

ANNUAL REPORT 2020–2021



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Letter of compliance

27 August 2021

The Honourable Grace Grace MP

Minister for Education, Minister for Industrial Relations and Minister for Racing

PO Box 15033

CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2020–21 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 2020–21

Issued Senior Education Profiles to 49 493 Year 12 students

Reviewed more than 27 000 assessment instruments at two endorsement events

Reviewed 105 000 samples of student work in 46 subjects at two confirmation events

Developed and marked Queensland's first subject-based external assessments since 1972

Launched the review and revision of Applied syllabuses

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

Published the *Year 12 certification summary*— a new report on Year 12 student achievement and subject enrolments

Coordinated Queensland's response to the review of the P–10 Australian Curriculum

Facilitated the online delivery of kindergarten transition statements from kindergartens to schools

Awarded the annual Queensland Certificate of Education Achievement Awards

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

Coordinated the administration of 2021 NAPLAN

Chair's introduction

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

Despite the profound challenges brought about by the COVID-19 pandemic, the QCAA can look back on 2020–21 with a sense of achievement at having implemented the first full cycle of the new Queensland Certificate of Education (QCE) system. There were many highlights. The successful completion of the first subject-specific external assessments in nearly half a century saw a wonderful partnership between the Authority and the entire education community. The issuing of the new QCE without the attendant responsibility of calculating the ATAR was new territory. However, the effective collaboration between the QCAA and the Queensland Tertiary Admissions Centre remains of considerable mutual benefit.

Like any organisation focused on continuous improvement, the QCAA respects the need to pause and scrutinise its key products and services. The Authority embraced the opportunity to review the operational processes embedded in the new system at the end of its first cycle. While the QCAA Board was pleased with this first implementation, it recognises there are many improvements that can and will be made. As well as the post-cycle review, the Authority began the review and revision of the suite of senior syllabuses. This project will continue over several years and ensure syllabuses meet the evolving needs of teachers and students.

The QCAA also played a significant role in coordinating Queensland's response to the review of the P–10 Australian Curriculum. It established reference groups involving more than 100 teachers and facilitated statewide consultation sessions for hundreds more. Our national counterpart, the Australian Curriculum, Assessment and Reporting Authority, aims to refine and reduce the content in all eight learning areas, especially in Prep – Year 6. I am optimistic that the views of Queensland educators will be reflected in the next iteration of the curriculum.

After being cancelled due to COVID-19 in 2020, the National Assessment Program — Literacy and Numeracy (NAPLAN) returned this year for nearly 275 000 Queensland students at more than 1700 schools. With about two-thirds of schools conducting the tests online in 2021, the QCAA can confidently lead Queensland's full transition to NAPLAN Online in 2022.

An agile approach to ICT development, combined with a focus on end-user experience, has transformed the online interface between the QCAA and senior schools over the past few years. The same approach is now paying dividends in the early years of education. For the first time in 2021, primary schools were able to log in to the QCAA Portal to access kindergarten transition statements created by kindergarten services for 48 000 children who started Prep in January. The information in these statements supports teachers to give students the best start to their schooling. The service was only possible with the goodwill and support of kindergarten services and schools. Educational change of this magnitude demands the collaborative efforts of all participants.

I commend the role of my colleagues on the QCAA Board. Their expertise and engagement with major policy initiatives has helped to shape many aspects of education in this state in recent years. I particularly acknowledge David Robertson, the outgoing Executive Director of Independent Schools Queensland. David retired in July 2021 after a distinguished career in the independent education sector and seven years as its representative on the QCAA Board. We will miss David's shrewd judgment but wish him well for the future and hope that he will not be lost to education.

I should again congratulate Chief Executive Officer Chris Rider and all QCAA staff for their herculean efforts in dealing with extraordinary challenges. While their technical and organisational performance is admirable, it is their responsiveness to the needs and concerns of sectors, principals, teachers, students and parents that has become the hallmark of the QCAA.

Finally, I gratefully acknowledge our partners — sectors, schools, teachers, parents and students — for both their wholehearted participation and the trust and confidence they placed in the QCAA.



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 learning 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:

- delivers quality curriculum, assessment and certification services
- provides educational leadership and support to achieve quality learning outcomes
- builds an agile, responsive and efficient organisation
- provides coordinated corporate services that support professional and ethical customer service delivery.

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 supports 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 to 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 scale and pace of change in technology, society and the economy make it critical for the school curriculum to equip students with the knowledge, skills and confidence to reach their full potential. The challenge for the QCAA is to develop relevant and engaging curriculum products that teachers can use flexibly to develop learning programs for their students.

Non-financial performance

Government objectives for the community

The QCAA contributes to the Queensland Government objectives for the community in *Unite and Recover – Queensland's Economic Recovery Plan* by ensuring Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future:

We support the objectives of Investing in skills and Backing our frontline services by:

- 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.

Agency objectives and performance indicators

The QCAA's *Strategic Plan 2020–24* articulates the Authority's role 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
- 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 results information
- accuracy of certification outcomes data
- projects delivered on time and within budget
- satisfactory outcomes of external audits of systems and financial management
- staff recruitment and retention rates
- 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 2020–21 Service Delivery Statement.

Table 1: QCAA performance against service standards in 2020–21 Service Delivery Statements

Service standards	2020–21 Target/Estimate	2020–21 Actual
Effectiveness measures		
Client satisfaction with syllabuses and support materials developed by the Authority ¹	93%	83%
Quality of certification processes: the percentage of Year 12 students whose QCE eligibility status changed following a review process	0.01%	0.02%
Efficiency measures		
Average cost per student of developing and issuing the NAPLAN student report	\$38	\$36

Notes

1. The variance between 2020–21 Target/Estimate and the 2020–21 Actual was most likely due to the redevelopment of the entire suite of senior syllabuses to support the introduction of the new QCE system in 2019. In addition, schools were also invited to complete a range of surveys and participate in face-to-face consultation activities as part of a post-cycle review of the new QCE system. This is likely to have had an impact on the response rate and overall satisfaction.

Table 2: Discontinued measures

Performance measures included in the 2019–20 Service Delivery Statements that have been discontinued or replaced are reported in the following table with estimated actual results.

Key effectiveness and efficiency measures	2019–20 target/estimate	2019–20 actual	2020–21 target/estimate
Quality of certification processes: the percentage of all Overall Position (OP) eligible Year 12 students whose Tertiary Entrance Statement changed for reasons other than school data error ¹	0.02%	0.01%	Discontinued measure
Average cost per syllabus revision ^{2, 3}	–	–	Discontinued measure
Average cost per student of developing and issuing Senior Education Profiles ³	\$321	\$319	Discontinued measure
Average cost per student of tertiary entrance and pathways information programs ¹	\$12	\$13	Discontinued measure

Notes

1. From 2020, the Queensland Curriculum and Assessment Authority (QCAA) is no longer responsible for tertiary entrance procedures. An outcome of the review of Queensland's senior assessment and tertiary entrance systems was the transfer of responsibility for calculating tertiary entrance ranks from the QCAA to the Queensland Tertiary Admissions Centre (QTAC). QTAC is a non-government entity and these costs will not be reported in the future.
2. The current process and methodology for calculating the average cost of syllabus revision will no longer be applicable in the new Queensland Certificate of Education (QCE) system which commenced in 2019. The QCAA will continue to monitor the expenditure associated with future syllabus review and revision activities.
3. The QCAA is developing a new measure to report the average cost per student of delivering the new QCE system.

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.

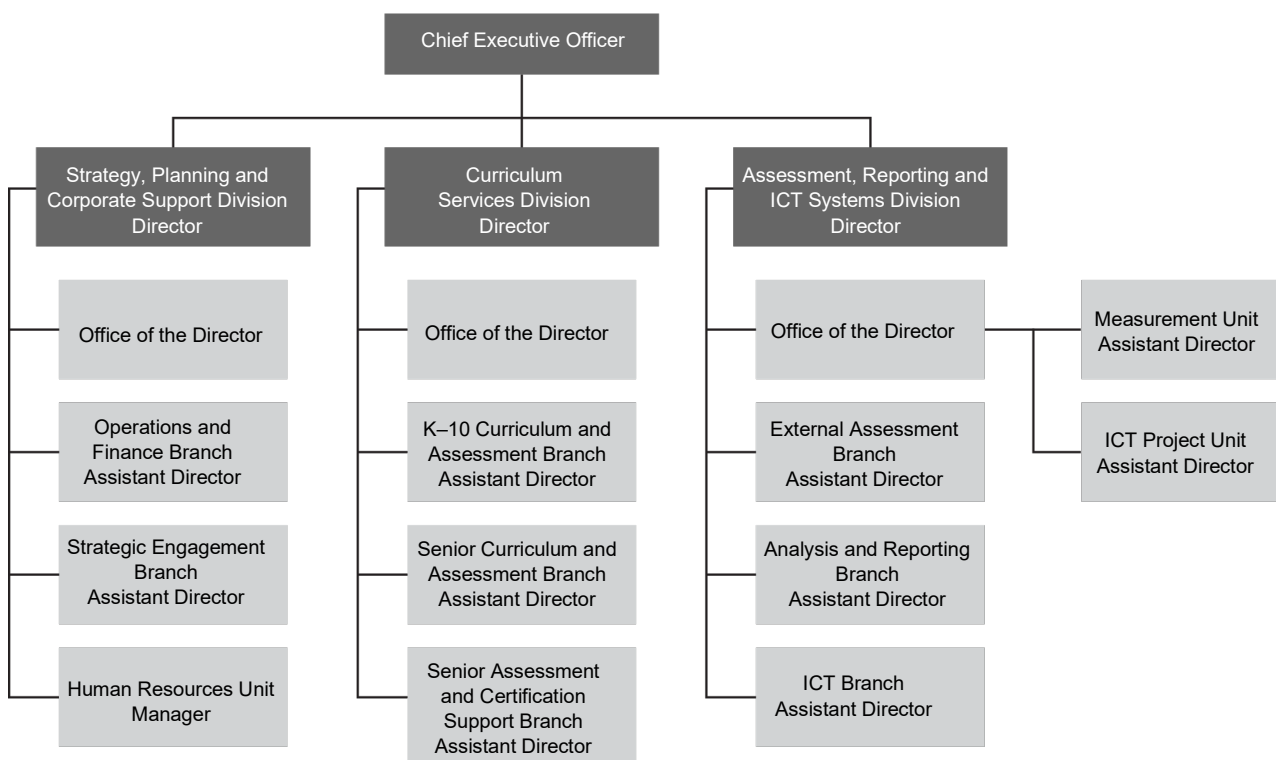
The CEO is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

Organisational structure

The QCAA is organised into three divisions:

- **Curriculum Services** — responsible for curriculum and assessment policy, review and development, endorsement and confirmation, external assessment development and VET
- **Assessment, Reporting and ICT Systems** — manages testing and assessment implementation, access arrangements and reasonable adjustments, data analysis and ICT systems and services
- **Strategy, Planning and Corporate Support** — provides corporate and support functions across the QCAA and manages communications and marketing and professional development activities.

QCAA organisational structure as at 30 June 2021



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 seven meetings during the 2020–21 reporting period.

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.

2020–21 QCAA Board members

The 2020–21 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**
President, Queensland Teachers' Union

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 at 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)

Before retiring in July 2021, David was Executive Director of ISQ and had worked in the independent schooling sector for more than 25 years. He joined ISQ in 2002 as Director, Strategic and Government Relations. Previously, he had worked for the Association of Independent Schools of Victoria, including in the position of Executive Director, Operations.

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 in this role in July 2015, Lee-Anne was Principal of All Hallows' School, Brisbane, a position she had held from 1999. She has 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 made a Member of the Order of Australia for significant service to secondary education.

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 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.

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 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.

Standing committees

The QCAA had four standing committees in 2020–21. 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 2020–21. 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 and a review of the new senior assessment processes.

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 educators (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.

Ratification Committee

The responsibilities of the Ratification Committee are to:

- provide advice regarding exceptional circumstances that have occurred during external assessments that might affect the calculation of scores for these assessments
- review exceptional circumstances that affect the construction of subject scores, such as
 - calculating subject scores with missing assessment results
 - results that do not fit the normal mode of calculation of scores, such as Collaborative Curriculum and Assessment Framework for Languages results and Senior External Examinations
 - exceptional or traumatic circumstances, such as a flood, fire or illness, identified either by the school or by the QCAA
- examine large differences between a school's internal and external assessment results and recommend actions the QCAA might take to help the school work towards redressing the mismatch in the future.

Membership of the committee comprised:

- QCAA Board member (Chair)
- Department of Education (DoE) representative
- Queensland Catholic Education Commission (QCEC) representative
- Independent Schools Queensland (ISQ) representative
- Independent experts (2)
- Director, Assessment, Reporting and ICT Systems Division
- Assistant Director, Measurement Unit
- Assistant Director, Analysis and Reporting Branch
- QCAA officer (executive officer)
- QCAA officers with technical and curriculum expertise as required.

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, the Queensland Tertiary Admissions Centre (QTAC), the QCAA Chair and CEO, and external experts as required.

Membership comprised:

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

Executive management — 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 2020–21, SDG met 37 times. 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 continues to review its organisational policies, procedures and services for compatibility with human rights legislation. In 2020–21, 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 will respect, protect and promote human rights in our decision-making and actions.• 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

Full implementation of the new Queensland Certificate of Education system

The first full cycle of the new Queensland Certificate of Education (QCE) system was completed with the certification of the Year 12 cohort in December 2020.

During 2020–21, the QCAA:

- implemented the processes of endorsement and confirmation that ensure the quality and comparability of school-based assessment
- developed and marked subject-based external assessments
- developed common internal assessments for Essential English and Essential Mathematics
- continued to develop syllabus and assessment resources and offer professional learning opportunities for teachers and curriculum leaders.

In 2020, to ease the challenges faced by senior students and teachers because of the COVID-19 pandemic, the QCAA removed one of the internal assessments that contribute to a student's final result in both General and Applied subjects. And to assist schools with planning, the QCAA issued subject-specific direction on the nature and timing of internal assessments.

Factsheets and FAQs advised students on how to prepare for external assessment and suggested study strategies to use while learning from home.

In normal circumstances, three school-based assessments contribute 75% towards a student's final result in most General subjects. In Mathematics and Sciences General subjects, it is 50%.

School-based assessment results and the external assessment result are added together to give students an overall numerical score out of 100 and an A–E grade aligned to syllabus standards.

A student's exit result in an Applied subject is based on their achievement in four internal assessments across Units 3 and 4. For Essential English and Essential Mathematics, schools develop three of these assessments. The fourth is a common internal assessment (CIA) developed by the QCAA and marked by schools.

Quality assurance for school-based assessment

Endorsement

QCAA-trained assessors endorse schools' assessment instruments before they are used with students in Essential English and Essential Mathematics, and all General subjects, including General (Extension) subjects. Endorsement ensures these instruments provide sufficient opportunities for students to demonstrate syllabus requirements and builds teachers' capacity to develop high-quality assessments.

About 1000 assessors reviewed more than 27 000 school-developed assessments overall at the endorsement events in August 2020 and February 2021.

The steady improvement in the proportion of assessments endorsed on first submission since the introduction of the new process in 2019 indicates that teachers and assessors are more confident in their roles and using the QCAA's ICT systems. Sixty-seven per cent of assessments were endorsed at the first application at the February event compared with 55% at the August event.

Confirmation

Confirmation is an annual process to ensure the comparability of student results for summative internal assessments in General and General (Extension) subjects. It involves reviewing samples of student work to determine whether a school's marking is accurate and consistent.

The QCAA has completed three confirmation events to date. Two of these events were held in the 2020–21 financial year when more than 3000 trained confirmers reviewed approximately 105 000 samples of student work in 46 subjects.

At the first of these two events, 79.6% of confirmed decisions matched schools' provisional decisions. This increased to 80% at the most recent event.

Subject-based external assessment

2020

Subject-based external assessments — developed and marked by the QCAA — were implemented for the first time in the new QCE system with Year 12 students in 2020.

About 37 300 students sat these exams in 68 General subjects (including 22 Senior External Examination (SEE) subjects) at 457 venues over 17 days during October and November. SEEs are different from the mainstream

external assessments delivered in General and General (Extension) subjects and are generally for adult learners and a small number of school students.

Variations to venue were organised for 23 students in 11 countries, 24 interstate students, and 110 students within Queensland. This process supported students who were not able to return to their school because of COVID-19 restrictions.

About 3000 assessors marked more than 222 000 papers. This included the 526 alternative format papers that were developed to support students to access exams.

2021

The 2021 external assessment timetable was released in May to support scheduling in schools.

Sample, mock and past papers, marking guides and other resources are also available to help teachers and students prepare for the 2021 assessments.

Common internal assessment

2020

In 2020, in response to COVID-19-related teaching and learning disruptions, the common internal assessment in Essential English and Essential Mathematics was undertaken as a single phase in Term 4, 2020, instead of four phases across Terms 1 and 2 as originally planned.

2021

In 2021, the CIAs were delivered in four phases across Terms 1 and 2. Schools nominated the phase they wished to participate in. An additional phase is offered in Term 3 for students unable to attend their scheduled assessment due to illness or misadventure.

Subject reports

In early 2021, the QCAA published subject reports for General subjects, General (Extension) and Applied (Essential) subjects.

These reports provide schools with an analysis of the complete cycle of internal and external assessment for 2020 and include annotated samples of student work that can be used to reflect on local practice and support the identification of areas and actions for improvement.

Trained assessors

The QCE system relies on a partnership between schools and the QCAA. Thousands of teacher-assessors are required for the system's quality assurance and marking processes.

From 2018–19, the QCAA developed a two-stage online accreditation program to support the assessment practices of teachers in the new QCE system. It has seven courses.

Teachers applying for assessor roles must complete a short assessment following the completion of each course. The

assessment is not mandatory; teachers may elect to complete the course only.

By mid-2021, there had been 113 073 course assessment attempts and 71 525 assessment completions.

In 2020–21, academics at the Queensland University of Technology reviewed the program. The review team commended the quality of the courses including their focus on developing a shared language between teachers, the QCAA and assessors.

The QCAA has since developed an implementation plan to action the review's five recommendations to strengthen the program.

Access arrangements and reasonable adjustments

Access arrangements and reasonable adjustments (AARA) assist students whose ability to attend or participate in summative internal and/or external assessment in Units 3 and 4 of General and Applied subjects is adversely affected by disability, illness, injury or unforeseen circumstances beyond their control.

Adjustments include:

- extra time and/or rest breaks
- assistive technology including the use of a computer
- papers with large font
- dyslexic font
- braille formats
- a reader and/or scribe.

The QCAA processed more than 5800 AARA applications for senior students exiting school in 2020. In response to the unique challenges of the pandemic, the QCAA streamlined its process for collecting the medical evidence necessary to support AARA applications so that students did not need to visit medical practitioners. For any previous diagnosis or medical reports, schools could provide a single report that combined the requirements of the School Statement and the Medical Report.

Extensions to due dates for assessment responses and the administration of comparable assessments can be approved by the school principal and reported to the QCAA. In 2020–21, more than 1800 comparable assessments and more than 5500 extensions were reported for 2823 students.

At 30 June 2021, more than 5000 applications had been processed for students exiting this year.

The QCAA website hosts a range of information to help schools, parents/carers, and medical and health professionals understand and implement AARA.

In 2021 the QCAA delivered a series of webinars on AARA that attracted 1275 registrations from more than 300 schools.

Professional development

During 2020–21, the QCAA continued to provide professional development opportunities to support teachers and schools in implementing the new QCE system. This involved hundreds of workshops and webinars that attracted more than 25 000 registrations on topics including:

- making judgments
- common internal assessment
- internal assessment
- external assessment
- literacy and numeracy
- subject reports.

These events were complemented by online networking forums for heads of department across learning areas.

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 assisted schools to successfully implement the new QCE system.

A comprehensive range of widely accessed collateral is available, including:

- webpages
- factsheets, memos, brochures and FAQs
- videos
- social media posts
- timelines and schedules
- online learning modules
- newsletters and email updates.

These resources are complemented by webinars and face-to-face activities.

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 forums with secondary school principals and school leaders.

Forums for principals and school leaders were held in July and October 2020 and June 2021. These comprised 27 webinars and one face-to-face event and were attended by nearly 1500 participants.

ICT redevelopment

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

Key activities in 2020–21 included enhancements to the following applications:

- External Assessment — to support schools to manage and administer external exams
- Student Management — completed ability to publish results and QCE eligibility
- Assessor Jobs — modules for recording time and processing pay
- AARA — to allow schools to request a new venue for a student's external exam
- fileShare — to allow schools to receive digital stimulus for external exams, return digitally created AARA exams and receive school-specific reports.

Work also continued on the Confirmation, Endorsement, Student Portal and VET applications.

Post-cycle review of the new QCE system

During the first half of 2021, the QCAA conducted a post-cycle review of the new QCE system. It aimed to identify strengths, concerns and opportunities for immediate improvement to core processes.

The review focused on:

- the operation of the core business processes at the QCAA and in schools. This includes the timelines, administrative and logistical procedures, system documentation, advice and support mechanisms, and ICT applications
- the QCAA's consultation and communication mechanisms
- stakeholder satisfaction.

In addition to an analysis of data and other information, the review involved a number of feedback mechanisms, including:

- focus groups with school personnel who perform key roles
- whole-school feedback using a structured feedback instrument
- an online survey for schools, students and parents/carers
- opportunities for external stakeholders to express the views of those they represent
- QCAA staff input.

While an analysis of the feedback and other information collected indicates that many of the processes work

effectively, a number of areas were highlighted for improvement.

The QCAA has already implemented a range of actions and planned future activities to improve processes based on the review findings.

Supporting teaching, learning and assessment in K–12

Queensland kindergarten learning guideline

In 2019, the QCAA developed a universal kindergarten transition statement template and ICT application 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.

The project was formalised in an MOU between the QCAA and the Office for Early Childhood Education and Care.

In October 2019, the QCAA completed Phase 1 development of the Kindergarten Transition Statement (KTS) application, enabling kindergarten services to create statements directly in the QCAA Portal.

Phase 2 was completed in October 2020, enabling primary schools to access transition statements in the QCAA Portal for their Prep Year cohort.

More than 1700 kindergartens used the application to create statements for 48 007 children due to start Prep in January 2021.

The QCAA supported kindergarten services and schools to develop and interpret transition statements and use the application through:

- seven webinars attended by more than 1900 kindergarten staff
- nine webinars attended by 600 school staff
- help guides
- FAQs and instructional videos.

The QCAA continues to work with the Department of Education to enhance the application's functionality and usability.

P–10 Australian Curriculum

Implementation of the Australian Curriculum in Queensland has occurred progressively, with schools fully implementing all learning areas by the end of 2020.

Review of the P–10 Australian Curriculum

The Australian Curriculum, Assessment and Reporting Authority (ACARA) is reviewing the P–10 Australian Curriculum to ensure it meets the needs of students and teachers now and into the future.

The review began in June 2020 and is scheduled to end in late 2021. If approved by education ministers, the revised curriculum will be released in early 2022.

During 2020–21 the QCAA facilitated cross-sector reference groups and curriculum advisory groups to inform Queensland's ongoing feedback to ACARA.

The QCAA supported teachers, schools and other stakeholder groups to get involved in the public consultation process through:

Primary leaders' forums — face-to-face events exploring the proposed changes to the P–6 curriculum. Online forums were available for schools in rural and remote settings.

Heads of Department webinars — online discussions exploring some of the proposed changes to each learning area in Years 7–10.

School resources — to support school leaders to lead professional conversations on the proposed changes to the curriculum and consider the potential impact on learning and teaching in their school's context.

The QCAA, in collaboration with the three school sectors and the wider education community, submitted a Queensland jurisdictional response to the review in July 2021.

Ongoing advice to schools

During 2020–21, the QCAA continued to offer advice and develop resources on:

- Years 7–10 cognitive verbs
- gifted and talented education
- P–10 numeracy
- English assessment samples for primary
- junior secondary planning templates.

Eighty-four percent of respondents to the QCAA's annual satisfaction survey said they were very satisfied or satisfied with the QCAA's advice, guidelines and resources for P–10.

Eighty-five percent said they were very satisfied or satisfied with the QCAA's service in P–10.

The QCAA also provided professional learning opportunities to support P–10 curriculum and assessment

that attracted more than 11 500 registrations. Topics included:

- introducing cognitive verb toolkits
- junior secondary planning
- literacy (e.g. analytical writing in learning areas) and numeracy (e.g. fractions, data literacy).

Due to COVID-19, the majority of professional development events during 2020–21 were presented via webinars, including 52 webinars over the three student-free days in January 2021.

Abilities Based Learning and Education Support

From 2019 to 2021 the QCAA worked with 94 schools to trial the Abilities Based Learning and Education Support (ABLES) assessments and resources for students with disability. These schools represented a range of contexts and regions. The trial sought to evaluate the use and usefulness of the ABLES assessments and resources for supporting the learning of students with disabilities and diverse learning needs in the Queensland context. The trial was extended twice and included an interim report in 2020. The final evaluation report was to be considered by the QCAA Board in July 2021.

National Assessment Program — Literacy and Numeracy

The National Assessment Program — Literacy and Numeracy (NAPLAN) tests provide information on how Australian students in Years 3, 5, 7 and 9 are performing in reading, writing, spelling, punctuation, grammar, and numeracy. The QCAA coordinates the administration, marking and reporting of NAPLAN in Queensland.

The 2021 tests were held in May with approximately 274 700 Queensland students across 1729 schools registered to participate.

The QCAA worked with the schooling sectors to support 1149 (66%) Queensland schools (including multiple campuses) that administered the tests online to approximately 166 870 students. The remaining 580 Queensland schools used paper-based tests.

Final class reports, and student and school summary reports, providing student band and scale score results that take individual item difficulty into account, are to be available from August 2021.

The QCAA continues to work towards the full transition to NAPLAN Online in 2022.

Senior syllabus review and revision

The QCAA has begun reviewing its suite of senior syllabuses. A review and revision is undertaken every five

years to ensure the syllabuses reflect best practice in teaching and learning, and are current and responsive to advances in knowledge, government initiatives and stakeholder needs.

The process involves:

- research
- consultation with stakeholders on current syllabuses
- release of syllabus review findings and proposed syllabus amendments
- establishment of syllabus writing teams and advisory committees, where necessary
- consultation with stakeholders on draft revised syllabuses
- publication of revised syllabuses and communication with stakeholders about syllabus changes
- teacher professional development, as required.

Consultation on Applied syllabuses began in February 2021. These 23 syllabuses did not undergo full redevelopment during the transition to the new QCE system. The QCAA invited school leaders, teachers and students to provide feedback via focus groups, webinars and online surveys.

Expert writing teams are now being formed to work on Applied syllabus revisions, where necessary. Draft revised syllabuses will be released for stakeholder feedback in 2022.

Applied (Essential) syllabuses, Short Courses, General syllabuses and associated documents will be reviewed and revised as necessary over the next twelve months. Consultation on these syllabuses opened in July 2021.

Revised versions of all syllabuses will be released in 2023 for implementation with Year 11 students in 2024.

International education

The Authority has supported the delivery of the Queensland senior curriculum at international schools since 2011. During 2020–21 it worked with these schools to support their transition to the new QCE system. The following schools have all received training for teachers and commenced the new system with Year 11 students in 2021:

- Dong Fang High School, Hangzhou, China
- Guokai Middle School, Qingdao, China
- Nauru Secondary School
- Yuteh Private School, New Taipei, Taiwan.

Teachers at the Australian International School, Sharjah in the United Arab Emirates have received training and commence implementation with Year 11 students in August 2021.

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. This included an online course on VET assessment fundamentals. Four online webinars supported its introduction. These were attended by approximately 160 participants.

In February 2021, the QCAA ran a further four webinars for school RTOs with information on changes to audit approaches announced by ASQA. These were attended by approximately 200 school-based RTO managers.

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

Registration activity

The QCAA processed 1287 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 56 site audits and 28 desk audits for extension to scope. For all schools involved in initial, renewal, post-initial and compliance audits the final outcome was 'compliant'.

As a result of COVID-19, the QCAA introduced online compliance audits. These commenced in July 2020. A combination of both site and online audits is being used to conduct the compliance audits during 2021.

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.

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 continuous improvement practices.

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)
- Queensland Certificate of Individual Achievement (QCIA).

In 2020, the QCAA issued SEPs and Senior Statements to 49 493 Queensland students who completed Year 12.

QCEs were awarded to 45 188 students or 91%.

QCIAAs were awarded to 1003 students.

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.

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) is for students who have impairments or difficulties in learning that are not primarily due to socioeconomic, cultural and/or linguistic factors.

It recognises and reports the achievements of those who have undertaken an individualised learning program and completed at least 12 years of schooling. It is a valuable record of student achievement that:

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

In 2020–21 the QCAA provided quality assurance advice and feedback to 259 schools for students to be issued with a QCIA.

Twelve workshops on teaching, learning and gathering evidence of student achievement were held in Term 2, 2021, receiving more than 300 registrations.

Equivalency of non-Queensland qualifications

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

In 2020–21, the QCAA issued 154 statements for qualifications from 38 countries.

Equivalency assessments are provided for employment and recruitment purposes.

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, school leaders, 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. Details are provided throughout the report.

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 seventh annual QCE Achievement Awards were for students who graduated from Year 12 with a QCE in 2020.

Award categories

The QCAA awarded prizes in three categories to 38 students from State, Catholic and Independent schools:

- Outstanding Academic Achiever
- Distinguished Academic Achievers
- Highest Achievement by an Aboriginal or Torres Strait Islander Student.

Additionally, Certificates of Academic Commendation were awarded to 983 graduates for achieving 'A' grades in at least six General subjects.

Subject Achievement Commendations were awarded to 382 students for the highest result in at least one General or General (Extension) subject.

Because of COVID-19, the traditional awards ceremony at the State Library of Queensland was cancelled.

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 2020 release of SEPs, staff assisted with more than 900 phone and email queries.

Publications

Regular QCAA news publications include:

- *QCE system update*, a regular email highlighting developments, resources and opportunities related to the new QCE system
- *P-10 Australian Curriculum news*, 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 Facebook, Pinterest, Twitter, LinkedIn, YouTube and Instagram. These assist the QCAA's focus on strategic communication by sharing information and building partnerships with the education sectors, principals, curriculum leaders, teachers and senior students.

Advice and compliance

During 2020–21, 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) using auditors from PwC Australia. The scope of the audit included risk management and planning, financial management, human resources and recruitment and payment of QCAA assessors.

Audit and risk management

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

More information about how the QCAA manages risk is available in the Strategic risks section on page 6 and in Governance activities on page 25.

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 the annual provision of data for the *Next Step* post-school destination surveys, the *Longitudinal Surveys of Australian Youth* (LSAY), the *Longitudinal Study of Indigenous Children* (LSIC), the Australian Government's My School website and the national reporting of VET in Schools.

In 2020–21, data was also provided for a number of research projects and reports, e.g. the *Widening Tertiary Participation* program, the *Queensland Closing the Gap Report Card*, the *Screen and Media Gateway to Industry Schools* project and STEM research.

The QCAA publishes statistical information on its website relating to subject participation and enrolment, and assessment and certification.

In 2021 it implemented a new approach to public reporting of Year 12 outcomes by introducing the *Year 12 Certification Summary*. The summary includes the number of students who:

- received a Senior Education Profile
- were awarded a QCE
- were awarded a QCIA
- were awarded one or more VET qualifications
- were completing or completed a school-based apprenticeship or traineeship
- were awarded an International Baccalaureate Diploma
- completed a university subject while at school
- were enrolled in each General and Applied subject and the distribution of grades from A to E
- completed each Senior External Examination subject.

The summary replaced the school-by-school Year 12 outcomes report that had been published annually for each Year 12 cohort since 2005.

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 2020–21, the QCAA received no applications under the *Information Privacy Act 2009* and one application under 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 assessment and senior certification programs.

QCAA Portal

The QCAA Portal provides the main point of entry to functions and tools supporting the exchange of data and information between the QCAA and Queensland schools.

For further information about the development of QCAA Portal applications specific to the new QCE system, see ICT redevelopment on page 19.

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 2020–21 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 2021, the QCAA was staffed by 298 full-time equivalent staff. The permanent retention rate was 94.8% and the permanent separation rate was 5.2%.

Positions are filled through permanent and temporary appointments, secondments and casual arrangements. Casual employees are also engaged directly by the QCAA to help perform its legislated functions.

QCAA staff participate in formal performance and development processes and leadership programs. In addition, workforce management initiatives include:

- providing feedback to staff through performance and development plans, and informal feedback through positive performance conversations
- the Positive and Healthy Workplaces Committee
- the QCAA Flexible workplaces policy to encourage work–life blend.

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

In response to the COVID-19 pandemic and whole-of-government advice, QCAA staff continued to combine working in the office and from home, as required, to meet business needs.

Table 3: QCAA employees

	2020 –21	2019 –20	2018 –19	2017 –18	2016 –17
Employees at 30 June 2021 (full-time equivalent)	298	307	307	306	307

Summary of financial performance 2020–21

In 2020–21, the QCAA received \$85.689 million in grant revenue from the Department of Education and earned \$2.199 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 QCAA activities begins overleaf.

Table 4: Summary of QCAA finances

	2020–21 \$'000	2019–20 \$'000	2018–19 \$'000	2017–18 \$'000	2016–17 \$'000
Grant revenue	85,689	61,771	62,543	65,482	56,002
Other revenue	2,399	2,181	2,871	2,870	2,532
Employee expenses	52,457	41,173	41,040	40,436	40,175
Other expenses	25,822	15,247	17,656	26,103	18,192
Operating surplus/(deficit)	9,809	7,532	6,718	1,813	167
Plant and equipment	712	776	592	889	1,148
Software	24,166	21,831	16,230	10,813	6,275
Total assets	47,020	32,534	30,322	24,902	21,574
Total liabilities	6,997	2,320	8,118	9,416	7,901
Net assets/(liabilities)	40,023	30,214	22,204	15,486	13,673

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2021

		2021 Actual \$'000	2021 Original Budget \$'000	Budget Variance* \$'000	2020 Actual \$'000
OPERATING RESULT	Notes				
Income from continuing operations					
User charges and fees	2.1.1	2,199	1,565	634	1,940
Grants and other contributions	2.1.2	85,689	87,702	(2,013)	61,771
Interest		191	284	(93)	203
Other revenue		9	4	5	38
Total Revenue		88,088	89,555	(1,467)	63,952
Total income from continuing operations		88,088	89,555	(1,467)	63,952
Expenses from continuing operations					
Employee expenses	2.2.1	52,457	54,171	1,714	41,173
Supplies and services	2.2.2	23,708	26,666	2,958	13,869
Grants		15	15	-	15
Depreciation and amortisation	2.2.3	1,950	2,063	113	1,214
Other expenses	2.2.4	149	137	(12)	149
Total expenses from continuing operations		78,279	83,052	4,773	56,420
Operating result from continuing operations		9,809	6,503	3,306	7,532
Other comprehensive income		-	-	-	-
Total comprehensive income		9,809	6,503	3,306	7,532

*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 2021

		2021 Actual \$'000	2020 Actual \$'000
	Notes		
Current assets			
Cash and cash equivalents	3.1	18,020	6,444
Receivables	3.2	2,382	812
Prepayments	3.3	1,348	2,671
Total current assets		21,750	9,927
Non-current assets			
Plant and equipment	3.4	712	776
Intangible assets	3.5	24,166	21,831
Prepayments	3.3	392	-
Total non-current assets		25,270	22,607
Total assets		47,020	32,534
Current liabilities			
Payables	3.6	5,003	1,252
Accrued employee benefits	3.7	1,486	1,020
Provisions	3.8	477	-
Other current liabilities	3.9	31	48
Total current liabilities		6,997	2,320
Total liabilities		6,997	2,320
Net assets		40,023	30,214
Equity			
Contributed equity		12,364	12,364
Accumulated surplus		27,659	17,850
Total equity		40,023	30,214

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2021

	Contributed Equity \$'000	Accumulated Surplus \$'000	Total \$'000
Balance at 30 June 2019	12,364	9,840	22,204
Net effect of changes in accounting policies (AASB 15/1058)	-	460	460
Net effect of changes in accounting policies (AASB 16)	-	18	18
Restated balance at 1 July 2019	12,364	10,318	22,682
<i>Operating result</i>			
Operating result from continuing operations	-	7,532	7,532
Balance at 30 June 2020	12,364	17,850	30,214
<i>Operating result</i>			
Operating result from continuing operations	-	9,809	9,809
Balance at 30 June 2021	12,364	27,659	40,023

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CASH FLOWS

for the year ended 30 June 2021

		2021 Actual \$'000	2020 Actual \$'000
	Notes		
Cash flows from operating activities			
Inflows:			
User charges and fees		1,216	2,074
Grants and other contributions		85,689	61,747
Interest receipts		189	214
GST input tax credits from ATO		2,249	2,375
GST collected from customers		76	109
Other		9	38
Outflows:			
Employee expenses		(52,101)	(42,863)
Supplies and services		(18,741)	(18,225)
Grants		(15)	(15)
GST remitted to Australian Taxation Office		(74)	(129)
GST paid to suppliers		(2,566)	(2,006)
Other		(126)	(118)
Net cash provided by operating activities	3.1.1	15,805	3,201
Cash flows from investing activities			
Outflows:			
Payments for plant and equipment		(172)	(489)
Payments for intangibles		(4,057)	(6,539)
Net cash used in investing activities		(4,229)	(7,028)
Net increase/(decrease) in cash and cash equivalents		11,576	(3,827)
Cash and cash equivalents - opening balance		6,444	10,271
Cash and cash equivalents - closing balance	3.1	18,020	6,444

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 2020.

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 2019-20 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

2021 \$'000	2020 \$'000
1,019	1,233
1,180	707
2,199	1,940

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> .
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. This fee was waived in the current year as per Note 6.6 below.
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
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>	Revenue is recognised upon completion of verification.
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>	Revenue is recognised upon decision of equivalency.

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>	Revenue is recognised at the completion of each professional development event.
Offshore schools	<p>The Authority is party to a Memorandum of Understanding with Education Queensland International (EQI) for the provision of syllabuses, quality assurance, testing and certification services to offshore schools.</p> <p>Fees are charged to EQI for each student enrolled in the Queensland Certificate of Education (QCE) System.</p> <p>The fees for southern hemisphere schools are charged in April, while the fees for northern hemisphere schools are charged in November to align to the academic year.</p> <p>A partial fee credit that can be applied to future invoices is provided for students that withdraw their enrolment prior to specified cut-off dates.</p>	<p>The Authority recognises the fee revenue upon invoicing, 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>.</p> <p>The number of credits for withdrawn enrolments is not expected to be material, so the full fee is recognised as revenue.</p>

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Sponsorship	<p>The annual 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>No sponsorship revenue was received in 2020-21 as the ceremony was cancelled due to the COVID-19 pandemic.</p>	Revenue is recognised at the completion of the awards ceremony.

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

2.1.2 Grants

	2021 \$'000	2020 \$'000
Revenue from contracts with customers:		
NAPLAN	5,031	1,734
Other grants:		
Administered	80,631	34,702
New QCE system implementation	-	24,645
Specific purpose capital grant	27	690
Total	85,689	61,771

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 recognised as revenue in the 2020-21 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 (2020-2021) Act 2021</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>As at 30 June 2021, \$9.8 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 recognised as revenue in the 2020-21 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 had discretion as to how the grant funding was spent.</p>	<p>Revenue was recognised on receipt as the Authority's obligations are not sufficiently specific.</p> <p>No amount was recognised as revenue in 2020-21 due to implementation being finalised.</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 in 2019-20 for development of an online universal kindergarten transition statement software application.</p> <p>Obligations under the agreement were satisfied as each specified milestone was met over the course of development. The amount of grant funding allocated to each milestone became 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 remained unspent.</p> <p>In 2020-21, a further \$0.027 million was provided by the Department of Education to make further modifications to the software application.</p> <p>The grant funds were fully expended as at 30 June 2021.</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

	2021 \$'000	2020 \$'000
Employee benefits		
Salaries*	28,041	26,801
Casual wages		
- Markers	8,386	1,432
- Confirmers	2,812	242
- Endorsers	1,162	1,167
- Panellists	1	1,053
- Other	618	542
Annual leave levy/expense	2,994	2,956
Employer superannuation contributions	4,938	4,017
Long service leave levy/expense	767	746
Employee related expenses		
Workers compensation premium	86	110
Payroll tax	2,434	1,979
Other employee related expenses	218	128
Total	52,457	41,173

* Salaries in 2020 included \$366,850 of \$1,250 one-off, pro-rata payments for 293.5 full-time equivalent employees (announced in September 2019). No pro-rata payments occurred in 2021.

Full-Time Equivalent employees

2021 No.	2020 No.
298	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

	2021 \$'000	2020 \$'000
Contractors and consultancies	8,651	3,528
Catering and venue hire	4,119	1,553
Office accommodation	2,753	2,632
Information and communication technology	2,806	1,371
Printing, stationery and publications	2,184	1,507
Freight and postage	2,102	778
Travel	614	1,892
Property, equipment and maintenance costs	338	443
Motor vehicles - QFleet	55	69
Other	86	96
Total	23,708	13,869

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

	2021 \$'000	2020 \$'000
Depreciation (Note 3.4.1)	228	276
Amortisation (Note 3.5.1)	1,722	938
Total	1,950	1,214

2.2.4 Other expenses

	2021 \$'000	2020 \$'000
Insurance premiums - QGIF	36	37
Queensland Audit Office - external audit fees for the audit of the financial statements ⁽¹⁾	30	30
Internal audit fees ⁽²⁾	40	32
Bank fees and charges	35	21
Losses from disposal of assets	8	29
Total	149	149

External audit fees

1. Total audit fees quoted by the Queensland Audit Office relating to the 2020-21 financial statements are \$30,200 (2020 \$30,200).

Internal audit fees

- The Authority engaged the services of Internal Audit from the Department of Education which was outsourced to PwC Australia.

3 Notes about our financial position

3.1 Cash and cash equivalents

	2021 \$'000	2020 \$'000
Deposits at Call	13,401	4,670
Cash at Bank	4,619	1,774
Total	18,020	6,444

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

	2021 \$'000	2020 \$'000
Operating Surplus	9,809	7,532
<i>Non-Cash items included in operating result:</i>		
Depreciation & amortisation expense	1,950	1,214
Loss on sale/disposal of non-current assets	8	29
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade receivables	(394)	152
(Increase)/decrease in GST input tax credits receivable	(317)	368
Decrease/(increase) in LSL reimbursement receivable	41	(124)
(Increase)/decrease in annual leave reimbursements	(330)	206
(Increase)/decrease in other receivables	(573)	11
Decrease/(increase) in prepayments	931	(847)
Increase/(decrease) in accounts payable	3,692	(3,700)
Increase/(decrease) in accrued employee benefits	466	(1,327)
Increase/(decrease) in GST payable	3	(20)
Increase/(decrease) in other payables	59	(89)
Increase/(decrease) in provisions	477	(179)
(Decrease) in contract liabilities and unearned revenue	(17)	(25)
Net cash provided by operating activities	15,805	3,201

3.2 Receivables

	2021 \$'000	2020 \$'000
Trade debtors	3	100
Other debtors	491	-
	494	100
GST receivable	545	228
GST payable	(4)	(1)
	541	227
Interest receivable	8	7
Long Service leave reimbursements	133	174
Annual leave reimbursements	634	304
Other	572	-
Total	2,382	812

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.

Other debtors consist of wage overpayments to casual employees and are recognised at their assessed values. Settlement of these amounts is required within 30 days from invoice date, unless other terms have been negotiated.

Disclosure – receivables

The closing balance of receivables arising from contracts with customers at 30 June 2021 is \$3 thousand (1 July 2020: \$100 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.

	2021			2020		
	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000
Aging						
Current	458	0%	-	100	0%	-
1 to 30 days overdue	21	0%	-	-	0%	-
31 to 60 days overdue	-	0%	-	-	0%	-
61 to 90 days overdue	15	0%	-	-	0%	-
Total	494		-	100		-

3.3 Prepayments

Current

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

Non-current

Deposits for hire of venues
Total

2021 \$'000	2020 \$'000
254	371
382	541
585	1,710
127	49
1,348	2,671
392	-
392	-

3.4 Plant and equipment

3.4.1 Closing balances and reconciliation of carrying amount

Gross
Less: Accumulated depreciation
Carrying amount at 30 June

2021 \$'000	2020 \$'000
2,533	2,841
(1,821)	(2,065)
712	776

Represented by movements in carrying amount

Carrying amount at 1 July
Acquisitions (including upgrades)
Disposals
Depreciation expense
Carrying amount at 30 June

776	592
172	489
(8)	(29)
(228)	(276)
712	776

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	5 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	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
Gross	38,093	34,036	37,734	19,651	359	14,385
Less: Accumulated amortisation	(13,927)	(12,205)	(13,927)	(12,205)	-	-
Carrying amount at 30 June	24,166	21,831	23,807	7,446	359	14,385

Represented by movements in carrying amount

Carrying amount at 1 July	21,831	16,230	7,446	6,159	14,385	10,071
Acquisitions through internal development	4,057	6,539	-	87	4,057	6,452
Transfers in	18,083	2,138	18,083	2,138	-	-
Transfers out	(18,083)	(2,138)	-	-	(18,083)	(2,138)
Amortisation	(1,722)	(938)	(1,722)	(938)	-	-
Carrying amount at 30 June	24,166	21,831	23,807	7,446	359	14,385

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

Internally generated software

Useful life

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

Trade Creditors
Other
Total

2021 \$'000	2020 \$'000
4,737	1,045
266	207
5,003	1,252

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

Salaries payable
Annual leave levy payable
Long service leave levy payable
Total

2021 \$'000	2020 \$'000
455	22
838	811
193	187
1,486	1,020

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

Relief teacher reimbursement

Total

2021 \$'000	2020 \$'000
477	-
477	-

Movement

Balance at 1 July

Additional provision made

Provision utilised through payments

Unused amounts reversed

Balance at 30 June

-	179
1,979	1,763
(1,093)	(1,346)
(409)	(596)
477	-

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

Contract liabilities

Total

2021 \$'000	2020 \$'000
31	48
31	48

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 2020 has been recognised as revenue in 2020-21.

The contract liabilities at 30 June 2021 consist of application fees for external senior examinations that are yet to be held. This amount will be recognised as revenue in October 2021.

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	2021 \$'000	2020 \$'000
Financial assets			
Cash and cash equivalents	3.1	18,020	6,444
Financial assets at amortised cost:			
<i>Receivables</i>	3.2	2,385	812
Total financial assets		20,405	7,256
Financial liabilities			
Financial liabilities at amortised cost - comprising:			
<i>Payables</i>	3.6	5,003	1,252
Total financial liabilities at amortised cost		5,003	1,252

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).
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	2021	Contract maturity payable in			2020	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	5,003	5,003	-	-	1,252	1,252	-	-
Total		5,003	5,003	-	-	1,252	1,252	-	-

4.2 Contingencies

The Authority was not committed to any guarantees or undertakings at 30 June 2021. There are no other known contingent assets or liabilities at the date of this report.

4.3 Commitments

Capital expenditure commitments

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

	2021 \$'000	2020 \$'000
Not later than 1 year	91	508
Total	91	508

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 2020-21 financial results and the original budget presented to Parliament.

5.1.1 Explanation of major variances – statement of comprehensive income

Grants and other contributions:	The lower grant revenue is as a result of lower NAPLAN costs. The reduced costs are a combination of a higher number of schools moving to NAPLAN online (thereby reducing printing and freight of paper tests), a change from face-to-face marking to remote marking (reducing venue and catering costs) and a change in marker wages from hourly rate to piece rate. These changes resulted in a reduction in the funding required from the Department of Education.
Employee expenses	Employee expenses are mainly under budget due to external assessment marking costs being lower than estimated.
Supplies and services	The variance is mainly due to external assessment marking, NAPLAN marking, endorsement and confirmation processes moving from planned face-to-face events to online. This change was made as a result of COVID-19. This resulted in lower travel, venue hire and catering expenditure (\$3.4 million). Also contributing to the underspend was the higher number of schools undertaking NAPLAN online, reducing printing costs (\$1.2 million). These savings are partially offset by increased contractor costs (\$1.8 million).

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, Minister for Industrial Relations and Minister for Racing.

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 2020-21 and 2019-20. 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.
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.

2020-21

	Short-term employee expenses \$'000	Long-term employee expenses \$'000	Post- employment expenses \$'000	Termination Benefits \$'000	Total expenses \$'000
Board members					
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.	8	-	-	-	8
Authority Employees					
Chief Executive Officer	282	7	31	-	320
Director, Curriculum Services Division	197	5	22	-	224
Director, Assessment, Reporting and ICT Systems Division	190	4	22	-	216
Director, Strategy, Planning and Corporate Support Division	199	5	21	-	225
Assistant Director, Strategic Engagement Branch	148	3	18	-	169

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

	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 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

No accounting standards or interpretations that apply to the Authority for the first time in 2020-21 have any material impact on the financial statements.

Accounting standards early adopted

No Australian accounting standards have been early adopted for 2020-21.

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, it 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 Note 5.1.1.

The Authority has also waived the fee for certificate reissues from 30 March 2020 to 30 June 2021. The amount of revenue foregone from 1 July 2020 to 30 June 2021 is calculated to be \$86,137 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 2021 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



19 August 2021

Brian Short

Chair



19 August 2021

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 2021, 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 2021, 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 Board'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 2021:

- 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.



Bhavik Deoji
as delegate of the Auditor-General

23 August 2021

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. The QCAA Board membership is established under section 22 of the QCAA Act and appointments are for four-year terms.

In 2020–21 the QCAA Board contributed to the QCAA's successful implementation of the Kindergarten Transition Statement application, review of the P–10 Australian Curriculum and the development and implementation of external assessment.

Position	Name	Meeting/session attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Brian Short	7	\$15,000	N/A	\$15,000
Deputy Chair	Carol Nicoll	7	\$8,000	N/A	\$8,000
Member	Tony Cook	6	N/A	N/A	N/A
Member	David Robertson	7	\$8,000	N/A	\$8,000
Member	Lee-Anne Perry	7	\$8,000	N/A	\$8,000
Member	Doune Macdonald	7	\$8,000	N/A	\$8,000
Member	Cresta Richardson	7	\$8,000	N/A	\$8,000
No. scheduled meetings/sessions	7				
Total out of pocket expenses	\$294				

2 Consultancies and overseas travel

No QCAA staff travelled overseas for work purposes in 2020–21.

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 2020–21, no QCAA employee received an early retirement, redundancy or retrenchment package.

Glossary

AARA	Access arrangements and reasonable adjustments
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
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
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
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

