However, in accordance with the transitional provisions of the Education (Queensland Curriculum and Assessment Authority) Act 2014, all assets and liabilities of the Queensland Studies Authority are assumed by the QCAA from 1 July 2014. As a consequence of these provisions, the financial report has been prepared on a going concern basis.

Other Matters - Electronic Presentation of the Audited Financial Report

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



JOHN WELSH FCPA
(as Delegate of the Auditor-General of Queensland)



Queensland Audit Office
Brisbane

Appendixes

1 Committees of the Authority

The Authority established 10 committees to work on specific areas. Committee functions and membership are detailed below.

Aboriginal and Torres Strait Islander Education Committee

Functions were to:

- provide advice and direction to the Authority and CEO 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 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 comprised:

- 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 State Schools, DETE
- 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 were 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 comprised:

- chair – Authority member
- one nominee of State Schools, DETE
- 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 were 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 Australian 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 comprised:

- chair – Authority member
- one nominee of State Schools, DETE
- 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 were to:

- provide independent assurance and assistance to the Authority and CEO on
 - the risk control and compliance frameworks
 - the agency's external accountability responsibilities as prescribed in *Education (Queensland Studies Authority) Act 2002*
- oversee internal and external audit services
- review strategic risk assessment
- monitor improvement strategies to reduce and mitigate against risk.

Membership comprised:

- chair – Authority member
David Robertson, Executive Director, Independent Schools Queensland
- external member – Authority member
David Rogers, Principal, Southport Special School

- one member who has 'financial expertise' as described in the Queensland Treasury publication, *Audit Committee Guidelines – Improving accountability and performance 2008*
Graham Smith, Deputy Director, Corporate and Information Services Division
- one member with expertise in the industry in which the agency operates
Peter Jordan, Acting Deputy Director, Assessment and Reporting Division.

The committee held four meetings in 2013–14. During this period, it:

- reviewed and approved the internal audit plan
- considered and approved the external audit strategy,
- oversaw the internal and external audit processes, including the satisfactory implementation of recommendations from the audit processes
- considered and gave clearance to the annual financial statements
- had oversight of the process of revising the strategic risk assessment and the initiatives implemented to reduce and mitigate against the identified risks

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

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

Audit committee members are not remunerated.

Curriculum Committee

Functions were 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 comprised:

- chair – Authority member
- three Authority members from each school sector
- one nominee of State Schools, DETE
- one nominee of the Queensland Catholic Education Commission
- one nominee of Independent Schools Queensland
- 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 State Schools, DETE – special education
- one nominee of State Schools, DETE – rural and remote
- one nominee of QCEC – senior years
- one nominee of ISQ – middle years
- one nominee of State Schools, DETE – early years teacher
- one nominee of the Queensland Indigenous Education Consultative Committee
- two tertiary educators
- one QSA senior officer
- executive officer – QSA officer.

Equity Committee

Functions were 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 comprised:

- chair – Authority member
- one nominee of State Schools, DETE
- 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 were 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 comprised:

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

Scaling Anomalies Committee

Functions were 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 comprised:

- chair – Authority member
- one academic representative
- one nominee of State Schools, DETE

- 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
- executive officer – Manager, Qualitative Analysis Unit, QSA.

Tertiary Entrance Committee

Functions were 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 comprised:

- 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 were 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 comprised:

- 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 State Schools, DETE
- 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.

2 Fees paid to Board members

A total of \$30 410 was payable to Authority members in 2013–14. This amount does not include associated meeting and travel costs of \$20 013.

Further information relating to QSA's expenditure on consultancies and overseas travel can be found through the Queensland Government's open data website: www.qld.gov.au/data.

3 Early retirement, redundancy and retrenchment

During 2013–14, one employee received a redundancy package at a cost of \$49 100. There were no early retirement or retrenchment packages.

4 Key corporate governance committee of the QSA

Strategic Directions Group comprised:

- Robert McDonald, Acting Chief Executive Officer (*until March 2014*)
- Chris Rider, Chief Executive Officer (*from March 2014*)
- John McGuire, Assistant Director, Policy Coordination Branch
- Brian Nott, Acting Deputy Director, Assessment and Reporting Division
- Graham Smith, Deputy Director, Corporate and Information Services Division
- Kathy Tully, Acting Deputy Director, Curriculum Services Division.

5 QSA district offices

Brisbane Central

Helen Best
Phone: (07) 3359 6131
Fax: (07) 3359 6387
email: BrisbaneCentralOffice@qsa.qld.edu.au
Address: Suite G1, 449 Gympie Rd, Kedron Qld 4031
Post: Suite G1, 449 Gympie Rd, Kedron QLD 4031

Brisbane North

Judy Beadle
Phone: (07) 3859 6132
Fax: (07) 3359 6387
email: UBrisbaneNorthOffice@qsa.qld.edu.au
Address: Suite G1, 449 Gympie Rd, Kedron Qld 4031
Post: 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
Address: Suite 6.01, 433 Logan Rd, Stones Corner Qld 4120
Post: 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
Address: Suite 6.01, 433 Logan Rd, Stones Corner Qld 4120
Post: 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
Address: Unit 2/56 Cascade St, Raceview Qld 4305
Post: PO Box 860 Booval QLD 4304

Cairns

Carol McIlwain & Tammy Palmer
Phone: (07) 4054 6278
Fax: (07) 4054 3943
email: UCairnsOffice@qsa.qld.edu.au
Address: 455 Mulgrave Rd, Earlville Qld 4870
Post: PO Box 122 Earlville QLD 4870

Gold Coast

Sylvia Richardson
Phone: (07) 5591 4255
Fax: (07) 5591 4461
email: UGoldCoastOffice@qsa.qld.edu.au
Address: 1/8 Short St, Southport Qld 4215
Post: PO Box 2005 Southport QLD 4215

Mackay

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

Rockhampton

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

Sunshine Coast

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

Toowoomba

Marion Goebel
Phone: (07) 4638 3699
Fax: (07) 4638 5390
email: UToowoombaOffice@qsa.qld.edu.au
Address: D Block, Toowoomba State High School,
Via Peter St, Toowoomba Qld 4350
Post: PO Box 572 Toowoomba QLD 4350

Townsville

Valerie Browning
Phone: (07) 4728 8485
Fax: (07) 4728 8486
email: UTownsvilleOffice@qsa.qld.edu.au
Address: F Block, Heatley Secondary College,
Hanlon St, Heatley Qld 4814
Post: PO Box 207 Aitkenvale QLD 4814

Wide Bay

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

6 Reader evaluation of the Annual Report 2013–14

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

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

Abbreviations and acronyms

ACARA	Australian Curriculum, Assessment and Reporting Authority
ASQA	Australian Skills Quality Authority
CCAFL	Collaborative Curriculum and Assessment Framework for Languages
DETE	Department of Education, Training and Employment
EASeL	Enrolments and Achievements for Senior Learners
FP	Field Position
ICT	Information and communications technology
IEUA-QNT	Independent Education Union of Australia – Queensland and Northern Territory Branch
ISQ	Independent Schools Queensland
NAPLAN	National Assessment Program – Literacy and Numeracy
OP	Overall Position
P, Prep	Preparatory Year
QCAA	Queensland Curriculum and Assessment Authority
QCE	Queensland Certificate of Education
QCEC	Queensland Catholic Education Commission
QCIA	Queensland Certificate of Individual Achievement
QCS	Queensland Core Skills (Test)
QKLG	Queensland kindergarten learning guideline
QSA	Queensland Studies Authority
RTO	registered training organisation
SDCS	Student Data Capture System
SLIMS	Senior Learning Information Management System
TAFE	Technical and Further Education
TSXPO	Tertiary Studies Expo
VET	vocational education and training

Queensland Studies Authority

Level 7, 154 Melbourne Street, South Brisbane
PO Box 307 Spring Hill QLD 4004 Australia

T +61 7 3864 0299

F +61 7 3221 2553

www.qsa.qld.edu.au
