

ANNUAL REPORT 2022–23



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Letter of compliance

30 August 2023

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 2022–23 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 <https://www.qcaa.qld.edu.au/news-data/annual-report>.

Yours sincerely

A handwritten signature in black ink, reading 'Carol Nicoll'. The signature is written in a cursive, flowing style.

Emeritus Professor Carol Nicoll PSM

Chair

Queensland Curriculum and Assessment Authority

Accessibility objectives

Public availability

This report is available:

- on the QCAA website at <https://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 <https://www.getinvolved.qld.gov.au/gi/consultation/10150/view.html>.

Highlights of 2022–23

Issued Senior Education Profiles to 51 305 Year 12 students

Reviewed more than 27 000 assessment instruments at endorsement

Reviewed 190 000 samples of student work in 46 subjects at confirmation

Developed external assessments in General and General (Extension) subjects and marked student responses

Published 23 Applied syllabuses for implementation from 2024

Awarded Queensland Certificate of Education to 93% of Year 12 school leavers

Supported schools to become familiar with the P–10 Australian Curriculum v9.0

Delivered extensive professional development across K–12 (more than 37 000 registrations for almost 750 workshops and webinars)

Coordinated the administration of 2023 NAPLAN online in March

Released 52 revised General, General (Extension), Applied (Essential) and Short Course syllabuses for public consultation

Hosted face-to-face and online events for school leaders including forums for HODs and senior secondary principals

Commenced independent evaluation of Queensland Certificate of Education system

Chair's introduction

During 2022–2023 the QCAA delivered high-quality curriculum, assessment and reporting services. Our achievements spanned kindergarten to Year 12.

With the Queensland Certificate of Education (QCE) system now established in schools, we turned our attention to evaluating its effectiveness. Our officers have been assisting the University of Melbourne review team, which will deliver consultation findings in 2024 and a final report in 2025. The report will include recommendations for the Queensland Government to consider. This is an important project that will help the QCAA to administer the best possible senior curriculum and assessment system for teachers and students.

In the primary and junior secondary years, we gave extensive support to schools that will transition to the P–10 Australian Curriculum v9.0 between now and 2027. We delivered hundreds of workshops and webinars and published more than 1000 resources with advice on curriculum changes, content descriptions and achievement standards.

The long-term educational benefits gained by children who attend a quality kindergarten program and make a smooth transition to school are well established. The QCAA continued to offer support for kindergarten and Prep teachers to assist the transition process. We are currently assessing what revisions should be made to the *Queensland kindergarten learning guideline* following the release of the Australian Government's Early Years Learning Framework for Australia v2.0.

The QCAA Board has a vital role in guiding the work of the organisation. I would like to acknowledge and thank members for their commitment and considered advice throughout the past year. With its refreshed membership, the Board has broad experience and perspectives necessary to meet the challenges and opportunities presented by Queensland's dynamic education environment. I also thank the outstanding leadership and staff of the QCAA for their dedication and hard work over the past year.

The QCAA looks forward to the year ahead and playing its part in helping the Queensland Government to deliver quality education services that prepare young people for successful futures.

A handwritten signature in black ink, reading 'Carol Nicoll'. The signature is fluid and cursive, with the first name 'Carol' and the last name 'Nicoll' clearly distinguishable.

Emeritus Professor Carol Nicoll PSM

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 the Australian Curriculum in Queensland
- 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-devised 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

Leading curriculum and assessment for a future-ready Queensland.

Purpose

To provide high-quality curriculum, assessment and reporting services that enable equity, excellence, public confidence, and lifelong learning.

Values

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

- excellence
- creativity
- partnership
- inclusion.

Objectives

The QCAA:

- delivers high-quality and future-focused resources and services
- understands and responds to the needs of stakeholders
- acts with professionalism and integrity.

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.

Challenges

The QCAA manages risks in:

- the dynamic education environment – by engaging with emerging local and global trends and contributing to state and national policy reforms to ensure our students are future-ready
- rapid technological transformation – by monitoring the technological landscape to ensure school curriculum, assessment and certification are contemporary and responsive, and by promoting integrity
- workforce challenges – by responding to changing community and workforce demands, incorporating new insights and fostering foresight, agility and resilience
- information security – by maintaining best-practice information controls to protect our systems from unauthorised access.

Opportunities

The QCAA:

- uses evidence, expert judgment and collaboration to lead thinking and action to support learners in an increasingly complex world
- invests in our stakeholder relationships with timely information-sharing and collaboration
- develops agile and flexible responses to emerging challenges to uphold the integrity of the Queensland education system
- attracts and retains diverse, talented and dedicated people, equipping them with the skills they need to contribute to our work, now and into the future.

Non-financial performance

Government objectives for the community

The QCAA contributes to the Queensland Government objectives for the community in *Good jobs, Better services, Great lifestyle* by ensuring Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

This is through:

- 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 of ensuring Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

Agency objectives and performance indicators

The QCAA's *Strategic Plan 2023–27* 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 future-ready 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 resources and services. Details are provided throughout this report.

Agency service areas and service standards

The QCAA service delivery objective is to provide curriculum, assessment and certification services that enable schools to achieve quality learning outcomes for their students.

Table 1 shows the QCAA's performance in meeting targets in the Department of Education 2022–23 Service Delivery Statements.

Table 1: QCAA performance against service standards in 2022–23 Service Delivery Statements

Service standards	2022–23 Target/Estimate	2022–23 Actual
Effectiveness measures		
Overall client satisfaction with syllabuses and support materials developed by the QCAA ¹	93%	83%
Quality of certification processes: the percentage of Year 12 students whose QCE eligibility status changed following a review process	0.01%	0.01%
Efficiency measures		
Average cost per student of developing and issuing the National Assessment Program — Literacy and Numeracy student reports ²	\$33	\$36

Service standards	2022–23 Target/Estimate	2022–23 Actual
Average cost per student of delivering the QCE system ³	\$597	\$631

Notes

1. The variance between 2022–23 Target/Estimate and the 2022–23 Actual can be attributed to the redevelopment and further review of the entire suite of senior syllabuses following the implementation of the new QCE system and the revised P–10 Australian Curriculum. Schools are still becoming familiar with the new curriculum content and assessment processes.
2. The variance between the 2022–23 Target/Estimate and the 2022–23 Actual is due to the extension of temporary positions to support NAPLAN Online services and the impact of inflation on vendor contracts. This resulted in higher costs (e.g. salaries, printing and freight).
3. The variance between the 2022–23 Target/Estimate and the 2022–23 Actual is due to the impact of the removal of COVID-19 restrictions, with the QCAA's major activities being delivered using both face-to-face and online modes. This has led to an increase in costs for travel, catering and venue hire.

Governance — management and structure

Executive management

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

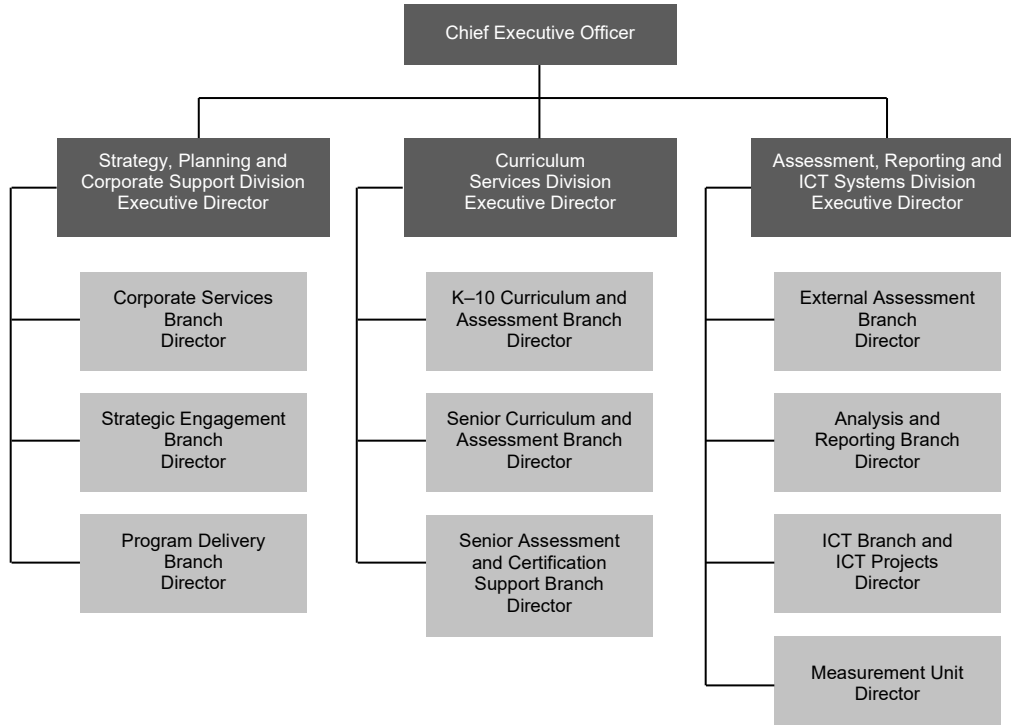
The CEO is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

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, marketing and professional development activities.

QCAA organisational structure as at 30 June 2023



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 five meetings during the 2022–23 reporting period.

Board membership

The 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 2026.

2022–23 QCAA Board members

The 2022–23 QCAA Board membership comprised:

- **Emeritus Professor Carol Nicoll PSM (Chair)**
Faculty of Creative Industries, Education and Social Justice, Queensland University of Technology
- **Mr Michael De'Ath**
Director-General, Department of Education
- **Mr Christopher Mountford**
Chief Executive Officer, Independent Schools Queensland
- **Dr Lee Anne Perry AM**
Executive Director, Queensland Catholic Education Commission
(to 6 February 2023)
- **Professor Doune Macdonald**
Pro Vice-Chancellor (Teaching and Learning), The University of Queensland
- **Mr Terence Burke**
Branch Secretary, Independent Education Union (Queensland and Northern Territory Branch)
- **Ms Cresta Richardson**
President, Queensland Teachers' Union

Emeritus Professor Carol Nicoll, PSM (Chair)

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

Carol is an Emeritus Professor, Faculty of Creative Industries, Education and Social Justice at the 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.

Mr Michael De'Ath

Chief executive of the Department of Education

Michael was appointed Director-General of the Department of Education in December 2021.

Michael has extensive experience in education, community services and health and more than 20 years public sector leadership experience across Victoria, the Australian Capital Territory and New Zealand. He has led complex organisational transformations in the public sector and has driven a range of significant policy and system reforms across the education, community services and health sectors.

Michael has served as a teacher, school principal, Regional Director, Deputy Secretary and Director-General, including more than 10 years as a principal across several schools.

Michael holds a Masters in Educational Administration (First Class Honours), an Executive Masters in Public Administration through the Australia New Zealand School of Government (ANZSOG), a Bachelor of Education and a Diploma of Teaching.

Mr Christopher Mountford

Nominee of Independent Schools Queensland (ISQ)

Christopher was appointed the Chief Executive Officer of Independent Schools Queensland in June 2021. Previously, he held the position of Queensland Executive Director of the Property Council of Australia. He has specific expertise in the areas of policy, government advocacy and commercial activities.

Christopher has more than two decades of experience in member-based advocacy organisations and government relations. He also has an exceptional understanding of government regulation and has been influential on numerous state and local government advisory boards.

Christopher holds a Bachelor of Arts (Political Science) and a Bachelor of Economics and is a Graduate of the Australian Institute of Company Directors (AICD). He is also a volunteer Parent Ambassador for Act for Kids, an Australian charity focused on treating and preventing child abuse.

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.

Mr Terence Burke

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

Terry had an early career as a secondary teacher and administrator. He has been the Branch Secretary of the Independent Education Union of Australia (Queensland and Northern Territory Branch) for more than 25 years. In this role, he has overall responsibility for budgeting, expense management, governance, implementation of strategic planning and reporting to members and the regulator.

Terry is an experienced director with current positions on superannuation and private health boards. He has extensive experience in corporate governance, risk identification and management and due diligence.

Terry holds a Master of Educational Administration (University of Queensland), a Bachelor of Education (James Cook University), a Graduate Diploma in Education — Religious Education (Australian Catholic University), a Certificate in Governance for Not-for-Profits (Governance Institute of Australia) and a Certificate in Finance (University of New South Wales) and is a Graduate of the Australian Institute of Company Directors.

Ms Cresta Richardson

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

Cresta is the President of the Queensland Teachers' Union, which has more than 48 000 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 2022–23. 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
- advise 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 – QCAA Board member
 - *Mr Christopher Mountford*, Chief Executive Officer, Independent Schools Queensland
- up to two independent members – QCAA Board members
 - *Dr Lee Anne Perry AM*, Executive Director, Queensland Catholic Education Commission (to 6 February 2023)
- one independent member who possesses financial expertise – external to the QCAA
 - *Ms Sharon McAvoy* (from August 2022).

The Executive Director, Strategy, Planning and Corporate Support Systems Division, the Executive Director, Assessment, Reporting and ICT Systems Division, and the Director, Corporate Services Branch attend meetings (non-voting) to provide further agency advice.

Audit and Risk Committee members are not remunerated.

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

The Audit and Risk Committee held four meetings in 2022–23. During this period, it considered issues including:

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

K–10 Curriculum and Assessment Committee

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

- development of kindergarten guidelines
- assessment of the suitability of kindergarten guidelines for accreditation
- development and provision of kindergarten resources and professional development to support teachers and educators in early childhood settings to implement curriculum, gather evidence of children's learning and share information to support successful transitions to school
- development and provision of Preparatory Year to Year 10 (P–10) curriculum and assessment advice, guidelines, resources and professional development to support Queensland schools to implement the Australian Curriculum
- development and provision of literacy and numeracy programs, resources and professional development, including the implementation of the National Assessment Program
- development and provision of advice, resources and professional development to support the learning of students with diverse needs.

Membership of the committee comprised:

- QCAA Board 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 – Executive Director, Curriculum Services Division, QCAA
- Senior QCAA officer – Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Executive Officer – 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 curriculum and assessment programs
- policies and procedures in relation to the awarding of a Queensland Certificate of Education (QCE) or Queensland Certificate of Individual Achievement (QCIA), including recognition of courses of study contributing to senior secondary qualifications
- policies and procedures pertaining to the quality assurance of student results contributing to senior secondary qualifications
- the delivery of vocational education and training (VET) programs in schools
- the development and provision of literacy and numeracy programs, including the National Assessment Program
- the development and provision of resources, guidelines, advice and professional development programs to support teachers to implement curriculum and assessment programs and certification procedures.

Membership of the committee comprised:

- QCAA Board 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 (QTU) nominee
- Independent Education Union of Australia (IEUA) – 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 – Executive Director, Curriculum Services Division, QCAA
- Senior QCAA officer – Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Executive Officer – Director, Senior Assessment and Certification Support Branch, QCAA.

Ratification Committee

The Ratification Committee:

- provides advice regarding exceptional circumstances that have occurred during external assessments that might affect the calculation of scores for these assessments
- reviews 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 (CCAFL) results and Senior External Examinations (SEEs)
 - exceptional or traumatic circumstances, such as a flood, fire or illness, identified either by the school or by the QCAA
- examines large differences between a school's internal and external assessment results and recommends 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)
- Executive Director, Assessment, Reporting and ICT Systems Division
- Director, Measurement Unit
- Director, Analysis and Reporting Branch
- QCAA officer (executive officer)
- QCAA officers with technical and curriculum expertise as required.

Steering committees

Executive management — Strategic Directions Group

The Strategic Directions Group (SDG) is the QCAA's 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
- review data requests made to the QCAA that are not included in the standing arrangements to ensure consistency and transparency in the processing of these requests.

In 2022–23, SDG met 31 times. Membership comprised:

- Ms Jacqueline Wilton, CEO
- Mr Claude Jones, Executive Director, Assessment, Reporting and ICT Systems Division
- Mr John McGuire, Director, Strategic Engagement Branch
- Ms Alison Smith, Executive Director, Strategy, Planning and Corporate Support Division
- Ms Joanne Butterworth, Executive 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 2022–23 the QCAA received one human rights complaint, which was abandoned by the applicant before hearing.

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	Excellence <ul style="list-style-type: none">• We pursue the highest quality in all that we do, by working in principled and evidence-led ways.
Ideas into action <ul style="list-style-type: none">• Challenge the norm and suggest solutions• Encourage and embrace new ideas• Work across boundaries	Creativity <ul style="list-style-type: none">• We foster a culture of curiosity, innovation, and responsiveness.
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 collaborate to build and maintain the trust of those we serve.
Be courageous <ul style="list-style-type: none">• Own your actions, successes and mistakes• Take calculated risks• Act with transparency	Inclusion <ul style="list-style-type: none">• We promote the value of diverse knowledge, perspectives and skills, and engage respectfully with others.
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

Queensland Certificate of Education system

Another cycle of the Queensland Certificate of Education (QCE) system was completed with the certification of the Year 12 cohort in December 2022.

During 2022–23, the QCAA:

- implemented the processes of endorsement and confirmation that ensure the quality and comparability of three summative internal assessments
- 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.

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.

Approximately 1000 QCAA assessors reviewed more than 27 000 school-developed assessments in 2022–23.

Of these assessments, 61% were endorsed at the first application in August 2022 and 65% were endorsed in February 2023.

When an assessment is not endorsed at the first application, the QCAA advises the school on the changes required, and the assessment is resubmitted. If the assessment is still not endorsed, the QCAA works with the school until it meets requirements.

Confirmation

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

Confirmation was held throughout 2022–23 and involved more than 3000 assessors reviewing approximately 190 000 samples of student work in 46 subjects.

Over 80% of confirmed decisions matched schools' provisional decisions.

Subject-based external assessment

The QCAA works with teachers and academics to develop external examinations for General subjects and common internal assessments for Essential English and Essential Mathematics.

During October–November 2022, about 38 400 students sat exams in 46 General subjects and 17 Senior External Examination (SEE) subjects.

Variations to venue were organised for 25 international students in 19 countries, 27 interstate students, and 310 students within Queensland.

Approximately 3300 assessors marked more than 238 000 papers. This included alternative format papers.

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

Common internal assessment

Essential English and Essential Mathematics

In Terms 1 and 2 2023, the common internal assessments (CIAs) were delivered in four phases. Schools nominate the phase they wish to participate in. An additional phase is offered in Term 3 for alternative learning centres and students unable to attend their scheduled assessment due to illness or misadventure.

Subject reports

In early 2023, the QCAA published subject reports for General subjects, General (Extension) subjects and Applied (Essential) subjects.

These reports provided schools with an analysis of the complete cycle of internal and external assessment for 2022 and included annotated samples of student work that can be used to reflect on local practice and identify areas and actions for improvement.

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 received AARA applications for 5233 students who exited in 2022. At 30 June 2023, applications for 5076 students exiting in 2023 had been approved.

Extensions to due dates for assessment responses and the administration of comparable assessments can be approved by the school principal.

The QCAA website hosts a range of information to help schools, parents/carers, and medical and health professionals understand and implement AARA (<https://www.qcaa.qld.edu.au/senior/assessment/aara>).

In 2022–23, the QCAA’s webinars on AARA had 1977 registrations from 471 school campuses and education sector representatives.

Professional development

During 2022–23, the QCAA provided professional development opportunities to support teachers to work confidently in the QCE system. It hosted more than 450 workshops and webinars that had more than 19 500 registrations on topics including:

- AARA
- assessment
- subject reports
- using ICT applications (apps).

These events were complemented by networking forums for heads of department and curriculum leaders across learning areas.

CEO and senior staff–led engagement

The CEO ensures the education community is consulted and kept informed about the 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 August–September 2022 and February 2023. These forums included 20 face-to-face sessions and two webinars, and were attended by more than 1400 registered participants.

Evaluation of the new QCE system

Following an open offer procurement process, the QCAA engaged the University of Melbourne’s Assessment and Evaluation Research Centre to conduct an independent evaluation of the new QCE system and its processes.

The evaluators will have sufficient time to observe and use data from multiple complete cycles of the new system. The evaluation process will include broad stakeholder consultation and culminate in a final report to government in 2025.

Teaching, learning and assessment in K–12

Implementing the Queensland kindergarten learning guideline

The *Queensland kindergarten learning guideline* (QKLG) is a jurisdictional, age-specific guideline aligned to the nationally approved early childhood framework, *Belonging, Being and Becoming: the Early Years Learning Framework for Australia* (EYLF). Advice in the QKLG is used to inform planning, documenting and assessing children’s learning in the year before school.

The QCAA supported kindergarten services to implement the QKLG through:

- 13 webinars on planning, inclusion, learning environments and early numeracy for 1262 kindergarten staff
- six customised professional development sessions for kindergarten and primary school staff
- three *Kindergarten research insights* articles.

An updated *Belonging, Being and Becoming: The Early Years Learning Framework for Australia* (EYLF v2.0)

was released in January 2023. In response to the updated EYLF, the QCAA is reviewing the QKLG.

Kindergarten transition statements

All Queensland Government approved and funded kindergarten services must develop a transition statement for each child enrolled in their kindergarten program, using the template in the QCAA Portal or an alternative Word template. The transition statement template allows early childhood teachers to describe children's learning and development aligned to the five learning and development areas of the *Queensland kindergarten learning guideline* (QKLG). This supports the provision of consistent information to parents/carers and schools to support children's continuity of learning and transition to Prep.

More than 2000 kindergartens used the Kindergarten Transition Statement (KTS) app to finalise statements for more than 48 000 children due to start Prep in January 2023. Nearly 800 primary schools viewed approximately 25 600 of these statements.

The QCAA supported kindergarten services to create transition statements and primary schools to interpret transition statements in the app through:

- seven webinars for 788 kindergarten staff
- six webinars for 231 school staff
- help guides, instructional videos and FAQs.

P–10 Australian Curriculum

Following two years of consultation and development, Australian education ministers endorsed the P–10 Australian Curriculum v9.0 in April 2022.

In a phased approach, Queensland schools will implement the curriculum in all learning areas by 2027.

The QCAA will support schools to implement the curriculum by developing resources and offering professional development.

During 2022–23, the QCAA focused on supporting schools across P–10 during the period of familiarisation and planning by developing resources and offering professional development workshops and webinars for primary and junior secondary teachers aligned to the P–10 Australian Curriculum v9.0. More than 1050 resources were developed on the new Australian Curriculum in Queensland (ACiQ) webpages. Initial familiarisation resources have been developed for all learning areas, the general capabilities and the cross-curriculum priorities.

Initial webinars were provided to support teachers to understand the changes in the P–10 Australian Curriculum v9.0. Further familiarisation and planning professional development events were offered in

Semester 1 2023 for P–6 English and Mathematics, and for all learning areas in Years 7–10. A total of 229 professional development events were offered for school leaders, curriculum leaders and teachers.

A P–10 Planning app is being developed to support schools to plan efficiently, and to ensure that their curriculum and assessment is aligned to the Australian Curriculum v9.0, and QCAA advice on assessment.

National Assessment Program — Literacy and Numeracy

The National Assessment Program — Literacy and Numeracy (NAPLAN) online 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 2023 tests were held in March with approximately 280 000 Queensland students across 1780 schools registered to participate.

Final school reports, and the student and school summary reports, providing a range of data including student proficiency levels, scale scores and student writing scripts will be released to schools in July 2023.

Senior syllabus review and revision

Redeveloped Applied syllabuses were published in January 2023 for implementation with Year 11 students in 2024.

The Board extended the review and revision of all other syllabuses by one year to ensure schools and educators have sufficient time to engage with the redeveloped Applied syllabuses and the P–10 Australian Curriculum v9.0. This means revised General, Applied (Essential) and Short Course syllabuses will be published at the start of 2024 for implementation with Year 11 students in 2025.

Consultation and revision for General, Applied (Essential) and Short Course syllabuses occurred throughout 2022 and 2023.

Teachers, academics, subject experts, and a range of other education stakeholders assist the review and revision process by participating in:

- expert writing teams
- focus groups
- syllabus revision committees
- consultation surveys.

Offshore schools

In 2022–23, the International Education Unit became the School Support Unit and expanded its portfolio to provide support for Queensland Recognised Offshore Schools and all new Queensland schools delivering senior studies for the first time.

Upon their transition from the previous QCE system, the QCAA worked with the following offshore schools to support the implementation and delivery of the current QCE system:

- Australian International School, Sharjah, United Arab Emirates
- Dong Fang High School, Hangzhou, China
- Guokai Middle School, Qingdao, China
- Nauru Secondary School
- Yuteh Private School, New Taipei, Taiwan.

Regular training for teachers and support for these schools continued during this time.

The first cohort graduated from offshore schools under the current QCE system in 2022 and mid-2023.

In May 2023, students at the Australian International School, Sharjah completed external assessments in four subjects. This was the first time external assessment had been administered on a Northern Hemisphere timetable. Two QCAA officers visited the school during the examination period to observe and quality assure the implementation of the Mathematics and Science examinations.

With Queensland being recognised as an applied laws jurisdiction under the *Norfolk Island Act 1979* (Cth) from 2022, the QCAA worked with Norfolk Island Central School (NICS) to support them in their transition to Queensland's education system for students in Prep to Year 12. In 2023, the QCAA provided direct assistance to NICS with their implementation of the QCE system with the Year 11 cohort.

Several information sessions have been provided to new schools to onboard them to the QCE system with their first senior cohort.

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.

School support

The QCAA's support for schools delivering VET included four webinars on changes in Hospitality

training packages. There were approximately 100 participants.

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

Registration activity

The QCAA processed 943 registration activities for the 259 schools that are 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 27 online audits, 10 site audits and 52 desk audits for extension to scope. For all schools involved in initial, renewal, post-initial and compliance audits, the final outcome was 'compliant'.

VET and the QCE

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

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.

Certification

Senior Education Profile

The QCAA issues a Senior Education Profile (SEP) to students who complete Year 12. The profile could include a:

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

In 2022, the QCAA issued SEPs and Senior Statements to 51 305 Queensland students who completed Year 12.

QCEs were awarded to 47 755 students (93%).

QCIAAs were awarded to 1112 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 QCE is Queensland's senior schooling qualification 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 QCIA recognises and reports the achievements of students who have undertaken an individualised learning program and completed at least 12 years of schooling.

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

The QCIA 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.

More than 500 registrations were received for 15 face-to-face workshops presented to support schools offering the QCIA.

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 2022–23, the QCAA issued 62 statements for qualifications from 25 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. It 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 this 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 ninth annual QCE Achievement Awards were for students who graduated from Year 12 with a QCE in 2022.

Award categories

The QCAA awarded prizes in three categories to 44 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 1317 graduates for achieving 'A' grades in at least six General subjects.

Subject Achievement Commendations were awarded to 414 students for the highest result in at least one General or General (Extension) subject.

myQCE

The myQCE website gives senior students information and advice about the QCE system and post-school education, training and career pathways (<https://myqce.qcaa.qld.edu.au/>). Other myQCE resources include a regular newsletter emailed to

students in Years 10–12, updates via Instagram and a phone and email enquiries service.

The *Academic integrity course for students* is accessed via the Student Portal and was completed by 21 555 Year 12 students in 2022.

Following the 2022 release of SEPs, staff assisted with more than 1000 phone and email queries.

The myQCE Student Reference Group gives students in Years 10–12 the opportunity to have their say about the QCE system and senior schooling. It has 15 members from State, Catholic and Independent schools statewide and met four times in 2022–23.

Publications

Regular QCAA e-news publications include:

- *QCE system update*, highlighting developments, resources and opportunities related to the QCE system
- *Kindergarten research insights*
- *P–10 Australian Curriculum news*, highlighting resources and professional development opportunities
- *myQCE update*, featuring information and support for senior students
- memos, providing timely advice to schools about curriculum, assessment, testing and certification issues.

Social media

The QCAA has a popular social media presence on Facebook, Twitter, LinkedIn, YouTube and Instagram. These platforms assist the QCAA to share information and build its profile in the education community.

Advice and compliance

During 2022–23, the QCAA attended to administrative, financial, human resource, service improvement and publishing issues that influenced the performance of the organisation. This ensured corporate service activities complied with whole-of-government legislation, policies and directives.

PricewaterhouseCoopers (PwC) undertook the QCAA's annual internal audit. For 2022–23, a review of records management was undertaken.

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 Challenges section on page 6 and in External scrutiny and governance activities on page 22.

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, approved by the State Archivist, for its public records. 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 to support policy development and decision-making. This includes the annual provision of data for NAPLAN, *Next Step* and *Early School Leavers* post-school destination surveys, the *National Report on Schooling in Australia*, the Productivity Commission's *Report on Government Services* (RoGS), the Organisation for Economic Co-operation and Development's (OECD) publication *Education at a Glance*, the *Longitudinal Study of Indigenous Children* (LSIC), the Australian Government's My School website and the national reporting of VET in schools.

In 2022–23, data was also provided for research projects and reports including the *Widening Tertiary Participation* program, the *Queensland Closing the Gap Report Card*, STEM and medical research.

The QCAA publishes statistics on its website about subject participation and enrolment, and assessment and certification.

Information is provided in accordance with sections 13, 15–17, 19, 62–68 and 89 of the QCAA Act and other relevant statutory provisions.

Right to information

During 2022–23, the QCAA received two applications under the *Right to Information Act 2009*.

Replacement copies of certificates

The QCAA processed 2116 applications for replacement copies of certificates from people 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 for delivery of strategic initiatives, including accurate and timely data to schools, teachers, students and other stakeholders, particularly for assessment and senior certification programs.

QCAA Portal

The QCAA Portal supports the exchange of data and information between the QCAA and Queensland schools.

In 2022–23, enhancements were made to the following ICT apps:

- NAPLAN – processes to support the administration and marking of NAPLAN
- External Assessment – improved reconciliation processes to manage external examinations and new functionality to manage invigilators
- Confirmation – updates to support calibration and the intervention process.

Work also continued on the Assessor Jobs, Endorsement and Syllabus apps.

External scrutiny and governance activities

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

- engaging PwC to provide internal audit services
- reviewing the strategic risk assessment and ensuring risk minimisation or mitigation actions were in place
- developing the 2022–23 budget to support strategic priorities and accountabilities
- ensuring requirements of the Queensland Procurement Policy were met for significant procurement activities
- providing ongoing records management services
- reviewing business processes to identify opportunities for improvements and innovation
- monitoring corporate and management performance against the organisation's operational plan and performance accountabilities for managers and branch budgets.

Strategic workforce planning, attraction and performance

At 30 June 2023, the QCAA was staffed by 300 full-time equivalent staff. The permanent retention rate was 96%.

Positions are filled through permanent and temporary appointments, secondments and casual arrangements.

Staff participate in formal performance and development processes and leadership programs.

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, free flu vaccinations and skin checks/health check-ups.

Casual employees are also engaged annually by the QCAA to perform approximately 8000 assessor and examination invigilator roles.

Table 2: Full-time equivalent employees

	2022–23	2021–22	2020–21	2019–20	2018–19
Employees at 30 June (full-time equivalent)	300	309	298	307	307

Table 3: Total staffing

Total staffing by FTE	300
Total staffing by headcount	336

Workforce profile data

The tables below show the representation of women, women in leadership roles, Aboriginal Peoples and Torres Strait Islander Peoples, people with disability and people with culturally and linguistically diverse (CALD) backgrounds in employment as at the last full fortnight of the June 2023 quarter.

Table 4: Occupation types, appointment types and employment status

Occupation types by FTE (%)	Corporate	22.53%
	Frontline and frontline support	77.47%
Appointment types by FTE (%)	Permanent	82.34%
	Temporary	14.43%
	Casual	1.90%
	Contract	1.33%
Employment status by headcount (%)	Full-time	82.44%
	Part-time	12.50%
	Casual	5.06%

Table 5: Gender

	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	239	71.13%
Man	97	28.87%
Non-binary	0	0%

Table 6: Diversity target group data

	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	239	71.13%
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<1%
People with disability	9	2.68%
Culturally and linguistically diverse — speak a language at home other than English	20	5.95%

Table 7: Target group data for women in leadership roles

	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified and s122 equivalent combined)	4	40%
Senior Executive Service and Chief Executives (Classified and s122 equivalent combined)	3	75%

Summary of financial performance 2022–23

In 2022–23, the QCAA received \$89.295 million in grant revenue from the Department of Education and earned \$2.020 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 8: Summary of QCAA finances

	2021–22 \$'000	2020–21 \$'000	2019–20 \$'000	2018–19 \$'000	2017–18 \$'000
Grant revenue	89,295	88,343	85,689	61,771	62,543
Other revenue	3,443	1,688	2,399	2,181	2,871
Employee expenses	56,702	55,869	52,457	41,173	41,040
Other expenses	31,685	24,052	25,822	15,247	17,656
Operating surplus/(deficit)	4,351	10,110	9,809	7,532	6,718
Plant and equipment	823	602	712	776	592
Software	19,932	22,398	24,166	21,831	16,230
Total assets	58,824	55,177	47,020	32,534	30,322
Total liabilities	4,340	5,044	6,997	2,320	8,118
Net assets/(liabilities)	54,484	50,133	40,023	30,214	22,204

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2023

		2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance* \$'000	2022 Actual \$'000
OPERATING RESULT	Notes				
Income from continuing operations					
User charges and fees	2.1.1	2,020	1,796	224	1,430
Grants and other contributions	2.1.2	89,295	88,274	1,021	88,343
Interest		1,403	386	1,017	201
Other revenue		20	14	6	57
Total income from continuing operations		92,738	90,470	2,268	90,031
Expenses from continuing operations					
Employee expenses	2.2.1	56,702	52,876	(3,826)	55,869
Supplies and services	2.2.2	28,219	22,422	(5,797)	20,851
Grants		-	-	-	15
Depreciation and amortisation	2.2.3	3,247	2,953	(294)	3,024
Other expenses	2.2.4	219	218	(1)	162
Total expenses from continuing operations		88,387	78,469	(9,918)	79,921
Operating result from continuing operations		4,351	12,001	(7,650)	10,110
Other comprehensive income		-	-		-
Total comprehensive income		4,351	12,001	(7,650)	10,110

*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 2023

		2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance* \$'000	2022 Actual \$'000
	Notes				
Current assets					
Cash and cash equivalents	3.1	34,029	43,427	(9,398)	29,181
Receivables	3.2	2,175	1,508	667	1,441
Prepayments	3.3	1,865	1,144	721	1,163
Total current assets		38,069	46,079	(8,010)	31,785
Non-current assets					
Plant and equipment	3.4	823	1,350	(527)	602
Intangible assets	3.5	19,932	19,821	111	22,398
Prepayments	3.3	-	392	(392)	392
Total non-current assets		20,755	21,563	(808)	23,392
Total assets		58,824	67,642	(8,818)	55,177
Current liabilities					
Payables	3.6	1,759	2,754	(995)	2,584
Accrued employee benefits	3.7	1,179	963	216	2,309
Provisions	3.8	1,282	79	1,203	111
Other current liabilities	3.9	120	11	109	40
Total current liabilities		4,340	3,807	533	5,044
Total liabilities		4,340	3,807	533	5,044
Net assets		54,484	63,835	(9,351)	50,133
Equity					
Contributed equity		12,364	12,364	-	12,364
Accumulated surplus		42,120	51,471	(9,351)	37,769
Total equity		54,484	63,835	(9,351)	50,133

*AN EXPLANATION OF MAJOR VARIANCES IS INCLUDED AT NOTE 5.1.2

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2023

	Contributed Equity \$'000	Accumulated Surplus \$'000	Total \$'000
Balance at 30 June 2021	12,364	27,659	40,023
<i>Operating result</i>			
Operating result from continuing operations	-	10,110	10,110
Balance at 30 June 2022	12,364	37,769	50,133
<i>Operating result</i>			
Operating result from continuing operations	-	4,351	4,351
Balance at 30 June 2023	12,364	42,120	54,484

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

STATEMENT OF CASH FLOWS

for the year ended 30 June 2023

		2023 Actual \$'000	2023 Original Budget \$'000	Budget Variance* \$'000	2022 Actual \$'000
	Notes				
Cash flows from operating activities					
<i>Inflows:</i>					
User charges and fees		1,942	1,772	170	2,128
Grants and other contributions		89,295	88,274	1,021	88,343
Interest receipts		1,301	371	930	189
GST input tax credits from ATO		2,600	2,073	527	2,571
GST collected from customers		164	-	164	141
Other		20	14	6	56
<i>Outflows:</i>					
Employee expenses		(58,153)	(52,726)	(5,427)	(54,857)
Supplies and services		(28,200)	(22,486)	(5,713)	(23,651)
Grants		-	-	-	(15)
GST remitted to Australian Taxation Office		(154)	-	(154)	(139)
GST paid to suppliers		(2,755)	(2,134)	(621)	(2,296)
Other		(199)	(210)	10	(164)
Net cash provided by operating activities	3.1.1	5,861	14,948	(9,087)	12,306
Cash flows from investing activities					
<i>Outflows:</i>					
Payments for plant and equipment		(424)	(91)	(333)	(115)
Payments for intangibles		(589)	-	(589)	(1,030)
Net cash used in investing activities		(1,013)	(91)	(922)	(1,145)
Net increase in cash and cash equivalents		4,848	14,857	(10,009)	11,161
Cash and cash equivalents - opening balance		29,181	28,570	611	18,020
Cash and cash equivalents - closing balance	3.1	34,029	43,427	(9,398)	29,181

*AN EXPLANATION OF MAJOR VARIANCES IS INCLUDED AT NOTE 5.1.3

THE ACCOMPANYING NOTES FORM PART OF THESE FINANCIAL STATEMENTS.

NOTES TO THE FINANCIAL STATEMENTS

1 About the Authority and this financial report

1.1 Basis of financial statement preparation

1.1.1 General information

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

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

400 George Street

BRISBANE QLD 4000

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 2022.

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 2021-22 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 is responsible for kindergarten guideline and senior secondary syllabus development, and for providing resources and services to help teachers develop curriculum, teaching and learning programs from kindergarten to Year 12. It also provides testing, assessment, moderation, certification and vocational education and training services to Queensland's education community.

The Authority's vision to lead curriculum and assessment for a future-ready Queensland is reflected in its objectives:

- deliver high-quality and future-focused resources and services.
- understand and respond to the needs of stakeholders.
- act with professionalism and integrity.

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

2023 \$'000	2022 \$'000
744	879
1,276	551
2,020	1,430

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 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.
Application fee to take a senior external examination	Under section 57 of the Regulation, a person wishing to undertake a senior external 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.
Local expenses fee	<p>Under section 73 of the Regulation, a person wishing to undertake a senior external examination or a senior external assessment in another place, other than one determined by the Authority such as a school, must pay a local expenses fee to the Authority.</p> <p>The local expenses fee is the reasonable cost incurred by the Authority providing for the relevant test to be taken at the other place.</p> <p>The fee is payable upfront, however, the amount of contract liabilities relating to the local expenses fee is immaterial.</p>	Revenue is recognised at the completion of the examination period.

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 up front 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.

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
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>
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>	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

	2023 \$'000	2022 \$'000
Revenue from contracts with customers:		
NAPLAN	4,681	5,623
Other grants:		
Administered	84,463	82,697
Specific purpose capital grant	-	23
Specific purpose grant	151	-
Total	89,295	88,343

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	The Authority's obligation is to implement and administer the NAPLAN tests in Queensland each year. The Department of Education is billed at the completion of the NAPLAN test marking operation.	Revenue is normally recognised on completion of the marking operation as the Authority's obligations have been satisfied. The entire amount has been recognised as revenue in the 2022-23 financial year.

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 (Parliament) Act 2022</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 2023, \$4.351 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 2022-23 financial year.</p>

Specific purpose grants

The following table provides information about the Authority's obligations under specific purpose 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 \$0.027 million from the Department of Education in 2020-21 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. All development milestones were met and the software application completed.</p> <p>In 2021-22, a further \$0.023 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 2022.</p>	Revenue was recognised as each milestone was met for an amount equal to grant funding allocated to that milestone.
Webservice integration service agreement	<p>The Authority is party to a Service Agreement with the Department of Education for the design and development of webservice integration between the Authority's Student Management software application and the Department's OneSchool Portal.</p> <p>Obligations under the agreement are satisfied as each specified deliverable is met over the course of development.</p>	Revenue is recognised at the completion of each deliverable. Three of the five deliverables have been completed as at 30 June 2023.

2.2 Expenses

2.2.1 Employee expenses

Employee benefits

Salaries	30,262	29,658
Assessor and invigilator casual wages	12,372	12,963
Other casual wages	1,174	1,034
Annual leave levy/expense	3,317	3,237
Employer superannuation contributions	5,550	5,352
Long service leave levy/expense	931	840

Employee related expenses

Workers compensation premium	94	79
Payroll tax	2,635	2,552
Other employee related expenses	367	154

Total

2023 \$'000	2022 \$'000
30,262	29,658
12,372	12,963
1,174	1,034
3,317	3,237
5,550	5,352
931	840
94	79
2,635	2,552
367	154
56,702	55,869

Full-Time Equivalent employees

2023 No.	2022 No.
300	309

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 defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) 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

	2023 \$'000	2022 \$'000
Contractors and consultancies	13,178	9,029
Catering and venue hire	3,687	2,266
Office accommodation	2,782	2,302
Information and communication technology	2,585	2,796
Printing, stationery and publications	2,530	2,057
Freight and postage	1,919	1,728
Travel	921	178
Property, equipment and maintenance costs	503	374
Motor vehicles - QFleet	-	24
Other	114	97
Total	28,219	20,851

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 Energy 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

	2023 \$'000	2022 \$'000
Depreciation (Note 3.4.1)	203	225
Amortisation (Note 3.5.1)	3,044	2,799
Total	3,247	3,024

2.2.4 Other expenses

	2023 \$'000	2022 \$'000
Queensland Government Insurance Fund (QGIF) premiums	41	38
Queensland Audit Office - external audit fees for the audit of the financial statements ⁽¹⁾	39	31
Internal audit fees ⁽²⁾	54	43
Bank fees and charges	59	50
Losses from disposal of assets	10	-
Casual wage overpayments written-off	16	-
Total	219	162

External audit fees

1. Total audit fees quoted by the Queensland Audit Office relating to the 2022-23 financial statements are \$39,000 (2021-22: \$31,000).

Internal audit fees

2. The Authority engaged PwC Australia for internal audit services. The contract with PwC expires on 31 October 2023.

3 Notes about our financial position

3.1 Cash and cash equivalents

	2023 \$'000	2022 \$'000
Deposits at Call	32,835	27,841
Cash at Bank	1,194	1,340
Total	34,029	29,181

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

	2023 \$'000	2022 \$'000
Operating Surplus	4,351	10,110
<i>Non-Cash items included in operating result:</i>		
Depreciation & amortisation expense	3,247	3,024
Loss on sale/disposal of non-current assets	10	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade receivables	(141)	115
(Increase)/decrease in GST input tax credits receivable	(155)	274
(Increase)/decrease in LSL reimbursement receivable	(146)	1
(Increase) in annual leave reimbursements	(198)	(12)
(Increase)/decrease in other receivables	(103)	561
(Increase)/decrease in prepayments	(310)	185
(Decrease) in accounts payable	(739)	(2,509)
Increase/(decrease) in accrued employee benefits	(1,130)	823
Increase in GST payable	9	2
Increase/(decrease) in other payables	(86)	89
Increase/(decrease) in provisions	1,172	(366)
Increase in contract liabilities and unearned revenue	80	9
Net cash provided by operating activities	5,861	12,306

3.2 Receivables

	2023 \$'000	2022 \$'000
Trade debtors	520	303
Other debtors	-	76
	520	379
GST receivable	426	271
GST payable	(15)	(6)
	411	265
Interest receivable	122	19
Long Service leave reimbursements	278	132
Annual leave reimbursements	844	646
Total	2,175	1,441

Accounting policy – receivables

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

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

Disclosure – receivables

The closing balance of receivables arising from contracts with customers at 30 June 2023 is \$520 thousand (30 June 2022: \$303 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.

	2023			2022		
	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000	Gross receivables \$'000	Loss rate %	Expected credit losses \$'000
Aging						
Current	5	0%	-	28	0%	-
1 to 30 days overdue	-	0%	-	-	0%	-
31 to 60 days overdue	507	0%	-	231	0%	-
61 to 90 days overdue	3	0%	-	-	0%	-
> 90 days overdue	5	0%	-	120	0%	-
Total	520		-	379		-

3.3 Prepayments

Current

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

2023 \$'000	2022 \$'000
-	128
773	359
1,003	575
89	101
1,865	1,163
-	392
-	392

Non-current

Deposits for hire of venues	
Total	

3.4 Plant and equipment

3.4.1 Closing balances and reconciliation of carrying amount

	Total Plant and Equipment		Plant and Equipment		Work in Progress	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross	3,067	2,643	2,643	2,643	424	-
Less: Accumulated depreciation	(2,244)	(2,041)	(2,244)	(2,041)	-	-
Carrying amount at 30 June	823	602	399	602	424	-
<i>Represented by movements in carrying amount</i>						
Carrying amount at 1 July	602	712	602	712	-	-
Acquisitions (including upgrades)	424	115	-	115	424	-
Depreciation expense	(203)	(225)	(203)	(225)	-	-
Carrying amount at 30 June	823	602	399	602	424	-

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

Computer equipment
Office equipment

Useful life

4 to 8 years
5 to 11 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	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
Gross	38,924	39,124	38,263	39,052	661	72
Less: Accumulated amortisation	(18,992)	(16,726)	(18,992)	(16,726)	-	-
Carrying amount at 30 June	19,932	22,398	19,271	22,326	661	72

Represented by movements in carrying amount

Carrying amount at 1 July	22,398	24,166	22,326	23,807	72	359
Acquisitions through internal development	589	1,030	-	-	589	1,030
Transfers in	-	1,318	-	1,318	-	-
Disposals	(11)	-	(11)	-	-	-
Transfers out	-	(1,317)	-	-	-	(1,317)
Amortisation	(3,044)	(2,799)	(3,044)	(2,799)	-	-
Carrying amount at 30 June	19,932	22,398	19,271	22,326	661	72

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

10 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

	2023 \$'000	2022 \$'000
Trade Creditors	1,490	2,229
Other	269	355
Total	1,759	2,584

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

	2023 \$'000	2022 \$'000
Salaries payable	-	1,222
Annual leave levy payable	958	861
Long service leave levy payable	221	226
Total	1,179	2,309

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

	2023 \$'000	2022 \$'000
Relief teacher reimbursement	1,282	111
Total	1,282	111

Movement

Balance at 1 July	111	477
Additional provision made	3,114	2,407
Provision utilised through payments	(1,070)	(1,965)
Unused amounts reversed	(873)	(808)
Balance at 30 June	1,282	111

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

2023 \$'000	2022 \$'000
120	40
120	40

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 2022 has been recognised as revenue in 2022-23.

Contract liabilities at 30 June 2023 include \$86 thousand relating to venue hire deposits for professional development workshops to be held between July and September 2023. This amount will be recognised as revenue by the end of September 2023. In addition, \$34 thousand of contract liabilities relates to application fees for external senior examinations that are yet to be held. This amount will be recognised as revenue in October 2023.

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	2023 \$'000	2022 \$'000
Financial assets			
Cash and cash equivalents	3.1	34,029	29,181
Financial assets at amortised cost:			
<i>Receivables</i>	3.2	2,175	1,441
Total financial assets		36,204	30,622
Financial liabilities			
Financial liabilities at amortised cost - comprising:			
<i>Payables</i>	3.6	1,759	2,584
Total financial liabilities at amortised cost		1,759	2,584

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	The Authority is exposed to liquidity risk in respect of its payables (Note 3.6).

Risk Exposure	Definition	Exposure
	delivering cash or another financial asset.	
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	2023	Contract maturity payable in			2022	Contract maturity payable in		
		Total	< 1	1 - 5	> 5	Total	< 1	1 - 5	> 5
		\$'000	Yr \$'000	Yrs \$'000	Yrs \$'000	\$'000	Yr \$'000	Yrs \$'000	Yrs \$'000
Financial liabilities									
Payables	3.6	1,759	1,759	-	-	2,584	2,584	-	-
Total		1,759	1,759	-	-	2,584	2,584	-	-

4.2 Contingencies

The Authority was not committed to any guarantees or undertakings at 30 June 2023. 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:

	2023 \$'000	2022 \$'000
Not later than 1 year	198	-
Total	198	-

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, new or amended 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 2022-23 financial results and the original budget presented to Parliament.

5.1.1 Explanation of major variances – statement of comprehensive income

User charges and fees	<p>The variance is mainly attributed to two factors: regulatory fees being lower than budgeted by \$0.5 million and non-regulatory fees being higher than budgeted by \$0.7 million.</p> <p>The regulatory fees variance is largely due to an overestimation of revenue from Service fees for non-Australian citizens and non-permanent residents who enrol in senior secondary education in Queensland schools.</p> <p>The non-regulatory fees variance is mostly driven by registration fees for secondary school teachers who participated in face-to-face professional learning events on implementation of the Australian Curriculum v9.0 in Semester 1, 2023.</p> <p>Details of these fees are disclosed in Note 2.1.1.</p>
Grants and other contributions:	<p>The variance between the actual and budgeted grant revenue is mainly attributed to two factors: the NAPLAN grant being \$0.8 million higher than expected and an additional specific purpose grant of \$0.2 million that was not budgeted for.</p> <p>The NAPLAN grant is provided by the Department of Education and reflects the actual costs incurred by the Authority for delivering NAPLAN. Therefore, any increase or decrease in NAPLAN expenditure leads to a corresponding change in NAPLAN grant revenue.</p> <p>The main drivers of the higher NAPLAN expenditure were temporary NAPLAN Online positions continuing permanently and also increased costs of the logistics contractor.</p> <p>Details of the specific purpose grant are disclosed in Note 2.1.2.</p>
Interest	<p>This variance is due to the actual cash balance being higher than budgeted, and also due to interest rates being higher than projected.</p>
Employee expenses	<p>The majority of this variance is attributable to the usage of additional temporary positions across the financial year, primarily to support the delivery of professional development and related resources for the implementation of the Australian Curriculum v9.0. Also contributing to the variance is the conversion of existing NAPLAN Online temporary positions to permanent.</p> <p>Another factor contributing to the variance is the usage of short-term casual employees for helpdesks assisting schools during the delivery of external assessment and NAPLAN tests.</p>
Supplies and services	<p>A significant portion of the variance can be attributed to contractors and consultancies (\$4.0 million). This increase was due to a number of factors: higher ICT contractor costs, increased usage of employment agency staff,</p>

higher logistics contractor costs for NAPLAN and external assessment and the engagement of a consultant to commence an evaluation of the QCE system.

Another factor that contributed to the variance was increased printing costs (\$1.1 million) for external assessment and NAPLAN.

Travel, venue hire and catering expenditure were \$0.9 million higher than budgeted due to an increase in face-to-face engagement with education stakeholders and QCAA assessors across Queensland as COVID restrictions lifted (including Australian Curriculum v9.0 professional development).

Depreciation and amortisation

The variance was largely caused by a software application having its useful life revised downwards, which increased amortisation expense for the year.

5.1.2 Explanation of major variances – statement of financial position

Cash and cash equivalents:

Part of the variance for cash and cash equivalents (\$0.6 million) is attributable to a higher actual opening balance, compared to what was estimated in the budget, because of the difference between estimated and actual cash flows for the previous financial year. The remainder of the variance is substantially due to the factors outlined in the explanations of major variances for the statement of cash flows.

Receivables

The majority of this variance was caused by the invoicing of Service fees and offshore schools occurring later in the financial year than planned.

Details of these fees are disclosed in Note 2.1.1.

Prepayments (current)

The increase is mainly due to both new and renewed contracts for ICT software and hardware maintenance services (\$0.5m). Also contributing to the variance were venue hire deposits for Australian Curriculum professional development workshops occurring in Semester 2, 2023 (\$0.1 million).

Plant and equipment

The variance in plant and equipment is mainly due to the actual opening balance being lower than budgeted by \$0.8 million. This was caused by a discrepancy between the projected and actual capital expenditure for the previous financial year.

This variance is partially offset by a \$0.3 million increase in capital expenditure for the current financial year.

Prepayments (non-current)

This variance is a result of the non-renewal of a venue hire contract for external assessment marking.

The Authority will use additional leased accommodation at 400 George St for professional development, quality assurance and marking processes starting from 2024.

Payables	<p>The NAPLAN testing schedule being brought forward from May to March in 2023 resulted in a variance in payables.</p> <p>The NAPLAN logistics contractor payments are based on specific milestones that were affected by this change in the testing date.</p>
Accrued employee benefits	This variance is from increased payables for annual leave and long-service leave levies in line with higher employee expenses during 2022-23.
Provisions	<p>This variance is from an increase to the provision for relief teacher reimbursement.</p> <p>Relief teacher reimbursement was offered to primary schools releasing teachers to attend face-to-face Australian Curriculum v9.0 professional development workshops.</p>

5.1.3 Explanation of major variances – statement of cash flows

Grants and other contributions	Cash inflows from grants and other contributions are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
Interest receipts	Cash inflows from interest receipts are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
GST input tax credits from ATO	Cash inflows from GST input tax credits are higher than budgeted in line with increased supplies and services expenditure.
Employee expenses	Cash outflows for employee expenses are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
Supplies and services	Cash outflows for supplies and services are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
GST paid to suppliers	Cash outflows for GST paid to suppliers are higher than budgeted in line with increased supplies and services expenditure.
Payments for plant and equipment	The variance is due to the acquisition of ICT network equipment in preparation for the relocation to a new data centre.
Payments for intangibles	The variance is due to continued capital expenditure on enhancements to software applications supporting the QCE system.

6 Other information

6.1 Key management personnel (KMP) disclosures

6.1.1 Details of key management personnel

The Authority's responsible Minister is identified as part of the Authority's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Education, 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 2022-23 and 2021-22. 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.
Executive Director, Curriculum Services Division	The Executive 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.
Executive Director, Assessment, Reporting and ICT Systems Division	The Executive 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.
Executive Director, Strategy, Planning and Corporate Support Division	The Executive 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.
Director, Strategic Engagement Branch	The 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 Sector Commission as provided for under the *Public Sector Act 2022*. 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.

2022-23

	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	-	2	-	17
The chief executive of the Department of Education, or a nominee of the chief executive. Appointed under section 22(a) of the Act. ¹	-	-	-	-	-
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	-	1	-	9
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 (to 30 June 2022) ²	-	-	-	84	84
Chief Executive Officer (from 1 July 2022)	268	8	36	-	312
Executive Director, Curriculum Services Division (from 5 December 2022) ³	115	3	12	-	130
Executive Director, Assessment, Reporting and ICT Systems Division	210	5	23	-	239
Executive Director, Strategy, Planning and Corporate Support Division	215	6	23	-	244
Director, Strategic Engagement Branch	157	4	20	-	181

1. This Board member is not remunerated as they are a public sector employee.
2. Termination payment made on 4 July 2022.
3. Four officers acted in the role between 1 July 2022 and 4 December 2022. Individually, these officers were not involved in planning, directing and controlling activities of the Authority for a material part of the financial year and so their remuneration expenses are not included.

2021-22

	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	-	2	-	17
The chief executive of the Department of Education, or a nominee of the chief executive. Appointed under section 22(a) of the Act. ¹	-	-	-	-	-
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	-	1	-	9
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	295	7	31	-	333
Executive Director, Curriculum Services Division	200	5	23	-	228
Executive Director, Assessment, Reporting and ICT Systems Division	209	5	22	-	236
Executive Director, Strategy, Planning and Corporate Support Division	201	5	22	-	228
Director, Strategic Engagement Branch	155	4	20	-	179

1. This Board member is 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 2022-23 had any material impact on the financial statements.

Accounting standards early adopted

No Australian accounting standards have been early adopted for 2022-23.

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 Whole-of-government climate reporting

The State of Queensland, as the ultimate parent of the Authority, has published a wide range of information and resources on climate change (accessible via <https://www.qld.gov.au/environment/climate/climate-change>) including the following whole-of-Government publications in relation to climate risk, strategy and action:

- Climate Adaptation Strategy accessible via:
<https://www.qld.gov.au/environment/climate/climate-change/adapting/strategy>

- Climate Transition Strategy accessible via: <https://www.qld.gov.au/environment/climate/climate-change/transition/queensland-climate-transition-strategy>
- Climate Action Plan 2030 accessible via: <https://www.des.qld.gov.au/climateaction>
- Queensland Sustainability Report accessible via: <https://www.treasury.qld.gov.au/programs-and-policies/esg/>

6.5.2 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, and Climate Action Plan 2030.

6.5.3 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.

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 2023 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.

Jacqueline Wilton

Chief Executive Officer



17 August 2023

Emeritus Professor Carol Nicoll PSM

Chair



17 August 2023

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Curriculum and Assessment Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of 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 2023, 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 2023, 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 2023:

- 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

21 August 2023

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

The Board provides strategic advice and oversight of the QCAA's curriculum, assessment and reporting functions.

Position	Name	Meeting/session attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Carol Nicoll	4	\$15,000	N/A	\$15,000
Deputy Chair	Doune Macdonald	5	\$8,000	N/A	\$8,000
Member	Michael De'Ath	5	N/A	N/A	N/A
Member	Christopher Mountford	5	\$8,000	N/A	\$8,000
Member (to 6 February 2023)	Lee Anne Perry	3	\$8,000	N/A	\$8,000
Member	Terence Burke	4	\$8,000	N/A	\$8,000
Member	Cresta Richardson	5	\$8,000	N/A	\$8,000
No. scheduled meetings/sessions	5				
Total out of pocket expenses	Nil				

2 Consultancies and overseas travel

Information about the hiring of consultants and overseas travel undertaken for work purposes can be found through the Queensland Government's open data website: <https://data.qld.gov.au>.

3 Early retirement, redundancy and retrenchment

During 2022–23, no QCAA employee received an early retirement, redundancy or retrenchment package.

Glossary

AARA	access arrangements and reasonable adjustments
AASB	Australian Accounting Standards Board
ACACA	Australasian Curriculum, Assessment and Certification Authorities
AM	Member of the Order of Australia
ASQA	Australian Skills Quality Authority
ATO	Australian Taxation Office
DoE	Department of Education
FBT	Fringe Benefits Tax
GST	Goods and Services Tax
ICT	Information and Communications Technology
ISQ	Independent Schools Queensland
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>
RTO	registered training organisation
SEP	Senior Education Profile
TAFE	Technical and Further Education
VET	vocational education and training

