

2019–2020 ANNUAL REPORT



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Letter of compliance

4 September 2020

The Honourable Grace Grace MP

Minister for Education and Minister for Industrial Relations

PO Box 15033

CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2019–20 and financial statements for the Queensland Curriculum and Assessment Authority (QCAA).

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*
- 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/news-data/annual-report.

Yours sincerely

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

Brian Short

Chair

Queensland Curriculum and Assessment Authority

Accessibility objectives

Public availability

This report is available:

- on the QCAA website at www.qcaa.qld.edu.au/news-data/annual-report.
- by contacting the QCAA on (07) 3864 0299.

Interpreter Service Statement



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

Providing feedback

The QCAA continually strives to meet best practice reporting standards and values the views of our readers. The QCAA invites your comments via the whole-of-government feedback survey available at www.qld.gov.au/annualreportfeedback.

Highlights of 2019–20

Issued Senior Education Profiles to 37 738 Year 12 students

Reviewed more than 27 000 assessment instruments at two endorsement events

Reviewed 24 000 samples of student work at first confirmation event

Advised schools on assessment for over 9621 submissions at 514 moderation meetings

Developed new ICT applications to support data management and the new QCE system

Awarded Queensland Certificates of Education to 94.4% of Year 12 school leavers

Released 2019 Year 12 outcomes report

Administered the final Queensland Core Skills Test

Introduced a universal template for kindergarten transition statements

Hosted annual Queensland Certificate of Education Achievement Awards

Offered extensive online and face-to-face professional development across K–12

Developed resources for Australian Curriculum learning areas

Chair's introduction

I am pleased to present the sixth annual report of the Queensland Curriculum and Assessment Authority (QCAA).

The 2019–20 year was a momentous one in the evolution of senior curriculum and assessment in Queensland. After nearly 30 years, Queensland education farewelled with full honours the final cohort of Year 12 students to achieve a Queensland Certificate of Education (QCE) in a system featuring externally moderated school-based assessment and the Queensland Core Skills Test. It was also satisfying to welcome – after years of planning and preparation – full implementation of the new QCE system in Years 11 and 12. While COVID-19 has presented enormous challenges and disruption, thus far the significant transition to the new system has been capably managed and is proceeding as smoothly as possible.

Progress and change were not confined to the senior years of schooling. The QCAA's responsibilities span kindergarten to Year 12. Setting a strong foundation for learning in the early years is as important as supporting pathways to work, further education and training.

In partnership with the Office of Early Childhood Education and Care, the Authority introduced a more consistent approach to the information in the transition statements that kindergartens provide to primary schools about children's learning and development. Across primary and junior secondary, the QCAA continued to develop resources that help teachers bring the Australian Curriculum to life in classrooms.

For the first time since 2008, the QCAA did not administer the National Assessment Program — Literacy and Numeracy (NAPLAN) tests. The Education Council cancelled the 2020 program so school leaders, teachers and support staff could focus on the wellbeing of students and continuity of education as the scale of the COVID-19 pandemic became apparent.

Communication, responsiveness and flexibility have been the cornerstones of the Authority's implementation of the new QCE system in these troubled times. The focus has been squarely on the welfare of students and the integrity of the system. The QCAA reduced the number of summative internal assessments senior students must complete in General and Applied subjects in 2020. This sought to alleviate the pressure and disruption currently faced by school communities.

Lockdown and social distancing requirements also forced the QCAA to quickly reimagine how it would conduct the new quality assurance process of confirmation when face-to-face meetings of more than 3000 confirmers were no longer feasible. Online confirmation began in April and followed successful endorsement events in September 2019 and February 2020. Endorsement saw more than 900 assessors collectively review about 27 000 internal assessments before schools used them with students. A similar flexibility has enabled the QCAA to continue preparing the subject-specific external assessments that students will sit in October and November. The officers of the Authority have used a wide variety of communication channels to assist schools to understand the necessary changes and been accessible to assist with school queries and concerns.

I acknowledge the efforts of many groups during this complex time. The knowledge and experience of my Board colleagues has helped the Authority to wisely navigate each new challenge. During the year, we welcomed another highly experienced educator to the Board. Cresta Richardson is the Vice-President of the Queensland Teachers' Union and has undertaken teaching and leadership roles in both primary and secondary schools in a number of Queensland regions. Her experience in primary schooling has been particularly useful for the Board. I commend Chief Executive Officer Chris Rider and his staff for the way they have responded to these new circumstances. Their diligence and commitment to their work has been inspiring. Finally, I sincerely thank our partners – sectors, schools, teachers, parents and students – for their constructive and cooperative engagement with the Authority in this demanding year.



Brian Short

Chair, Queensland Curriculum and Assessment Authority

Role and main functions

Relevant legislation

The Queensland Curriculum and Assessment Authority (QCAA) was established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014* (QCAA Act).

Role

The role of the QCAA is to:

- develop and revise senior syllabuses and the *Queensland kindergarten learning guideline* (QKLG)
- support implementation of Australian Curriculum subject areas
- administer the National Assessment Program — Literacy and Numeracy (NAPLAN) tests in Queensland
- develop and administer procedures for student certification, including the Queensland Certificate of Education (QCE)
- quality assure school-based assessment
- develop and administer external assessment for students in the senior phase of schooling
- support the delivery of vocational education and training in schools.

Vision

To support Queensland's world-class education system through excellence in curriculum and assessment.

Purpose

To provide curriculum and assessment leadership that enables schools to achieve quality learning outcomes for their students, and to maintain public confidence in the integrity of senior certification.

Values

The QCAA's work and relationships with stakeholders are guided by:

- service

- innovation
- partnership
- trust.

Objectives

The QCAA:

- provides curriculum, assessment and certification leadership
- supports the education community to achieve quality learning outcomes
- builds an effective, responsible organisation with high-performing staff who are empowered, valued and supported
- provides coordinated and aligned corporate services that support professional and ethical customer service delivery.

Immediate strategic priorities

The QCAA will:

- deliver the new QCE system
- support schools and early years educators to implement the P-10 Australian Curriculum and revised QKLG
- provide resources to support schools to improve literacy and numeracy outcomes for students
- improve the delivery of services and client engagement by renewing information systems and communication channels
- cultivate a high-performing and innovative workforce.

Locations

The QCAA's central office is located at 154 Melbourne Street, South Brisbane and there are six district hubs.

For the list of hubs and addresses, see Appendix 4.

Operating environment

Nature and range of QCAA operations

The QCAA provides educational leadership through innovative and high-quality curriculum and assessment programs to support Queensland educators to improve outcomes for learners across kindergarten to Year 12. It delivers syllabuses and guidelines, and assessment, testing, reporting and certification services to Queensland schools.

Strategic risks

The QCAA manages risks in:

- the changing education environment – by contributing and responding to state and national reforms and international trends in education to ensure Queensland students are prepared for the future. It will also support schools and educators to deliver Queensland curriculum and assessment during any disruptions to teaching and learning
- reforming senior curriculum and assessment – by implementing contemporary program management approaches and providing schools with ongoing professional learning opportunities and high-quality resources to ensure that the new QCE system is delivered successfully
- information security – by implementing security programs to protect QCAA data and information systems from unauthorised access, use or disclosure and managing information in accordance with government policy
- organisational change – by empowering and appropriately resourcing new and existing staff to ensure continued high-quality support for the education community.

Opportunities

The QCAA:

- develops new curriculum and assessment resources that support schools to design teaching and learning programs that address the needs of young people in the 21st century
- strengthens stakeholder relationships and public confidence through improved consultation, information-sharing and engagement
- enhances the effectiveness of systems and processes by ensuring they are integrated and innovative
- equips staff with the skills they need to contribute to QCAA work now and into the future.

Challenges

The education sector is heavily influenced by state and national reforms and advances in technology. The QCAA will meet new challenges by investing in staff and innovative digital solutions, and collaborating with stakeholders to ensure its products and services are current and responsive to learner needs.

Non-financial performance

Government objectives for the community

The QCAA contributes to the following Queensland Government objectives for the community outlined in *Our Future State: Advancing Queensland's priorities*:

- giving all our children a great start
- creating jobs in a strong economy
- being a responsive government.

This is through its roles of:

- providing contemporary, high-quality curriculum and assessment programs that support educators and learners from kindergarten to Year 12
- providing the education community with the resources and training needed to develop teaching and learning programs that ensure Queensland students are equipped for lifelong learning and active and informed citizenship
- working in partnership with teachers, principals, school sectors, parents, students and other stakeholders to ensure our services support teaching practice and student learning.

Whole-of-government plans and specific initiatives

The QCAA's priorities support the Queensland Government's objective to engage more young Queenslanders in education, training or work, and align with *Advancing Education: An action plan for education in Queensland*.

Agency objectives and performance indicators

Planning and objectives

The QCAA's *Strategic Plan 2019–23* articulates the role of the QCAA in providing high-quality

curriculum, assessment and certification and reporting programs that are informed by contemporary research about teaching, learning and broader educational processes.

The plan sets broad future strategic directions in the context of state and national reform. It outlines how the QCAA is supporting Queensland's world-class education system through excellence in curriculum and assessment.

Performance against objectives

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

Performance against the following indicators is detailed throughout the report:

- client satisfaction with QCAA support for the implementation of the new QCE system throughout 2019–20
- client satisfaction with QCAA products and services
- the number of online interactions with curriculum, assessment and reporting tools
- participation in and satisfaction with QCAA professional learning programs
- timely distribution of testing and assessment material, and result information
- accuracy of certification, tertiary entrance and outcomes data
- projects delivered on time and within budget
- satisfactory outcomes of external audits of systems and financial management
- employee satisfaction.

Agency service areas and service standards

The QCAA service delivery objective is to deliver high-quality curriculum and assessment that meets the needs of all Queensland schools. Table 1 shows QCAA performance in meeting targets in the Department of Education 2019–20 Service Delivery Statement.

Table 1: QCAA performance against Service Delivery Statements

Key effectiveness and efficiency measures	2019–20 target/estimate	2019–20 actual
Percentage of stakeholders surveyed who consider the syllabuses and support materials developed by the QCAA to be satisfactory ¹	93%	87%
Quality of certification processes: the percentage of Year 12 students whose QCE eligibility status changed as a result of internal review ²	0.1%	0.01%
Quality of certification processes: the percentage of all OP-eligible Year 12 students whose Tertiary Entrance Statement changed for reasons other than school data error ²	0.02%	0.01%
Average cost of delivering Senior Education Profiles ³	\$321	\$319
Average cost per student of developing and issuing the NAPLAN student report ^{4, 5}	\$42	\$19
Average cost per student of tertiary entrance and pathways information programs ⁶	\$12	\$13

Notes

1. Education stakeholders were asked to indicate their level of overall satisfaction with syllabuses and support materials through the annual QCAA satisfaction survey.
2. As part of the annual verification or review of information process, a small number of students have their results amended and new certificate issued because of an error reported by their learning provider.
3. The average cost is calculated by allocating relevant direct costs plus overheads divided by the number of students receiving Senior Education Profiles (SEPs).
4. The average cost is calculated by allocating relevant direct costs plus overheads and dividing this by the number of students undertaking NAPLAN.
5. The decrease is due to the cancellation of NAPLAN in 2020 because of the COVID-19 pandemic. Although the Education Council announced the cancellation in March 2020, some administrative costs, such as the printing of textbooks, had already been incurred.
6. The average cost is calculated by allocating relevant direct costs plus overheads divided by the number of students in Years 11 and 12.

Governance — management and structure

Executive management

- Mr Chris Rider, Chief Executive Officer (CEO)
- Mr Claude Jones, Director, Assessment, Reporting and ICT Systems Division
- Ms Alison Smith, Director, Strategy, Planning and Corporate Support Division
- Ms Jacqueline Wilton, Director, Curriculum Services Division.

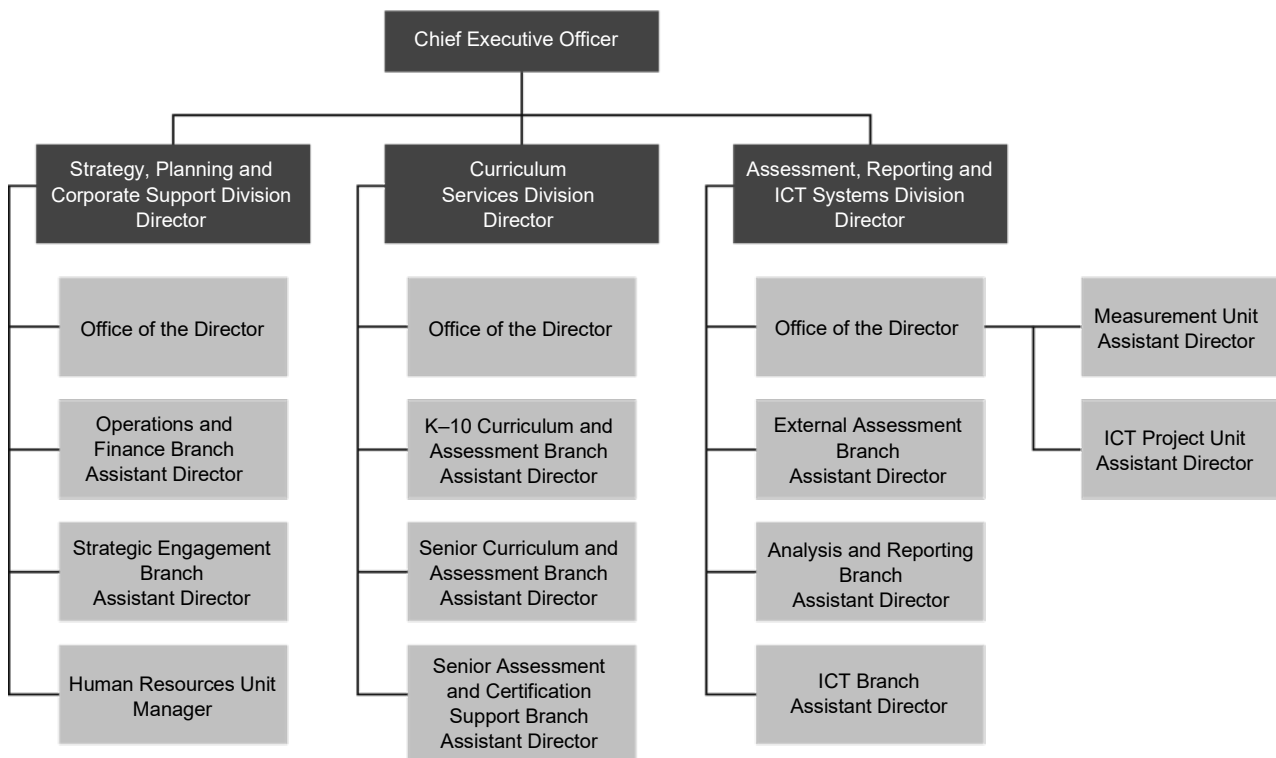
The CEO is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

Organisational structure

The QCAA is organised into three divisions:

- **Curriculum Services** — responsible for curriculum and assessment policy, review and development, moderation and VET
- **Assessment, Reporting and ICT Systems** — manages testing, assessment and tertiary entrance, and ICT systems and services
- **Strategy, Planning and Corporate Support** — provides corporate and support functions across the QCAA and manages the QCAA's communications and professional development activities.

QCAA organisational structure as at 30 June 2020



QCAA Board

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

The QCAA Board held ten meetings during the 2019–20 reporting period. This year it met more frequently than originally planned to enable it to advise promptly on how to respond to disruptions to schooling caused by the COVID-19 pandemic.

Board membership

QCAA Board membership is established under section 22 of the QCAA Act. Members are appointed for a period of four years. Current members' terms of appointment will end on 30 June 2022.

2019–20 QCAA Board members

The 2019–20 QCAA Board membership comprised:

- **Mr Brian Short** (Chair)
- **Mr Tony Cook PSM**
Director-General, Department of Education
- **Mr David Robertson**
Executive Director, Independent Schools Queensland
- **Dr Lee-Anne Perry AM**
Executive Director, Queensland Catholic Education Commission
- **Professor Doune Macdonald**
Pro-Vice-Chancellor (Teaching and Learning), University of Queensland
- **Professor Carol Nicoll PSM**
Executive Dean (Faculty of Education), Queensland University of Technology
- **Ms Cresta Richardson**
Vice-President, Queensland Teachers' Union
(from 26 September 2019).

Mr Brian Short (Chair)

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

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

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

Brian is a Fellow of the Australian College of Educators and the Australian Institute of Management, a member of the Australian Institute of Company Directors, and Australian Council for Educational Leaders.

Mr Tony Cook PSM

The chief executive of the Department of Education

Tony Cook PSM is the Director-General of the Department of Education. Before joining the department in April 2018, Tony worked for six years in the Australian public service as the Associate Secretary for Schools and Youth within the Department of Education and Training.

Tony held several senior executive positions in the Victorian public service, including Deputy Secretary, Government and Corporate with the Department of Premier and Cabinet; Deputy Secretary, Office for Children and Portfolio Coordination; and Deputy Secretary, Office for Planning, Strategy and Coordination within the Department of Education and Early Childhood Development. He began his career with Education Queensland.

Tony is a registered primary school teacher with a major in early childhood education. He has been a deputy principal and taught in schools and preschools in Queensland and the United Kingdom. He holds a Bachelor of Education from the Queensland University of Technology.

In October 2013 Tony was made an Honorary Fellow of the Australian Council for Educational Leaders, and in January 2014, he was awarded a Public Service Medal for outstanding public service, especially in driving schools policy and funding reform in Australia.

Mr David Robertson

Nominee of Independent Schools Queensland (ISQ)

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

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

David serves on a wide range of school education committees and working groups.

Dr Lee-Anne Perry AM

Nominee of the Queensland Catholic Education Commission (QCEC)

Lee-Anne is Executive Director of the Queensland Catholic Education Commission. Prior to commencing this role in July 2015, Lee-Anne was Principal of All Hallows' School, Brisbane, a position she had held since 1999. She has had a longstanding involvement in Catholic education in many teaching and leadership roles. She is a member of various state and national associations and committees concerned with education, including the National Catholic Education Commission and the Queensland University of Technology Council.

Lee-Anne holds a Doctor of Education, Master of Education, Bachelor of Education (First Class Honours) and a Diploma of Christian Leadership. She is a Fellow of the Australian Council for Educational Leaders, a Fellow of the Australian College of Educators, a Graduate of the Australian Institute of Company Directors and a Justice of the Peace. Lee-Anne is also an Honorary Professor of the Australian Catholic University.

Lee-Anne was awarded a Member of the Order of Australia on Australia Day 2004 for significant service to secondary education as a principal, to curriculum development and to professional education associations. In 2017, she was a panellist for the Review to Achieve Educational Excellence in Australian Schools led by David Gonski AC.

Professor Doune Macdonald

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

Doune is Pro-Vice-Chancellor (Teaching and Learning) at The University of Queensland (UQ).

She started her education career as a health and physical education teacher before moving into academia. Doune was Head of School of Human Movement Studies at UQ from 2004–2013.

Doune has published 14 books and more than 200 book chapters and research papers in curriculum, policy and equity, and has undertaken curriculum evaluations for state and national initiatives. This led to her role as lead writer for the Australian Curriculum: Health and Physical Education.

Professor Carol Nicoll, PSM

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

Carol is Executive Dean of the Faculty of Education at Queensland University of Technology (QUT). She has worked as an English teacher and senior research officer at the Tertiary Entrance Procedures Authority.

During a career in the public service, she had several senior executive positions.

Her other roles have included CEO of the Australian Learning and Teaching Council and Chief Commissioner and CEO of the Tertiary Education Quality and Standards Agency.

Ms Cresta Richardson

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

Cresta Richardson is the Vice-President of the Queensland Teachers' Union, which has 47 000 teacher and principal members in Queensland state schools and TAFE institutes.

Cresta is an experienced educator and has worked in teaching and leadership roles in Queensland primary and secondary schools and has served as Curriculum Adviser, Support Teacher Literacy and Numeracy, Deputy Principal, Highly Accomplished and Lead Teacher Assessor.

Cresta is a former member of the Board of the Queensland College of Teachers.

Standing committees

The QCAA had four standing committees in 2019–20. These committees were an important part of the QCAA consultation framework and ensured the development of quality services that met the needs of school communities.

Audit and Risk Committee

The Audit and Risk Committee's main functions are to:

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

Membership of the committee comprised:

- the Chair – Authority member
 - *Professor Carol Nicoll PSM*, Executive Dean, Faculty of Education, Queensland University of Technology
- two independent members – Authority members
 - *Mr David Robertson*, Executive Director, Independent Schools Queensland
 - *Dr Lee-Anne Perry AM*, Executive Director, Queensland Catholic Education Commission
- an officer of the QCAA who has financial expertise
 - *Ms Alison Smith*, Director, Strategy, Planning and Corporate Support Division
- an officer of the QCAA with agency expertise
 - *Mr Claude Jones*, Director, Assessment, Reporting and ICT Systems Division.

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

Audit and Risk Committee members are not remunerated.

The Audit and Risk Committee held four meetings in 2019–20. During this period, it considered issues including:

- financial reporting
- corporate governance
- risk management
- updates on audit programs
- business assurance activities.

The committee reviewed all internal and external audit reports, annual financial statements and risks associated with the implementation of the new QCE system, including the impact of the COVID-19 pandemic. It also considered the findings of security assessments of the QCAA's ICT systems.

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

K–10 Curriculum and Assessment Committee

The K–10 Curriculum and Assessment Committee provides advice and makes recommendations to the QCAA Board on:

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

Membership of the committee comprised:

- Authority member (Chair)
- Department of Education (DoE) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DoE, QCEC and ISQ primary principals – principals' associations nominees (3)
- DoE, QCEC and ISQ secondary principals – principals' associations nominees (3)
- Tertiary educators (2)
- Queensland Teachers' Union (QTU) nominee
- Independent Education Union of Australia (IEUA) – Queensland and Northern Territory Branch nominee

- Early childhood representative
- Joint parent nominee
- Aboriginal and Torres Strait Islander education representative
- Diversity and inclusive education representative – Queensland Association of Special Education Leaders nominee
- Senior QCAA officer – Director, Curriculum Services Division, QCAA
- Senior QCAA officer – Director, Assessment, Reporting and ICT Systems Division, QCAA
- Executive Officer – Assistant Director, K-10 Curriculum and Assessment Branch, QCAA.

Senior Secondary Curriculum, Assessment and Certification Committee

The Senior Secondary Curriculum, Assessment and Certification Committee provides advice and makes recommendations to the QCAA Board on:

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

Membership of the committee comprised:

- Authority member (Chair)
- Department of Education (DoE) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DoE, QCEC and ISQ secondary principals – principals' associations nominees (3)
- Tertiary educator (2)
- Training (industry) representative
- Queensland Teachers' Union nominee
- Independent Education Union of Australia – Queensland and Northern Territory Branch nominee

- Joint parent association nominee
- Aboriginal and Torres Strait Islander education representative
- Diversity and inclusive education representative – Queensland Association of Special Education Leaders nominee
- Senior QCAA officer – Director, Curriculum Services Division, QCAA
- Senior QCAA officer – Director, Assessment, Reporting and ICT Systems Division, QCAA
- Executive Officer – Assistant Director, Senior Assessment and Certification Support Branch, QCAA.

Scaling Anomalies Committee

The Scaling Anomalies Committee met annually to examine mismatches between Queensland Core Skills (QCS) Test data and level of achievement data provided by schools.

The committee's responsibilities included:

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

Membership of the committee comprised:

- Authority member (Chair)
- Academic representative
- Department of Education nominee
- Queensland Catholic Education Commission nominee
- Independent Schools Queensland nominee
- Director, Assessment, Reporting and ICT Systems Division, QCAA
- Assistant Director, Analysis and Reporting Branch, QCAA
- Manager, Performance Analytics Unit, QCAA
- Executive Officer – Manager, Performance Information and Monitoring Unit, QCAA.

Steering committees

Senior Review Steering Committee

The Senior Review Steering Committee provides advice on issues associated with implementation of Queensland's new systems for senior assessment and tertiary entrance that commenced with students entering Year 11 in 2019. It includes principals from each school sector, Queensland Tertiary Admissions Centre, the QCAA Chair and CEO, and external experts as required.

Membership comprised:

- Authority member (Chair)
- Principal, Department of Education (DoE) representative
- Principal, Department of Education (DoE) nominee
- Principal, Queensland Catholic Education Commission (QCEC) representative
- Principal, Queensland Catholic Education Commission (QCEC) nominee
- Principal, Independent Schools Queensland (ISQ) representative
- Principal, Independent Schools Queensland (ISQ) nominee
- Principal, Queensland Teachers' Union nominee
- Principal, Independent Education Union of Australia – Queensland and Northern Territory Branch nominee
- CEO, Queensland Tertiary Admissions Centre (QTAC)
- CEO, QCAA
- Director, Curriculum Services Division, QCAA
- Director, Assessment, Reporting and ICT Systems Division, QCAA.

Strategic Directions Group

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

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

In 2019–20, SDG met 68 times. Extra meetings were held in 2020 to respond to the impact of the COVID-19 pandemic and provide timely support to schools and students. Membership comprised:

- Mr Chris Rider, CEO
- Mr Claude Jones, Director, Assessment, Reporting and ICT Systems Division
- Mr John McGuire, Assistant Director, Strategic Engagement Branch
- Ms Alison Smith, Director, Strategy, Planning and Corporate Support Division
- Ms Jacqueline Wilton, Director, Curriculum Services Division.

Public Sector Ethics Act 1994

The QCAA follows the Code of Conduct for the Queensland Public Service. All QCAA employees undertake education and training about the Code of Conduct at induction. This includes the application of ethics principles, and obligations of public officials. Additionally, staff complete an online Code of Conduct training module each year.

Human Rights Act 2019

The QCAA is committed to the respect, protection and promotion of human rights. As part of this commitment the QCAA is reviewing its organisational policies, procedures and services for compatibility with human rights legislation, including publishing an updated complaints management policy, process and framework. In 2019–20, the QCAA did not receive any human rights complaints.

Queensland public service values

Queensland public service values underpin QCAA values, as reflected in the strategic plan.

Queensland public service values	QCAA values
Customers first <ul style="list-style-type: none">• Know your customers• Deliver what matters• Make decisions with empathy	Service <ul style="list-style-type: none">• We provide clear and definitive policies, as well as resources and training to enable schools to develop curriculum, teaching, learning and assessment programs that provide the best opportunities for Queensland students.• We foster a culture of collaboration where the contributions of our people are valued, and our successes are shared.
Ideas into action <ul style="list-style-type: none">• Challenge the norm and suggest solutions• Encourage and embrace new ideas• Work across boundaries	Innovation <ul style="list-style-type: none">• We develop innovative products and systems to enable schools to achieve quality learning outcomes for their students.• We value and encourage innovation, creativity and agility in our people.
Unleash potential <ul style="list-style-type: none">• Expect greatness• Lead and set clear expectations• Seek, provide and act on feedback	Partnership <ul style="list-style-type: none">• We consult with and respond to the needs of our partners to ensure the delivery of quality curriculum, assessment and certification products and services.• We continue to innovate, renew and strengthen our approaches to engaging with the education and wider community.
Be courageous <ul style="list-style-type: none">• Own your actions, successes and mistakes• Take calculated risks• Act with transparency	Trust <ul style="list-style-type: none">• We maintain the trust of our stakeholders by leading with integrity, transparency and accountability.• We value the skills and abilities of our people and empower them to make decisions.
Empower people <ul style="list-style-type: none">• Lead, empower and trust• Play to everyone's strengths• Develop yourself and those around you	

Program review

Implementing the new Queensland Certificate of Education system

The new Queensland Certificate of Education (QCE) system is now in full implementation with students in Years 11 and 12. The system is defined by:

- new and redeveloped syllabuses and Short Courses
- a blend of school-based assessment and external assessment
- the quality and comparability of school-based assessment.

During 2019–20, the QCAA:

- implemented the new processes of endorsement and confirmation that ensure the quality and comparability of school-based assessment
- developed subject-based external assessments to be used in October–November 2020
- developed common internal assessments for Essential English and Essential Mathematics
- provided additional syllabus and assessment resources and professional development for teachers and curriculum leaders.

Strengthening quality assurance for school-based assessment in General subjects

In the new system, school-based assessments contribute 75% towards a student's final result in General subjects. In Mathematics and Sciences General subjects, it is 50%.

Endorsement

QCAA-trained assessors endorse schools' assessment instruments before they are used with students. Endorsement ensures these instruments provide sufficient opportunities for students to demonstrate syllabus requirements.

The QCAA trained 1090 teachers to review more than 17 200 school-developed assessments at the first endorsement event on 24–25 August 2019. At the second event on 8–9 February 2020, 900 assessors reviewed more than 10 000 assessments. Resources, including data analysis from these events, are available to support the next round of endorsement of assessments for use with Year 12 students in 2021.

Confirmation

Confirmation ensures the comparability of student results for summative internal assessments in General and General (Extension) subjects.

The first confirmation event began in April 2020. Approximately 3000 confirmers reviewed 24 000 samples of student work. This highlighted the quality of Queensland teachers' professional judgments: 83% of confirmed decisions matched schools' provisional decisions. Only 17% required adjustments.

Preparing schools for external assessment

Two sample external assessment packages for each General subject are available to help schools prepare for external assessments in Term 4, 2020. Each package includes an assessment instrument, an external assessment marking guide (EAMG) and an annotated response (where applicable).

Sample common internal assessments were also developed for Essential English and Essential Mathematics. One sample assessment for each subject is available on the QCAA website for parents/carers and students.

The external assessment timetable was released in March 2020 to support scheduling in schools.

Assessor training

The QCAA has developed a two-stage online accreditation program to support the assessment practices of teachers in the new QCE system.

Stage 1 has three courses on assessment knowledge (i.e. features of quality assessment, assessment item construction and the application of marking guides).

Teachers wishing to become assessors also complete Stage 2 role-specific modules on endorsement, confirmation, external assessment writing and/or external assessment marking.

Teachers applying for assessor roles must complete a short assessment following the completion of the course. The assessment is not mandatory; teachers may elect to complete the course only.

This strategy supports the QCAA's focus on ensuring valid and reliable curriculum and assessment.

Participation data for each course (as at 30 June 2020) is shown in Table 2.

Table 2: QCAA assessor training participation

Course	Completions	Assessment passes
1: Attributes of quality assessment	23 254	19 951
2: Assessment item and instrument construction	16 438	13 901
3: Understanding and using marking guides	13 024	12 099
4: Endorsement	6 333	5 993
5: Confirmation	5 751	5 653
6: External assessment writing	4 597	4 161
7: External assessment marking	3 005	2 884

Policy and procedures handbook

The *QCE and QCIA policy and procedures handbook* was updated in April 2020. It is the key advice document for schools in the new QCE system. Version 2.0 is available in the QCAA Portal and on the QCAA website.

Access arrangements and reasonable adjustments

The QCAA recognises that some students may have disability impairment and/or medical conditions, or experience other circumstances that may be a barrier to their performance in assessment. Access arrangements and reasonable adjustments (AARA) processes are designed to assist these students. Schools must submit QCAA-approved AARA applications and/or notify principal-reported AARA for students undertaking summative internal and external assessment in Units 3 and 4 of General and Applied subjects.

Factsheets and FAQs were published on the QCAA

website in Term 1, 2020 to help schools, parents/carers, and medical and health professionals understand and implement AARA.

Professional development

During 2019–20, the QCAA continued to provide professional development activities to support teachers and schools in implementing the new QCE system.

This involved more than 150 workshops and webinars on topics including Applied syllabuses, confirmation, endorsement and using instrument-specific marking guides. There were more than 15 300 participants.

Forums for heads of department (HODs) in all learning areas were held across the state in Term 3, 2019 and Term 1, 2020. The forums discussed syllabus implementation and ideas about best practice, and encouraged professional networks.

The forums were supplemented by 13 webinars attended by more than 350 participants.

Table 3: HOD forums attendance

	Number of forums	Participants
The Arts	25	389
English and Languages	25	445
Humanities and Social Sciences	25	463
Health & Physical Education	23	282
Health & Physical Education and Technologies (combined forum)	1	15
Mathematics	26	430
Sciences	25	423
Technologies	23	293

Communication and engagement strategy for the new QCE system

The QCAA strategic communications and engagement strategy for the new QCE system kept school sectors, principals, teachers, students and parents/carers informed about the changes. Activities in the strategy are designed to assist schools to successfully implement the new QCE system.

A comprehensive range of widely accessed collateral has been developed, including:

- webpages
- factsheets, brochures and FAQs
- videos
- timelines and schedules
- online learning modules
- newsletters and email updates
- consultation documents.

In 2019–20, these resources were complemented by webinars and statewide face-to-face activities including:

- briefings for individual schools and school clusters
- briefings for other education stakeholders, including teacher unions, schooling sectors, parent/carer associations and principals' associations
- forums for principals, school leaders and heads of department, including CEO and senior staff-led engagement.

CEO and senior staff-led engagement

The CEO ensures the education community is consulted and kept informed about the new QCE system through regular meetings with representatives of the key education stakeholder groups and twice-yearly statewide forums with secondary school principals and other members of the education community.

From October to November 2019, the QCAA hosted 24 information sessions across Queensland to inform more than 1560 principals, school leaders and education sector stakeholders about the transition to the new system. The sessions were held in Brisbane, Cairns, Townsville, Mackay, Bundaberg, Hervey Bay, Rockhampton, Gold Coast, Sunshine Coast and Toowoomba.

In March 2020, the QCAA hosted a series of nine forums across Queensland to inform 338 principals and

school leaders about implementing the new QCE system. Due to the travel restrictions and social distancing requirements, three regional meetings were cancelled.

In January 2020, four teams of officers travelled to Thursday Island, Emerald, Roma and Longreach to deliver tailored workshops for about 340 local educators on P–10 curriculum and assessment and the new QCE system.

The CEO and other senior QCAA staff also regularly visit individual school communities.

ICT redevelopment

The ICT development program provides a centralised web-based portal – the QCAA Portal – for schools to access data and information, and the applications associated with the new QCE system.

Key activities in 2019–20 included enhancements to the following applications:

- Assessor Jobs – used by teachers to apply for the various QCAA assessor roles
- Student Management – used by schools and the QCAA to transfer student data and results
- VET application – used by schools to streamline administrative processes.

Two new applications were launched:

- Confirmation – used by schools to provide the QCAA with samples of student work for review
- Student Portal – used by senior students to view their learning account and final results; accessed via the myQCE website.

The development of the AARA, Endorsement and External Assessment applications continued.

Supporting teaching and learning in K–10

Queensland kindergarten learning guideline

In 2019, the QCAA developed a universal kindergarten transition statement template aligned to the *Queensland kindergarten learning guideline* (QKLG), including the five learning and development areas.

The template:

- supports the provision of consistent information to parents/carers and schools about children's learning

- reduces the time taken by kindergarten teachers to write transition statements.

An MOU between the QCAA and the Office for Early Childhood Education and Care outlined how the QCAA would design, develop and deliver the template in the form of an application that kindergartens and schools would access via the QCAA Portal.

The application was launched in October 2019 and has been used by more than 1000 kindergarten services. Statements for more than 22 300 children who started school in January 2020 were completed using the application.

The QCAA delivered 11 face-to-face workshops at locations across Queensland on writing quality transition statements. These were attended by more than 450 kindergarten teachers.

The following series of webinars attracted about 2400 participants:

- A guide to using the kindergarten transition statement application
- Enhancing oral language development in kindergarten
- Reflective practice in kindergarten teaching and learning
- Recognising gifted children in kindergarten (Parts 1 and 2)
- A strengths-based approach to writing kindergarten transition statements.

The second development stage of the application was finalised in April 2020. It allows schools to access transition statements for new Prep Year students.

Implementation of the P–10 Australian Curriculum

The QCAA has developed advice, guidelines and resources, and provided professional development opportunities to assist and support schools in implementing the P–10 Australian Curriculum.

New resources covered topics including:

- Cognitive verbs
- Agricultural education
- Primary production
- Standards elaboration for Italian, German, Chinese and English
- STEM
- Literacy and numeracy.

During 2019–20, the QCAA provided 116 professional learning opportunities (workshops and webinars) for nearly 4100 participants, including early career and returning teachers. The topics included:

- Designing quality assessment

- Cognitive verbs across the curriculum
- Literacy and numeracy.

Professional development activities also included school-requested and context-specific professional learning and presenting at professional association conferences.

Abilities Based Learning and Education Support

In 2019, a trial of the Abilities Based Learning and Education Support (ABLES) assessments and resources for students with disability was conducted in 20 Queensland schools. These schools represented a range of contexts and regions. At the end of 2019, an evaluation provided evidence for the theory that the assessment tools and resources supported teachers to plan for the individual needs of students with disabilities and additional support needs. It was noted that a greater number of schools and longer trial period may strengthen these findings. In 2020, after a one year extension was approved, 59 schools are in the trial.

Testing and assessment

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

Work with students, principals, teachers and parents/carers built greater understanding of test results and their use in improving student performance.

Prep – Year 10

National Assessment Program – Literacy and Numeracy

The National Assessment Program — Literacy and Numeracy (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 2020 NAPLAN tests were scheduled for May but did not proceed. Education Ministers announced the decision in March so that teachers and support staff could focus on the wellbeing of students and continuity of education during the COVID-19 pandemic.

NAPLAN Online implementation

The decision to not proceed with NAPLAN in 2020 also meant cancellation of the testing of the NAPLAN Online platform, known as the Coordinated Practice Test (CPT), which had been scheduled for March 2020.

More than 1200 Queensland schools had nominated to implement NAPLAN Online in 2020 – an increase of nearly 800 on the previous year. The QCAA had supported these schools with more than 120 training sessions during the 2019–20 financial year.

Full transition to NAPLAN Online has been deferred until 2022.

Years 11–12

Queensland Core Skills Test

The Queensland Core Skills (QCS) Test assessed candidates in the common curriculum elements of Authority subjects and contributed scaling data for the calculation of Overall Positions (OPs) and Field Positions (FPs) for tertiary entrance. It was held for the final time in 2019 following the introduction of a new senior assessment and tertiary entrance model.

Tables 4 and 5 show the distribution of grades awarded, both by gender and overall.

Table 4: 2019 QCS Test grades by number

Grade	Overall	Female	Male
Total #	18 692*	10 173	8 519
A	2861	1334	1527
B	5267	2683	2584
C	6579	3709	2870
D	3946	2429	1517
E	39	18	21

Table 5: 2019 QCS Test grades by percentage

Grade	Overall	Female	Male
Total #	18 692*	10 173	8 519
Total %	100.00	54.42	45.58
A	15.31	13.11	17.92
B	28.18	26.37	30.33
C	35.20	36.46	33.69
D	21.11	23.88	17.81
E	0.21	0.18	0.25

*14 students who sat the test did not receive a grade.

Results were provided to students electronically in November 2019 and at certification in December 2019.

Senior External Examination

The QCAA administered the 2019 Senior External Examination (SEE) at locations across Queensland during October and November 2019.

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

Twenty subject examinations were administered. The examination papers for 14 subjects were developed by the QCAA. Examination papers for the remaining six subjects were obtained from interstate curriculum authorities through the Collaborative Curriculum and Assessment Framework for Languages.

By the end of the examination period, 639 candidates had sat 750 subject examinations.

Externally moderated school-based assessment

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

Support for schools

The QCAA's actions to support quality assurance included:

- developing study plan requirements, checklists and samples for Applied syllabuses
- approving 96% of the 2947 Study Plans submitted by schools
- meeting with 442 school administrators across the state
- advising schools on assessment for 9621 submissions at 514 moderation meetings
- externally reviewing the implementation of Authority-registered subjects and Short Courses for 131 schools
- providing 53 face-to-face moderation meetings for Authority-registered subjects
- providing advice to schools about the Queensland Certificate of Individual Achievement (QCIA), including reviewing approximately 1136 curriculum plans and peer-reviewing 1109 certificate statements and evidence from 268 schools
- meeting with representatives from schools offering Year 11 for the first time and providing support through resources and presentations
- providing face-to-face and web-based professional development and training to teachers and school

leaders at international schools in China and the Republic of Nauru

- providing advice and feedback to teachers to improve assessment practices at international schools in China, Nauru, Taiwan and the United Arab Emirates
- liaising with the Department of Education International to enhance offshore schools' access to senior secondary curriculum and assessment resources and teacher professional development.

Innovation

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

- pivoting to remote delivery of endorsement and confirmation processes
- developing online training for teachers of Applied subjects
- moving QCIA quality assurance processes online
- liaising with other Australian curriculum and assessment authorities to advance shared understandings of senior secondary offshore schooling.

Certification and tertiary entrance

Senior Education Profile

Students in Queensland are issued with a Senior Education Profile (SEP) on completion of Year 12. Included in this profile could be a:

- Senior Statement
- Queensland Certificate of Education (QCE)
- Tertiary Entrance Statement
- Queensland Certificate of Individual Achievement (QCIA).

In 2019, the QCAA issued SEPs and Senior Statements to 37 738 students who completed Year 12 (of which 1154 were for international students). This was a smaller cohort than usual because students were part of the 'half-intake' Prep Year in 2007.

QCEs were awarded to 35 620 students (including 1103 for international students) or 94.4%, consistent with 2018.

Tertiary Entrance Statements were received by 18 429 students (791 international students) – a decrease of 7340 students from 2018.

QCIAs were awarded to 753 students – down from 904 in 2018.

Senior Statement

The Senior Statement is a transcript of the learning account for all students completing Year 12 at a Queensland school. It shows all studies and the results achieved that may contribute to the award of a QCE or Tertiary Entrance Statement.

Queensland Certificate of Education

The Queensland Certificate of Education (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.

Queensland Certificate of Individual Achievement

The Queensland Certificate of Individual Achievement (QCIA) recognises and reports the achievements of students who have undertaken an individualised learning program and 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.

To be eligible, students must have impairments or difficulties in learning that are not primarily due to socioeconomic, cultural and/or linguistic factors.

Equivalency of non-Queensland qualifications

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

In 2019–20, the QCAA issued 170 statements for qualifications from 46 countries.

Equivalency assessments are provided for employment and recruitment purposes.

Vocational education and training

The QCAA worked with the Australian Skills Quality Authority (ASQA), national Skills Service Organisations (SSOs) and the three schooling sectors to support the delivery of vocational education and training (VET) for school students.

The QCAA registered schools as registered training organisations (RTOs) to Australian Qualifications Framework Certificate IV level (except any declared as an apprenticeship in Queensland). This registration function was performed under a delegation from ASQA.

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

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

School support

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

- management resources, policies and procedures
- email updates.

The QCAA presented at four events organised by schooling sector groups or educator associations. These were attended by approximately 200 school-based trainers, assessors and managers.

The QCAA also conducted 13 workshops across Queensland on maintaining compliance as an RTO. These were attended by approximately 260 school-based RTO managers and those with delegated authority to manage and operationalise the RTO and maintain compliance with the Standards for RTOs 2015.

Registration activity

The QCAA processed 1701 registration activities for the 292 schools registered as RTOs.

School audits

The QCAA's delegated responsibility includes registration and audit of school RTOs for compliance with the national VET Quality Framework (VQF). Activities included 52 site audits and 50 desk audits for extension to scope. For all schools involved in initial, renewal, post-initial and compliance audits the final outcome was 'compliant'.

VET and the QCE

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

In 2019, 65 181 students across Year 10, 11 and 12 enrolled in a combined 111 606 VET programs.

National collaboration

The QCAA worked with the Australasian Curriculum, Assessment and Certification Authorities (ACACA) on a range of common issues relating to VET in schools.

National VET regulator

The QCAA had one formal meeting to discuss QCAA continuous improvement practices and demonstrate the new QCAA online registration and auditing procedures.

Supporting schools during the COVID-19 pandemic

The QCAA recognised that the COVID-19 pandemic altered teaching and learning for teachers and students. From March 2020, it prepared potential responses to a range of scenarios arising from disruptions to schooling and the administration of assessment.

Senior secondary

To ease the challenges faced by senior students and teachers, the QCAA removed one of the internal assessments that contribute to a student's final result in both General and Applied subjects in 2020.

Final results in General subjects will be calculated from two internal assessments and one external assessment. In Essential English and Essential Mathematics, results will be based on two internal assessments and a common internal assessment developed by the QCAA. In all other Applied subjects, it will be three internal assessments.

To assist schools to prepare for their teaching programs, the QCAA issued subject-specific direction on the nature and timing of internal assessments. The QCAA's subject experts were available to help teachers and schools revise assessment programs.

AARA

The QCAA streamlined its process for collecting the medical evidence necessary to justify access

arrangements and reasonable adjustments (AARA) to assessments so that students do not need to visit medical practitioners. For any previous diagnosis or medical reports, schools could provide a single report that combines the requirements of the School Statement and the Medical Report in 2020.

Information and advice for school communities

The QCAA website hosts information and advice for teachers, students and parents/carers relating to the COVID-19 pandemic response.

FAQs have been regularly updated.

Factsheets advise students on how to prepare for external assessment and suggest study strategies to use while learning from home. These include:

- Preparing for external assessment
- Students learning from home: Advice for parents/carers
- Effective study strategies
- Advice for Year 11 and 12 students learning from home for individual subjects or subject groupings.

VET

Based on advice from ASQA, the QCAA developed guidelines for school RTOs to ensure quality assessment practice is maintained while social distancing requirements continue to be required. The guidelines include strategies to assist school RTOs gather evidence for qualifications. It is published in the QCAA Portal.

Prep – Year 10

The QCAA developed a factsheet for school leaders and teachers with advice on how to respond to changes to P–10 teaching, learning, assessment and reporting. It includes a set of principles to promote equitable outcomes. These principles and advice are on the QCAA website.

Corporate support and communication

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

Consultation mechanisms

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

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

- the QKLG
- P–10 Australian Curriculum
- new school-based assessment processes
- new syllabus resources
- ICT applications.

For information about consultation and engagement on the new QCE system, see Communication and engagement strategy for the new QCE system on page 18.

QCE Achievement Awards

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

The sixth annual QCE Achievement Awards were for students who graduated from Year 12 with a QCE at a Queensland school in 2019. The QCAA hosted the Awards ceremony at the State Library of Queensland in February 2020.

Award categories

The QCAA awarded prizes in six categories to 34 students from 27 State, Catholic and Independent schools:

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

Additionally, Certificates of Academic Commendation were awarded to 856 graduates for Very High Achievements (VHAs) in the equivalent of at least six Authority subjects, i.e. at least 24 semesters at VHA level.

myQCE

The myQCE website gives senior students information and advice about the new QCE system and post-school education, training and career pathways. Other myQCE resources include a regular newsletter emailed to students, updates via Instagram and a phone and email enquiries service.

Following the 2019 release of SEPs, staff assisted with more than 900 phone and email queries.

International engagement

During 2019–20, QCAA staff met with representatives from educational organisations and researchers from Cameroon, China, Japan and USA. These meetings provided information on curriculum and assessment from kindergarten to the senior years, as well as a forum for sharing ideas and experiences with colleagues.

Publications

Regular QCAA news publications include:

- *QCAA news for schools*, a regular email newsletter about QCAA initiatives, professional development activities and events
- *New QCE system update*, a regular email highlighting developments in the transition to the new QCE system and opportunities for participation
- *P–10 Australian Curriculum newsletter*, a regular email highlighting resources and professional development opportunities
- *myQCE update*, featuring information and support for students in the new QCE system
- memos, timely advice to schools about curriculum, assessment, testing and certification issues.

Social media

The QCAA has a popular presence on the social media platforms Facebook, Pinterest, Twitter, LinkedIn, YouTube and Instagram. These assist the QCAA's focus on strategic communication by building partnerships with the education sectors, principals, curriculum leaders, teachers and senior students.

Advice and compliance

During 2019–20, the QCAA attended to administrative, financial, human resource, service improvement and publishing issues that influenced the performance of the organisation. This was to ensure that corporate service activities complied with whole-of-government legislation, policies and directives.

The annual internal audit was done by the Department of Education's Internal Audit Branch (IAB). The scope of the audit included QCAA administration of NAPLAN, financial management, human resources and information technology.

An external audit was performed by the Queensland Audit Office. There were no significant issues arising from either the internal or external audits.

Audit and risk management

The QCAA *Audit and Risk Committee Charter* was consistent with the *Queensland Treasury Audit Committee Guidelines*. Audit and Risk Committee membership, duties and responsibilities are listed on page 12.

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

Delegations

The QCAA reviewed and endorsed all financial, procurement, and human resource management activities in accordance with its delegations. These were subject to the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*.

Information systems and recordkeeping

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

Data and information sharing

The QCAA shares data and other information for research and reporting purposes so that it may support policy development and sound decision-making. This includes annual provision of data for the *Next Step post-school destination survey*, the *Growing Up in Australia – The Longitudinal Study of Australian Children (LSAC)* and *The Longitudinal Study of Australian Youth (LSAY)*, Early School Leavers survey, and the national reporting of VET in Schools and data for *MySchool*.

In 2019–20, data was also provided for a number of research projects and reports, e.g. twin studies, the *Paediatric Critical Care Research* project, *Mothers and their children's health* study, and *Overcoming Indigenous Disadvantage* report.

The QCAA publishes a range of statistical information on its website relating to subject participation and enrolment, and assessment and certification outcomes, including the annual Year 12 outcomes report.

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

Right to information

During 2019–20, the QCAA received no applications under the *Information Privacy Act 2009* or the *Right to Information Act 2009*.

Replacement copies of certificates

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

ICT systems

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

QCAA Portal

On completion, the QCAA Portal will provide a single point of entry to all functions and tools supporting the exchange of data and information between the QCAA and Queensland schools.

Currently the QCAA Portal provides schools with access to:

- Year 12 subject data, OP/FP data, QCS Test data, QCE/QCIA data and VET data
- NAPLAN data
- Individual curriculum plans for QCIA students
- General and Applied syllabuses
- Resources for the new QCE system
- Assessor training modules
- Student Management application
- Endorsement application
- Confirmation application
- VET application
- AARA application
- Assessor Jobs application.

For further information about the development of QCAA Portal applications specific to the new QCE system, see ICT redevelopment on page 18.

Governance activities

The QCAA undertook a range of initiatives to comply with legislative requirements. These included:

- engaging the Department of Education 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 2019–20 operating and capital budgets to support strategic priorities and accountabilities
- ensuring requirements of the Queensland Procurement Policy were met for significant procurement activities
- providing ongoing records management training and support to staff
- reviewing business processes to identify opportunities for improvements and innovation

- monitoring QCAA corporate and management performance against branch operational plans and performance accountabilities for managers and branch budgets.

Strategic workforce planning, attraction and performance

At 30 June 2020, the QCAA was staffed by 307 full-time equivalent staff. The permanent retention rate was 96.1% and the permanent separation rate was 3.9% (1.3% of which was made up of four unattached employees who obtained permanent employment with their seconding agency).

Positions are filled through permanent and temporary appointments and secondments. Staff are employed directly by the Authority as part of the Education portfolio.

In 2019–20, the QCAA finalised the organisational review, incrementally rolling out the new structure and staffing establishment that will enable the organisation to perform its functions under the new QCE system.

To meet the performance measure of QCAA staff participation in formal performance and development processes and leadership programs, QCAA initiatives included:

- providing feedback to staff through performance and development plans, and informal feedback under the QCAA Engaged workplaces program
- commencing a Positive and Healthy Workplaces Committee chaired by the Director, Strategy, Planning and Corporate Support Division
- widely advertising vacancies to attract quality applicant pools
- continuing to promote the QCAA Flexible workplaces policy to encourage work–life blend.

Health and wellbeing is also supported through the availability of counselling services, access to a quiet room, and free flu vaccinations.

In response to the COVID-19 pandemic and whole-of-government advice, most QCAA staff began working from home arrangements from 1 April 2020. This was initially reviewed each fortnight. A staged return to work plan has since been implemented.

Table 6: QCAA employees

	2019 –20	2018 –19	2017 –18	2016 –17	2015 –16
Employees at 30 June 2020 (full-time equivalent)	307	307	306	307	261

Summary of financial performance 2019–20

In 2019–20, the QCAA received \$61.771 million in grant revenue from the Department of Education and earned \$1.940 million from the curriculum and professional development products and services it delivered to approximately 1750 state and non-state schools.

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

Table 7: Summary of QCAA finances

	2019–20 \$'000	2018–19 \$'000	2017–18 \$'000	2016–17 \$'000	2015–16 \$'000
Grant revenue	61,771	62,543	65,482	56,002	46,827
Other revenue	2,181	2,871	2,870	2,532	2,762
Employee expenses	41,173	41,040	40,436	40,175	31,794
Other expenses	15,247	17,656	26,103	18,192	16,684
Operating surplus/(deficit)	7,532	6,718	1,813	167	1,111
Plant and equipment	776	592	889	1,148	1,097
Software	21,831	16,230	10,813	6,275	3,529
Total assets	32,534	30,322	24,902	21,574	20,282
Total liabilities	2,320	8,118	9,416	7,901	6,776
Net assets/(liabilities)	30,214	22,204	15,486	13,673	13,506

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2020

		2020 Actual \$'000	2020 Original Budget \$'000	Budget Variance* \$'000	2019 Actual \$'000
OPERATING RESULT	Notes				
Income from continuing operations					
User charges and fees	2.1.1	1,940	2,449	(509)	2,599
Grants and other contributions	2.1.2	61,771	66,323	(4,552)	62,543
Interest		203	250	(47)	260
Other revenue		38	1	37	12
Total Revenue		63,952	69,023	(5,071)	65,414
Total income from continuing operations		63,952	69,023	(5,071)	65,414
Expenses from continuing operations					
Employee expenses	2.2.1	41,173	45,177	4,004	41,040
Supplies and services	2.2.2	13,869	18,103	4,234	16,468
Grants		15	-	(15)	-
Depreciation and amortisation	2.2.3	1,214	2,262	1,048	1,066
Other expenses	2.2.4	149	121	(28)	122
Total expenses from continuing operations		56,420	65,663	9,243	58,696
Operating result from continuing operations		7,532	3,360	4,172	6,718
Other comprehensive income		-	-	-	-
Total comprehensive income		7,532	3,360	4,172	6,718

*AN EXPLANATION OF MAJOR VARIANCES IS INCLUDED AT NOTE 5.1.1

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF FINANCIAL POSITION

as at 30 June 2020

		2020 Actual \$'000	2020 Original Budget \$'000	Budget Variance* \$'000	2019 Actual \$'000
	Notes				
Current assets					
Cash and cash equivalents	3.1	6,444	9,136	(2,692)	10,271
Receivables	3.2	812	1,424	(612)	1,405
Prepayments	3.3	2,671	3,916	(1,245)	684
Total current assets		9,927	14,476	(4,549)	12,360
Non-current assets					
Plant and equipment	3.4	776	496	280	592
Intangible assets	3.5	21,831	17,744	4,087	16,230
Prepayments	3.3	-	-	-	1,140
Total non-current assets		22,607	18,240	4,367	17,962
Total assets		32,534	32,716	(182)	30,322
Current liabilities					
Payables	3.6	1,252	5,482	(4,230)	5,023
Accrued employee benefits	3.7	1,020	984	36	2,347
Provisions	3.8	-	650	(650)	179
Other current liabilities	3.9	48	518	(470)	569
Total current liabilities		2,320	7,634	(5,314)	8,118
Total liabilities		2,320	7,634	(5,314)	8,118
Net assets		30,214	25,082	5,132	22,204
Equity					
Contributed equity		12,364	12,364	-	12,364
Accumulated surplus		17,850	12,718	5,132	9,840
Total equity		30,214	25,082	5,132	22,204

*AN EXPLANATION OF MAJOR VARIANCES IS INCLUDED AT NOTE 5.1.2

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2020

		Contributed Equity \$'000	Accumulated Surplus \$'000	Total \$'000
	Notes			
Balance as at 1 July 2018		12,364	3,122	15,486
Operating result				
Operating result from continuing operations		-	6,718	6,718
Balance at 30 June 2019		12,364	9,840	22,204
Net effect of changes in accounting policies (AASB 15/1058)	6.3.1	-	460	460
Net effect of changes in accounting policies (AASB 16)	6.3.3	-	18	18
Restated balance at 1 July 2019		12,364	10,318	22,682
Operating result				
Operating result from continuing operations		-	7,532	7,532
Balance at 30 June 2020		12,364	17,850	30,214

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CASH FLOWS

for the year ended 30 June 2020

		2020 Actual \$'000	2020 Original Budget \$'000	Budget Variance* \$'000	2019 Actual \$'000
	Notes				
Cash flows from operating activities					
Inflows:					
User charges and fees		2,074	2,443	(369)	2,410
Grants and other contributions		61,747	66,323	(4,576)	62,543
Interest receipts		214	250	(36)	266
GST input tax credits from ATO		2,375	2,671	(296)	2,480
GST collected from customers		109	171	(62)	201
Other		38	-	38	12
Outflows:					
Employee expenses		(42,863)	(46,117)	3,254	(40,071)
Supplies and services		(18,225)	(19,448)	1,223	(19,931)
Grants		(15)	-	(15)	-
GST remitted to Australian Taxation Office		(129)	(171)	42	(189)
GST paid to suppliers		(2,006)	(2,468)	462	(2,352)
Other		(118)	(121)	3	(123)
Net cash provided by operating activities	3.1.1	3,201	3,533	(332)	5,246
Cash flows from investing activities					
Outflows:					
Payments for plant and equipment		(489)	(356)	(133)	(91)
Payments for intangibles		(6,539)	(3,132)	(3,407)	(6,095)
Net cash used in investing activities		(7,028)	(3,488)	(3,540)	(6,186)
Net increase/(decrease) in cash and cash equivalents		(3,827)	45	(3,872)	(940)
Cash and cash equivalents - opening balance		10,271	9,091	1,180	11,211
Cash and cash equivalents - closing balance	3.1	6,444	9,136	(2,692)	10,271

*AN EXPLANATION OF MAJOR VARIANCES IS INCLUDED AT NOTE 5.1.3

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

NOTES TO THE FINANCIAL STATEMENTS

1 About the Authority and this financial report

1.1 Basis of financial statement preparation

1.1.1 General information

The Queensland Curriculum and Assessment Authority ('the Authority') is a statutory body established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014* and controlled by the State of Queensland, which is the ultimate parent.

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

154 Melbourne Street

SOUTH BRISBANE QLD 4101

1.1.2 Compliance with prescribed requirements

The Authority has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2019.

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

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note 6.3.

1.1.3 Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required.

Comparatives

Comparative information reflects the audited 2018-19 financial statements.

Current/Non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

1.1.4 Authorisation of financial statements for issue

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

1.1.5 Basis of measurement

Historical cost is used as the measurement basis in this financial report.

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

1.1.6 The reporting entity

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

1.2 Objectives of the Authority

The Queensland Curriculum and Assessment Authority plays a critical role in the design and delivery of education in Queensland in collaboration with a range of stakeholders and partner agencies. The Authority delivers syllabuses and guidelines, and assessment, testing, reporting and certification services to the Queensland education community.

The Authority's vision to support Queensland's world-class education system through excellence in curriculum and assessment is reflected in its objectives:

- provide curriculum, assessment and certification leadership
- support the education community to achieve quality learning outcomes
- build an effective, responsible organisation with high performing staff who are empowered, valued and supported
- provide coordinated and aligned corporate services that support professional and ethical customer service delivery.

2 Notes about our financial performance

2.1 Revenue

2.1.1 User charges and fees

Revenue from contracts with customers:

Regulatory fees
Non-regulatory fees
Total

2020 \$'000	2019 \$'000
1,233	941
707	1,658
1,940	2,599

Accounting policies – revenue from contracts with customers (user charges)

Revenue from contracts with customers is recognised when the Authority transfers control over a good or service to the customer. The following tables provide information about the nature and timing of the satisfaction of performance obligations, significant payment terms and revenue recognition for the Authority's user charges revenue from contracts with customers.

Regulatory fees

Regulatory fees are charged under Schedule 1 of the *Education (Queensland Curriculum and Assessment Authority) Regulation 2014* ('the Regulation').

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Service fee for 1 year	Under section 165 of the Regulation, the Authority may charge a fee to non-Australian citizens and non-permanent residents undertaking senior secondary education in Queensland schools. The fee is in consideration of the Authority performing its syllabus development, moderation, testing and certification functions for those persons.	The Authority recognises the fee upon receipt, as performance obligations are not sufficiently specific and therefore do not meet the criteria for deferral of revenue under AASB 15 <i>Revenue from Contracts with Customers</i> . In 2018-19, the Authority recognised revenue progressively over time under AASB 118.
Fee for a copy of certificate	Under section 160 of the Regulation, a person requesting a copy of a certificate that was previously issued by the Authority must pay a fee. The customer obtains control of the certificate upon delivery, which is the sole performance obligation.	Revenue is recognised on delivery of the certificate to the customer. The adoption of AASB 15 in 2019-20 did not change the timing of revenue recognition for sale of certificates.
Application fee to take an external senior examination	Under section 57 of the Regulation, a person wishing to undertake an external senior examination must pay an application fee to the Authority. The fee is payable upfront, and the single performance obligation is fulfilled by the completion of the examination period.	Revenue is recognised at the completion of the examination period. Amounts received are recognised as contract liabilities until completion of the examination period.

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
		The accounting treatment is the same as used in 2018-19 under AASB 118.
Fee for verification of certificate or statement	<p>Under section 157 of the Regulation, a person wishing to apply for verification of the information in a certificate or statement of results issued by the Authority must pay a fee.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to verification is immaterial.</p>	<p>Revenue is recognised upon completion of verification.</p> <p>The accounting treatment is the same as used in 2018-19 under AASB 118.</p>
Fee for decision on equivalency of qualification	<p>Under section 162 of the Regulation, a person wanting a decision on the equivalence of a level of school education obtained by that person outside of Queensland must pay a fee.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to equivalency is immaterial.</p>	<p>Revenue is recognised upon decision of equivalency.</p> <p>The accounting treatment is the same as used in 2018-19 under AASB 118.</p>

Non-regulatory fees

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Professional development events	<p>The Authority provides professional development opportunities to educators via workshops, conferences and webinars. The Authority also provides customised professional development upon request.</p> <p>Consideration is received upfront and the single performance obligation is fulfilled by the delivery of the professional development event.</p>	<p>Revenue is recognised at the completion of each professional development event.</p> <p>The accounting treatment is the same as used in 2018-19 under AASB 118.</p>
Offshore schools	<p>The Authority is party to a Memorandum of Understanding (MOU) with Education Queensland International (EQI) for both the licencing of syllabuses and the provision of quality assurance, testing and certification services to offshore schools. EQI provides the Authority with quarterly progress reports under the MOU.</p> <p>The Authority receives consideration from EQI for services provided each quarter as documented in the relevant quarterly progress report.</p>	<p>Revenue is recognised upon receipt of the relevant quarterly progress report from EQI. The quarterly progress reports are considered an output method of measuring progress towards completion of a performance obligation under AASB 15.</p> <p>In 2018-19, the Authority recognised the syllabus licence and quality assurance revenue progressively over time, with the testing and certification fees recognised as revenue upon receipt of the relevant quarterly progress report under AASB 118.</p>
Advertising	The Authority produced the <i>Student Connect</i> magazine for Year 12 students. The magazine contains information about their studies and advice about future pathways. Tertiary institutions are	Revenue is recognised when the magazine is published.

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
	<p>charged a fee to advertise in the magazine. The final issue of the magazine was published in December 2019.</p> <p>Consideration is received upfront and the single performance obligation is fulfilled by the publication of the magazine.</p>	The accounting treatment is the same as used in 2018-19 under AASB 118.
Sponsorship	<p>The annual Queensland Certificate of Education (QCE) Achievement Awards recognise and reward Queensland's top-performing Year 12 students for outstanding academic achievement in their senior school studies. Tertiary institutions are charged a fee to sponsor the Awards.</p> <p>Consideration is received upfront and the single performance obligation is fulfilled by the completion of the award ceremony.</p>	<p>Revenue is recognised at the completion of the awards ceremony.</p> <p>The accounting treatment is the same as used in 2018-19 under AASB 118.</p>
Copyright	<p>The Authority charges a copyright fee for use of the Authority's materials in accordance with the <i>Copyright Act 1968</i>.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to copyright approval is immaterial.</p>	<p>Revenue is recognised upon approval of the copyright application.</p> <p>The accounting treatment is the same as used in 2018-19 under AASB 118.</p>

Refer to Note 3.9 for disclosures about contract liabilities outstanding at year-end.

2.1.2 Grants

	2020 \$'000	2019 \$'000
Revenue from contracts with customers:		
NAPLAN	1,734	7,421
Other grants:		
Administered	34,702	34,003
New QCE system implementation	24,645	20,893
Specific purpose capital grant	690	226
Total	61,771	62,543

Accounting policy – grants and contributions

Grants, contributions and donations are non-reciprocal transactions where the Authority does not directly give approximately equal value to the grantor.

All grants are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the Authority. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the Authority satisfies its obligations under the grant through construction of the asset.

Disclosure – grants

Grants – recognised as performance obligations are satisfied

The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for the Authority's grants and contributions that are contracts with customers.

Grant	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
NAPLAN	<p>The Authority's obligation is to implement and administer the NAPLAN tests in Queensland in May each year. The Department of Education is billed at the completion of the NAPLAN test marking operation.</p> <p>The 2020 NAPLAN tests were cancelled due to the COVID-19 pandemic. However, the Department of Education provided grant funding to the Authority to compensate for activities already completed prior to the cancellation of the tests.</p>	<p>Revenue is normally recognised on completion of the marking operation as the Authority's obligations have been satisfied.</p> <p>The entire amount has been wholly recognised as revenue in the 2019-20 financial year.</p>

Grants – recognised upfront

The following table provides information about the Authority's obligations, significant judgements involved and revenue recognition for grants recognised upfront.

Grant	Details of the Authority's obligations and significant judgements	Revenue recognition policies
Administered	<p>This funding is provided under the <i>Appropriation Act 2019</i> and is administered by the Department of Education to enable the Authority to deliver its statutory functions of providing syllabuses, assessment, testing, reporting, and certification services.</p> <p>The Authority has discretion as to how the grant funding is spent.</p> <p>The grant funds were fully expended as at 30 June 2020.</p>	<p>Revenue is recognised on receipt as the Authority's obligations are not sufficiently specific.</p> <p>The entire amount has been wholly recognised as revenue in the 2019-20 financial year.</p>
New QCE system implementation	<p>As part of the 2016-17 and 2017-18 State Budgets, the government approved annual funding until 2019-20 for the initial development and implementation of the new senior assessment and tertiary entrance systems and associated ICT redevelopment.</p> <p>The Authority has discretion as to how the grant funding is spent.</p> <p>As at 30 June 2020, \$0.165 million of the grant funds remain unspent.</p>	<p>Revenue is recognised on receipt as the Authority's obligations are not sufficiently specific.</p> <p>The entire amount has been wholly recognised as revenue in the 2019-20 financial year.</p>

Specific purpose capital grant

The following table provides information about the Authority's obligations under specific purpose capital grants, significant judgements involved and revenue recognition.

Grant	Details of the Authority's obligations under the grant agreement and significant judgements	Revenue recognition policies
Online kindergarten transition statement software application	<p>The Authority received \$0.690 million from the Department of Education for development of an online universal kindergarten transition statement software application.</p> <p>Obligations under the agreement are satisfied as each specified milestone is met over the course of development. The amount of grant funding allocated to each milestone becomes non-refundable upon satisfying the milestone.</p> <p>All development milestones were met and the software application completed. As at 30 June 2020, a non-refundable amount of \$0.029 million remains unspent.</p>	Revenue is recognised as each milestone is met for an amount equal to grant funding allocated to that milestone.

2.2 Expenses

2.2.1 Employee expenses

Employee benefits

Salaries*

Casual wages

- Markers
- Panellists
- Syllabus writers
- Assessors
- Other

Annual leave levy/expense

Employer superannuation contributions

Long service leave levy/expense

Employee related expenses

Workers compensation premium

Payroll tax

Other employee related expenses

Total

2020 \$'000	2019 \$'000
26,801	25,593
1,432	4,030
1,053	1,390
2	9
1,409	7
540	356
2,956	2,792
4,017	4,058
746	631
110	84
1,979	1,836
128	254
41,173	41,040

* Salaries includes \$366,850 of \$1,250 one-off, pro-rata payments for 293.5 full-time equivalent employees (announced in September 2019).

Full-Time Equivalent employees

2020 No.	2019 No.
307	307

Accounting policy – wages and salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the Authority expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting policy – sick leave

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.

Accounting policy – annual leave

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

Accounting policy – 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.

Accounting policy – superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan as determined by the employee's conditions of employment.

- ***Defined Contribution Plans*** - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.
- ***Defined Benefit Plan*** - 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*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the Authority at the specified rate following completion of the employee's service each pay period. The Authority's obligations are limited to those contributions paid.

Accounting policy – worker's compensation premiums

The Authority pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note 6.1.

2.2.2 Supplies and services

	2020 \$'000	2019 \$'000
Travel	1,892	1,462
Contractors and consultancies	3,528	5,229
Information and communication technology	1,371	1,299
Freight and postage	778	1,386
Catering and venue hire	1,553	1,857
Printing, stationery and publications	1,507	1,572
Property, equipment and maintenance costs	443	486
Office accommodation	2,632	3,038
Motor vehicles - QFleet	69	61
Other	96	78
Total	13,869	16,468

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within the office accommodation line-item.

2.2.3 Depreciation and amortisation

	2020 \$'000	2019 \$'000
Depreciation (Note 3.4.1)	276	388
Amortisation (Note 3.5.1)	938	678
Total	1,214	1,066

2.2.4 Other expenses

	2020 \$'000	2019 \$'000
Insurance premiums - QGIF	37	37
Queensland Audit Office - external audit fees for the audit of the financial statements ⁽¹⁾	30	30
Internal audit fees ⁽²⁾	32	36
Bank fees and charges	21	19
Losses from disposal of assets	29	-
Total	149	122

External audit fees

1. Total audit fees quoted by the Queensland Audit Office relating to the 2019-20 financial statements are \$30,200 (2019 \$29,500)

Internal audit fees

2. The Authority engaged the services of Internal Audit from the Department of Education.

3 Notes about our financial position

3.1 Cash and cash equivalents

	2020 \$'000	2019 \$'000
Deposits at Call	4,670	7,346
Cash at Bank	1,774	2,925
Total	6,444	10,271

Accounting policy – 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.

3.1.1 Reconciliation of operating result to net cash provided by operating activities

	2020 \$'000	2019 \$'000
Operating Surplus	7,234	6,718
<i>Non-Cash items included in operating result:</i>		
Depreciation & amortisation expense	1,214	1,066
Loss on sale/disposal of non-current assets	29	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade receivables	152	(152)
Decrease in GST input tax credits receivable	368	128
(Increase)/decrease in LSL reimbursement receivable	(124)	136
(Increase)/decrease in annual leave reimbursements	206	(16)
Decrease in other receivables	11	5
(Increase) in prepayments	(847)	(1,353)
(Decrease) in accounts payable	(3,402)	(1,056)
Increase/(decrease) in accrued employee benefits	(1,327)	856
Increase/(decrease) in GST payable	(20)	12
(Decrease) in other payables	(89)	(62)
(Decrease) in provisions	(179)	(999)
(Decrease) in contract liabilities and unearned revenue	(25)	(37)
Net cash provided by operating activities	3,201	5,246

3.2 Receivables

	2020 \$'000	2019 \$'000
Trade debtors	100	252
GST receivable	228	596
GST payable	(1)	(21)
	227	575
Interest receivable	7	18
Long Service leave reimbursements	174	50
Annual leave reimbursements	304	510
Total	812	1,405

Accounting policy – receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

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.

Disclosure – receivables

The closing balance of receivables arising from contracts with customers at 30 June 2020 is \$100 thousand (1 July 2019: \$252 thousand).

Accounting policy – impairment of receivables

A loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the Authority's debtors, along with relevant industry and statistical data where applicable.

Refer to Note 4.1.2 for the Authority's credit risk management policies.

Where the Authority has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is over 180 days past due and the Authority has ceased enforcement activity. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

All receivables are expected to be fully collectible and are considered of good credit quality based on recent collection history. Therefore, no loss allowance is recorded for receivables on this basis.

Disclosure – credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets.

No collateral is held as security and there are no other credit enhancements relating to the Authority's receivables.

Set out below is the credit risk exposure on the Authority's trade debtors broken down by aging band.

	2020			2019		
	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000
Aging						
Current	100	0%	-	217	0%	-
1 to 30 days overdue	-	0%	-	17	0%	-
31 to 60 days overdue	-	0%	-	18	0%	-
Total	100		-	252		-

3.3 Prepayments

Current

Prepaid employee expenses	
Hardware and software maintenance agreements	
Deposits for hire of venues	
Other prepaid expenditure	
Total	

2020 \$'000	2019 \$'000
371	-
541	465
1,710	105
49	114
2,671	684
-	1,140
-	1,140

Non-current

Deposits for hire of venues	
Total	

3.4 Plant and equipment

3.4.1 Closing balances and reconciliation of carrying amount

	2020 \$'000	2019 \$'000
Gross	2,841	2,698
Less: Accumulated depreciation	(2,065)	(2,106)
Carrying amount at 30 June	776	592
<i>Represented by movements in carrying amount</i>		
Carrying amount at 1 July	592	889
Acquisitions (including upgrades)	489	91
Disposals	(29)	-
Depreciation expense	(276)	(388)
Carrying amount at 30 June	776	592

3.4.2 Recognition and acquisition

Accounting policy – recognition

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

Expenditure on plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the Authority. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset.

Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Accounting policy – cost of acquisition

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition, plus all other costs incurred in getting the assets ready for use.

3.4.3 Measurement using historical cost

Accounting policy

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

3.4.4 Depreciation expense

Accounting policy

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

Key Judgement: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Authority.

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 improvements to or on leasehold land 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 a lease includes any option period where exercise of the option is probable.

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

Disclosure – depreciation rates

	Useful life
Computer equipment	5 to 9 years
Office equipment	5 to 13 years
Print equipment	4 to 6 years
Leasehold improvements	5 years

3.4.5 Impairment

Accounting policy

Indicators of impairment and determining recoverable amount

All plant and equipment 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 under AASB 136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use.

Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the Authority no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

Recognising impairment losses

An impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

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.

Impairment losses are reversed through income.

3.5 Intangibles

3.5.1 Closing balances and reconciliation of carrying amount

	Total Software		Software: Internally Generated		Software: Work in Progress	
	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000	2020 \$'000	2019 \$'000
Gross	34,036	27,497	19,651	17,426	14,385	10,071
Less: Accumulated amortisation	(12,205)	(11,267)	(12,205)	(11,267)	-	-
Carrying amount at 30 June	21,831	16,230	7,446	6,159	14,385	10,071

Represented by movements in carrying amount

Carrying amount at 1 July	16,230	10,813	6,159	2,742	10,071	8,071
Acquisitions through internal development	6,539	6,095	87	-	6,452	6,095
Transfers in	2,138	4,095	2,138	4,095	-	-
Transfers out	(2,138)	(4,095)	-	-	(2,138)	(4,095)
Amortisation	(938)	(678)	(938)	(678)	-	-
Carrying amount at 30 June	21,831	16,230	7,446	6,159	14,385	10,071

3.5.2 Recognition and measurement

Accounting policy

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

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

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

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

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

3.5.3 Amortisation expense

Accounting policy

All intangible assets of the Authority have finite useful lives and are amortised on a straight line basis over their estimated useful life to the Authority. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the Authority intangible assets is zero.

Disclosure – amortisation rates

	Useful life
Internally generated software	5 to 15 years

3.5.4 Impairment

Accounting policy

All 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 amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the Authority, including discontinuing the use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value in use.

3.6 Payables

	2020 \$'000	2019 \$'000
Trade Creditors	1,045	4,745
Other	207	278
Total	1,252	5,023

Accounting policy – 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.

3.7 Accrued employee benefits

	2020 \$'000	2019 \$'000
Salaries payable	22	1,423
Annual leave levy payable	811	763
Long service leave levy payable	187	161
Total	1,020	2,347

Accounting policy – accrued employee benefits

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

3.8 Provisions

	2020 \$'000	2019 \$'000
Relief teacher reimbursement	-	179
Total	-	179
<i>Movement</i>		
Balance at 1 July	179	1,178
Additional provision made	1,763	1,090
Provision utilised through payments	(1,346)	(1,902)
Unused amounts reversed	(596)	(187)
Balance at 30 June	-	179

Accounting policy – 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.

Key estimates and judgements: provisions

At certain times during the year, the Authority requests schools to release teachers to undertake duties for the Authority as assessors and subject matter experts. Schools are entitled to claim the cost of a relief teacher, which the Authority has an obligation to pay. As it is uncertain as to how many schools will claim, a percentage has been estimated based on past claim rate data. All claims are expected to be made within 12 months.

3.9 Other current liabilities

	2020 \$'000	2019 \$'000
Contract liabilities	48	551
Lease liability	-	18
Total	48	569

Disclosure – contract liabilities

Contract liabilities arise from contracts with customers and are associated with revenue being billed but performance obligations unsatisfied.

The entire amount included in the contract liability balance at 1 July 2019 has been recognised as revenue in 2019-20.

Significant change in contract liabilities during the year:

- The decrease in contract liabilities is largely due to the introduction of AASB 15.

The contract liabilities at 30 June 2020 consist of application fees for external senior examinations that are yet to be held. This amount will be recognised as revenue in October 2020.

4 Notes about risk and other accounting uncertainties

4.1 Financial risk disclosures

4.1.1 Financial instrument categories

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

	Note	2020 \$'000	2019 \$'000
Financial assets			
Cash and cash equivalents	3.1	6,444	10,271
Financial assets at amortised cost:			
<i>Receivables</i>	3.2	812	1,405
Total financial assets		7,256	11,676
Financial liabilities			
Financial liabilities at amortised cost - comprising:			
<i>Payables</i>	3.6	1,252	5,023
<i>Lease liability</i>	3.9	-	18
Total financial liabilities at amortised cost		1,252	5,041

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

4.1.2 Risks arising from financial instruments

Risk exposure

Financial risk management is implemented pursuant to government and 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 Finance Unit under policies approved by the Authority. The Authority provides written principles for overall risk management, as well as policies covering specific areas.

The Authority's activities expose it to a variety of financial risks as set out in the following table:

Risk Exposure	Definition	Exposure
Credit Risk	The risk that the Authority may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Authority is exposed to credit risk in respect of its receivables (Note 3.2).

Risk Exposure	Definition	Exposure
Liquidity Risk	The risk that 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 in respect of its payables (Note 3.6).
Market Risk	<p>The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk</p> <p><i>Interest rate risk</i> is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.</p>	<p>The Authority does not trade in foreign currency and is not materially exposed to commodity price changes or other market prices.</p> <p>The Authority is exposed to interest rate risk through cash deposited in interest bearing accounts (Note 3.1).</p>

Risk measurement and management strategies

The Authority measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method	Risk Management Strategies
Credit Risk	Ageing analysis, earnings at risk	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.
Liquidity Risk	Sensitivity analysis	<p>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.</p> <p>This is achieved by ensuring that 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.</p>
Market Risk	Interest rate sensitivity analysis	The Authority does not undertake any hedging in relation to interest risk and manages its risk as per the Authority's liquidity risk management strategy articulated in the Authority's Financial Management Practice Manual.

4.1.3 Liquidity risk – contractual maturity of financial liabilities

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

	Note	2020	Contract maturity payable in			2019	Contract maturity payable in		
		Total \$'000	< 1 Yr \$'000	1 - 5 Yrs \$'000	> 5 Yrs \$'000	Total \$'000	< 1 Yr \$'000	1 - 5 Yrs \$'000	> 5 Yrs \$'000
Financial liabilities									
Payables	3.6	1,252	1,252	-	-	5,023	5,023	-	-
Lease liability	3.9	-	-	-	-	18	12	6	-
Total		1,252	1,252	-	-	5,041	5,035	6	-

4.2 Contingencies

The Authority was not committed to any guarantees or undertakings at 30 June 2020. There are no other known contingent assets or liabilities at the date of this report.

4.3 Commitments

Operating lease commitments at 30 June 2019

2018-19 disclosure under AASB 117 *Leases*.

	2019 \$'000
Not later than 1 year	664
Later than 1 year but not later than 5 years	1,055
Total	1,719

Capital expenditure commitments

Commitments for capital expenditure at reporting date (inclusive of non-recoverable GST input tax credits) are payable:

	2020 \$'000	2019 \$'000
Not later than 1 year	508	1,701
Total	508	1,701

4.4 Events after the balance date

There have been no events after year end that have had either a significant or material impact on the financial statements.

4.5 Future impact of accounting standards not yet effective

At the date of authorisation of the financial report, Australian accounting standards and interpretations with future effective dates are either not applicable to the Authority's activities or have no material impact on the Authority.

5 Notes on our performance compared to budget

5.1 Budgetary reporting disclosures

This section contains explanations of major variances between the Authority's actual 2019-20 financial results and the original budget presented to Parliament.

5.1.1 Explanation of major variances – statement of comprehensive income

User charges and fees:	The majority of this variance is attributable to a cessation of face-to-face professional development events due to COVID-19 restrictions.
Grants and other contributions:	The lower grant revenue is as a result of the Education Council's decision in March 2020 to cancel NAPLAN testing for May 2020. This cancellation reduced the funding required from the Department of Education.
Employee expenses	Employee expenses are below budget due to the cancellation of the 2020 NAPLAN testing, resulting in a saving in marker payments of \$2.7 million and also due to an overestimation of the assessor budget for quality assurance of school-devised assessments (\$2.7 million). These savings are partially offset by both increased salary costs from a higher number of employees during the first half of the financial year and from the one-off \$1,250 payment (\$1.1 million).
Supplies and services	The variance is mainly due to reduced costs of logistics contractor expenses, freight, venue hire and catering resulting from the cancellation of the 2020 NAPLAN tests (\$3 million). Also contributing to the underspend was a lower claim rate than anticipated from schools for relief teacher reimbursement (\$1.4 million) and lower travel costs due to COVID-19 restrictions (\$0.4 million).
Depreciation and amortisation	The variance is largely due to software applications remaining in work in progress longer than budgeted.

5.1.2 Explanation of major variances – statement of financial position

Cash and cash equivalents	Part of the variance for cash and cash equivalents (\$1.2 million) is attributable to a higher actual opening balance, compared to what was estimated in the budget, because of the difference between estimated and actual cash flows for the previous financial year. The remainder of the variance is substantially due to the factors outlined in the explanations of major variances for the statement of cash flows.
Receivables	Receivables are below budget for two main reasons – a lower claim receivable on the Annual Leave Central Scheme (ALCS) for the June quarter, due to fewer staff taking annual leave as a result of COVID-19 restrictions (\$0.37 million) and a lower GST receivable largely due to reduced supplies and services expenditure in June from the NAPLAN 2020 cancellation (\$0.29 million)
Prepayments (current)	The lower prepaid expenditure balance is from quality assurance processes for school-devised assessments and external assessment marker training moving to online-only events due to COVID-19 restrictions. This resulted in a reduction on venue hire deposits.
Plant and equipment	The plant and equipment balance is higher than budgeted largely due to increased capital expenditure on ICT hardware replacement.
Intangible assets	Intangibles are higher than budgeted due to increased capital expenditure on development of software applications to support the new QCE system.
Payables	Payables are lower than budgeted largely due to the cancellation of NAPLAN in 2020.
Provisions	The provision for relief teacher payments to schools is below budget due to the provision being fully exhausted earlier than originally estimated.
Other current liabilities	The variance in other current liabilities is due to the budgeted amount not incorporating changes from the implementation of AASB 15.

5.1.3 Explanation of major variances – statement of cash flows

User charges and fees	The lower cash inflows for user charges are due to the cessation of face-to-face professional development events due to COVID-19 restrictions.
Grants and other contributions	The lower cash inflows from grants was mainly due to the cancellation of the 2020 NAPLAN tests.
GST input tax credits from ATO	Lower cash inflows of GST input tax credits are consistent with the lower supplies and services expenditure.
Employee expenses:	Cash outflows for employee expenses are lower than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.

Supplies and services	Cash outflows for supplies and services are lower than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
GST paid to suppliers	Lower cash outflows of GST paid to suppliers is consistent with the lower supplies and services expenditure.
Payments for plant and equipment	The higher cash outflows for plant and equipment are largely due to replacement of ICT hardware.
Payments for intangibles	The higher cash outflows for intangibles are due to higher than anticipated capital expenditure on development of software applications to support the new QCE system.

6 Other information

6.1 Key management personnel (KMP) disclosures

6.1.1 Details of key management personnel

The Authority's responsible Minister is identified as part of the Authority's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Education and Minister for Industrial Relations.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2019-20 and 2018-19. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position responsibility
Board Member	The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.
Chief Executive Officer	The Chief Executive Officer is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the QCAA in accordance with relevant legislation.
Director, Curriculum Services Division	The Director, Curriculum Services leads the development, implementation and promotion of QCAA's policy approach to curriculum, learning, assessment and reporting. Within this context, the position leads multiple projects to support the new QCE system.

Position	Position responsibility
Director, Assessment, Reporting and ICT Systems Division	The Director, Assessment, Reporting and ICT Systems is responsible for the development and implementation of strategies to support QCAA's assessment capability and to manage the quality assurance processes for QCAA's testing, certification and assessment functions. The position is also responsible for the release of accurate student achievement data, and the development, implementation and evaluation of QCAA's information technology systems. Within this context, the position leads multiple projects to support the new QCE system.
Director, Strategy, Planning and Corporate Support Division	The Director, Strategy, Planning and Corporate Support is accountable for the delivery of strategic corporate outcomes and the development, implementation and evaluation of QCAA's corporate governance arrangements.
Assistant Director, Strategic Engagement Branch	The Assistant Director, Strategic Engagement provides high-level advice on government relationship management and coordinates policy development and communication of QCAA policy and information to stakeholders.

6.1.2 KMP remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The Authority does not bear any cost of remuneration of the Minister. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Board members and the Chief Executive Officer are paid the remuneration and allowances decided by the Governor in Council under sections 26(1) and 34(1) of the *Education (Queensland Curriculum and Assessment Authority) Act 2014*.

Remuneration policy for the Authority's other KMP is set by the Queensland Public Service Commission as provided for under the *Public Service Act 2008*. Individual remuneration and other terms of employment are specified in employment contracts.

Remuneration expenses for those KMP comprise the following components:

- Short term employee expenses include salaries, allowance and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

6.1.3 KMP remuneration expenses

The following disclosures focus on the expenses incurred by the Authority attributable to non-Ministerial KMP during the respective reporting periods. The amounts disclosed are determined on the same basis as expenses recognised in the Statement of Comprehensive Income.

2019-20

	Short-term employee expenses \$'000	Long-term employee expenses \$'000	Post-employment expenses \$'000	Termination Benefits \$'000	Total expenses \$'000
Board members ⁽¹⁾					
Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority (Chair). Appointed under section 22(b)(iv) of the Act.	15	-	1	-	16
The executive director, or nominee, of Independent Schools Queensland. Appointed under section 22(b)(i) of the Act.	8	-	-	-	8
The executive director, or nominee, of the Queensland Catholic Education Commission. Appointed under section 22(b)(ii) of the Act	8	-	-	-	8
One nominee of the Minister having relevant corporate, governance or financial qualifications or experience. Appointed under section 22(b)(iii) of the Act.	8	-	-	-	8
Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority. Appointed under section 22(b)(iv) of the Act.	8	-	-	-	8
Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority. Appointed under section 22(b)(iv) of the Act.	6	-	-	-	6
Authority Employees					
Chief Executive Officer	274	6	31	-	311
Director, Curriculum Services Division	204	5	22	-	231
Director, Assessment, Reporting and ICT Systems Division	203	5	22	-	230
Director, Strategy, Planning and Corporate Support Division	190	4	20	-	214
Assistant Director, Strategic Engagement Branch	152	4	18	-	174

1. One Board member is not remunerated as they are a public sector employee.

2018-19

	Short-term employee expenses \$'000	Long-term employee expenses \$'000	Post- employment expenses \$'000	Termination Benefits \$'000	Total expenses \$'000
Board members ⁽¹⁾					
Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority (Chair). Appointed under section 22(b)(iv) of the Act.	15	-	2	-	17
The executive director, or nominee, of Independent Schools Queensland. Appointed under section 22(b)(i) of the Act.	8	-	-	-	8
The executive director, or nominee, of the Queensland Catholic Education Commission. Appointed under section 22(b)(ii) of the Act	8	-	1	-	9
One nominee of the Minister having relevant corporate, governance or financial qualifications or experience. Appointed under section 22(b)(iii) of the Act.	8	-	-	-	8
Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority. Appointed under section 22(b)(iv) of the Act.	8	-	-	-	8
Nominee of the Minister having the qualifications, experience or standing the Minister considers relevant to the functions of the Authority. Appointed under section 22(b)(iv) of the Act.	4	-	-	-	4
Authority Employees					
Chief Executive Officer	268	6	27	-	301
Director, Curriculum Services Division	202	4	22	-	228
Director, Assessment, Reporting and ICT Systems Division	196	4	22	-	222
Director, Strategy, Planning and Corporate Support Division	178	4	18	-	200
Assistant Director, Policy Coordination Branch	144	3	18	-	165

1. One Board member was not remunerated as they are a public sector employee.

6.1.4 Performance payments

No KMP remuneration packages provide for performance or bonus payments.

6.2 Related party transactions

6.2.1 Transactions with people/entities related to KMP

There were no material transactions with people/entities related to KMP.

6.2.2 Transactions with other Queensland Government-controlled entities

The Authority's primary ongoing source of funding from Government for its services is grant revenue (Note 2.1.2), which is provided in cash via the Department of Education. The Authority makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include payroll tax, workers' compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

6.3 First year application of new accounting standards or changes in accounting policy

Accounting standards applied for the first time

Three new accounting standards with material impact were applied for the first time in 2019-20:

- AASB 15 *Revenue from Contracts with Customers*
- AASB 1058 *Income of Not-for-Profit Entities*
- AASB 16 *Leases*

The effect of adopting these new standards are detailed in Notes 6.3.1 to 6.3.3. No other accounting standards or interpretations that apply to the Authority for the first time in 2019-20 have any material impact on the financial statements.

Accounting standards early adopted

No Australian accounting standards have been early adopted for 2019-20.

6.3.1 AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities*

The Authority applied AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* for the first time in 2019-20. The nature and effect of the changes as a result of adoption of these new accounting standards are described below.

New revenue recognition model

AASB 15 establishes a new five-step model for determining how much and when revenue from contracts with customers is recognised. The five-step model and significant judgments at each step are detailed below.

Step 1 – identify the contract with the customer	Grant funding that the Authority receives may contain a contract with a customer and thus fall within the scope of AASB 15. This is the case where the funding agreement requires the Authority to transfer goods or services to third parties on behalf of the grantor, it is enforceable, and it contains sufficiently specific performance obligations.
Step 2 – identify the performance obligations in the contract	<p>This step involves firstly identifying all the activities the Authority is required to perform under the contract, and determining which activities transfer goods or services to the customer.</p> <p>Where there are multiple goods or services transferred, the Authority must assess whether each good or service is a distinct performance obligation or should be combined with other goods or services to form a single performance obligation.</p> <p>To be within the scope of AASB 15, the performance obligations must be 'sufficiently specific', such that the Authority is able to measure how far along it is in meeting the performance obligations.</p>
Step 3 – determine the transaction price	<p>When the consideration in the contract includes a variable amount, the Authority needs to estimate the variable consideration to which it is entitled and only recognise revenue to the extent that it is highly probable a significant reversal of the revenue will not occur.</p> <p>This includes sales with a right of return, where the amount expected to be refunded is estimated and recognised as a refund liability instead of revenue.</p>
Step 4 – allocate the transaction price to the performance obligations	When there is more than one performance obligation in a contract, the transaction price must be allocated to each performance obligation, generally this needs to be done on a relative stand-alone selling price basis.
Step 5 – recognise revenue when or as the Authority satisfies performance obligations	Revenue is recognised when the Authority transfers control of the goods or services to the customer. A key judgement is whether a performance obligation is satisfied over time or at a point in time. And where it is satisfied over time, the Authority must also develop a method for measuring progress towards satisfying the obligation.

AASB 1058 applies to transactions where the Authority acquires an asset for significantly less than fair value principally to enable the Authority to further its objectives.

Most of the Authority's grant revenue is recognised under this standard from 1 July 2019.

Other changes arising from AASB 15 and AASB 1058

AASB 15 requires contract assets (accrued revenue) and contract liabilities (unearned revenue) to be shown separately and requires contract assets to be distinguished from receivables.

There are extensive new disclosures, which have been included in Notes 2.1.1 and 3.9.

Specific-purpose capital grants

In contrast with previous standards such as AASB 1004, AASB 1058 allows deferral of income from capital grants where:

- the grant requires the Authority to use the funds to acquire or construct a recognisable non-financial asset to identified specifications;
- the grant does not require the Authority to transfer the asset to other parties; and
- the grant agreement is enforceable.

For these capital grants, the funding received is initially deferred in an unearned revenue liability and subsequently recognised as revenue as or when the Authority satisfies the obligations under the agreement.

Transitional impact

Transitional policies adopted are as follows:

- The Authority applied the modified retrospective transition method and has not restated comparative information for 2018-19. They continue to be reported under relevant standards applicable in 2018-19, such as AASB 1004 *Contributions*, AASB 118 *Revenue* and related interpretations.
- The Authority elected to apply the standard retrospectively to all contracts, including completed contracts, at 1 July 2019. Completed contracts include contracts where the Authority had recognised all of the revenue in prior periods under AASB 1004.

User charges and fees

To align with new terminology in AASB 15, unearned revenue arising from contracts with customers has been renamed contract liabilities. They are separately disclosed in Note 3.9.

In respect of the service fee, the Authority had previously recognised the fee progressively over time under AASB 118. Under AASB 15, the Authority recognises the fee upon receipt as performance obligations do not meet the criteria of being sufficiently specific.

Revenue from syllabus licencing and quality assurance services to offshore schools was previously recognised progressively over time under AASB 118, with associated testing and certification fees recognised as revenue upon receipt of the relevant quarterly progress report. Under AASB 15, all revenue is recognised upon receipt of the relevant quarterly progress report. The quarterly progress reports are considered an output method of measuring progress towards completion of a performance obligation.

Grants and contributions

Revenue recognition for most of the Authority's grants and contributions will not change under AASB 1058, as compared to AASB 1004. Revenue will continue to be recognised when the Authority gains control of the asset (e.g. cash or receivable) in most instances.

The Authority has one specific purpose capital grant on transition which qualified for deferral under AASB 1058. This grant was received on 17 June 2019 from the Department of Education for development of an online universal kindergarten transition statement software application. As at 30 June 2019, the full amount of \$108,000 was recognised as revenue in accordance with AASB 1004. On transition date (1 July 2019) the full amount of the grant was recognised as an unearned revenue liability as development had not been completed, with a corresponding adjustment to opening accumulated surplus.

Transitional adjustments

The following table summarises the transitional adjustments on 1 July 2019 relating to the adoption of AASB 15 and AASB 1058. The net impact is recognised as an adjustment to opening accumulated surplus.

Other current liabilities – contract liabilities
Other current liabilities – unearned revenue
Accumulated surplus

2020

\$'000

(484)

24

(460)

6.3.2 Impact of adoption of AASB 15 and AASB 1058 in the current period

The following table shows the impacts of adopting AASB 15 and AASB 1058 on the Authority's 2019-20 financial statements. It compares the actual amounts reported to amounts that would have been reported if the previous revenue standards (AASB 1004 and AASB 118 and related interpretations) had been applied in the current financial year.

	As reported \$'000	AASB 15 changes \$'000	AASB 1058 changes \$'000	Previous standards \$'000
<u>Operating result for 2019-20</u>				
User charges and fees	1,940	190	-	2,130
Grants and other contributions	61,771	-	(24)	61,747
Operating result for the year	7,532	190	(24)	7,698
Total comprehensive income	7,532	190	(24)	7,698
<u>Balances as at 30 June 2020</u>				
Liabilities				
Other current liabilities	48	190	(24)	214
Total liabilities	2,320	190	(24)	2,486
Equity				
Accumulated surplus	17,850	190	(24)	18,016
Total equity/net assets	30,214	190	(24)	30,380

Significant differences in the financial statement line items are described below.

User charges and fees revenue

During 2019-20, user charges revenue of \$595 thousand was recognised under AASB 15 for service fees charged to international students and \$191 thousand under the MOU with EQI for offshore schools. The amount of revenue recognised reflects the performance obligations satisfied during the period and is \$190 thousand less than the revenue that would have been recognised progressively over time under the previous standards.

6.3.3 AASB 16 Leases

The Authority applied AASB 16 Leases for the first time in 2019-20. The Authority applied the modified retrospective transition method and has not restated comparative information for 2018-19, which continue to be reported under AASB 117 *Leases* and related interpretations.

The nature and effect of changes resulting from the adoption of AASB 16 are described below.

Definition of a lease

AASB 16 introduced new guidance on the definition of a lease.

For leases and lease-like arrangements existing at 30 June 2019, the Authority elected to apply the practical expedient to grandfather the previous assessments made under AASB 117 and Interpretation 4 *Determining whether an Arrangement contains a Lease* about whether those contracts contained leases. However, arrangements were reassessed under AASB 16 where no formal assessment had been done in the past or where lease agreements were modified on 1 July 2019.

Amendments to former operating leases for office accommodation

In 2018-19, the Authority held operating leases under AASB 117 from the Department of Housing and Public Works (DHPW) for non-specialised commercial office accommodation through the Queensland Government Accommodation Office (QGAO).

Effective 1 July 2019, the framework agreements that govern QGAO were amended with the result that these arrangements would not meet the definition of a lease under AASB 16 and therefore are exempt from lease accounting.

From 2019-20 onward, the costs for these services are expensed as supplies and services expenses when incurred. The new accounting treatment is due to a change in the contractual arrangements rather than a change in accounting policy.

Changes to lessee accounting

Previously, the Authority classified its leases as operating or finance leases based on whether the lease transferred significantly all of the risks and rewards incidental to ownership of the asset to the lessee.

This distinction between operating and finance leases no longer exist for lessee accounting under AASB 16. From 1 July 2019, all leases, other than short-term leases and leases of low value assets, are now recognised on balance sheet as lease liabilities and right-of-use assets.

Lease liabilities

Lease liabilities are initially recognised at the present value of lease payments over the lease term that are not yet paid. The lease term includes any extension or renewal options that the Authority is reasonably certain to exercise. The Authority has no applicable lease liabilities or right-of-use assets under AASB 16 as at 30 June 2020.

Short-term leases and leases of low-value assets

The Authority has elected to recognise lease payments for short-term leases and leases of low value assets as expenses on a straight-line basis over the lease term, rather than accounting for them on balance sheet. This accounting treatment is similar to that used for operating leases under AASB 117.

Transitional impact

Former operating leases as lessee

The majority of the Authority's former operating leases are for non-specialised commercial office accommodation through the QGAO and therefore exempt from AASB 16.

On transition, the Authority used practical expedients to not recognise right-of-use assets and lease liabilities for short-term leases and leases of low value assets.

The following table summarises the on-transition adjustments to asset and liability balances at 1 July 2019 in relation to former operating leases.

	2020 \$'000
Accrued lease payments (from straight-lining of operating lease expenses)	(18)
Accumulated surplus	18

6.4 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). GST credits receivable from, and GST payable to the ATO, are recognised (refer Note 3.2.)

6.5 Climate risk disclosure

6.5.1 Climate risk assessment

The Authority addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The Authority has not identified any material climate related risks relevant to the financial report at the reporting date, however constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

6.5.2 Current year impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

6.6 Significant financial impacts from COVID-19 pandemic

Significant financial impacts from the COVID-19 pandemic are detailed in Notes 5.1.1 to 5.1.3.

The Authority has waived the fee for certificate reissues from 30 March 2020 to 30 June 2021. The amount of revenue foregone from 30 March 2020 to 30 June 2020 is calculated to be approximately \$30,758, based on the applications processed during this time. The waiving of this fee has not had a material impact on the financial statements.

Management certificate of the Queensland Curriculum and Assessment Authority

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* 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 financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Curriculum and Assessment Authority for the financial year ended 30 June 2020 and of the financial position of the Authority at the end of that year; and
- c. we acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Chris Rider

Chief Executive Officer



27 August 2020

Brian Short

Chair



27 August 2020

INDEPENDENT AUDITOR'S REPORT

To the Board of the Queensland Curriculum and Assessment Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Queensland Curriculum and Assessment Authority

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2020, and its financial performance and cash flows for the year then ended
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

The financial report comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and statement of cash flows, for the year then ended, notes to the financial statements including summaries of significant accounting policies and other explanatory information, and the management certificate.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Boards's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Responsibilities of the entity 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 the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for 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.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

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

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

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2020:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



28 August 2020

Bhavik Deoji
as delegate of the Auditor-General

Queensland Audit Office
Brisbane

Appendixes

1 Fees paid to board members

The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected based on expertise relevant to the functions of the Authority. The QCAA Board provides strategic advice and oversight of the QCAA's curriculum, assessment and reporting functions.

The Chief Executive Officer is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority. QCAA Board membership is established under Section 22 of the QCAA Act and appointments are for four-year terms.

In 2019–20 the QCAA Board contributed to the QCAA's successful development and implementation of the kindergarten transition statement template, the inaugural endorsement and confirmation events in the new QCE system, and resources to support teachers and students during the disruptions caused by the COVID-19 pandemic.

Position	Name	Meeting/session attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Brian Short	10	\$15,000	N/A	\$15,000
Deputy Chair	Carol Nicoll	9	\$8,000	N/A	\$8,000
Member	Tony Cook	4	N/A	N/A	N/A
Member	David Robertson	10	\$8,000	N/A	\$8,000
Member	Lee-Anne Perry	10	\$8,000	N/A	\$8,000
Member	Doune Macdonald	10	\$8,000	N/A	\$8,000
Member	Cresta Richardson	9	\$8,000	N/A	\$4,000
No. scheduled meetings/sessions	10				
Total out of pocket expenses	\$2,907				

2 Consultancies and overseas travel

No QCAA staff travelled overseas for work purposes in 2019–20.

Information about the hiring of consultants can be found through the Queensland Government's open data website: <https://data.qld.gov.au>.

3 Early retirement, redundancy and retrenchment

During 2019–20, no QCAA employee received an early retirement, redundancy or retrenchment package.

4 District hubs

South East Queensland

Email: SEQHub@qcaa.qld.edu.au

Address: Level 7, 154 Melbourne St, South Brisbane 4101

Phone: (07) 3074 7510

North Queensland

Email: NorthQldHub@qcaa.qld.edu.au

Address: State Government Building, Level 1, 187-209 Stanley St, Townsville 4810

Phone: (07) 4771 6732

Central Queensland

Email: CentralQLDHub@qcaa.qld.edu.au

Address: Room 8, Conference on North, 35a North St, Rockhampton 4700

Phone: (07) 4927 7279

Darling Downs

Email: DarlingDownsHub@qcaa.qld.edu.au

Address: Tor Street Centre, Tod Building. 203 Tor St, Toowoomba 4350

Phone: (07) 4638 3699

North Coast (Maryborough office)

Email: NorthCoastHub@qcaa.qld.edu.au

Address: 123 Wharf St, Maryborough 4650

Post: Phone: (07) 4123 1612

North Coast (Maroochydore office)

Email: NorthCoastHub@qcaa.qld.edu.au

Address: Level 5, Mike Ahern Building, 12 First Ave, Maroochydore 4558

Phone: (07) 5493 9452

Glossary

AARA	Access arrangements and reasonable adjustments (formerly known as special provisions)
AASB	Australian Accounting Standards Board
ACARA	Australian Curriculum, Assessment and Reporting Authority
AM	Member of the Order of Australia
ASQA	Australian Skills Quality Authority
ATAR	Australian Tertiary Admission Rank
ATO	Australian Taxation Office (ATO)
DoE	Department of Education
FBT	Fringe Benefits Tax
FP	Field Position
GST	Goods and Services Tax (GST)
ICT	Information and communications technology
ISQ	Independent Schools Queensland
MOU	Memorandum of Understanding
NAPLAN	National Assessment Program – Literacy and Numeracy
OP	Overall Position
P, Prep	Preparatory Year
PSM	Public Service Medal (Australia)
QCAA	Queensland Curriculum and Assessment Authority
QCAA Act	<i>Education (Queensland Curriculum and Assessment Authority) Act 2014</i>
QCE	Queensland Certificate of Education
QCEC	Queensland Catholic Education Commission
QCIA	Queensland Certificate of Individual Achievement
QCS	Queensland Core Skills (Test)
QKLG	<i>Queensland kindergarten learning guideline</i>
QTAC	Queensland Tertiary Admissions Centre
RTO	Registered training organisation
SEP	Senior Education Profile
TAFE	Technical and Further Education
VET	Vocational education and training
VHA	Very High Achievement

