



Government of Western Australia
School Curriculum and Standards Authority



2014–15

ANNUAL REPORT

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ABOUT THIS REPORT

Welcome to our *2014–15 Annual Report*. This report is designed to provide you with information about the School Curriculum and Standards Authority and its purpose, services and performance.

Our report addresses the reporting requirements in *Treasurer’s Instruction 903: agency annual reports* and the Western Australian public sector *Annual reporting framework: 2014/15 reporting year*.

It presents our work in the context of the priorities stated in our strategic plan, budget papers and other significant documents and outlines our contribution to broader government desired outcomes.

The report is in eight sections:

- **2014–15—at a glance** includes an overview from the Chair of the Board and Chief Executive Officer and summarises the highlights of the year.
- **About us** includes information about our role, vision, goals, values, key stakeholders, agency structure and legislation.
- **Significant issues** impacting the agency outlines our key challenges and opportunities and how we are addressing them.
- **Our performance** includes information about our performance against financial targets, a summary of our performance management framework and our performance against each priority area in our strategic plan.
- **Disclosures and legal compliance** includes information required by Government agencies.
- **Financial statements** provide information about our financial performance and financial position.
- **Key performance indicators** outline our effectiveness and efficiency performances.
- **Appendix A** contains detailed Western Australian Certificate of Education (WACE) examination data for 2014.

Accessibility

This report is available at www.scsa.wa.edu.au.

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2014–15—AT A GLANCE

Chairman and Chief Executive Officer's foreword

The importance of providing the State's primary and secondary school students with a relevant and high quality education, in a rapidly changing and technology driven world, has never been greater than it is today. Within this context, the School Curriculum and Standards Authority's (the Authority) role is to provide Western Australian students with high-quality curriculum, assessment and standards. The Authority aims to ensure students are well prepared to meet the demands of the future and achieve at the highest standards, commensurate with their needs, abilities and interests.

In its third year of operation, the Authority has achieved many substantial goals towards major reforms to Kindergarten to Year 12 curriculum and assessment. The scope and quantity of work completed has been enormous and is a credit to the focus and dedication of staff at the Authority.

Kindergarten to Year 10

Western Australia's first *Kindergarten Curriculum Guidelines* were published on the Authority's website in Term 3, 2014. The new guidelines provide a clear set of directions and support for kindergarten teachers and will help students with the transition to the compulsory years of schooling.

To meet the needs of Western Australian schools and students, the Authority has been adopting and adapting the Australian curriculum – developed by the Australian Curriculum, Assessment and Reporting Authority (ACARA) – in phases, as various learning areas (eight in total) become available.

In the first phase, comprising English, Mathematics, Science and History, Western Australia adopted the Australian curriculum as presented by ACARA in its totality. All Western Australian and Authority-approved international schools were required to implement this curriculum and begin reporting student achievement against this curriculum from Semester 1, 2015. Teacher resources for these learning areas were also enhanced and developed during the reporting period and published within the *Western Australian Curriculum and Assessment Outline* (the *Outline*).

The Authority is adopting and adapting ACARA's Phase 2 and Phase 3 learning areas (Health and Physical Education, Humanities and Social Sciences, Technologies and The Arts). Syllabuses for these subjects are being developed by the Authority in collaboration with teachers and stakeholders. The Authority's report on *The State of Play: Languages Education in Western Australia 2014* and consultation with stakeholders has provided advice for adopting and adapting the Australian Curriculum: Languages for Western Australia.

Content in the Australian curriculum that was structured into 2–3 year bands has been modified into year-level syllabuses, making it easier for teachers to identify when particular content needs to be

taught. The year-level syllabuses have also been organised into core (mandatory) and additional content.

Funding provided by the State Government in the reporting period supported the development of teacher resources for the Phase 2 and Phase 3 learning areas. These resources will help teachers to plan, assess and report student achievement. Development of teacher resources to date has involved more than 21 000 samples of student work and collaboration with more than 230 teachers.

Year 11 and Year 12

The Authority has made substantial progress in reforming the Western Australian Certificate of Education (WACE) announced by the Government in January 2013. Reforms to the WACE, which is awarded to Year 12 students who achieve the required standards, include:

- providing students with the opportunity to undertake courses commensurate with their ability, such as Australian Tertiary Admission Rank (ATAR) courses, General courses, Foundation courses (for students with significant literacy and numeracy issues) and vocational education and training, to achieve a WACE
- introducing a minimum literacy and numeracy standard (the first of its kind in Australia) to ensure students achieving a WACE are better equipped for further education and training or entry to the workforce.

All Year 11 and Year 12 courses have been revised and implementation of the new and revised courses commenced in the 2015 school year for Year 11 students.

In late 2014 the Authority developed and published the WACE Manual 2015–16 to accommodate the needs of students completing WACE under the pre-2016 rules and the 2016 rules, together with transitional arrangements. A Handbook for Year 10 students has also been prepared to provide advice for students preparing to undertake courses that contribute towards a WACE in 2016.

The Authority also introduced a new moderation process in 2015 to ensure that all schools are delivering and assessing the correct syllabus (in all General and Foundation courses) to comply with WACE 2015–16 requirements. Approximately 4600 documents were reviewed against the WACE 2015–16 requirements for course and assessment outlines.

The second and third round of the Online Literacy and Numeracy Assessment (OLNA) were administered in Western Australian secondary schools during the reporting period. Support materials for the OLNA now include a writing guide and sample questions are available on our website for teachers, parents and students to access.

Communication, consultation and collaboration

The Authority has worked hard to ensure that all schools are well informed of major developments that will impact teachers and students in the implementation of the reforms to the *Outline* (Years P–10) and the WACE (Years 11–12).

Meaningful consultation and collaboration with key stakeholders is a critical component of success in all the Authority's activities. The Authority is extremely grateful for the support it has received in implementing these reforms. Advice has been provided generously and willingly from various

stakeholders, advisory committees, forums, workshops, webinars, and through information sessions for teachers delivered by the Authority throughout the state. In particular, the Authority thanks those major stakeholder groups which continue to make significant and enduring contributions to our work. These include the Department of Education, the Association of Independent Schools of Western Australia, Catholic Education Western Australia, the Western Australian Council of State School Organisations and the Parents and Friends Federation of Western Australia and teachers' professional associations.

The work of the Authority could not be achieved without the countless voluntary hours that teachers and school administrators willingly invest over the course of every year. We thank all volunteers of course advisory committees, reference groups and forums for their effort and contribution.

Finally, we'd like to thank staff at the Authority for their tremendous efforts in developing a large and significant body of work that will have a significant effect on the quality of education provided in Western Australia.



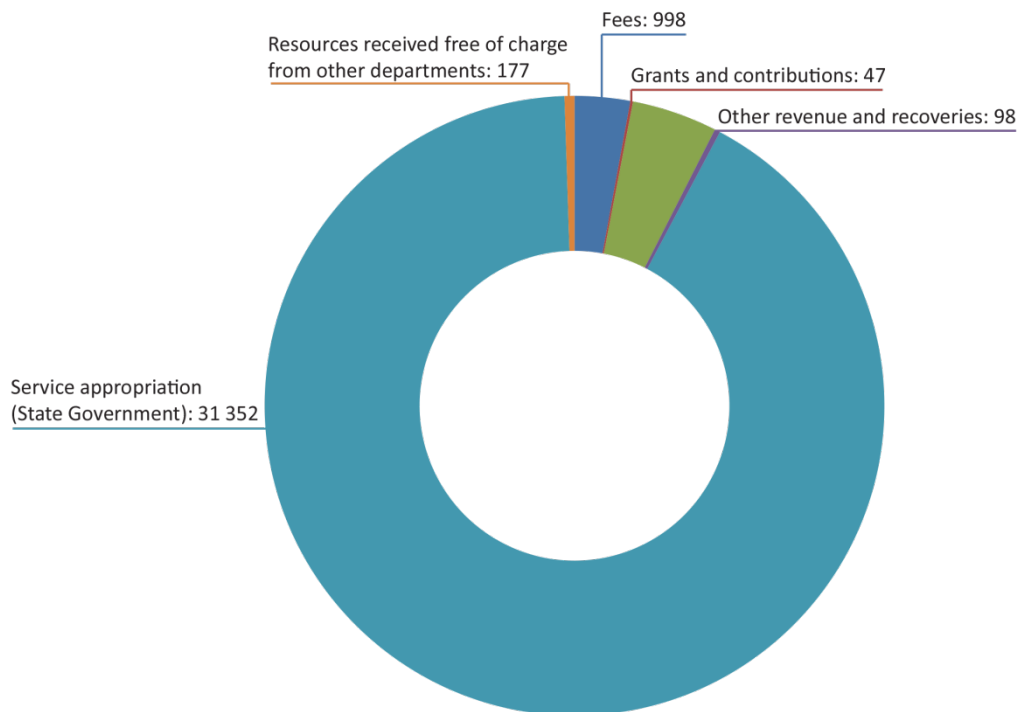
Emeritus Professor Patrick Garnett
Chair



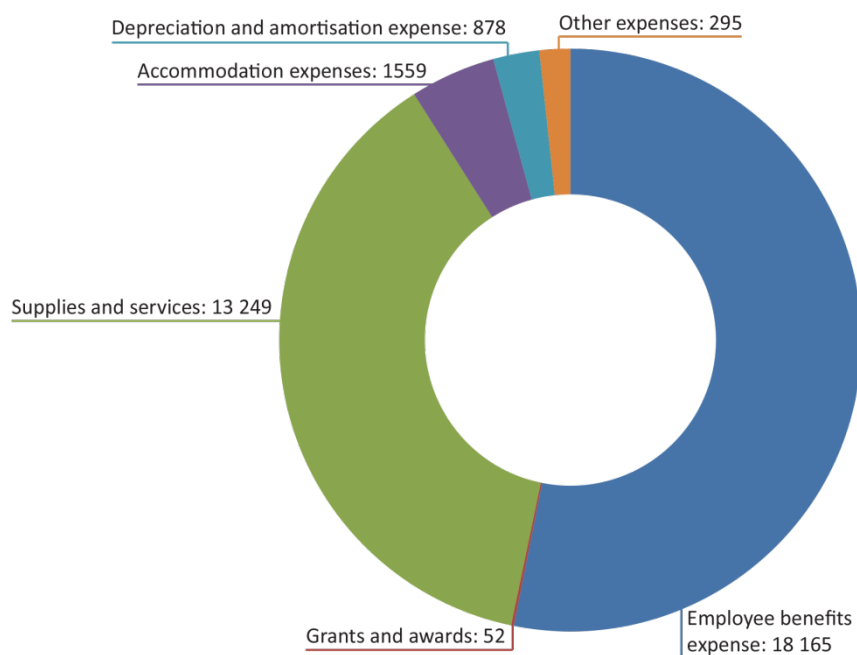
Mr Allan Blagaich
Chief Executive Officer

Highlights

2014–15 income in \$000



2014–15 expenses in \$000



Provision of high-quality curriculum, assessment and standards

Goal: Develop Kindergarten to Year 12 curriculum, assessment, standards and support resources that allow all students to achieve to the full extent of their capabilities.

Kindergarten – Year 10

Western Australia's first *Kindergarten Curriculum Guidelines* were published on the Authority's website in Term 3, 2014.

The Authority published an additional 144 *Judging Standards* resources for Phase 1 learning areas English, Mathematics, Science and History within the *Western Australian Curriculum and Assessment Outline*.

The Authority began adopting and adapting Phase 2 and Phase 3 learning areas of the Australian curriculum into year-level syllabuses to meet the needs of Western Australian teachers and students. These learning areas are Humanities and Social Sciences, Health and Physical Education, Technologies and The Arts.

The Authority collaborated with 16 schools to participate in a validation trial of the Abilities Based Learning and Education Support (ABLES) curriculum materials and assessment tool.

The results of 123 789 students who were eligible to undertake the National Assessment Program – Literacy and Numeracy (NAPLAN) were collated and reported.

Year 11–12

A total of 109 separate written examinations were conducted, comprising 86 WACE course examinations and 23 interstate-sourced examinations.

Twenty-five practical examinations were set and conducted in 16 WACE courses. These were attended by 9152 candidates.

A total of 15 607 Year 12 students were eligible for the WACE. Of these, 14 982 (96 per cent) achieved the WACE.

A total of 889 exhibitions and awards were granted to 649 Year 12 students.

Forty-six course advisory committee meetings were conducted by the Authority to support work on all WACE courses, including VET industry specific courses.

Forty-seven grading reviews were conducted on courses/stages at schools where the difference between the WACE examination mark distribution and the school mark distribution indicated the possibility of assessment issues, or when reviews were requested by schools.

The second round of the 2014 consensus moderation program was conducted for 17 courses for all stages with student enrolments to help ensure comparability of grading between schools. A total of 233 meetings were conducted with more than 2200 teachers in attendance.

Implementation of the Western Australian Certificate of Education 2015–16

Goal: Develop and implement curriculum, assessment, certification and enabling policies and strategies to support the successful implementation of WACE 2015–16.

A total of 392 teacher support resources were created for 133 Year 11 courses to support understanding of syllabus delivery and assessment requirements to meet the course standards.

A sample task and marking key was developed for 56 courses to indicate to teachers and students the style of assessment tasks.

Approximately 19 000 numeracy assessments, 18 000 reading assessments and 21 000 writing assessments were completed during the third and latest round of the Online Literacy and Numeracy Assessment (OLNA).

Interim reports were provided to schools for OLNA assessments undertaken in Term 1, 2015 by Year 10 and Year 11 students who had not met the minimum standard of numeracy and literacy.

Almost 4600 documents were reviewed against the WACE 2015–16 requirements for course and assessment outlines to identify the degree of school compliance with the WACE 2015–16 requirements.

A total of 2155 applications from students planning to enrol in a Year 11 WACE language course for 2015 were processed. This new process ensured that students were enrolled in the course that best suited their linguistic background and educational needs.

The appeals process for eligibility to study English as an additional language or dialect was reviewed and streamlined with 1800 applications processed.

Governance and organisational capability

Goal: Implement accountable and transparent governance that supports our operations and responsiveness to change and the needs of our partners.

The Authority produced the document, *Policy Writing, Development and Management*, containing the blueprint for future development, revision, retirement and storage/access to policy documents.

An independent audit of the Authority's procurement and contract procedures was conducted to ensure compliance with relevant Acts, legislation and *Treasurer's Instructions*.

The Authority's *Strategic Asset Plan 2014–24* was developed and submitted to the Department of Treasury as part of the Authority's corporate planning and budgeting cycle. Key priorities included a new student record management system, implementation of Abilities Based Learning Education *Western Australia* (ABLEWA), an online teacher curriculum support tool, online examination delivery and conduct and ICT maintenance.

Electronic workflow processes were introduced for authorisation of payroll certification, leave liability and salary expenditure reports as well as various recruitment approval processes.

Work was carried out to ensure all staff, including casual and project contractors, undergo stringent security measures. All current employees were re-screened and recruitment processes updated to ensure compliance with this measure.

The *Professional Learning Program for Managers* was launched to increase the confidence, knowledge, ability and effectiveness of staff undertaking management roles within the Authority.

In the second year of a project to digitalise records throughout the organisation, the number of electronic-only files used in the Authority increased to 55.5 per cent as training and promotion continued.

A new web content management system was implemented.

Communication, collaboration and partnerships

Goal: Consult with, and respond to the needs of, our partners to ensure the provision of quality curriculum, assessment and standards.

The School Curriculum and Standards Authority Board convened external committees to ensure responsiveness to the needs of its key stakeholders. Committees were responsible for providing advice to the Authority on matters related to:

- P–10 syllabus and *Judging Standards* development
- trialling and validation of Abilities Based Learning Education *Western Australia* (ABLEWA)
- WACE course syllabus development, implementation and review
- school assessment and moderation
- external assessments (WACE examinations and externally set tasks)
- trends and issues pertaining to courses.

There were 598 people involved in the Authority's Curriculum Advisory Committees.

A range of materials was produced to clarify the Authority's role and responsibilities, the *Outline* and the WACE.

A set of videos was produced and published online to:

- outline the Authority's role and responsibilities
 - provide updates about the agency's work in 2015.
-

The following website improvements were undertaken:

- review of content on the main Authority website and the introduction of information that supported reforms to the WACE in 2015 and 2016
 - redesign of the WACE 2015–16 site to accommodate an increase in the volume of content
 - implementation of a new web content management system, including redesigns for consistent branding across two of the three websites
 - migration of content from ACARA to the School Curriculum and Standards Authority's website
 - design, development and delivery of the ABLEWA website for a state-wide trial.
-

The Authority's Chief Executive Officer delivered 18 briefings across the State about the *Outline* and changes to the WACE. The briefings were attended by 819 Kindergarten – Year 6 representatives and 500 Year 7–12 representatives.

ABOUT US

The School Curriculum and Standards Authority (the Authority), established in March 2012, is an independent statutory authority that is responsible to the Western Australian Minister for Education. It is administered by a board consisting of seven members appointed for their expertise in education and assessment.

Our roles

Years K–10

- Provide the mandated curriculum and achievement standards for all Western Australian schools – the *Western Australian Curriculum and Assessment Outline (the Outline)*. This includes:
 - *Kindergarten Curriculum Guidelines*
 - Pre-primary to Year 10 (P–10) syllabuses containing core content
 - P–10 standards of student achievement in each learning area
 - mandated policy for reporting student achievement
 - annotated student work samples exemplifying performance.
- Undertake moderation of assessment and grading to ensure comparability of reporting of student achievement in P–10.

Years 11–12

- Establish requirements for the Western Australian Certificate of Education (WACE). This includes:
 - courses organised into Year 11 and Year 12 syllabuses
 - standards of student achievement for each course
 - mandated policies for assessment, grading and reporting student achievement
 - moderation of grades for courses.
- Set and mark Year 12 external course examinations.
- Set and moderate externally set tasks for Year 12 General and Foundation courses [from 2016].
- Award the WACE and grant exhibitions and awards.

For all students

- Record student participation in schooling (currently Year 8–12) and achievement (currently Year 11–12).
- Certify student achievement (senior secondary).
- Administer standardised tests, including National Assessment Program – Literacy and Numeracy (NAPLAN) and the Online Literacy and Numeracy Assessment (OLNA).
- Accredite curriculum and courses.
- Provide reports on standards of student achievement in Western Australian schools.

Our vision

To provide quality curriculum, assessment and reporting of standards of achievement of all students studying the Western Australian curriculum, so that they become confident, creative learners and active, informed citizens who contribute positively to society.

Our goals

The School Curriculum and Standards Authority Strategic Plan 2013–2016, endorsed by the Authority's Board on 7 October 2013, has four strategic priorities:

- provision of high-quality curriculum, assessment and standards
- implementation of the Western Australian Certificate of Education 2015–16
- governance and organisational capability
- communication, collaboration and partnerships.

Under our strategic priorities, we have goals and activities to meet those goals.

Provision of high-quality curriculum, assessment and standards

Goal: Develop Kindergarten to Year 12 curriculum, assessment, standards and support resources that allow all students to achieve to the full extent of their capabilities.

Strategic activities

- Develop clear syllabuses so that all teachers in all schools across Western Australia have a clear understanding of the knowledge, understanding, skills, values and attitudes that students are expected to acquire (K–10).
- Provide for the development and accreditation of courses for schooling (11–12).
- Establish standards of student achievement and provide for the assessment and certification of student achievement in relation to those standards (P–12).
- Establish and maintain a database of information relating to students' participation and achievement during their school years (K–12).
- Prepare reports of student achievement in Western Australia and in overseas schools using the Western Australian curriculum (P–12).
- Provide formal acknowledgement of outstanding achievement in secondary school achievement through the provision of exhibitions and awards (11–12).

Implementation of the Western Australian Certificate of Education 2015–16

Goal: Develop and implement curriculum, assessment, certification and enabling policies and strategies to support the successful implementation of WACE 2015–16.

Strategic activities

- Listen to and communicate with teachers, schools, students, parents and the education community when designing and developing WACE 2015–16 to meet the curriculum, assessment and certification needs of students and schools.
- Collaborate with the education and training sectors/systems when developing policies and strategies to enable effective implementation of WACE 2015–16.
- Monitor and review processes to support improvement in the implementation of WACE 2015–16, and the external assessment of course achievements.

Governance and organisational capability

Goal: Implement accountable and transparent governance that supports our operations and responsiveness to change and the needs of our partners.

Strategic activities

- Promote a dynamic and ethical organisational culture that encourages and recognises innovation, values diversity and motivates and enables staff to develop their potential.
- Demonstrate integrity, transparency and timeliness in the development of policies and the provision of services.
- Identify and implement improvements in business processes and practices through accountable decision making, effective leadership, strategic planning and quality-assurance processes.
- Strive for maximum operational efficiency and service delivery through the development and implementation of new and emerging technologies.
- Provide high-quality, cost-effective and timely advice to the Board of the Authority and its committees.
- Monitor and effectively manage the Authority's financial, physical and human resources.

Communication, collaboration and partnerships

Goal: Consult with, and respond to the needs of, our partners to ensure the provision of quality curriculum, assessment and standards.

Strategic activities

- Ensure that our partnerships focus on the best outcomes for all students studying the Western Australian curriculum.
- Use inclusive consultation and communication to develop customer-focused and effective partnerships across government, industry and the community.
- Promote understanding and acceptance of the vision and values of the Authority.
- Engage with stakeholders and the community in the development of Authority services.
- In accordance with the *School Curriculum and Standards Authority Act 1997*, provide the Minister for Education, the Board of the Authority, schools and the community with timely, high-quality, evidence-based advice on key educational matters.
- Contribute responsively and effectively to national and State policy debate on matters related to Authority functions.

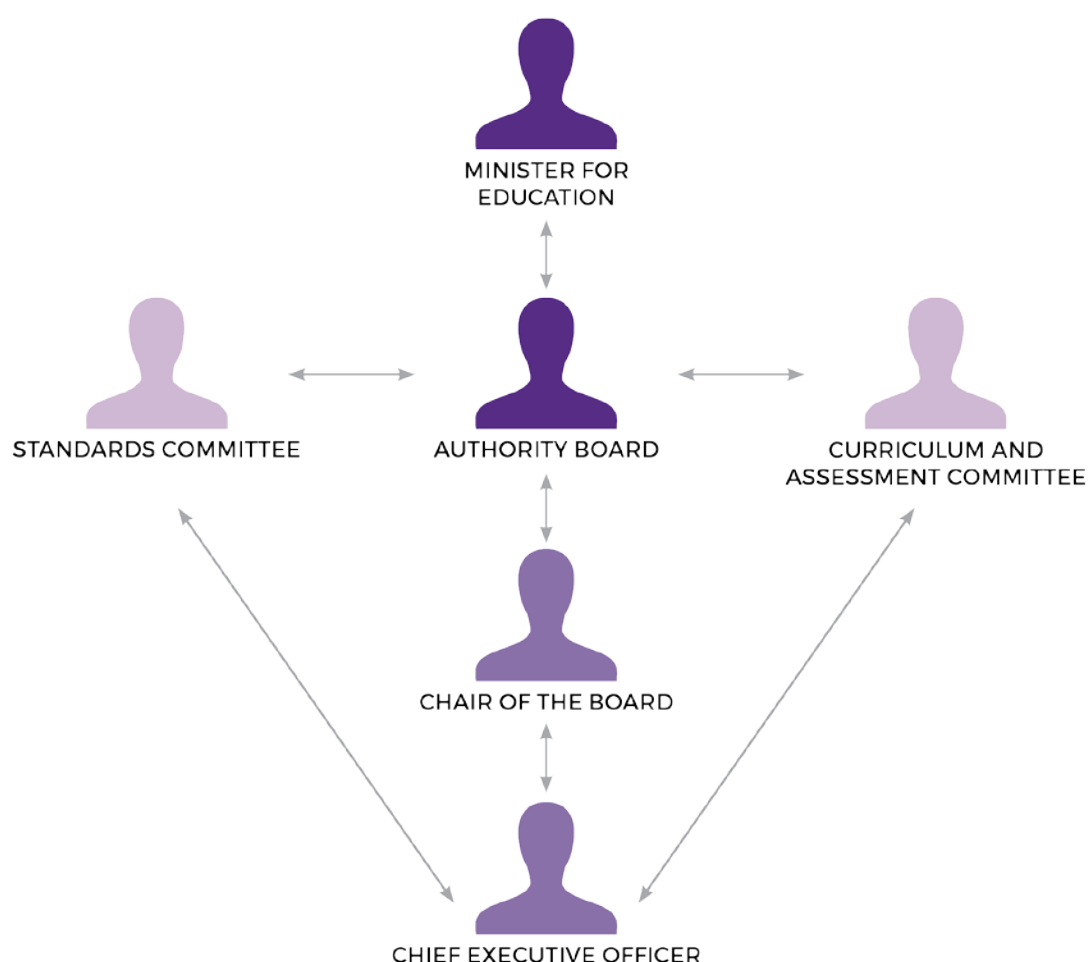
Our values

- Quality
- Integrity
- Respect

Our stakeholders

- Students and teachers from Kindergarten to Year 12 in all Western Australian schools – both government and non-government – and approved international schools.
- Parents and home educators.
- School administrators.
- Bodies representative of the education sector/systems, including the Department of Education (DoE), Catholic Education Western Australia (CEWA) and the Association of Independent Schools of Western Australia (AISWA).
- State training providers, universities and employers.
- National education authorities.

Agency structure



Responsible Minister

The School Curriculum and Standards Authority is responsible to the Hon Peter Collier, MLC, Minister for Education.

The Board

The *School Curriculum and Standards Authority Act 1997* provides for the Authority to have a governing body (the Board) consisting of seven members, one of whom is designated as chairperson by the Minister or Education.

The Minister is to ensure that the members of the Board have, between them, the knowledge, experience and expertise needed to enable the Authority's functions under this Act to be performed effectively.

Board membership

Emeritus Professor Patrick Garnett (Chair)

A former Deputy Vice-Chancellor of Edith Cowan University, Emeritus Professor Garnett has extensive teaching experience in chemistry and science, and with involvement in the application of new technologies, including online learning. He also has extensive experience in educational leadership and management.

Chapple Professor David Andrich

Professor Andrich has been Chapple Professor of Education at the University of Western Australia since 2007. He has conducted research at a national and State level in certification and selection into tertiary education.

Dr Lennie Barblett

Dr Barblett is a Senior Lecturer in Early Childhood Studies at the School of Education at Edith Cowan University. Her research encompasses a wide range of topics in early childhood education, including care innovation and workforce best practice, community partnerships, social and emotional development in young children, and an evaluation of the kindergarten and pre-primary profile.

Ms Lucina Cross

Ms Cross is a Martu and Yamatji woman with more than 20 years of experience in education, particularly in the Mid-West and North-West of Western Australia.

Ms Margaret Herley

Ms Herley completed a two-year contract with Curtin University as Director of Partnerships in the School of Education. She was previously Principal of Iona Presentation College.

Dr Bruce Matthews

Dr Matthews was Headmaster at Bunbury Cathedral Grammar School from 1998 to 2011. He was previously Deputy Headmaster and Head of Senior School at Guildford Grammar School.

Dr Ruth Shean

Dr Shean is the Director General of the Department of Training and Workforce Development. She has broad experience in education, and comprehensive knowledge of government.

Statutory committees

As prescribed in the *School Curriculum and Standards Authority Act 1997*, two statutory committees provide advice to the Board, the Curriculum and Assessment Committee and the Standards Committee.

Curriculum and Assessment Committee

The Curriculum and Assessment Committee advises and makes recommendations to the Board of the School Curriculum and Standards Authority on the provision of an outline of curriculum and assessment for schools, the development and accreditation of courses for schooling and on the establishment and maintenance of a database of information relating to participation, achievements and records of assessment of students.

For committee membership details, refer to the *Governance and organisational capability* section on page 53.

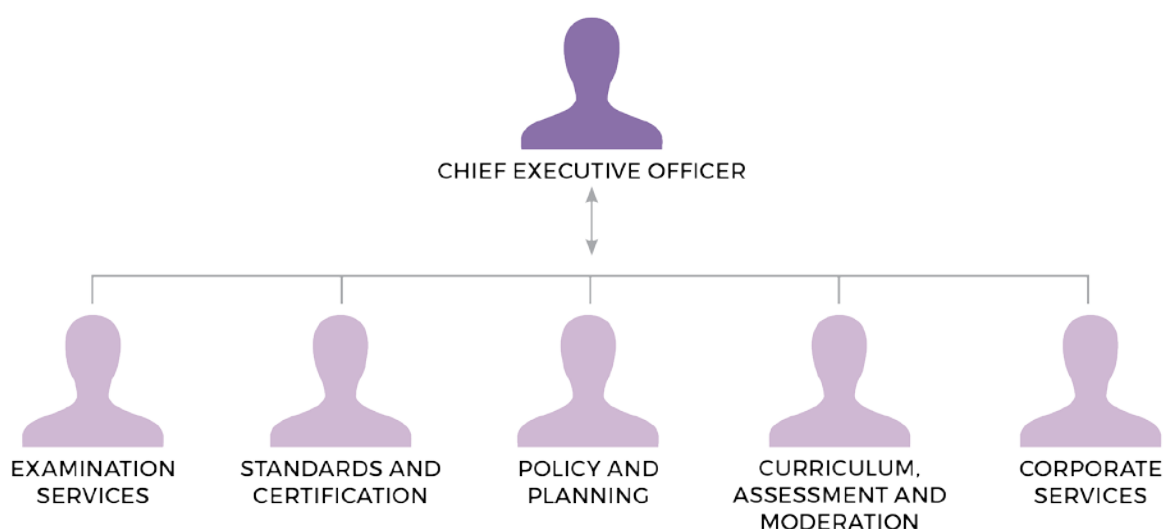
Standards Committee

The Standards Committee advises and makes recommendations to the Board of the School Curriculum and Standards Authority on the provision and monitoring of standards of student achievement and the assessment and certification of student achievement according to those standards.

For committee membership details, refer to the *Governance and organisational capability* section on page 54.

Organisational structure

The Authority has five directorates: Examination Services; Standards and Certification; Policy and Planning; Curriculum, Assessment and Moderation; and Corporate Services. The directors and the Chief Executive Officer together form the Executive of the Authority.



Directorates

Examination Services is responsible for ensuring equitable and rigorous senior secondary examinations are developed, implemented and reviewed. The directorate also develops and maintains strategies to acknowledge student performance and develops online examination structures. The directorate is responsible for the design, implementation and evaluation of educational measurement activities in Years 10, 11 and 12, including the implementation and management of the Online Literacy and Numeracy Assessment.

Standards and Certification is responsible for the implementation and evaluation of standards for Kindergarten to Year 12 and the implementation of logistics for the delivery of NAPLAN across Western Australia. The directorate ensures that data is of the highest integrity and that it is collected, manipulated, analysed and reported within all required timelines. It is also responsible for ensuring that there is a strong interface between schools and the Authority for the purpose of data

transferal. The Standards and Certification Directorate manages all reporting requirements for the Authority and assures the efficacy of any data reported to stakeholders.

Policy and Planning is responsible for research of best practice in curriculum, standards, moderation, certification and reporting. It is responsible for planning and developing the policies, programs, systems and innovations associated with the work of the Authority. The directorate manages projects across the Authority and is also responsible for Board and Committee services. It focuses on both national and international best practice and ensures that the Authority remains responsive to the needs of the Board and the Minister.

Curriculum, Assessment and Moderation is responsible for directing and managing the implementation of policies and programs of the Authority associated with curriculum K–12. The directorate manages curriculum development, assessment and moderation, including the implementation and evaluation of curriculum and assessment support materials.

Corporate Services is responsible for leading the development, implementation and review of strategic human resource management and ensuring that effective and efficient human resource policies, systems and practices are adopted, embedded and reported across the Authority. The directorate manages the financial accounting, budgeting and corporate records management systems to ensure they meet the Authority’s strategic and corporate objectives. It is responsible for copyright functions and also identifies and manages the compliance and risk management requirements of the Authority.

Staff

Executive Group

The Executive Group is responsible for establishing, maintaining and monitoring the Authority’s governance structures, and for providing corporate oversight and administration of the Authority’s resources.

Table 1: Members of School Curriculum and Standards Authority Executive Group

Mr Allan Blagaich	Chief Executive Officer
Mr Steve Donatti	Director, Examination Services
Mr Russell Dyer	Director, Standards and Certification
Ms Juanita Healy	Director, Policy and Planning
Ms Janine Nairn	Director, Corporate Services
Ms Robyn Smith	Director, Curriculum, Assessment and Moderation

Staff numbers

As of 30 June 2015, the Authority had the staff numbers (head count) displayed in the tables below.

Table 2: Full-time

Permanent	87
Fixed term	43

Table 3: Part-time

Permanent	17
Fixed term	13

Legislation

Enabling legislation

The School Curriculum and Standards Authority operates under the *School Curriculum and Standards Authority Act 1997*. The Authority is responsible for:

- setting standards of student achievement and for the assessment and certification of student achievement according to those standards
- developing an outline of curriculum and assessment in schools that, taking account of the needs of students, sets out the knowledge, understanding, skills, values and attitudes that students are expected to acquire and guidelines for the assessment of student achievement
- developing and accrediting courses for schools
- maintaining a database of information relating to:
 - the participation by students during their school years in education, training or employment, as provided by the *School Education Act 1999*
 - the achievement of students during those years
 - records of assessment in respect to students.

Administered legislation

The Minister for Education also administers the following related legislation:

- *Education Service Providers (Full Fee Overseas Students) Registration Act 1991*
- *School Education Act 1999*
- *Vocational Education and Training Act 1996*.

Other key legislation

In the performance of its functions, the Authority complies with all relevant written laws, but is particularly responsive to the requirements of the following legislation (Western Australia unless otherwise indicated):

- *Auditor General Act 2006*
- *Corruption and Crime Commission Act 2003*
- *Copyright Act 1968 (Cwlth)*
- *Disability Services Act 1993*
- *Electoral Act 1907*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Salaries and Allowances Act 1975*
- *State Records Act 2000*
- *State Supply Commission Act 1991*
- *Workers' Compensation and Injury Management Act 1981.*

SIGNIFICANT ISSUES

2015–16 Western Australian Certificate of Education reform

On 21 January 2013, Cabinet approved reforms to the Western Australian Certificate of Education (WACE). The WACE is the certificate that students in Western Australia receive on successful completion of their senior secondary education.

To achieve a WACE from 2016, students will be required to demonstrate breadth and depth of study, reach specified achievement standards, including a minimum standard of literacy and numeracy, and achieve an Australian Tertiary Admission Rank (ATAR) or minimum Certificate II training qualification. Year 11 students began studying the revised WACE in 2015.

During 2014, the Authority completed the redevelopment of WACE senior secondary courses and supporting resources so that teachers and students could begin using the resources in 2015.

Western Australian Curriculum and Assessment Outline

The *Western Australian Curriculum and Assessment Outline* (the *Outline*) is for all students from Kindergarten to Year 10 in Western Australia and approved international schools. The *Outline* replaces the *Curriculum Framework* and will be fully implemented by 2018. It sets out the curriculum, guiding principles for teaching, learning and assessment and support for teachers in their assessment and reporting of student achievement.

During 2014–15, the Authority continued to update the *Outline*, by adopting and adapting the Australian curriculum to suit the needs of Western Australian schools and students. The State Government has allocated a total of \$20 million to the Authority, over eight years to the 2017–18 financial year, to undertake this work.

Information published within the updated *Outline*, during 2014–15, includes:

- the *Kindergarten Curriculum Guidelines*
- Abilities Based Learning and Education Support (ABLES) curriculum materials and an assessment tool for trialing and validation.

OUR PERFORMANCE

Performance against financial targets

Our results in 2014–15 against agreed financial targets are outlined below.

Financial targets	2015 Target^(a) \$000	2015 Actual \$000	Variance^{(b)(c)} \$000
Total cost of services	36 761	34 198	(2 563)
Net cost of services	34 400	31 540	(2 860)
Total equity	5 934	8 909	2 975
Net increase/(decrease) in cash held	(53)	(696)	(643)
	Number	Number	Number^(d)
Approved full time equivalent (FTE) staff level	150	143	(7)

(a) As specified in the 2014–15 State Budget Statements.

(b) To meet tight deadlines for the development of resources relating to the Kindergarten to Year 10 functions and Phase 2 and Phase 3 of the Australian curriculum, internal resources were deployed rather than engaging contractors as originally planned. This resulted in substantial savings of costs for Service 1 Curriculum Development, Evaluation and Support.

(c) Further explanations of the variations are contained in Note 40. 'Explanatory statement' of the notes to the Financial Statements.

(d) The lower number of FTE was mainly due to more effective deployment of staff to meet the Public Sector Workforce Reform savings imposed by the State Government during the 2013–14 State Budget process.

Performance management framework

The Authority's desired outcome is 'Quality curriculum outline (Kindergarten to Year 12), assessment (Year 3 to Year 12) and certification (Year 11 and Year 12) in Western Australia'.

The Authority performs the following services to meet the desired outcome:

- Service 1: Curriculum Development, Evaluation and Support
- Service 2: Student Assessment and Certification.

The Authority's effectiveness and efficiency in meeting targets specified in the 2014–15 State Budget Statements are shown in the following tables. More details are provided in the Detailed information in support of key performance indicators section on page 120.

Key effectiveness indicators ^(b)	2015 Target ^(a)	2015 Actual	Variance ^(c)
Engagement of and acceptance by stakeholders of responsible syllabuses, accreditation and review	4.1	4.2	0.1
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.1	4.2	0.1
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.1	4.2	0.1

(a) As specified in the 2014–15 State Budget Statements.

(b) The scale range is from 1 (low) to 5 (high).

(c) The variance indicated increased support for the Authority's syllabuses, assessment and examinations.

Key efficiency indicators	2015 Target ^(a)	2015 Actual	Variance
Service 1: Curriculum development, evaluation and support			
Key efficiency indicator:			
1. Average cost per registered school for syllabus development and review (Pre-primary – Year 12)	\$10 841	\$9 095	(\$1 746) ^(b)
Service 2: Student assessment and certification			
Key efficiency indicators:			
2. Average cost per enrolled student for moderation (Years 3–12)	\$118	\$101	(\$17) ^(c)
3. Average cost per enrolled student for external assessment (Years 11–12)	\$268	\$309	\$41 ^(c)
4. Average cost per enrolled student for National Assessment Program – Literacy and Numeracy (NAPLAN)	\$41	\$33	(\$8) ^(c)
5. Average cost per enrolled Year 12 student for certification	\$1 189	\$1 331	\$142 ^(c)

(a) As specified in the 2014–15 State Budget Statements.

(b) The project costs for the development of resources relating to the Kindergarten to Year 10 functions and Phase 2 and Phase 3 of the Australian curriculum were all allocated to Service 1 in the 2014–15 State Budget. During 2014–15, these costs were reallocated between the two services based on tasks performed by each Service. This primarily accounted for the variance.

(c) Explanations of the variations are provided in the section on Detailed information in support of key performance indicators section on page 121.

Report on operations

Strategic goal 1: Provision of high-quality curriculum, assessment and standards

Goal: Develop Kindergarten to Year 12 curriculum, assessment, standards and support resources that allow all students to achieve to the full extent of their capabilities.

The Australian curriculum

The Authority continued to work collaboratively with the Australian Curriculum, Assessment and Reporting Authority (ACARA), the Australasian Curriculum, Assessment and Certification Authorities (ACACA), all states and territories, and the school systems/sector in Western Australia towards achieving a high-quality Australian curriculum.

In Western Australia, the Authority continues to work closely with the Department of Education (DoE), Catholic Education Western Australia (CEWA) and the Association of Independent Schools of Western Australia (AISWA), principals and teachers to ensure that the Australian curriculum is adopted and adapted to suit the needs of Western Australian schools and students and that its implementation is well supported.

The adoption and adaption of the Australian curriculum has been used to develop the Western Australian curriculum, which is published in the *Western Australian Curriculum and Assessment Outline* (the *Outline*).

Commonwealth reviews of the Australian curriculum

Review of the Australian curriculum

A review of the Australian curriculum by the Australian Government commenced in January 2014. Professor Ken Wiltshire AO and Dr Kevin Donnelly (BA, DipEd, MEd, PhD) were appointed to undertake this review.

The School Curriculum and Standards Authority coordinated development of the Western Australian submission for the *Review of the Australian Curriculum*. The submission from the Authority included feedback from the school systems/sector – the DoE, CEWA and the AISWA.

The *Review of the Australian Curriculum Final Report* was published by the Australian Government in October 2014.

Review of the Foundation¹ to Year 10 (F–10) Australian curriculum

At the December 2014 Education Council meeting, recommendations made in the Australian Government's *Review of the Australian Curriculum Final Report*, regarding resolving the 'crowded curriculum' and 'rebalancing the curriculum' issues, were referred to ACARA for advice to the first Council meeting of 2015.

The Education Council endorsed ACARA's proposed actions to address the four themes outlined in the *Review of the Australian Curriculum* at the 5 March 2015 Council meeting.

ACARA developed draft changes to the Australian curriculum to resolve the overcrowded curriculum and rebalance the curriculum and has also reviewed phonics and phonemic awareness in the English curriculum.

The School Curriculum and Standards Authority coordinated the development of the Western Australian submission to respond to ACARA's draft changes to the F–10 Australian curriculum. The submission from the Authority included feedback from the school systems/sector – the DoE, CEWA and the AISWA.

The report on ACARA's draft changes to the F–10 curriculum will be considered by the Education Council later in 2015.

The Western Australian Curriculum and Assessment Outline

Kindergarten to Year 10

In accordance with the *School Curriculum and Standards Authority Act 1997*, the *Outline* sets out 'the knowledge, understanding, skills, values and attitudes that Kindergarten to Year 10 students are expected to acquire and guidelines for the assessment of student achievement'.

The *Outline* includes curriculum, achievement standards, policy advice and guidelines for all Western Australian schools – both government and non-government – approved international schools and home education providers.

Kindergarten Curriculum Guidelines

Western Australia's first *Kindergarten Curriculum Guidelines* were published on the Authority's website in Term 3, 2014, after they were released for consultation in Term 4, 2013.

The *Kindergarten Curriculum Guidelines*, designed to facilitate the optimal learning and development of Kindergarten children in Western Australia, assists educators to develop Kindergarten curriculum for Western Australia.

It draws from key ideas and related content from the *Early Years Learning Framework* (Commonwealth of Australia, 2009) to construct curriculum that ensures all children in Kindergarten experience quality teaching and learning.

¹ Foundation is equivalent to the Pre-primary year of schooling in Western Australia.

The *Kindergarten Curriculum Guidelines* reinforce the themes of the Authority's *Kindergarten and Pre-primary Statement for Western Australia* as well as the guiding principles for schools, as outlined in the *Outline*.

Implementing the Pre-primary to Year 10 Western Australian curriculum

ACARA developed the curriculum for Foundation to Year 10 learning areas in three phases.

Phase 1 learning areas (English, Mathematics, Science and History) were adopted from the Australian curriculum 'as is' by Western Australia. All Western Australian and approved international schools were required to implement these learning areas in 2015 and begin reporting on student achievement against achievement standards in the first semester.

Adaption and adoption of ACARA's Phase 2 and Phase 3 learning areas (Health and Physical Education, Technologies and The Arts²) is currently underway by the Authority to ensure they meet the needs of Western Australian schools and students. This also includes adapting ACARA's History, Civics and Citizenship, Economics and Business, and Geography curriculum to develop a Humanities and Social Sciences syllabus.

Given the phased development of the Australian curriculum over the next three years, schools will be teaching some learning areas from the Australian curriculum and some learning areas described in the *Curriculum Framework*.

Implementation schedule: Pre-primary to Year 10 English, Mathematics, Science and History

In February 2011, the then Minister for Education, Dr Elizabeth Constable MLA, notified schools of a three-year implementation timeline for English, Mathematics, Science and History. This communication confirmed that schools would have three years for familiarisation with the new curriculum content before full implementation began in 2015.

Implementation schedule: Pre-primary to Year 10 The Arts, Technologies, Languages, Humanities and Social Sciences and Health and Physical Education

In January 2015 the Minister for Education wrote to schools to provide an update on Pre-primary to Year 10 Australian curriculum implementation in Western Australia. Following feedback from schools, the Minister confirmed a revised implementation timeline, which provides schools with a longer period to familiarise themselves with The Arts, Technologies and Languages Pre-primary to Year 10 curriculum as outlined in Table 4.

² It is expected the Languages syllabuses will be available to schools for familiarisation at the beginning of Semester 2, 2016.

Table 4: Revised timeline – The Arts, Technologies and Languages

2015–16	The School Curriculum and Standards Authority developing <i>Judging Standards</i> (assessment resource materials) to assist teachers to assess and grade student work and developing syllabus resource materials to assist teachers in implementing the syllabuses.
2016	The Arts curriculum and Technologies curriculum available to schools for familiarisation at the beginning of Semester 1, 2016. The Languages curriculum available to schools for familiarisation at the beginning of Semester 2, 2016.
2018	Full implementation, including teaching, assessing and reporting by schools, will be in place with reporting to parents by the end of Semester 1, 2018.

In this communication, there was no proposed change to the already published timeline for Humanities and Social Sciences and Health and Physical Education. Full implementation, including teaching, assessing and reporting by schools, for these two learning areas will be in place with reporting on student achievement to parents/caregivers by the end of Semester 1, 2017.

By 2018, all new syllabuses will become part of the *Western Australian Curriculum and Assessment Outline*.

Syllabus development

The Authority is adopting and adapting Phase 2 and Phase 3 learning areas of the Australian curriculum to develop year-level syllabuses for Humanities and Social Sciences, Health and Physical Education, Technologies and The Arts. These syllabuses will contain:

- a year-level description, which indicates a focus for the content, the progression and the pitch of the content
- content descriptions – what teachers are expected to teach
- an achievement standard – describes the characteristics of student achievement.

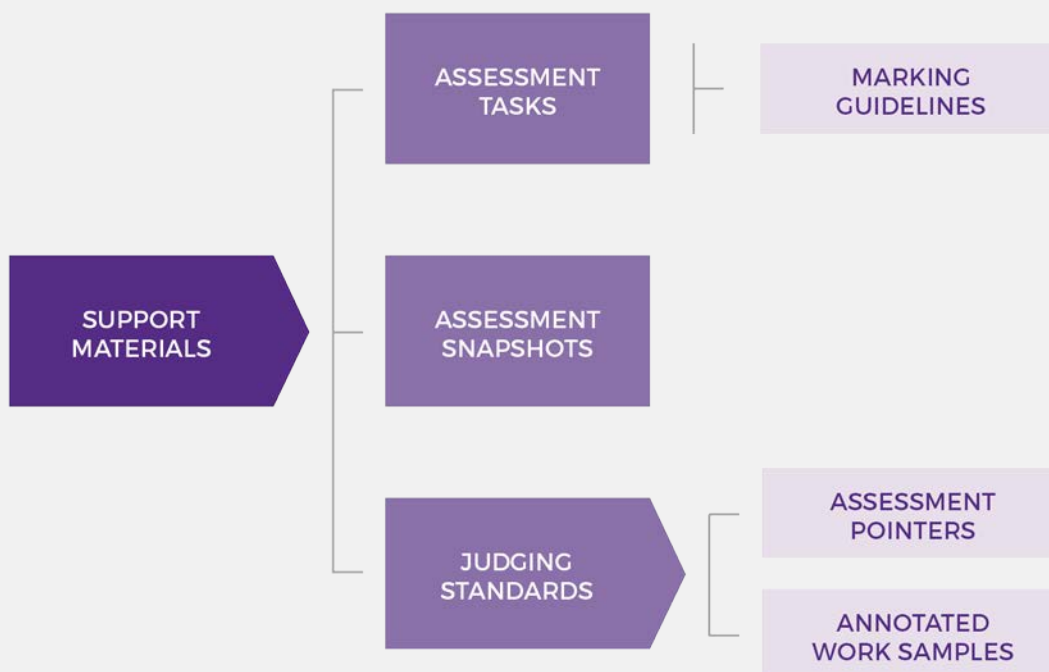
With extensive consultation and collaboration, the Authority is:

- identifying core content (mandatory) and additional content for Phase 2 and Phase 3 learning areas
- changing the organisation of the curriculum from 2–3 year bands to year-level syllabuses
- developing the Humanities and Social Sciences learning area to include Civics and Citizenship, Economics and Business, Geography and History.

Teacher resources

Following provision of funding, work began in September 2014 on the development of teacher support materials to support the implementation of Phase 2 and Phase 3 learning areas. Support materials consist of *Assessment Tasks*, *Assessment Snapshots* and *Judging Standards* resources (that include assessment pointers and annotated work samples).

Figure 1: Teacher support materials



Assessment Tasks and Marking Guidelines illustrate how teachers can use best practice for the creation of activities used to assess student achievement.

Assessment Snapshots illustrate how assessment principles (informed by the most recent research) can be applied to assessment tasks.

Judging Standards resources, designed to help teachers report student performance, include:

- **assessment pointers**, which offer a point of reference for teachers to make an on-balance judgment about student achievement, based on what has been taught and assessed during a reporting period
- **annotated work samples**, which indicate the qualities of achievement that students may typically demonstrate at each grade. These work samples identify aspects of the achievement standard evident in students' work.

Judging Standards resources have been developed by teacher analysis of student work and can be used to assist whole-school planning and individual classroom practice related to teaching, assessment and the reporting of student achievement.

Development of *Judging Standards* resources began with 237 common assessment tasks developed by the Authority. These were administered to more than 15 800 students at 123 schools in Western Australia.

Over 21 000 samples of student work from the assessments were received by the Authority from which 6200 samples were selected for inclusion in pairwise projects during Terms 1 and 2, 2015.

During the first half of 2015, 234 teachers participated in pairwise judging to develop an evidence base that teachers will use to report against the new Western Australian P–10 curriculum.

In the reporting period, work commenced on 25 per cent of the total number of required assessment pointers. Work will begin on annotating the work samples once the assessment pointers are finalised in the coming financial year.

During the reporting period, 42 *Assessment Snapshots* were produced by the Authority.

The Authority has also enhanced and expanded the level of *Judging Standards* support for the Phase 1 learning areas published with the *Outline*, by:

- providing assessment pointers for English: Reading and Viewing
- providing more annotated student work samples in Mathematics and Science, with broader coverage of curriculum content and greater emphasis on open-ended assessment tasks (notably in Science)
- publishing 144 additional *Judging Standards* resources for English, Mathematics, Science and History.

Delivery

To inform teachers of updates in Pre-primary to Year 10 in 2015:

- The Chief Executive Officer delivered 18 briefings across the State about changes to education in Western Australia. The briefings were attended by 819 Kindergarten – Year 6 representatives and 267 Years 7–12 representatives.
- The Authority produced and published an online video which provided an update on its progress in adapting the Australian curriculum.

Ongoing changes were also made to the Authority's K–10 website to accommodate the *Western Australian Curriculum and Assessment Outline*. These included:

- improvement of the online architecture to enhance user experience
- incorporation of the curriculum content into the Authority website, rather than it being externally hosted
- formal publication of the *Kindergarten Curriculum Guidelines* as an integrated online resource
- redesign of the *Judging Standards* section for improved usability reflecting the Western Australian context and materials.

Abilities Based Learning Education *Western Australia* project

The Abilities Based Learning Education *Western Australia* (ABLEWA) project provides curriculum materials and an assessment tool that support the teaching and learning of students with disability and additional learning needs.

ABLEWA provides a suite of curriculum, pedagogy, assessment and reporting resources that assists teachers in recognising and responding to the diverse learning needs among all students, and in assessing and reporting student learning, monitoring student progress and providing accurate intervention advice.

The Authority invited a group of 16 cross-sectoral schools to participate in a validation trial of curriculum materials and the assessment tool. The resources used in the ABLEWA trial are the Abilities Based Learning and Education Support (ABLES) curriculum, pedagogy, assessment and reporting resources developed by the Department of Education and Early Childhood Development, Victoria, the University of Melbourne and the Victorian Curriculum and Assessment Authority.

The ABLEWA trial will provide feedback to the Authority in readiness for future access to the resources within the *Western Australian Curriculum and Assessment Outline* by all Western Australian schools.

International education

The Authority's international education program is offered in seven countries – Bangladesh, China, Malaysia, Philippines, Singapore, Vietnam and Zimbabwe – and includes:

- Pre-primary to Year 10 *Western Australian Curriculum and Assessment Outline* (the *Outline*)
- Year 11 and Year 12 Western Australian Certificate of Education (WACE)
- Year 12 one-year Australian Matriculation (AUSMAT).

There are 14 international schools offering the Western Australian programs. Students at these schools are able to study for the same qualification and curriculum program as Western Australian Pre-primary to Year 12 students without leaving their own country. The international programs are dynamic, relevant, balanced and academically challenging.

Each school offering the WACE was visited twice each year by the Authority's Principal Consultant, International Education. The first visit focused on a review of the school's Year 12 WACE statistical reports produced by the Authority, based on the previous year's WACE examinations.

The second visit focused on a review of Year 12 WACE documentation. The review considered course outlines, assessment outlines, assessment tasks, marking keys, student assessment records, internal school comparability plans and small-group moderation comparability plans where relevant.

Table 5: Overseas student enrolments in WACE programs at 31 December 2014

School	Year 11	Year 12
African School of Higher Education	–	3
Australian International School, Dhaka	–	4
Australian International School, Manila	12	8
China-Australia College, Zhengzhou	29	27
KBU International College, Kuala Lumpur	–	12
Methodist College, Kuala Lumpur	–	101
National Institute of Technology, Beijing	232	154
Saigon International College, Ho Chi Minh City	47	52
Shanghai Gold Apple School, Shanghai	61	25
St Francis Methodist School, Singapore	33	20
Sunway College, Kuala Lumpur	–	498
Sunway University College, Johor Bahru	–	91
Total	414	995

Schools offering the Pre-primary to Year 10 *Outline* were also visited twice. The visits focused on implementation of English, Mathematics, Science and History, reviewing teachers' student learning programs and their assessment of student progress, including reporting on student achievement to parents.

All schools reported against the Achievement Standards in English, Mathematics and Science, as outlined in the Authority's *Reporting Policy: Pre-primary – Year 10*.

One new international school, OZPhil College of Cavite in the Philippines, received approval from the Board to implement the *Outline*. Approval was provided on 12 May 2015 and implementation of the *Outline* has been scheduled for Semester 2, 2015.

National Assessment Program – Literacy and Numeracy

The School Curriculum and Standards Authority is the Test Administration Authority in Western Australian for the National Assessment Program – Literacy and Numeracy (NAPLAN).

This assessment – undertaken annually by students throughout Australia in Years 3, 5, 7 and 9 – provides an important measure of how all Australian students are performing in literacy and numeracy against national achievement bands.

In 2014, the online marking of Writing and Reading was carried out over a period of three weeks by 237 markers. Individual student reports were provided to schools to distribute to parents from 1 September 2014.

In 2014, 123 789 students in Years 3, 5, 7 and 9 were eligible for participation in NAPLAN. The following tables reflect the final participation status of these students for each test.

Table 6: Participation status of eligible students for NAPLAN Language Conventions test (2014)

	Eligible students	Participated* (%)	Participated* (number)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 417	95.3	30 892	1.3	2.8	1.9
Year 5	30 581	96.0	29 361	1.3	2.7	1.3
Year 7	30 105	96.0	28 902	1.2	3.0	1.0
Year 9	30 686	94.0	28 847	1.3	5.4	0.6
Total	123 789					

*Includes students who sat the test and those who were exempt

(Note: due to rounding, the percentage figures in the Participated, Absent and Withdrawn columns do not add up to exactly 100 in some rows.)

Table 7: Participation status of eligible students for NAPLAN Numeracy test (2014)

	Eligible students	Participated* (%)	Participated* (number)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 417	94.6	30 677	1.2	3.5	1.9
Year 5	30 581	95.4	29 187	1.3	3.3	1.3
Year 7	30 105	95.2	28 645	1.2	3.9	0.9
Year 9	30 686	93.3	28 639	1.3	6.1	0.6
Total	123 789					

*Includes students who sat the test and those who were exempt

(Note: due to rounding, the percentage figures in the Participated, Absent and Withdrawn columns do not add up to exactly 100 in some rows.)

Table 8: Participation status of eligible students for NAPLAN Reading test (2014)

	Eligible students	Participated* (%)	Participated* (number)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 417	95.0	30 804	1.3	3.0	1.9
Year 5	30 581	95.8	29 287	1.3	2.9	1.3
Year 7	30 105	95.6	28 767	1.2	3.5	1.0
Year 9	30 686	93.7	28 739	1.3	5.7	0.6
Total	123 789					

*Includes students who sat the test and those who were exempt

(Note: due to rounding, the percentage figures in the Participated, Absent and Withdrawn columns do not add up to exactly 100 in some rows.)

Table 9: Participation status of eligible students for NAPLAN Persuasive Writing test (2014)

	Eligible students	Participated* (%)	Participated* (number)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 417	94.9	30 749	1.3	3.2	2.0
Year 5	30 581	95.6	29 237	1.3	3.1	1.3
Year 7	30 105	95.7	28 823	1.3	3.3	1.0
Year 9	30 686	93.7	28 764	1.3	5.6	0.6
Total	123 789					

*Includes students who sat the test and those who were exempt

(Note: due to rounding, the percentage figures in the Participated, Absent and Withdrawn columns do not add up to exactly 100 in some rows.)

Year 8 to Year 12

Standards and Certification

Retention and participation

Registration figures for Year 8 to Year 12 students in 2014 show a small increase from the previous year's figures – up from 136 608 to 138 875.

A legislated change to the school starting age in Western Australian schools created a half-cohort of students that moved through schools from Kindergarten in 2001. This group exited the system in 2014 as Year 12 students.

The increase, of 1.63 per cent (2267 students), was spread over Years 9 to 11. There was also a small drop in Year 8 numbers (280 students). There were 2706 less students in Year 12 in 2014 than in Year 11 in 2013, which was in line with annual trends. The number of Year 9 students remained steady at about 30 500 while Year 10 numbers dropped by almost 1000 students.

In 2014, 2200 17-year-old students were registered as being engaged in programs other than full-time school, including employment, training organisation courses and/or apprenticeships/traineeships, or as working with the Engagement and Transition officers at the Department of Education. This is less than half the number recorded in 2013, but this would mostly be due to the half-year cohort in Year 12.

Table 10: School registrations, 2014

	Year 8	Year 9	Year 10	Year 11	Year 12	Total
Government	17 102	17 574	18 031	17 718	9 407	79 832
Non-government	12 787	12 745	12 576	11 481	7 104	56 693
Other	241	265	270	531	1 043	2 350
	30 130	30 584	30 877	29 730	17 554	138 875

Year 11 and Year 12

Western Australian Certificate of Education

The Authority is implementing reforms to the WACE, which is awarded to students who achieve the required standards in Year 11 and Year 12. This section refers to the Authority activities regarding the WACE.

For information about progress of the reforms, please refer to the section in the report entitled *Strategic goal 2: Implementation of Western Australian Certificate of Education (WACE) 2015–16*.

Standards and Certification

Table 11 shows the number of students born between 1/1/1997 and 30/6/1997 (generally in Year 12, 2014) and from 01/07/1997 to 30/06/1998 (generally in Year 11, 2014) by category.

Table 11: Participation of students born between 1/1/1997 and 30/6/1997 and between 01/07/1997 to 30/06/1998 in schooling and in non-school programs, 2014

		Date of Birth 1/1/1997–30/6/1997	Date of Birth 1/7/1997–30/6/1998
A.	Participating students		
(i)	Schooling		
	Government	7 335	16 679
	Non-government	5 597	11 628
	Home education	36	95
		12 968	28 402
(ii)	Non-school program (Notice of Arrangements)		
	TAFE/RTO (Form A)	529	903
	Apprenticeship/traineeship (Form ATRS)	681	690
	Employment (Form C)	311	306
	Combination of above (Form B)	3	3
	Pending (i.e. no learning program supplied)	50	47
		1 574	1 949
	Sub-total: participating students	14 542	30 351
B.	Non-participating students		
(i)	Schooling		
	Left secondary education/provider (no Notice of Arrangements)	149	399
	Not re-registered from previous year	57	142
		206	541
(ii)	Non-school program		
	Rejected (no learning program supplied)	50	33
	Cancelled (withdrawn from learning program)	525	309
		575	342
	Sub-total: Non-participating students	781	883
C.	Other students		
	Whereabouts unknown	274	340
	Working with DoE Engagement and Transition officers	51	71
	Graduated from secondary school	66	13
	Left Western Australia	16	52
	Deceased	–	1
	Sub-total: Other	407	477
	Total all students	15 730	31 711

Note: These figures were taken as a 'snapshot' on 31/10/2014 (census date) and do not include full-fee paying students or overseas students.

Year 12 Aboriginal/Torres Strait Islander student registrations

Table 12 indicates the number of Year 12 Aboriginal and Torres Strait Islander students registered with the Authority between 2013 and 2014, and those undertaking programs other than full-time schooling.

Table 12: Year 12 Aboriginal/Torres Strait Islander student registrations

	Date of Birth 1/1/1997–30/6/1997			Date of Birth 1/7/1997–30/6/1998		
	Year 10	Year 11	Year 12	Year 10	Year 11	Year 12
A. Participating students						
(i) Schooling						
Government	1	102	389	50	1 108	12
Non-Government	6	18	142	41	275	8
Home Education	–	–	–	–	1	–
	7	120	531	91	1 384	20
(ii) Non-School (Notice of Arrangements)						
TAFE/RTO (Form A)	1	4	17	5	41	–
Apprenticeship/Traineeship (Form ATRS)	–	2	6	1	9	–
Employment (Form C)	–	–	4	–	11	–
Combination of above (Form B)	–	–	–	–	–	–
	1	6	27	6	61	–
Sub-total: participating students	8	126	558	97	1 445	20
B. Non-participating students						
Includes students who have left secondary education, not re-registered, on cancelled or pending Notices of Arrangements	3	22	62	39	102	2
C. Other						
Includes students whose whereabouts are unknown, already graduated, left Western Australia etc.	1	5	140	12	184	2
Total all Aboriginal and Torres Strait Islander students	12	153	760	148	1 731	24

School-based assessment

The Authority continued to provide support for judging the standards of school-based assessment in the WACE, through the *Guide to Grades*, for the final years of Stage 2 and Stage 3 courses for Year 11 and Year 12.

The standards for WACE examinations, expressed in terms of the bands Excellent, High, Satisfactory, Limited and Inadequate, also continued to be supported through evidence-based standards-setting processes in 2014.

This work involved:

- inviting 150 expert teachers and WACE examination markers across 95 standards-setting panels (for Stage 2 and Stage 3 examinations)
- analysing up to 300 examination script samples for each written examination, to identify band cut-offs and generalised descriptions of performance for each band
- implementing measures to ensure consistent interpretation of the 'quality' of student performance, in examinations
- ensuring reporting of student performance across examinations reflects clear articulation of the standard, for parents, teachers and the community.

Examinations

As part of its legislated role to develop and maintain a database on student participation and achievement, the Authority gathers, collates and reports on WACE examinations. In the 2014 school year, the Authority recorded that:

- 10 393 students sat one or more WACE examination, much lower than in previous years (see Appendix A). This was due to the:
 - 'half-cohort' of students being in Year 12
 - Stage 2 examinations being optional
 - Stage 3 examinations being compulsory for students studying a pair of units, unless they had a VET exemption.
- 58.6 per cent (9152) of Year 12 students who undertook full-time WACE studies sat four or more WACE examinations. Despite a 'half-cohort' and the introduction of optional Stage 2 examinations, this represented an increase in proportion of students who sat four or more WACE examinations when compared to 2013, when 57.6 per cent (13 205 students) sat four or more examinations.
- Of the students who enrolled in four or more examinations, 77.8 per cent studied at a school in the metropolitan area. This compares with 11.5 per cent for students who studied at a country school.
- The most frequent number of WACE examinations in which students enrolled over the past six years was five (see Figure 2 in Appendix A for details).
- More females were enrolled to sit the examinations than males.
- 529 Year 12 Aboriginal/Torres Strait Islander students enrolled with the Authority in 2014. Of those, 107 were enrolled to sit one or more WACE examinations.
- 87.8 per cent (86.3 per cent in 2013) of students who enrolled in an examination enrolled to sit four or more examinations.
- 408 students were granted an exemption from sitting one or more Stage 3 examinations.
- Not all candidates enrolled in an examination actually sat the examination.

For detailed data about 2014 WACE examination data, please refer to Appendix A.

Written examinations

The Authority conducted 109 separate examinations comprising 86 WACE course examinations and 23 interstate-sourced examinations. At least two examinations were conducted each day during the exam period, the most being eight. The examination timetable was well received by examination candidates.

Examination papers were checked to ensure they were valid and fair tests that provided balanced coverage of the various syllabuses, with adequate opportunities for candidates to demonstrate their achievement.

Refinements made to the WACE examination processes were:

- extension of the online marking of written scripts to Human Biology Stage 3
- introduction of an online training program for chief supervisors and supervisors.

Staff managing the examination process were supported by:

- examining panels – one for each WACE examination
- curriculum specialists – one for each stage of the WACE examination
- Special Examination Arrangement Panel
- Sickness/Misadventure Committee
- Examination Breaches Committee
- Appeal to Breach of Examination Rules Committee
- Appeal to Sickness/Misadventure Committee
- Appeal to Non-Genuine Attempt Committee
- Appeal to Special Examination Arrangements Committee
- Awards and Exhibitions Committee.

Practical examinations

The practical examinations had three formats – interview, performance and portfolio/submission – and were conducted under conditions specific to the requirements of particular courses.

Twenty-five practical examinations were set and conducted in Western Australia in 16 WACE courses and attended by 9152 candidates. Depending on the course, the practical examinations – worth between 25 per cent and 50 per cent of the total WACE examination – constituted a substantial portion of the final combined mark.

The Authority also conducted 23 languages examinations that were set interstate. Of these, 19 examinations had practical components.

Access for candidates with disability

A total of 436 applications (562 in 2013) were received for 2014. This represents 4.1 per cent (3.6 per cent in 2013) of the number of candidates who were enrolled to sit at least one WACE examination. The increase can be explained by the growing number of candidates in most disability categories seeking support in sitting the WACE examinations.

Exemption from sitting the examinations

Examinations in WACE courses are compulsory for students who are enrolled in a pair of Stage 3 units. Year 12 students could apply for an exemption if they were enrolled in at least 220 nominal hours of VET and were enrolled in three or fewer examinable pairs of Stage 3 units. In addition, students studying six or seven courses could apply for an exemption, so they would have to sit a maximum of only five examinations. Refer to Appendix A.

Opting out of Stage 2 examinations

In 2014, for the first time, 2123 students opted out of sitting the Stage 2 examination. Refer to Appendix A for school sector/system breakdown of numbers.

Breach of examination rules

In 2014, the Breach of Examination Rules Committee found that 100 candidates had breached examination rules. All but nine of the breaches were for the practical examinations. Fifteen candidates appealed the committee's decision. The appeals committee ruled that 14 of these candidates had breached the examination rules. Six of the candidates had their penalties reduced and one candidate had their appeal upheld.

Non-genuine attempt in an examination

Candidates who did not make a genuine attempt in an examination did not receive a course report for that course, and the grades for the units studied for the course did not count towards the C grade average required for the WACE.

Of the 47 033 candidate course examinations, 337 instances of not making a 'genuine attempt' were reported. There were 148 candidates who were deemed to have made a non-genuine attempt in one or more examination and who did not achieve the WACE.

Two candidates appealed their 'non-genuine attempt' classification. Neither of the appeals were upheld.

Sickness/misadventure consideration

In 2014, applications were received from 355 candidates, which represents a decrease (41.1 per cent) on the number of applications received in 2013.

Checking of marks

After receiving their statement of results, candidates had the opportunity to have their scripts checked to confirm that each question attempted had been awarded a mark and the mark had been recorded correctly. A total of 78 candidates requested a results check, involving 143 written and practical examinations. One change was implemented.

In the 2014 school year, nine candidates applied to see a breakdown of their examination marks in 13 examinations. There were 19 candidates who requested a copy of their examination scripts and 31 scripts were provided.

Student achievement

Achievement of a WACE signifies that a student has successfully met the breadth and depth, achievement standard and English language competence requirements in their senior secondary schooling.

In 2014, there were 15 607 Year 12 students who were eligible for the WACE. Of these, 14 982 (96 per cent) achieved the WACE.

Table 13 indicates that the percentage of the eligible cohort who achieved the WACE between 2006 and 2009 hovered at about 96 per cent, and then increased slightly to 97 per cent for the next four

years. In 2014, the percentage reverted back to 96 per cent of the eligible cohort that achieved the WACE.

Table 13: Achievement of a WACE 2006–2014

	2006	2007	2008	2009	2010	2011	2012	2013	2014*
Eligible for a WACE	18 817	19 121	18 853	19 845	21 296	21 621	21 879	22 934	15 607
Achieved a WACE	18 041	18 357	18 092	19 096	20 713	21 057	21 284	22 229	14 982
Percentage of eligible cohort	95.9	96.0	96.0	96.2	97.3	97.4	97.0	96.9	96.0

* The decrease in the number of 'eligible' Year 12 enrolments can mainly be attributed to the 'half-cohort' of students. A legislated change to the school starting age in Western Australian schools created a half-cohort of students that moved through schools from 2001 (Kindergarten) to 2014. This group finally exited the system in 2014 (Year 12).

As shown in Table 14, in 2014, there were 402 Aboriginal and Torres Strait Islander students eligible for a WACE. Of these, 372 achieved a WACE. Caution should be taken when interpreting Table 14 figures for years before 2008 because the collection of data relating to Aboriginal and Torres Strait Islander status was unreliable. From 2008, it was mandatory for schools to indicate if a student was an Aboriginal/Torres Strait Islander student. Prior to this year, such demographic background information was required only for student achievements in vocational education and training (VET).

Table 14: Achievement of a WACE by Aboriginal and Torres Strait Islander students, 2006–2014

	2006	2007	2008	2009	2010	2011	2012	2013	2014*
Eligible for a WACE	295	286	362	367	460	469	437	600	402
Achieved a WACE	265	251	312	328	422	432	407	558	372
Percentage of eligible cohort	89.8	87.8	86.2	89.4	91.7	92.1	93.1	93.0	92.5

The decrease in the number of 'eligible' Year 12 enrolments can mainly be attributed to the 'half-cohort' of students. A legislated change to the school starting age in Western Australian schools created a half-cohort of students that moved through schools from 2001 (Kindergarten) to 2014. This group finally exited the system in 2014 (Year 12).

Exhibitions and awards

A total of 889 exhibitions and awards were granted to 649 students.

The Minister for Education announced the winners of the Beazley Medals at Kings Park on Friday, 2 January 2015. The full list of award winners was published on the Authority's website that same day and in *The Western Australian* newspaper on Saturday, 3 January 2015.

Awards were presented at a ceremony held at Government House Ballroom on Wednesday, 18 February 2015. The five Western Australian universities jointly sponsor the Beazley Medal: WACE. The Westscheme division of AustralianSuper sponsored the Beazley Medal: VET.

Strategic goal 2: Implementation of the Western Australian Certificate of Education (WACE) 2015–16

Goal: Develop and implement curriculum, assessment, certification and enabling policies and strategies to support the successful implementation of WACE 2015–16.

The Authority is implementing a series of reforms to the WACE, awarded to Year 12 students who achieve set standards. The reforms were introduced following a review of the WACE,³ released in December 2012, by the Senior School Curriculum and Certification Committee. The committee reported that:

- Enrolments in less difficult subjects were much higher than envisaged and significant numbers of students were not undertaking courses commensurate with their ability.
- Low and declining enrolments in the more difficult Stage 2 subjects resulted in examinations for those subjects being unviable.
- The structure of WACE courses needed to be aligned with the Senior Secondary Australian curriculum to provide year-long courses at Year 11 (comprising two units) and Year 12 (comprising two paired units) rather than WACE's three major stages, which often had multiple semester-length units at each stage.
- Some students graduating with a WACE were reported by employers, universities and training providers as being poorly prepared in terms of minimum literacy and numeracy.
- The Authority was unable to provide adequate information about students' standards of achievement in Preliminary course units, Stage 1 course units and endorsed programs.

Following the WACE review in 2012, the State Government announced reforms in 2013. These included:

- Stage 1, Stage 2 and Stage 3 courses (each with varying degrees of difficulty) would be removed and replaced with new Year 11 and Year 12 General⁴ and Australian Tertiary Admission Ranking (ATAR) courses⁵.
- Students would have the opportunity to achieve a WACE by completing a Certificate II (or higher) in training programs or ATAR subjects, thereby allowing them to undertake courses commensurate with their abilities and interests.
- Introduction of a minimum literacy and numeracy standard (the first of its kind in Australia) to ensure students with a WACE were better equipped for the workforce and further education and training.

The first two reforms are being implemented in 2015 for Year 11 students and in 2016 for Year 12 students. The assessment process for demonstrating a minimum literacy and numeracy standard began in 2014 for students who were in Year 10 and will be reported on in 2016.

³ *The Western Australian Certificate of Education 2015, Responding and Adapting*

⁴ General course units are designed for students aiming to undertake further training or enter the workforce directly from school.

⁵ ATAR subjects are designed for students seeking admission to university.

Curriculum

Changes to requirements for the WACE will come into play in 2016. As part of the changed requirements, courses for Year 11 and Year 12 have been revised. Implementation of the new and revised courses for Year 11 began in 2015 with implementation of Year 12 courses to follow in 2016.

Support materials

Teacher support resources for Year 11 and Year 12 courses were developed to assist teacher understanding of syllabus delivery and assessment requirements to meet the course standards.

The teacher support resources for each course consist of:

- a sample course outline which demonstrates how syllabus content for a course can be delivered over the school year
- an assessment outline which details the tasks to be assessed across required task types for the year and the weightings for each task
- a sample task and marking key for each task type for the course.

Teacher support materials for the Year 11 courses have been published online. Publication of the support materials for Year 12 courses commenced in Semester 1 and will be completed by the close of Term 3 2015. (See table below for published documents as of 30 June 2015.)

Table 15: Support materials developed by the Authority for Year 11 and Year 12

Course type	Number of courses	Number of support documents
ATAR Year 11	57	171*
General Year 11	50	148
Foundation Year 11	6	18
ATAR Year 12	57	57*
General Year 12	50	57
Foundation Year 11	6	18
Preliminary Units 1 and 2	8	21
Preliminary Units 3 and 4	8	21
Total	242	511

*Interstate language courses provided with only the course and assessment outlines, some courses have materials for more than one context

Online Literacy and Numeracy Assessment

As part of its reforms, students will need to demonstrate a minimum standard in literacy and numeracy to achieve a WACE from 2016. This standard, based on Level 3 of the *Australian Core Skills Framework*, is regarded as essential for students to meet the demands of everyday life and work in a knowledge-based economy.

A student can first demonstrate their ability to meet the minimum standard through achieving a Band 8 or higher in the NAPLAN assessment in Year 9. Students who do not pre-qualify through the Year 9 NAPLAN assessment must sit the Online Literacy and Numeracy Assessment (OLNA). Students have up to six opportunities (two per year) from Year 10 to Year 12 to demonstrate the required standard.

Support is provided to students in Year 11 and Year 12 who have not met the minimum standard through Foundation courses. The Foundation courses have been developed to assist teachers to provide a focus on functional literacy and numeracy skills, practical work-related experience and opportunity to build personal skills that are important for life and work.

Staged approach

The OLNA is being transitioned over three years:

- In the 2014 school year, only students in Year 10 who had not demonstrated the minimum standard in reading, writing and/or numeracy were required to sit the OLNA.
- In 2015, only students from Year 10 and Year 11 who had not demonstrated the minimum standard in reading, writing and/or numeracy were required to sit the OLNA.
- In 2016, only students from Years 10–12 who have not demonstrated the minimum standard in reading, writing and/or numeracy will be required to sit the OLNA.

Schools use the OLNA results to guide:

- 2016 Year 11 course selections for current Year 10 students
- refine Year 11 and Year 12 course enrolments for current Year 11 students.

Implementation

The OLNA was administered during the reporting period in September 2014 and March 2015. During these times, schools were provided with a two-week window in which to schedule students who were yet to demonstrate the minimum standard to sit the relevant OLNA component.

The third round of the OLNA was completed in the Term 1, 2015. This round of assessments was completed by Year 10 and Year 11 students who had not pre-qualified through Year 9 NAPLAN or met the standard through previously completing the OLNA.

Support was provided to schools through the Authority's regular communications with schools advising about test logistic requirements, deadlines and technical matters. During the test windows, the Authority's OLNA help desk assisted schools to overcome technical issues.

Approximately 19 000 numeracy assessments, 18 000 reading assessments and 21 000 writing assessments were completed by students during the third round of the OLNA.

Student performance

In this reporting period, the Authority provided schools with interim reports that identified each student's performance in the OLNA in regards to the following categories of achievement:

- **Category 1** – students who have not demonstrated the minimum literacy and numeracy standard and have been identified as students at risk of not meeting the minimum standard. These students may require specific learning interventions to assist them to meet the standard in the future.
- **Category 2** – students who have not yet demonstrated the minimum standard but through completion of General or ATAR courses are likely to do so before the end of Year 12.
- **Category 3** – students who have demonstrated the minimum standard, either through OLNA or by pre-qualifying through Year 9 NAPLAN.

About two-thirds of Year 10 students have already met the minimum literacy and numeracy standard. With the appropriate support through Year 11 and Year 12, it is expected that most of the remaining students will achieve the standard by the time they finish secondary school.

Enrolment process for WACE Languages courses

In the 2015 school year, all students planning to enrol in a Year 11 WACE Language course were required to complete an application for permission to enrol in Chinese, French, German, Indonesian, Italian or Japanese as second, background or first language.

The Authority processed 2155 applications in total. An external and independent appeals panel considered 28 appeals.

Moderation

Moderation processes have been established and implemented to ensure that standards for marks and grades can be compared across the State. This provides teachers with a reliable standard to assess student work.

Syllabus delivery audit

The syllabus delivery audit, conducted online, is a new moderation process introduced by the Authority in 2015. The audit is designed to ensure that all schools are delivering and assessing the correct syllabus to comply with WACE 2015–16 requirements.

Documentation reviews were undertaken by the Authority using a new integrated database, rather than by mail-in or school visit, as has occurred in the past with similar projects. To assist schools to upload information to the database, the Authority developed a detailed procedures manual and provided an IT helpdesk.

In Term 1, 2015, approximately 4600 documents were reviewed against the WACE 2015–16 requirements for course and assessment outlines to identify the degree of compliance. The review was undertaken over four days by 90 reviewers – 25 Principal Consultants from the Authority and 65 experienced teachers who were selected following an expression of interest process.

Reports were subsequently made available to schools on their compliance level and the reason for any non-compliance. The overall compliance rate achieved by schools was 82 per cent.

The Authority initiated a review in Term 2, 2015 of the minority of schools identified as having significant non-compliance issues in one or more subjects. This review will ensure each school:

- has overseen the required modification of the audited document/s
- will review the assessment tasks and marking keys used by each teacher.

School moderation

Assessment and grading practices at selected schools are reviewed each year by the Authority to ensure requirements and procedures have been understood and implemented. The school moderation program helps to ensure that state-wide comparability of course standards is being achieved.

In Term 3, 2014, the Authority conducted 47 grading reviews on particular courses/stages at schools where the difference between the WACE examination mark distribution and the school mark distribution indicated the possibility of assessment issues. Other schools were involved in the program on their request. Feedback was provided to each school on the findings.

As part of the support program for new schools, 24 document reviews were conducted in Term 1, 2015. The reviews were conducted for three schools in their second year of delivering WACE courses in the senior secondary years.

Feedback was provided to each school on whether the documentation met requirements. Where issues were identified at a documentation review or a grading review, required actions were documented and the principal completed a declaration that the action would be completed.

Consensus moderation meetings

Consensus moderation meetings provide teachers with the opportunity to compare their students' marking and gradings with those of other schools.

In Term 3, 2014, a second round of the 2014 consensus moderation program was conducted for 17 courses. A total of 233 meetings were conducted with more than 2200 teachers attending a meeting.

No consensus moderation program was conducted in 2015 during the implementation of new WACE courses in Year 11.

Externally set tasks

Externally set tasks (ESTs) are mandatory assessments developed by the Authority that will be used in 2016 for Year 12 General and Foundation courses. The Authority will use judgments made by schools of student achievement against these tasks to compare standards across the state. This process is designed to:

- assist in establishing common understandings amongst teachers of the course content and marking standards
- assist in ensuring the fair assessment of student achievement in Year 12 General and Foundation courses
- inform the Authority's selection of schools for which grading reviews will be conducted.

During 2014–15, planning began for the development and implementation of externally set tasks. Sample tasks were developed for 56 courses to indicate to teachers and students the style of the assessment tasks. The first year of implementation will be 2016.

Research

The Authority has commissioned Murdoch University to review the use of technology in Mathematics education and the related use of computer algebra system (CAS) calculators in external examinations and post-school tertiary education settings.

This research project will:

- review the impact that the introduction of CAS calculators into senior school Mathematics courses and Mathematics external examinations has had on classroom practice and on student learning and exam performance
- review the need for CAS/graphics calculators in the revised WACE 2015–16 ATAR Mathematics courses based upon the Australian senior school curriculum
- review the use of CAS/graphics calculators in other jurisdictions and in overseas education systems, and also in post-school tertiary settings
- consider stakeholders' attitudes towards the continued use of hand-held CAS calculators and graphics calculators in light of alternative technologies that are available, or likely to be available, for use in the classroom and for feasible use in externally controlled assessments.

The final research report will be presented to the Board of the Authority in Semester 2, 2015.

Strategic goal 3: Governance and organisational capability

Goal: Implement accountable and transparent governance that supports our operations and responsiveness to change and the needs of our partners.

Governance

The Authority's policies, plans, processes, purchasing and service provision are all designed to be transparent and accountable. Activities undertaken by the Authority are regularly reviewed, evaluated and audited to ensure that quality and performance targets are met.

This process extends to all services offered by the Authority to schools, students, parents and the wider community. This ensures that all staff continue to provide high-quality and customer-focused service that is responsive to the needs of our partners.

School Curriculum and Standards Authority Board

The Minister for Education is to ensure that the members of the Board have, between them, the knowledge, experience and expertise needed to enable the Authority's functions under the *School Curriculum and Standards Act 1997* to be performed effectively.

Under Schedule 1, Division 1, Clause 3 of the Act, a member holds office for a term not exceeding four years, excepting the chairperson where the term of appointment does not exceed five years. A member is eligible to be re-appointed at the end of that term.

Table 16: Members of the Board

Name	Position	Term expiry
Emeritus Professor Patrick Garnett	Chair	18 Dec 2016
Professor David Andrich	Member	18 Dec 2015
Dr Lennie Barblett	Member	18 Dec 2015
Ms Lucina Cross	Member	18 Dec 2015
Ms Margaret Herley	Member	18 Dec 2015
Dr Bruce Matthews	Member	18 Dec 2015
Dr Ruth Shean	Member	18 Dec 2015

Statutory committees

Curriculum and Assessment Committee

The Curriculum and Assessment Committee advises and makes recommendations to the Board of the School Curriculum and Standards Authority on the provision of an outline of curriculum and

assessment for schools, the development and accreditation of courses for schooling and the establishment and maintenance of a database of information relating to participation, achievements and records of assessment of students.

The roles and responsibilities of the Curriculum and Assessment Committee are set out in Section 9 of the *School Curriculum and Standards Authority Act 1997*.

Table 17: Members of Curriculum and Assessment Committee

Ms Margaret Herley (Chair)	School Curriculum and Standards Authority Board member
Associate Professor Caroline Barratt-Pugh	Edith Cowan University
Ms Elizabeth Blackwell	Kapinara Primary School
Ms Gabrielle Doyle	Catholic Education WA
Mr Ian Elder	Santa Maria College
Ms Fiona Forbes	Peel Language Development School
Ms Janette Gee	Western Australian Secondary School Executives Association
Mr Lindsay Hale	Department of Education
Mr Ian Kenny	Department of Training and Workforce Development
Mr Tony Misich	Former public school principal
Mr Mark Newhouse	Association of Independent Schools of Western Australia
Ms Katherine Ward	Kent Street Senior High School
Mr Roderick (Rod) Wood	Peter Moyes Anglican Community School

Standards Committee

The Standards Committee advises and makes recommendations to the Authority's Board on the provision and monitoring of standards of student achievement and the assessment and certification of student achievement according to those standards.

The roles and responsibilities of the Standards Committee are set out in Section 9 of the *School Curriculum and Standards Authority Act 1997*.

Table 18: Members of Standards Committee

Dr Bruce Matthews (Chair)	School Curriculum and Standards Authority Board member
Associate Professor Stephen Humphry	The University of Western Australia
Mr Chris Booth	Willetton Senior High School
Mr Neil Fernandes	Central Institute of Technology
Ms Keryl Caird (Replacement for Ms Lis Turner for a 12-month period)	Willandra Primary School
Ms Elisabeth Turner (12 months leave of absence from January 2015)	Waggrakine Primary School

Policy Committee

The Authority recognises the importance of clear and precise policies that are adhered to across all areas. To ensure this, the Authority has a Policy Committee, representative of all directorates, that meets regularly to:

- consider proposals for a new or revised policy
- recommend to the Executive, the Chief Executive Officer and, if required, to the Board for approval, proposals for new, revised or retired policies.

Program governance process

The Authority's Program Governance Group comprises the Chief Executive Officer and the five Directors. The Chief Executive Officer reports decisions of the Program Governance Group to the Authority's Board, as required.

The purpose of the Group is to ensure:

- a systematic approach is taken to the registration, approval and review of all projects/programs undertaken by directorates or collectively as an agency
- projects/programs are undertaken in accordance with the *School Curriculum and Standards Authority Act 1997*
- relevant legislated functions and processes are adhered to.

To do this, the Group:

- reviews project proposals submitted and either endorses a proposal or provides feedback to the responsible directorate
- reviews and endorses project plans for forwarding to the Chief Executive Officer
- monitors the progress of projects/programs.

Meetings are held regularly and out-of-session consultation and decisions may occur. The Group met seven times and endorsed and monitored the following projects:

- Kindergarten–Year 10 (K–10) Functions and Implementation of the Australian curriculum Phases 2 and 3 – Components 1–6
- Towards the P–10 Western Australian Curriculum – Education Support Curriculum (ABLEWA)
- E-Records Project (Stage 2 ‘Going Electronic’)
- Review the use of technology in Mathematics education and the related use of CAS calculators in external examinations
- Online Literacy and Numeracy Assessment.

Internal Audit Committee

The Internal Audit Committee is established in accordance with section 53(1)(d) of the *Financial Management Act 2006* to assist the Board and management to properly discharge their responsibilities and to help achieve sound managerial control over Authority activities.

It is proposed that in 2015–16 this committee will expand its functions to include all aspects of risk management and become known as the Audit and Risk Committee. As a result, the current Risk Management Committee will become a subsidiary working group reporting directly to the Audit and Risk Committee.

Treasurer’s Instructions, Part XI requires the Authority to establish and maintain an effective internal audit function. In accordance with this requirement, the Internal Audit Committee authorised the following audit in 2014–15.

Procurement and contract management

In accordance with the requirements of the Authority’s Partial Exemption provided by the State Supply Commission, an internal audit was conducted in April 2015. This audit, conducted by SR Governance, related specifically to the Authority’s procurement and contract management processes and procedures.

The objectives of this audit were to ensure:

- compliance with relevant policies, procedures and guidelines relating to procurement planning and contract management
- effective procurement planning and contract management processes.

The internal auditor reported only three minor (low) findings and recommendations are currently being addressed. This was an improvement on the previous procurement and contract management audit which took place in 2012 and is testament to the work undertaken by Authority staff to improve this area of operations.

Official Public Service Air Travel audit

The Authority was selected by the Office of the Auditor General to participate in an Official Public Service Air Travel audit. This audit assessed whether agencies were properly controlling and accounting for air travel. The Authority received four findings, all of which have been addressed.

Resource agreement

The Authority met all targets outlined in its Resource Agreement 2014–15.

Procurement and contract procedures

As already noted under *Internal Audit Committee*, an independent audit of the Authority's procurement and contract procedures was conducted to ensure compliance with relevant Acts, legislation and *Treasurer's Instructions*.

Risk management and business continuity

The Authority has a centralised and systematic risk management program which is fully detailed within its *Risk Management Framework*. One of the Authority's major focuses in 2014–15 has been the development of an inclusive risk management program. This program, due for release in August 2015, includes risk management plans and procedures that target particular aspects of risks. The plans include:

- a comprehensive *Risk Register* covering each function of the Authority to effectively identify, monitor and manage risk
- the *Business Continuity Management Plan*, to ensure continuity of key business functions in the event of disaster
- the *Pandemic Management Plan*, to ensure effective management of a pandemic
- individualised disaster recovery plans, to ensure key areas (such as information systems) are fully functional as soon as possible following a major incident.

The framework and its relevant documentation as described above ensure delivery of a coherent and comprehensive system of risk management that covers variations in the nature, degree and likelihood of risk.

The main focus of the Risk Management and Business Continuity Committee during 2014–15 was to develop the Authority's *Risk Management framework* and risk management program as outlined above, in accordance with relevant legislation and Australian Standards®.

Significant work was completed to redesign and analyse the *Risk Register*, ensuring that risks were identified and control measures implemented. The Authority's *Pandemic Management Plan* was reviewed and updated and the *Business Continuity Management Plan* developed. Disaster recovery plans are in place for all key areas of the Authority. This project is nearing completion with testing and training anticipated to take place in July 2015.

It is proposed that in 2015–16 this committee will become a subsidiary working group, reporting directly to the newly formed Audit and Risk Committee (see information under *Internal Audit Committee*).

Organisational capability

Workforce and diversity management

Snapshot of current workforce

- The Authority has a workforce profile with 48.2 per cent of employees aged 55 years or over and 73.9 per cent aged over 45 years of age. In terms of the youth cohort, only 4 per cent of the Authority's employees are aged below 24 years, compared to 4.6 per cent for the Western Australian public sector. The average employee age across all levels is high at 53.7 years.
- The Authority currently has no Aboriginal employees.
- Employees with culturally diverse backgrounds represent 14.4 per cent of the Authority's employees compared with 12.4 per cent across the public sector.
- Females comprise 63.3 per cent of the Authority's workforce compared to 72.2 per cent within the Western Australian public sector, with the gender pay gap in median salaries smaller than the pay gap across the public sector. The most highly represented *Public Service and Government Officers General Agreement (PSGOGA)* equivalent classification is Level 7 with 36.5 per cent of males and 42.8 per cent of females employed at this level.
- The proportion of permanently employed staff is 55 per cent compared to 72 per cent of the public sector.
- The percentage of part-time employees is 12.1 per cent compared to 34 per cent of the public sector.

Workforce and diversity planning

The Chief Executive Officer and the Executive Group have endorsed workforce management and diversity planning as a priority and are committed to applying workforce planning within the Authority that is consistent with Part IX of the *Equal Opportunity Act 1984* and aligns to the outcome standards framework of the Office of Equal Employment Opportunity.

The focus of the Workforce and Diversity Committee for 2014–2015 has been the continued implementation of initiatives within each of the six strategies of the Authority's *Workforce and Diversity Management Plan (2015–2018)*. The Authority's values of 'Quality, Integrity and Respect' underpin all of the initiatives and tasks outlined in the plan.

This plan was developed by the Workforce and Diversity Committee and human resources personnel within the Corporate Services directorate. The committee comprises Authority staff representing all directorate areas. Their efforts have been supported by feedback and advice from the Office of Equal Employment Opportunity, the Public Sector Commission and Department of Commerce.

The key objectives of this plan against which we will measure our success are:

- recognition of the value of equity and diversity
- that the work environment is free from harassment and discrimination
- employment programs and practices that recognise and include strategies for equal employment opportunity (EEO) groups to achieve workplace diversity
- the ability to attract and retain a skilled workforce
- the ability to build the capacity of staff
- provision of strategic leadership
- an efficient and flexible workforce.

Each of these objectives is supported by a range of initiatives. The Workforce Management and Diversity Committee is responsible for overseeing these objectives. New initiatives implemented in 2014–15 include:

- development and analysis of an employee perception survey
- recognition of women in leadership – panel discussion, question-and-answer and luncheon
- three-day professional learning program for aspirant and current managers
- evaluation of recruitment and selection strategies and practices
- workforce profile and subsequent analysis.

Employee capability

To build staff capacity at the Authority, job descriptions have been aligned with the *Public Sector Commission's Capability Framework*. Capability comparison profiles are used as a tool to identify individual professional development needs and to enhance performance management discussions.

Professional development opportunities are provided in-house and staff are also encouraged to investigate other opportunities with their line manager as part of their performance management discussions.

A major challenge for the Authority in the current fiscal climate is implementing succession planning and providing training for staff undertaking key roles. To address this, in March 2015, the Authority launched its inaugural *Professional Learning Program for Managers*. Three days of formal learning has been tailored to increase the confidence, knowledge, ability and effectiveness of staff undertaking a management role within the Authority.

The ongoing program:

- imparts insight and essential information to support successful transition from team member to a management role
- provides a general overview of human resource and financial management responsibilities including an awareness of the State Budget process, relevant Acts, legislation and government policy across a range of fields
- ensures experienced managers are aware of, and practice, contemporary management techniques
- provides aspirant managers with an insight into the role of a manager.

The program aligns with the Authority's *Workforce and Diversity Management Plan*. It also addresses issues highlighted in the 2014 Public Sector Commission's Employee Perception Survey.

In 2014–15, the Authority has seen all of its current managers complete this program and 11 aspirants are currently undertaking it.

Leave liability

All staff are required to submit approved leave plans, leading to a continual decrease in the Authority's leave liability. Leave liability is updated regularly and monitored quarterly by directors and managers.

Staff engagement and perception

In May 2015, staff were invited to participate in an online employee perception survey. The survey administered by the Authority was completed by 83 per cent of staff and provided data relating to human resource management, ethical practice and equity and diversity.

The responses were analysed against the the Public Sector Commission's Employee Perception Survey, conducted by Authority staff in 2014. There was a significant increase in employee engagement, satisfaction and perception in all categories, across the entire agency. This information is being used by individual directorates to enhance effectiveness and by the Workforce and Diversity Committee to further enhance the *Workforce and Diversity Management Plan (2015–18)*.

Staff security screening

As a prerequisite to employment at the Authority, all staff (including those employed on a casual basis) are required to undergo strict security screening. This screening is conducted through CrimTrac by the provision of a National Police History Check clearance. If relevant to the position, individuals are also required to provide a current Working with Children Check.

Business processes redesigned

A number of business processes were redesigned in 2014–15 resulting in greater accountability as well as enabling improved strategic planning and quality-assurance processes. In particular, electronic workflow processes were introduced for authorisation of payroll certification, leave liability and salary expenditure reports as well as various recruitment approval processes.

Physical resources

Vehicle review

A review of the Authority's fleet vehicles was undertaken to confirm that the fleet composition and the use of vehicles achieved operational needs and met cost efficiency targets. As a result, the fleet was reduced by one, leaving an overall total of nine vehicles, including senior officers' vehicles.

Strategic Asset Plan

The Authority's 10-year *Strategic Asset Plan 2014–24* was developed and submitted to the Department of Treasury as part of the Authority's corporate planning and budgeting cycle.

The focus of the plan has been on strategic alignment and enablement of the Authority's service delivery drivers, including the *School Curriculum and Standards Authority Act 1997* and the ICT Strategic Review.

Key priorities include the new student record management system, implementation of ABLEWA, an online teacher curriculum support tool, online examination delivery and ICT maintenance.

Recordkeeping

The Authority began Stage 2 of the E-Records Project to digitalise records throughout the organisation. In the project's second year of operation, the number of electronic-only files used in the Authority increased to 55.5 per cent as training and promotion of this method continued.

Upgrades

Preparation began for the upgrade of the current electronic records management system. A test database was installed to allow staff to examine reliability and functionality prior to implementation in February 2016.

Review of recordkeeping procedures

The Authority's relocation to its new premises in Cannington required some modifications to the way the organisation operates. These included changing mail distribution across the agency and adjusting TRIM set-up to incorporate new locations.

In support of the E-Records Project Stage 2, the policies, procedures and work instructions related to digitisation of corporate records, management of source records and facilitation of PDF/A scanning format were developed and implemented. This resulted in end users having scanned and saved 53 934 documents into TRIM (majority in PDF/A format) in the 2014–15 financial year, as shown in the following table.

Table 19: Documents saved into TRIM during the 2014–15 financial year

Word	17 144
Email	23 855
Excel	1 531
PowerPoint	177
PDF	53 934
TOTAL	96 641

For mandatory disclosures about the Authority's recordkeeping system regarding efficiency and effectiveness, induction and training, please refer to the *Disclosures and legal compliance* section of this report.

Policies and procedures

In consultation and cooperation with relevant business areas, compliant recordkeeping procedures relating to management of human resource records and vital records such as equivalent statements were developed and endorsed by those business areas.

Furthermore, to manage records created by the Authority's predecessors, a new 'Recman files' record type has been created in TRIM to provide for compliant registration and disposal of those records.

All recordkeeping procedures, guidelines and training materials published on the Authority's intranet were also updated as required.

TRIM workflow

Technical issues previously experienced with the workflow module in TRIM 7.1 were overcome by upgrading to TRIM 7.34 version. This allowed for a further development of workflow to support the

electronic document management. The application of workflows has effectively streamlined and automated the Authority's critical business processes.

There are currently several workflows implemented that support the following business processes within the Authority:

- commencement of a new employee
- management of Ministerial and Parliamentary questions
- management of incoming correspondence to the Chief Executive Officer
- management of *info@* enquiries from the general public.

Business units were asked to identify processes that could be managed by the TRIM workflow module.

Web presence

Improvements in the Authority's digital culture have been made to support the daily operations and service delivery through online tools. These include:

- implementation of a new web content management system
- development of training packages to enable engagement with stakeholders in an online environment
- efficiencies in the way content is published online within the Authority
- the use of webinars as a means of communicating directly with groups of stakeholders, particularly school leaders and teachers, in regional, rural and remote locations
- use of social media as a means of broadcasting information and developing relationships with stakeholder groups.

Strategic goal 4: Communication, collaboration and partnerships

Goal: Consult with, and respond to the needs of, its partners to ensure the provision of quality curriculum, assessment and standards.

The Authority is committed to using inclusive consultation and communication to develop customer-focused and effective partnerships across government, industry and the community.

Communication

Website revision

The Authority's website is critical to dissemination of information and communication with key stakeholders, namely teachers, school administrators, secondary students and parents. In 2014–15, improvements were made to the School Curriculum and Standards Authority website and to the *Western Australian Curriculum and Assessment Outline* (the *Outline*) and the WACE 2015–16 sub-sites of the main site.

Ongoing changes were also made to the Authority's K–10 website to accommodate the *Western Australian Curriculum and Assessment Outline*. These included:

- improvement of the online architecture to enhance user experience
- incorporation of the curriculum content into the Authority website, rather than it being externally hosted
- formal publication of the *Kindergarten Curriculum Guidelines* as an integrated online resource
- redesign of the *Judging Standards* section for improved usability reflecting the Western Australian context and materials.

Publications

The agency's approach to publishing has continued to focus on reader engagement and increased accessibility. Key publications in 2014–15 include the:

- *WACE Manual 2015–16*
- *Year 12 Information Handbook 2015*
- *Year 10 Information Handbook 2015*.

The structure and content of the WACE Procedures File was revised and republished as the *Data Procedures Manual 2015*.

Regular K–10 and 11–12 digital circulars were published to ensure subscribers are kept up to date with the latest information about school curriculum and assessment, standards and certification of student achievement in Western Australia.

Feedback

Stakeholders are encouraged to send queries to the Authority through its *info@* email address. Over 1746 queries were responded to in the reporting period.

Videos

To promote an understanding of the Authority's role and responsibilities, a set of videos was developed and published. The videos, published on the Authority's website, are:

- Our Role and Responsibilities
- Kindergarten to Year 10 2015 curriculum, assessment and reporting update
- Year 11 and Year 12 2015–16 WACE update.

Social media

The Authority continued to develop its use of social media through its Facebook and Twitter accounts. This work involves:

- targeting teachers and parents through Twitter and students working towards a WACE (Years 10–12) through Facebook
- linking social media content to core business activities, key dates and publication of materials
- beginning a review of the Authority's social media policy and procedures.

Collaboration and partnerships

As a strategic priority, the Authority consults with, and responds to the needs of, its partners to ensure the provision of quality curriculum, assessment and standards.

Stakeholders the Authority regularly consults with include the Department of Education, Association of Independent Schools of Western Australia, Catholic Education Western Australia, the Western Australian Council of State School Organisations and the Parents and Friends Federation of Western Australia.

Consultation with all stakeholders⁶ has been conducted in a variety of ways, including seminars, workshops, webinars and/or teacher forums. Feedback has been provided on development of key documents including syllabuses and teacher resources, as well as supporting policies and procedures.

Engagement of, and acceptance by, stakeholders is used to measure the Authority's performance in providing curriculum development, evaluation and support for Western Australian schools. Specific key effectiveness indicators are used to measure engagement of and acceptance by stakeholders of:

- responsive syllabuses, accreditation and review
- comprehensive and easily understood assessment policy and support
- valid and reliable external and school-based assessments.

For details about the Authority's performance regarding consultation and collaboration, please refer to page 26 for our report against our Key effectiveness indicators.

⁶ listed on page 17 of this report

Additional details about the Authority's consultation and collaboration with key stakeholders in the development of these outputs can be found in the *Report on operations* section of this report, under the following headings:

- Strategic goal 1: Provision of high-quality curriculum, assessment and standards
- Strategic goal 2: Implementation of the Western Australian Certificate of Education (WACE) 2015–16.

The following significant developments are among those reported in these sections:

- Improvements in the usability of the *Western Australian Curriculum and Assessment Outline* website were made in response to feedback received from teachers and other stakeholders.
- More than 530 teachers were involved in work that commenced on development of teacher support materials for P–10 Phase 2 and Phase 3 learning areas.
- The Authority collaborated with 16 schools to validate an assessment tool for the Abilities Based Learning Education *Western Australia* (ABLEWA) project.
- The second round of the 2014 consensus moderation program was conducted for 17 senior secondary courses for all stages with student enrolments to help ensure comparability of grading between schools. A total of 233 meetings were conducted with more than 2200 teachers attending a meeting.
- At the commencement of 2014, 13 two-hour seminars were held to assist school personnel with the familiarisation and use of the Student Information Records System (SIRS). A total of 208 people applied to attend these sessions, 188 actually attended. There is no cost for attendance at these familiarisation seminars.
- The Authority's Chief Executive Officer delivered 18 briefings across the State about the *Outline* and changes to the WACE. The briefings were attended by 819 Kindergarten – Year 6 representatives and 500 Year 7–12 representatives.

Key achievements not reported elsewhere in this report include:

- Briefings and workshops were held for teachers of students with special education needs about ABLEWA, to discuss a curriculum and assessment tool for students requiring support to access the P–10 curriculum.
- A training workshop was held to introduce the 16 ABLEWA validation trial participants to the ABLES resources.
- A forum was conducted with Language teachers and other stakeholders about Pre-primary to Year 12 Languages education policy and curriculum.

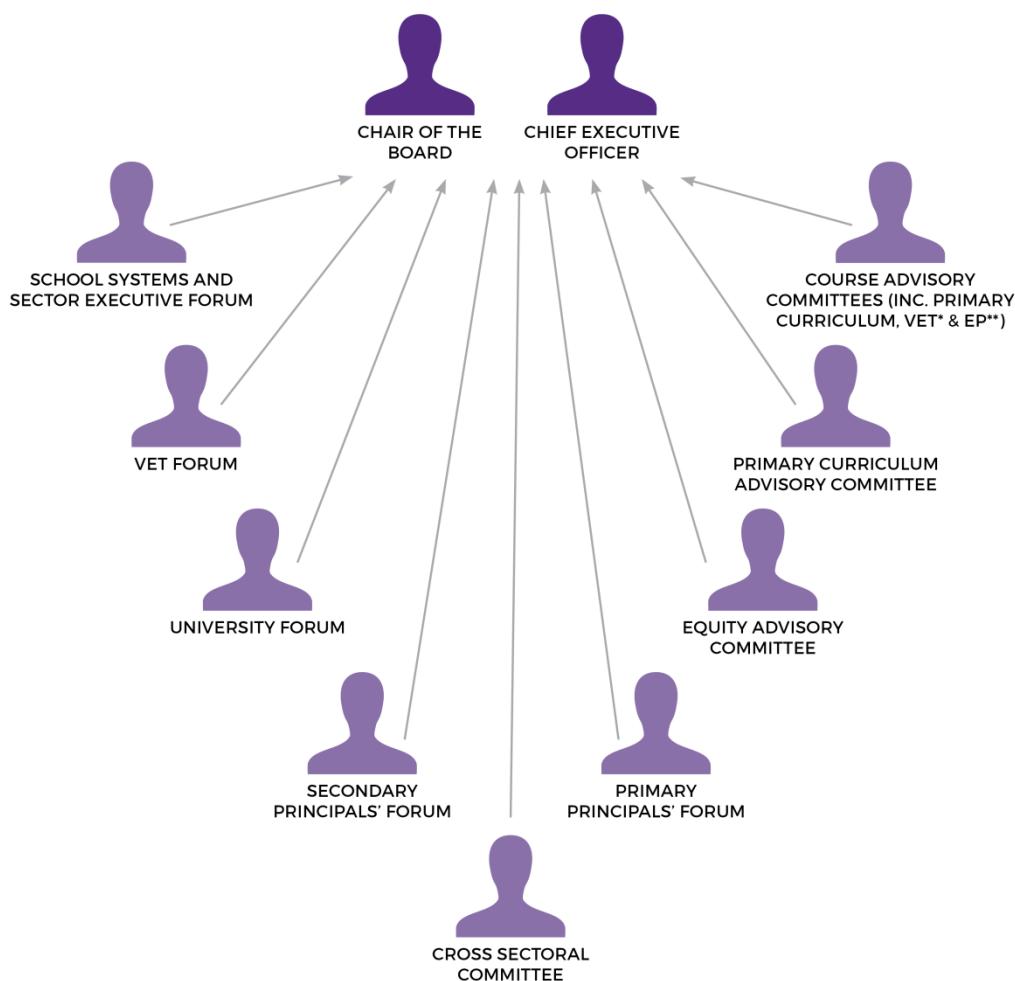
In other developments, feedback was sought and received from stakeholders for:

- a survey focusing on the draft *WACE Manual* for 2015–16
- the making of videos that included a focus on the Authority's role and responsibilities as well as updates on development of the WACE for 2015–16.

External committees

The School Curriculum and Standards Authority Board has convened external committees to ensure responsiveness to the needs of its key stakeholders.

Figure 2: External committees



* Vocational Education and Training

** Endorsed Programs

In the reporting period, 46 course advisory committee meetings were conducted by the Authority to support development of all WACE courses, including the vocational education and training (VET) industry specific courses.

Committees were responsible for providing advice to the Authority on matters related to:

- Pre-primary to Year 10 curriculum and assessment
- WACE course syllabus development, implementation and review
- school assessment and moderation
- external assessments (WACE examinations and externally set tasks)
- senior secondary Australian curriculum development
- trends and issues pertaining to courses.

Review of Languages education

During 2014 the Board requested that a comprehensive overview on the current Pre-primary to Year 12 language education provision in and out of school settings in Western Australia be undertaken. The Authority consulted numerous stakeholders whose input was reflected within the findings of the review, which were published in *The State of Play: Languages Education in Western Australia 2014* report.

The report provides the School Curriculum and Standards Authority Board with a sound basis to make informed decisions about the future development and provision of language education policy and curriculum in Western Australia.

In March, the Authority conducted a consultation forum, attended by over 80 key stakeholders, to provide an overview of the findings of the review. The forum was also used to gather feedback which will help ensure that the Authority's decisions regarding Languages education:

- recognise the needs of students and the wider community
- are manageable to implement within school systems/sector.

Feedback gathered at the forum is being considered by the Authority's Board in the development of a policy position on the future provision of Languages education in Western Australia.

Teacher seminars and workshops

More than 200 school representatives attended one or more seminars/workshops designed to support implementation of WACE assessment and moderation policies and connections between the Pre-primary to Year 10 curriculum and the WACE 2015–16.

In addition, eight webinar presentations were conducted for new and inexperienced teachers who were located in non-metropolitan schools.

DISCLOSURES AND LEGAL COMPLIANCE

Disability Access and Inclusion Plan

The *Disability Services Act 1993* requires all Western Australian public agencies to have a Disability Access and Inclusion Plan (DAIP). The Authority's *Disability Access and Inclusion Plan 2011–2016*, designed to ensure people with disability can access the services and facilities it provides, was endorsed by the Executive Group and lodged with the Disability Services Commission in November 2011. It is publicly available on the Authority's website and on the Authority's intranet.

The Disability Access and Inclusion Committee comprises staff who volunteer their time and expertise and have an interest in ensuring that people with disability can access services and facilities provided by the Authority. Two meetings were held during 2014–15 and the committee continues to work towards identifying and implementing initiatives to achieve the seven outcomes of the Plan.

Compliance with public sector standards and ethical codes

The Authority is committed to complying with the public sector standards and the Public Sector Commissioner's *Code of Ethics* through the Authority's own *Code of Conduct*.

The Authority annually reviews its *Code of Conduct*, in accordance with the public sector *Code of Ethics*. Both of these documents are published on the Authority's intranet. All staff are provided with a copy of the *Code of Conduct* at the beginning of each year, which serves as a reminder to staff of their obligations and accountability.

Freedom of Information

The Authority's *Freedom of Information Policy* has been developed in accordance with the *Freedom of Information Act 1992*. The Authority recognises that any person has a right to be given access to particular documents of the Authority subject to, and in accordance with, the *Freedom of Information Act 1992*. The Authority website also contains an information statement which documents the purpose of the Authority and how to access information.

The Authority has three staff members trained in handling Freedom of Information matters. The Authority also has a comprehensive policy and procedures manual to assist staff who deal with the applications received.

The Authority had one Freedom of Information request in 2014–15.

Occupational safety, health and injury management

The Authority's *Occupational Safety and Health Policy and Procedures*, in compliance with the *Occupational Safety and Health Act 1984*, is available on the Authority's intranet. The policy and procedures document the Authority's commitment to:

- providing and maintaining a healthy and safe working environment for all staff, contractors and visitors
- ensuring that staff, contractors and visitors are not exposed to anything in the work environment which may result in injury or harm to their health.

The Authority has had no reports of major accidents in the workplace.

Occupational Safety and Health Committee

The Authority has a dedicated Occupational Safety and Health (OSH) Committee to review any issues and to implement strategies and initiatives that ensure continuous improvement.

The following initiatives were provided during the reporting period as a service to our staff:

- provision of new ergonomic chairs for all staff
- individual ergonomic assessments conducted by an external specialist
- installation of a duress alarm including documented procedures and training for relevant staff
- availability of flu vaccinations, both on-site or via a voucher
- 'healthy heart, healthy lifestyle' presentation by the Heart Foundation
- staff health checks conducted by HBF practitioners.

Information and support for staff include the following, which are located on a dedicated occupational safety and health section on the intranet:

- a copy of the Authority's *Occupational Safety and Health Policy and Procedures* document
- copies of the *Occupational Safety and Health Act 1984* and *Occupational Safety and Health Regulations 1996*
- emergency evacuation procedures
- manual handling information
- safety and health representative responsibilities
- Occupational Safety and Health Committee terms of reference
- accident report form
- guidelines for the use of alternative workstation set-ups
- development of an ongoing health and wellbeing program
- development of an occupational safety and health risk register.

Staff are actively encouraged to report any safety and health concerns to committee members for resolution. The following mechanisms are in place to ensure that OSH and injury management matters are formally addressed:

- Signage is located throughout our offices, identifying committee membership and members' contact details.

- The Authority has an occupational safety and health policy and an injury management system, both accessible to all staff on the intranet.
- Any temporary safety and/or health issues in the workplace are immediately advised to staff through email and intranet alerts.
- The Authority has a dedicated safety and health section on its intranet. This includes policy and procedures as well as an Accident and Incident Reporting form.
- Staff are regularly updated via email and/or intranet on workplace health and safety matters.

Compliance with the injury management requirements of the *Workers' Compensation and Injury Management Act 1981*

The Authority's *Injury Management System Policy* has been developed in accordance with the *Workers' Compensation and Injury Management Act 1981*.

The Authority has a well-developed injury management system that includes a return-to-work program. This program has a focus on safe and early return to meaningful work in accordance with the Act. Information about this program is located on the intranet.

Human resources staff are also available to speak directly with individual staff about returning to work after an injury.

Occupational safety and health management system

An external safety consultant was engaged to undertake an assessment of the Authority's OSH management system against the requirements of the WorkSafe Plan. The Authority's communication and consultation mechanisms were highlighted as an area of strength, with staff given numerous opportunities to be involved in the way safety is managed throughout the organisation.

A list of recommendations is being finalised with the consultant. Key areas identified to date for further improvement include:

- formalising of our existing training processes into a more integrated approach
- clearer strategic planning of OSH improvements through a dedicated safety improvement plan.

Table 20: Occupational, safety and health performance for 2014–15

Indicator	2014–15
Number of fatalities	–
Total claims lost time injury or disease	1
Lost time severe claims	1
Percentage severity rate (estimated 60 or more days lost from work)	100%
Percentage of managers and supervisors trained in occupational safety, health and injury management responsibilities	87%

Public interest disclosure

The Authority's *Public Interest Disclosure Policy* has been developed and implemented in accordance with the *Public Interest Disclosure Act 2003*. The Authority strongly encourages staff and other key stakeholders to disclose, in the appropriate manner, any information regarding possible corrupt or improper conduct.

The Authority's Executive is committed to taking all reasonable steps to provide protection for people who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure. It does not tolerate any of its officers, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures. In 2014–15 there were no public information disclosure matters received by the Authority.

The Authority currently has two staff members formally trained in handling public information disclosure matters.

Recordkeeping

The Authority fully complied with the agreed joint Recordkeeping Plan for the Department of Education (DoE), the Department of Education Services (DES), the Public Education Endowment Trust (PEET) and the Country High School Hostels Authority (CHSHA). The plan was updated in November 2012 and is valid until March 2017.

Efficiency and effectiveness

The efficiency and effectiveness of the Authority's recordkeeping systems was examined in April 2014 by Quantum Management Consulting and Assurance. The audit assessed 30 elements of 'best practice' recordkeeping activities highlighted in the *Recordkeeping Maturity Model* developed by the

State Records Office of Western Australia using a rating scale from Level 1 (inadequate) to Level 4 (optimal).

Overall, 96 per cent of recordkeeping activities within the Authority were rated as either ‘effective’ or ‘optimal’. A small number of minor improvements for selected recordkeeping activities recommended by the audit were verified in the 2014–2015 financial year.

Digitisation of vital historical records, the establishment of a compliant scanning process that supports PDF/A format (including scanning procedures and facilities) and Stage 2 of the Authority’s E-Records Project were implemented in the reporting period.

In the second year of implementation towards digitisation of records, 56 per cent of all documents created in the Authority were digital.

Table 21: Format of files created during the 2014–2015 financial year

Total files created 1 July 2014 30 June 2015	Number of electronic files created	Percentage of electronic files created	Number of hard-copy files created	Percentage of hard-copy files created
984	547	56	437	44.5

Induction

All new staff members are required to attend an induction training session to familiarise themselves with the electronic records management system TRIM and to gain an understanding of the public sector recordkeeping obligations.

Training

Advanced hands-on TRIM workshops are delivered on a monthly basis to all interested staff. These consist of three training modules, recently updated to incorporate the agency transition towards the electronic environment.

New and current staff continue to be provided with one-on-one or group sessions when requested to ensure that the TRIM system is utilised more effectively. For example, several workflow training sessions have been delivered.

Table 22: Attendance rate at TRIM and workflow training sessions provided during the 2014–15 financial year

Event	Number staff trained
TRIM hands-on workshops (three modules)	98
TRIM induction training	26
TRIM workflow training	47
Other	44

Working in the electronic record management environment has also required record management staff to keep abreast of current trends, issues and contemporary practices in areas such as information management, knowledge management and business analysis. This provides an opportunity for staff to support the Authority’s business beyond traditional perception of a role only of records management within the organisation.

Records management staff attended training to support the implementation of an impending software update in TRIM.

Accountability and integrity

The Authority has strict internal processes that provide clear guidance in the management of any reports of misconduct or inappropriate behaviour. These processes are documented in the *Authority’s Breach of Discipline Policy*, *Grievance Resolution Policy* and the *Employee Performance Policy*.

The process applied to manage breaches of discipline and grievances is based on the type of allegation. Routine and simple issues are managed by trained staff. The Authority uses the assistance of external consultants when resolving more complex matters. Misconduct or inappropriate behaviour is discussed during staff induction and documents relating to accountability and integrity are available on the Authority’s intranet.

All employees are expected to abide by the Public Sector Commissioner’s *Code of Ethics*, and the Authority’s internal *Code of Conduct* as well as relevant legislation contained within the *School Curriculum and Standards Authority Act 1997*.

In 2014–15 the Authority received one allegation regarding Breach of Standards relating to grievance resolution.

Acceptance of gifts and benefits

The Authority’s *Gifts, Benefits and Hospitality Policy* details the perceived, real or potential conflict of interest situations when accepting a gift, benefit, reward or hospitality when employed as, and undertaking the duties of, a public officer. Such issues are part of the Authority’s induction training and are documented on the Authority’s intranet.

It is a requirement for all staff to complete a gift registration form, which is recorded in the Authority's Gifts Register. Depending upon its nature and estimated value, staff are required to seek approval from the Director, Corporate Services or the Chief Executive Officer to retain a gift or benefit.

Language services policy

The Authority is committed to ensuring that all clients have equitable access to information and services, as per the guidelines set out by the *Western Australian Language Services Policy and Guidelines 2014*. In the reporting period, the Authority provided two Braille papers for Stage 3 examinations.

Ministerial directives

No ministerial directives were received during the financial period.

Contracts with senior officers

At the date of reporting, no senior officers had any beneficial interests in existing or proposed contracts between Authority and senior officers, other than usual contracts of employment.

Other financial disclosures

The Authority charges for services rendered on a full or partial cost recovery basis. These fees were determined in accordance with the *Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector* published by the Department of Treasury.

Capital works

During the period from 1 July 2014 to 30 June 2015, remaining minor renovation works of \$333 020 were completed at the Authority's current premises. These were funded from the balance of the renovation capital project funding of \$524 000 brought forward from 30 June 2014. The renovation project was completed at a total cost of \$2.56 million, a saving of \$190 746 from the estimated cost of \$2.75 million.

Statement of Compliance with *Electoral Act 1907* Section 175ZE (Advertising)

Advertising

In compliance with section 175ZE of the *Electoral Act 1907*, the Authority is required to report on expenditure incurred during the financial period in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Expenditure category and organisations	Amount	Total by category
Advertising agency:		\$2 282
Adcorp Australia Limited	\$1 869	
State Law Publisher	\$413	
Direct email organisations:		\$6 466
Advantage Communications & Marketing Pty Ltd	\$4 200	
Campaign Monitor	\$1 502	
Surveygizmo	\$764	
Total Expenditure for period from 1 July 2014 to 30 June 2015		\$8 748

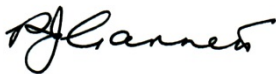
FINANCIAL STATEMENTS

Certification of financial statements

For the year ended 30 June 2015

The accompanying financial statements of the School Curriculum and Standards Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2015 and the financial position as at 30 June 2015.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



**EMERITUS PROFESSOR
P. J. GARNETT
CHAIR**



**A. BLAGAICH
CHIEF EXECUTIVE OFFICER**



**Y. H. SEETOH
CHIEF FINANCIAL OFFICER**

Date: 4 September 2015

Financials and performance



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

SCHOOL CURRICULUM AND STANDARDS AUTHORITY

Report on the Financial Statements

I have audited the accounts and financial statements of the School Curriculum and Standards Authority.

The financial statements comprise the Statement of Financial Position as at 30 June 2015, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Financial Statements

The Board is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the School Curriculum and Standards Authority at 30 June 2015 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the School Curriculum and Standards Authority during the year ended 30 June 2015.

Controls exercised by the School Curriculum and Standards Authority are those policies and procedures established by the Board to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

Board's Responsibility for Controls

The Board is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the School Curriculum and Standards Authority based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Authority complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

Opinion

In my opinion, the controls exercised by the School Curriculum and Standards Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2015.

Report on the Key Performance Indicators

I have audited the key performance indicators of the School Curriculum and Standards Authority for the year ended 30 June 2015.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

Board's Responsibility for the Key Performance Indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006 and the Treasurer's Instructions and for such controls as the Board determines necessary to ensure that the key performance indicators fairly represent indicated performance.

Auditor's Responsibility

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Board's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

Opinion

In my opinion, the key performance indicators of the School Curriculum and Standards Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2015.

Independence

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and Australian Auditing and Assurance Standards, and other relevant ethical requirements.

Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators

This auditor's report relates to the financial statements and key performance indicators of the School Curriculum and Standards Authority for the year ended 30 June 2015 included on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
9 September 2015

Statement of comprehensive income

For the year ended 30 June 2015

	Note	2015 \$000	2014 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	6	18 165	17 931
Grants and awards	7	52	137
Supplies and services	8	13 249	15 574
Accommodation expenses	9	1 559	1 778
Depreciation and amortisation expense	10	878	579
Other expenses	11	295	248
Total cost of services		34 198	36 247
Income			
Revenue			
Fees	12	988	928
Grants and contributions	13	47	47
Recoveries for State and National testings	14	1 525	2 216
Other revenue and recoveries	15	98	117
Total revenue		2 658	3 308
Gains			
Gain from sale of non-current assets	16	–	6
Total income other than income from State Government		2 658	3 314
NET COST OF SERVICES		31 540	32 933
Income from State Government		17	
Service appropriation		31 352	35 759
Resources received free of charge		177	204
Total income from State Government		31 529	35 963
SURPLUS/(DEFICIT) FOR THE PERIOD		(11)	3 030
OTHER COMPREHENSIVE INCOME		–	–
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(11)	3 030

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes. See also Note 39 'Schedule of income and expenses by service'.

Statement of financial position

As at 30 June 2015

	Note	2015 \$000	2014 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	18	2 636	6 132
Restricted cash and cash equivalents	19	2 097	–
Amount receivable for services	20	390	820
Receivables	21	259	271
Prepayments	22	429	69
Total current assets		5 811	7 292
Non-Current Assets			
Restricted cash and cash equivalents	19	1 903	1 200
Amount receivable for services	20	2 607	2 349
Prepayments	22	614	–
Plant and equipment	23	2 423	33
Renovations in progress	24	–	2 226
Intangible assets	25	1 177	1 576
Intangible asset in progress	26	327	–
Total non-current assets		9 051	7 384
TOTAL ASSETS		14 862	14 676
LIABILITIES			
Current Liabilities			
Payables	27	898	682
Provisions	28	4 392	4 510
Other liabilities	29	35	65
Total current liabilities		5 325	5 257
Non-Current Liabilities			
Provisions	28	628	499
Total non-current liabilities		628	499
TOTAL LIABILITIES		5 953	5 756
NET ASSETS		8 909	8 920
EQUITY			
Contributed equity	30	7 925	7 925
Accumulated surplus		984	995
TOTAL EQUITY		8 909	8 920

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of changes in equity

For the year ended 30 June 2015

	Note	Contributed Equity \$000	Accumulated surplus/(deficit) \$000	Total Equity \$000
Balance at 1 July 2014	30	7 925	995	8 920
Total comprehensive income for the year		–	(11)	(11)
Transactions with owners in their capacity as owners		–	–	–
Balance at 30 June 2015		7 925	984	8 909
Balance at 1 July 2013	30	7 925	(2 035)	5 890
Total comprehensive income for the year		–	3 030	3 030
Transactions with owners in their capacity as owners		–	–	–
Balance at 30 June 2014		7 925	995	8 920

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Statement of cash flows

For the year ended 30 June 2015

	Note	2015 \$000	2014 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		30 534	35 484
Holding account drawdowns		990	2 920
Net cash provided by State Government		31 524	38 404
<i>Utilised as follows:</i>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(18 139)	(18 138)
Grants and awards		(51)	(137)
Supplies and services		(13 956)	(16 523)
Accommodation		(1 725)	(1 778)
GST payments on purchases		(949)	(1 349)
GST payment to taxation authority		(102)	(177)
Receipts			
Grants and subsidies		47	47
Fees		959	613
Recoveries for State and National testings		1 526	2 216
Other receipts		97	117
GST receipts on sales		199	294
GST receipts from taxation authority		844	1 130
Net cash used in operating activities	31	(31 250)	(33 685)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts			
Proceeds from sale of non-current assets		–	31
Payments			
Purchase of non-current physical assets		(970)	(2 266)
Net cash used in investing activities		(970)	(2 235)
Net increase/(decrease) in cash and cash equivalents		(696)	2 484
Cash and cash equivalents at the beginning of period		7 332	4 848
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	31	6 636	7 332

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

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Notes to the financial statements

1. Australian Accounting Standards

General

The Authority's financial statements for the year ended 30 June 2015 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to Standards and Interpretations issued by the Australian Accounting Standard Board (AASB).

The Authority has adopted any applicable, new and revised Australian Accounting Standards from their operative dates.

Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Authority for the reporting period ended 30 June 2015.

2. Summary of significant accounting policies

(a) General Statement

The Authority is a not-for-profit reporting entity that prepares general purpose financial statements that have been prepared in accordance with *Australian Accounting Standards, the Framework, Statements of Accounting Concepts* and other authoritative pronouncements of the AASB as applied by the *Treasurer's Instructions*. Several of these are modified by the *Treasurer's Instructions* to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and the *Treasurer's Instructions* impose legislative provisions that govern the preparation of financial statements and take precedence over *Australian Accounting Standards, the Framework, Statements of Accounting Concepts* and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars rounded to the nearest thousand dollars (\$000).

Note 3 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Authority's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 4 'Key sources of estimation uncertainty' discloses key assumptions made concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

(c) Reporting Entity

The reporting entity is the Authority and has no related bodies.

(d) Contributed Equity

AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers, other than as a result of a restructure of administrative arrangements, in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by *Treasurer's Instruction (TI) 955 'Contributions by Owners made to Wholly Owned Public Sector Entities'* and have been credited directly to contributed equity.

The transfer of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

(e) Income

Revenue recognition

Revenue is recognised and measured at the fair value of consideration received or receivable. Specific recognition criteria must also be met before revenue is recognised for the following major business activities:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

Provision of services

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion of the transaction.

Service appropriations

Service appropriations are recognised as revenues at fair value in the period in which the Authority gains control of the appropriated funds. The Authority gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Authority obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Gains

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Plant and Equipment

Capitalisation/Expensing of assets

Items of plant and equipment costing \$5 000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of plant and equipment costing less than \$5 000 and fit-outs for office premises on short-term leases are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of plant and equipment are initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Subsequent measurement

All items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Computer hardware.....	3 years
Communication and audio visual equipment.....	3 years
Other equipment and fittings	5–10 years

(g) Intangible Assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets and internally generated intangible assets costing \$5 000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful lives. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

All acquired and internally developed intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Intangible-in-progress is not amortised until it is fully completed.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Authority have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software ⁽ⁱ⁾	3 years
Student Information and Records System	7–10 years

(i) Software that is not integral to the operation of any related hardware.

Computer software

Software that is an integral part of the related hardware is recognised as property, plant and equipment. Software that is not an integral part of the related hardware is treated as an intangible asset. Software costing less than \$5 000 is expensed in the year of acquisition.

Website costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed.

(h) Impairment of Assets

Plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Authority is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairment at the end of each reporting period.

(i) Leases

The Authority holds operating leases for its office premises and vehicles. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

(j) Financial Instruments

In addition to cash, the Authority has two categories of financial instrument:

- Receivables, and
- Financial liabilities measured at cost.

Financial instruments have been disaggregated into the following classes:

Financial Assets

- Cash and cash equivalents
- Restricted cash and cash equivalents
- Receivables
- Amounts receivable for services.

Financial Liabilities

- Payables
- Other liabilities.

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and Cash Equivalents

For the purpose of the Statement of Cash Flows, cash and cash equivalent and restricted cash and cash equivalent assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

(l) Accrued Salaries

Accrued salaries (Note 27 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account (Note 19 'Restricted cash and cash equivalents') consists of amounts paid into the Department of Treasury's suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur instead of the normal 26. No interest is received on this account.

(m) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (that is, impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Authority will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

(n) Amounts Receivable for Services (Holding Account)

The Authority receives income from the State Government partly in cash and partly as an asset (holding account receivable). The accrued amount appropriated is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

(o) Payables

Payables are recognised when the Authority becomes obliged to make future payments as a result of a purchase of assets or services at fair value, as they are generally settled within 30 days.

(p) Provisions

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period.

i. Provisions – Employee Benefits

All annual and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual Leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long-term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.

Long Service Leave

Long service leave not expected to be settled wholly within 12 months after the end of the reporting period is measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments, consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Unconditional long service leave provisions are classified as current liabilities as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Authority has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

Deferred Leave

The provision for deferred leave relates to Public Service employees who have entered into an agreement to self-fund an additional 12 months leave in the fifth year of the agreement. The provision recognises the value of salary set aside for employees to be used in the fifth year. This liability is measured on the same basis as annual leave. Deferred leave is reported as a current provision as employees can leave the scheme at their discretion at any time.

Superannuation

The Government Employees Superannuation Board (GESB) administers public sector superannuation arrangements in Western Australia in accordance with legislative requirements.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees have been able to choose their preferred superannuation fund provider. The Authority makes contributions to GESB or other fund providers on behalf of employees in compliance with the *Commonwealth Government's Superannuation Guarantee (Administration) Act 1992*. Contributions to these accumulation schemes extinguish the Authority's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The GSS is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Authority to GESB extinguishes the agency's obligations to the related superannuation liability.

The Authority has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Authority to the GESB.

The GESB makes all benefit payments in respect of the Pension and GSS, and is recouped from the Treasurer for the employer's share.

ii. Provisions – Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(q) Superannuation Expense

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive Income and comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBS, or other superannuation funds. The employer contribution paid to the GESB in respect of the GSS is paid back into the Consolidated Account by the GESB.

(r) Assets and Services Received Free of Charge or for nominal cost

Assets or services received free of charge or for nominal cost that the Authority would otherwise purchase if not donated, are recognised as income at fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipts of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

(s) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures in the current financial year.

3. Judgements made by management in applying accounting policies

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Authority evaluates these judgements regularly.

4. Key sources of estimation uncertainty

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Long Service Leave

Several estimations and assumptions used in calculating the Authority's long service leave provision include expected future salary rates, salary inflation, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

5. Disclosure of changes in accounting policy and estimates

(a) Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2014 that impacted on the Authority:

AASB 1031 Materiality

This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.

AASB 1055 Budgetary Reporting

This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Authority will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.

AASB 2013-3 Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets
This Standard introduces editorial and disclosure changes. There is no financial impact.

AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instrument

Part B of this omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014. It has no financial impact.

AASB 2014-1 Amendments to Australian Accounting Standards

Part A of this Standard consists primarily of clarifications to Accounting Standards and has no financial impact for the Authority. Part B of this Standard has no financial impact as the Authority contributes to schemes that are either defined contribution plans, or deemed to be defined contribution plans. Part C of this Standard has no financial impact as it removes references to AASB 1031 'Materiality' from a number of Accounting Standards.

AASB 2014-8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010) [AASB 9 (2009 and 2010)]. The Standard makes amendments to AASB 9 Financial Instruments (December 2009), and AASB Financial Instruments (December 2010), arising from the issuance of AASB 9 Financial Instruments in December 2014.

AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality. This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and interpretations, allowing that Standard to be effectively withdrawn. There is no financial impact.

(b) Future impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Authority has not applied early any following Australian Accounting Standards that have been issued that may impact the Authority. Where applicable, the Authority plans to apply these Australian Accounting Standards from their application date.

Title and Operative for reporting periods beginning on/after:

<p>AASB 9 Financial instruments This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments. The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 'Amendments to Australian Accounting Standards'. The Authority has not yet determined the application or the potential impact of the Standard.</p>	<p>1 January 2018</p>
<p>AASB 15 Revenue from contracts with customers This Standard establishes the principles that the Authority shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The Authority has not yet determined the application or the potential impact of the Standard.</p>	<p>1 January 2017</p>
<p>AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127] This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The mandatory application date of this Standard has been amended by AASB 2016-6 and AASB 2014-1 to 1 January 2018. The Authority has not yet determined the application or the potential impact of the Standard.</p>	<p>1 January 2018</p>
<p>AASB 2014-1 Amendments to Australian Accounting Standards Part E of this Standard makes amendments to AASB 9 and consequently amendments to other Standards. It has not yet been assessed by the Authority to determine the application or the potential impact of the Standard.</p>	<p>1 January 2018</p>
<p>AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of acceptable methods of depreciation and amortisation (AASB 116 and 138) The adoption of this Standard has no financial impact for the Authority as depreciation and amortisation is not determined by reference to revenue generation, but by reference to consumption of future economic benefits.</p>	<p>1 January 2016</p>

Title and Operative for reporting periods beginning on/after:

<p>AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15</p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 January 2017
<p>AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 January 2018
<p>AASB 2014-8 Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</p> <p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 January 2018
<p>AASB 2015-1 Amendments to Australian Accounting Standards – Annual improvements to Australian Accounting Standards 2012-2014 Cycle (AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 and 140)</p> <p>These amendments arise from the issuance of International Financial Reporting Standard (IFRS) Annual Improvements to IFRSs 2012-14 Cycle in September 2014, and editorial corrections. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 January 2016
<p>AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 (AASB 7, 101, 134 and 1049)</p> <p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about presentation and disclosure requirements and to ensure that entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. There is no financial impact.</p>	1 January 2016

6. Employee benefits expense

	2015	2014
	\$000	\$000
Wages and salaries ^(a)	15 837	15 559
Superannuation – defined contribution plans ^(b)	2 328	2 372
	18 165	17 931

(a) Includes the value of fringe benefits to employees plus the fringe benefits tax component, leave entitlements including superannuation contribution component.

(b) Defined contribution plans include West State, Gold State and GESB and other eligible funds.

(c) Employment on-costs such as workers' compensation insurance are included at Note 11 'Other expenses'. The employment on-costs liability is included at Note 28 'Provisions'.

7. Grants and awards

	2015	2014
	\$000	\$000
Grants to universities for research under the Australian Research Council linkage projects ^(a)	40	125
Grants for Year 12 Perspective (Art Exhibition) and Performing Arts Perspective ^(a)	3	3
Awards for educational excellence	9	9
	52	137

(a) The grants were provided for ordinary activities.

8. Supplies and services

	2015	2014
	\$000	\$000
Consultants and contractors	12 580	14 810
Communications	166	210
Consumable supplies	503	554
	13 249	15 574

9. Accommodation expenses

	2015	2014
	\$000	\$000
Lease rentals	1 473	1 711
Cleaning	60	65
Repairs, maintenance and fit-outs	26	2
	1 559	1 778

10. Depreciation and amortisation expense

	2015	2014
	\$000	\$000
Plant and equipment	267	53
Intangible assets	611	526
	878	579

11. Other expenses

	2015	2014
	\$000	\$000
Audit fees ^(a)	36	35
Employment on-costs ^(b)	–	89
Repairs and maintenance - plant and equipment	259	124
	295	248

(a) See also Note 38 'Remuneration of Auditor'.

(b) These relate to workers' compensation insurance associated with the recognition of annual and long service leave liabilities shown in Note 28 'Provisions'.

12. Fees

	2015	2014
	\$000	\$000
Fees from examination related services	272	255
Fees from overseas full fee paying students	716	673
	988	928

13. Grants and contributions

	2015	2014
	\$000	\$000
From state agencies and non-government sources for the Authority's awards ceremony for educational excellence	47	47

14. Recoveries for State and National testings

The State (WAMSE) and National (NAPLAN) testings were transferred from the Department of Education (DoE) to the Authority in January 2013. As scheduled by the DoE, WAMSE testing ended in 2013–14. The costs incurred by the Authority for the Western Australian’s non-government system and sector are recovered from these organisations. There was also a minor recovery of National testing cost from the Northern Territory government in 2013–14, the last year for this arrangement made by the DoE.

	2015	2014
	\$000	\$000
Recovery for NAPLAN testing from:		
▪ Non-government Western Australian system and sector	1 525	1 476
▪ Northern Territory government	–	10
Recovery for WAMSE from non-government Western Australian system and sector	–	730
	1 525	2 216

15. Other revenues and recoveries

	2015	2014
	\$000	\$000
Government Vehicle Scheme contributions	25	29
Sundry revenues and recoupment of expenses ^(a)	73	88
	98	117

(a) Includes on-costs on payroll for Authority’s officers seconded to other State and Federal government agencies.

16. Net gain from sale of non-current assets

	2015	2014
	\$000	\$000
Proceeds from disposal of office equipment	–	31
Carrying amount of office equipment disposed	–	25
Net gain	–	6

17. Income from State Government

	2015	2014
	\$000	\$000
Appropriation revenue received during the period – Service appropriations ^{(a)(b)}	31 352	35 759
Resources received free of charge:		
▪ Determined on the basis of the following estimates provided by agencies:		
▪ Department of Education – system support	124	154
▪ Department of Finance – office accommodation services	17	31
▪ State Solicitor’s Office – legal services	36	19
	<u>177</u>	<u>204</u>

- (a) Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises depreciation expense, amortisation expense and any agreed increase in leave liability.
- (b) Where assets or services have been received free of charge or for nominal cost, the Authority recognises revenue equivalent to the fair value of the assets and/or the fair value of those services that can be reliably measured and which would have been purchased if they were not donated, and those fair values shall be recognised as assets or expenses, as applicable. Where the contributions of assets or services are in the nature of contributions by owners, the Authority makes an adjustment direct to equity.

18. Cash and cash equivalents

	2015	2014
	\$000	\$000
Cash at bank	2 635	6 131
Petty cash and till floats	1	1
	<u>2 636</u>	<u>6 132</u>

19. Restricted cash and cash equivalents

	2015	2014
	\$000	\$000
Accrued salaries suspense account ^(a)		
Current	2 097	–
Non-current	1 903	1 200
	<u>4 000</u>	<u>1 200</u>

- (a) Funds held in the Department of Treasury’s suspense account used only for the purpose of meeting the 27th pay in a financial year that occurs every 11 years. The current portion is payable in 2015–16 and the non-current portion in 2026–27.

20. Amount receivable for services (Holding Account)

	2015	2014
	\$000	\$000
Current	390	820
Non-current	2 607	2 349
	2 997	3 169

Represents the non-cash component of service appropriations. It is restricted in that it can only be used in asset replacement or payment of leave liability.

21. Receivables

	2015	2014
	\$000	\$000
Receivables ^{(a) (b)}	39	59
GST receivable	220	212
	259	271

(a) No provision for impairment is required for the receivables.

(b) The Authority does not hold any collateral or other credit enhancements as security for receivables.

22. Prepayments

	2015	2014
	\$000	\$000
Current		
Maintenance of equipment	122	69
Software licence ^(a)	307	–
	429	69
Non-current		
Software licence ^(a)	614	–
	1 043	69

(a) The software licence is for an online assessment tool for all Western Australian schools (Pre-primary to Year 10). The payment in 2014–15 covered a 3-year period from 2015–16 to 2017–18.

23. Plant and equipment

	2015	2014
	\$000	\$000
At cost	3 006	386
Accumulated depreciation	(583)	(353)
	<u>2 423</u>	<u>33</u>

Reconciliation of carrying amount at the beginning and end of the financial period is set out below.

Carrying amount at start of the period	33	72
Equipment sold during the period	–	(114)
Impaired equipment retired during the period	(38)	(65)
Accumulated depreciation on equipment sold	–	88
Accumulated depreciation on equipment retired	38	65
Additions	122	–
Asset transferred from renovations-in-progress (Note 24)	2 535	–
Depreciation for the period	(267)	(53)
Carrying amount at end of period	<u>2 423</u>	<u>33</u>

There were no indications of impairment to plant and equipment. As at 30 June 2015 there were no assets identified as surplus.

24. Renovations in progress

The Authority moved to new premises in early June 2014 upon the completion of major renovations. All works were completed during 2014–15 and the total cost transferred to plant and equipment.

	2015	2014
	\$000	\$000
Carrying amount at start of the period	2 226	–
Additions	309	2 226
Transferred to plant and equipment (Note 23)	(2 535)	–
Carrying amount at end of period	<u>–</u>	<u>2 226</u>

25. Intangible assets

	2015 \$000	2014 \$000
Computer software:		
At cost	4 882	4 670
Accumulated amortisation	(3 705)	(3 094)
	1 177	1 576

Reconciliation of carrying amount at the beginning and end of the financial period is set out below.

Carrying amount at start of the period	1 576	2 102
Software no longer in use retired during the period	–	(17)
Accumulated depreciation on software retired	–	17
Additions	212	–
Amortisation for the period	(611)	(526)
Carrying amount at end of period	1 177	1 576

26. Intangible asset in progress

The development of an online curriculum programming tool for Kindergarten to Year 10 schools is funded by the Asset Investment Program in the 2014–15 State Budget. The capital project commenced in 2014–15 and is expected to be completed in 2015–16 at an estimated total cost of \$740 000.

	2015 \$000	2014 \$000
Carrying amount at start of the period	–	–
Additions	327	–
Carrying amount at end of period	327	–

27. Payables

	2015 \$000	2014 \$000
Trade payables	421	284
Accrued salaries	477	398
	898	682

28. Provisions

	2015 \$000	2014 \$000
Current:		
Employee benefits provision		
Annual leave ^(a)	1 097	938
Long service leave ^(b)	3 100	3 417
Deferred salary scheme ^(c)	105	65
	<u>4 302</u>	<u>4 420</u>
Other provision		
Employment on-costs ^(d)	90	90
	<u>4 392</u>	<u>4 510</u>
Non-Current:		
Employee benefits provision		
Long service leave ^(b)	628	499
	<u>628</u>	<u>499</u>
(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:		
Within 12 months of the end of the period	609	473
More than 12 months after the end of the period	488	465
	<u>1 097</u>	<u>938</u>
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:		
Within 12 months of the end of the period	1 336	1 462
More than 12 months after the end of the period	2 392	2 454
	<u>3 728</u>	<u>3 916</u>
(c) Deferred salary liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the reporting period. Actual settlement of the liabilities is expected to occur as follows:		
Within 12 months of the end of the period	–	–
More than 12 months after the end of the period	105	65
	<u>105</u>	<u>65</u>
(d) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs for workers' compensation insurance. The provision is the present value of expected future payments. The associated expense is disclosed in Note 11 'Other expenses'.		
Movement in employment on-cost provision:		
Carrying amount at start of period	90	1
Additional in provision recognised	–	89
Carrying amount at end of period	<u>90</u>	<u>90</u>

29. Other liabilities

	2015 \$000	2014 \$000
Income in advance: examination enrolment fees from overseas full fee paying students ^(a)	35	65

(a) The fees are payable prior to the end of the financial period while the examinations are conducted during the first half of the following financial period.

30. Equity

Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community.

	2015 \$000	2014 \$000
Contributed equity:		
Balance at start of period	7 925	7 925
Contributions by owners – capital appropriation	–	–
Balance at end of period	7 925	7 925
Accumulated surplus/(deficit):		
Balance at start of period	995	(2 035)
Surplus/(deficit) for the period	(11)	3 030
Balance at end of period	984	995
Total equity at end of period	8 909	8 920

31. Notes to the Statement of Cash Flows

Reconciliation of cash

	2015 \$000	2014 \$000
Cash and cash equivalents (Note 18)	2 636	6 132
Restricted cash and cash equivalents (Note 19)	4 000	1 200
	6 636	7 332

Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities

	2015 \$000	2014 \$000
Net cost of services	(31 540)	(32 933)
Non-cash items:		
Gain on disposal of non-current assets	–	(6)
Resources received free of charge	177	204
Depreciation and amortisation expense	878	579
(Increase)/decrease in assets:		
Current receivables ^(a)	12	(187)
Current prepayments	(360)	31
Non-current prepayments	(614)	–
Increase/(decrease) in liabilities:		
Current payables	216	(686)
Current provisions	(118)	(614)
Other current liabilities	(30)	24
Non-current provisions	129	(91)
Net GST receipts/(payments) ^(b)	(8)	(102)
Change in GST in receivables/payables ^(c)	8	96
Net cash used in operating activities	(31 250)	(33 685)

(a) Note that the Australian Taxation Office (ATO) receivable/payable in respect of GST and the receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(b) This is the net GST paid/received; that is, cash transactions.

(c) This reverses out the GST in receivables and payables.

32. Lease commitments

Non-cancellable operating lease commitments for office premises and vehicles, inclusive of GST where relevant, are as follows:

	2015 \$000	2014 \$000
Within 1 year	1 663	1 820
Later than 1 year and not later than 5 years	6 865	3 245
Later than 5 years	12 122	–
	20 650	5 065

33. Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2015 \$000	2014 \$000
Within 1 year ^(a)	–	524

(a) The 2014 commitments were for remaining renovation works at the current office premises. The commitments were extinguished at the completion of the renovations during 2014–15 (Note 24 'Renovations in progress').

34. Contingent liabilities and contingent assets

There were no contingent liabilities and contingent assets as at 30 June 2015.

35. Events occurring after the end of the reporting period

No events have occurred after reporting date which would materially impact on the financial statements.

36. Financial instruments

(a) Financial Risk Management Objectives and Policies

Financial instruments held by the Authority are cash and cash equivalents, restricted cash and cash equivalents, receivables, payables and other liabilities. The Authority has limited exposure to financial risks. The Authority's overall risk management program focuses on managing the risks identified below.

Credit risk

Credit risk arises when there is the possibility of the Authority's receivables defaulting on their contractual obligations resulting in financial loss to the Authority.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at Note 36 (b) 'Financial instruments disclosures' and Note 21 'Receivables'.

Credit risk associated with the Authority's financial assets is minimal because the main receivable is the amounts receivable for services (holding account). For receivables other than government, the Authority trades only with recognised, creditworthy third parties. The Authority has policies in place to ensure that sales of services are made to customers with an appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Authority's exposure to bad debts is minimal. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

The Authority is exposed to liquidity risk through its trading in the normal course of business. Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due.

The Authority has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Market risk

The Authority does not trade in foreign currency and is not exposed to other price risks and changes in interest rates.

(b) Financial instrument disclosures

The two tables below disclose the Authority's categories of financial instruments, credit risk, liquidity risk and interest rate exposure.

Credit risk

The following table discloses the Authority's maximum exposure to credit risk and the ageing analysis of financial assets. The Authority's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Authority.

Ageing analysis of financial assets

	Carrying Amount \$000	Not past due and not impaired \$000	Past due but not impaired					Impaired Financial assets \$000
			Up to 1 month \$000	1–3 months \$000	3–12 Months \$000	1–5 Years \$000	More than 5 years \$000	
Financial assets 2015:								
Cash and cash equivalents	2 636	2 636	–	–	–	–	–	–
Restricted cash and cash equivalents	4 000	4 000	–	–	–	–	–	–
Receivables ^(a)	39	–	–	34	4	1	–	–
Amount receivable for services	2 997	2 997	–	–	–	–	–	–
	9 672	9 633	–	34	4	1	–	–
Financial assets 2014:								
Cash and cash equivalents	6 132	6 132	–	–	–	–	–	–
Restricted cash and cash equivalents	1 200	1 200	–	–	–	–	–	–
Receivables ^(a)	59	12	39	1	6	1	–	–
Amount receivable for services	3 169	3 169	–	–	–	–	–	–
	10 560	10 513	39	1	6	1	–	–

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

Liquidity risk and interest rate exposure

The following table discloses the contractual maturity analysis for the Authority's financial assets and liabilities and also their interest rate exposures.

Interest rate exposure and maturity analysis of financial assets and financial liabilities

	Interest rate exposure		Nominal Amount \$000	Maturity dates				
	Carrying Amount \$000	Non-Interest Bearing \$000		Up to 1 month \$000	1–3 months \$000	3 months– 1 year \$000	1–5 years \$000	More than 5 years \$000
2015								
Financial assets:								
Cash and cash equivalents	2 636	2 636	2 636	2 500	136	–	–	–
Restricted cash and cash equivalents	4 000	4 000	4 000	–	–	2 097	–	1 903
Receivables ^(a)	39	39	39	34	4	1	–	–
Amount receivable for services	2 997	2 997	2 997	–	90	300	2 607	–
	9 672	9 672	9 672	2 534	230	2 398	2 607	1 903
Financial liabilities ^(b) :								
Payables	421	421	421	421	–	–	–	–
Other liabilities	35	35	35	–	–	35	–	–
	456	456	456	421	–	35	–	–
2014								
Financial assets:								
Cash and cash equivalents	6 132	6 132	6 132	1 800	4 332	–	–	–
Restricted cash and cash equivalents	1 200	1 200	1 200	–	–	–	1 200	–
Receivables ^(a)	59	59	59	9	50	–	–	–
Amount receivable for services	3 169	3 169	3 169	–	80	740	2 349	–
	10 560	10 560	10 560	1 809	4 462	740	3 549	–
Financial liabilities ^(b) :								
Payables	284	284	284	284	–	–	–	–
Other liabilities	65	65	65	–	–	65	–	–
	349	349	349	284	–	65	–	–

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

(b) The carrying amounts are the contractual undiscounted cash flows of each class of liabilities.

Fair values

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

37. Remuneration of Board members and senior officers

Remuneration of Board members

The number of Board members whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial period, fall within the following bands are:

	2015	2014
\$0 – \$10 000	1	1
\$20 000 – \$30 000	5	5
\$40 000 – \$50 000	1	1
	\$000	\$000
Base remuneration and superannuation ^(a)	177	176
Annual and long service leave accruals	–	–
Other benefits	–	–
Total remuneration of Board members	177	176

(a) The total remuneration includes the superannuation expense incurred by the Authority in respect of the members of the Authority.

Remuneration of senior officers

The number of senior officers whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial period fall within the following bands are:

	2015	2014
\$220 000 – \$230 000	1	–
\$240 000 – \$250 000	2	3
\$260 000 – \$270 000	1	–
\$350 000 – \$360 000	–	1
\$370 000 – \$380 000	1	–
\$440 000 – \$450 000	1	–
\$450 000 – \$460 000	–	1
\$530 000 – \$540 000	–	1
	\$000	\$000
Base remuneration and superannuation ^(a)	1 123	1 116
Annual and long service leave accruals	645	700
Other benefits	31	12
Total remuneration of senior officers	1 799	1 828

(a) The total remuneration includes the superannuation expense incurred by the Authority in respect of the senior officers of the Authority. None of the senior officers are members of the Board of the Authority.

38. Remuneration of Auditor

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2015	2014
	\$000	\$000
Auditing the accounts, financial statements and key performance indicators	34	34

39. Schedule of income and expenses by service

	Service 1 ^(a)		Service 2 ^(b)		Total	
	2015	2014	2015	2014	2015	2014
	\$000	\$000	\$000	\$000	\$000	\$000
COST OF SERVICES						
Expenses						
Employee benefits expense	6 721	6 138	11 444	11 793	18 165	17 931
Grants and awards	–	2	52	135	52	137
Supplies and services	2 385	927	10 864	14 647	13 249	15 574
Accommodation expenses	780	890	779	888	1 559	1 778
Depreciation and amortisation expenses	158	151	720	428	878	579
Other expenses	53	86	242	162	295	248
Total cost of services	10 097	8 194	24 101	28 053	34 198	36 247
Income						
<i>Revenue</i>						
Fees	–	–	988	928	988	928
Grants and contributions	–	2	47	45	47	47
Recoveries for State and National testings	–	–	1 525	2 216	1 525	2 216
Other revenue and recoveries	49	58	49	59	98	117
Total revenue	49	60	2 609	3 248	2 658	3 308
<i>Gains</i>						
Gain on disposal of non-current assets	–	3	–	3	–	6
Total income other than income from State Government	49	63	2 609	3 251	2 658	3 314
Net cost of services	10 048	8 131	21 492	24 802	31 540	32 933
Income from State Government						
Service appropriations	11 287	9 297	20 065	26 462	31 352	35 759
Resources received free of charge	89	102	88	102	177	204
Total income from State Government	11 376	9 399	20 153	26 564	31 529	35 963
Surplus/(deficit) for the period	1 328	1 268	(1 339)	1 762	(11)	3 030

(a) Service 1: Curriculum development, evaluation and support.

(b) Service 2: Student assessment and certification.

40. Explanatory statement

Treasurer's Instruction 945 requires an explanation of the major variations between the annual estimates as published in the State's budget papers and actual results for the financial year and the actual results for the financial year and for the immediately preceding year. Major variations are considered to be those greater than 10% or \$10 million.

Statement of Comprehensive Income (Controlled Operations)	Variance Note	2015 Original Budget \$000	2015 Actual \$000	2014 Actual \$000	Variance Between 2015 Budget and 2015 Actual \$000	Variance Between 2015 Actual and 2014 Actual \$000
COST OF SERVICES						
Expenses						
Employee benefits expense		19 112	18 165	17 931	(947)	234
Grants and awards	1,A	15	52	137	37	(85)
Supplies and services	2,B	15 021	13 249	15 574	(1 772)	(2 325)
Accommodation expenses	C	1 743	1 559	1 778	(184)	(219)
Depreciation and amortisation expense	3,D	588	878	579	290	299
Other expenses	4	282	295	248	13	47
Total cost of services		36 761	34 198	36 247	(2 563)	(2 049)
Income						
Revenue						
Fees	5	802	988	928	186	60
Grants and contributions	6	–	47	47	47	–
Recoveries for State and National testings	E	1 559	1 525	2 216	(34)	(691)
Other revenue and recoveries	7,F	–	98	117	98	(19)
Total revenue		2 361	2 658	3 308	297	(650)
Gains - Gain from sale of non-current assets		–	–	6	–	(6)
Total income other than income from State Government		2 361	2 658	3 314	297	(656)
NET COST OF SERVICES		34 400	31 540	32 933	(2 860)	(1 393)
Income from State Government						
Service appropriation	8,G	34 245	31 352	35 759	(2 893)	(4 407)
Resources received free of charge	9,H	110	177	204	67	(27)
Total income from State Government		34 355	31 529	35 963	(2 826)	(4 434)
SURPLUS/(DEFICIT) FOR THE PERIOD		(45)	(11)	3 030	34	(3 041)
Other comprehensive income		–	–	–	–	–
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(45)	(11)	3 030	34	(3 041)

Statement of Financial Position (Controlled Operations)	Variance Note	2015 Original Budget \$000	2015 Actual \$000	2014 Actual \$000	Variance Between 2015 Budget and 2015 Actual \$000	Variance Between 2015 Actual and 2014 Actual \$000
ASSETS						
Current Assets						
Cash and cash equivalents	10,I	4 148	2 636	6 132	(1 512)	(3 496)
Restricted cash and cash equivalents	11,J	597	2 097	–	1 500	2 097
Amount receivable for services	12,K	–	390	820	390	(430)
Receivables	13	452	259	271	(193)	(12)
Prepayments	14,L	33	429	69	396	360
Total current assets		5 230	5 811	7 292	581	(1 481)
Non-Current Assets						
Restricted cash and cash equivalents	15,M	–	1 903	1 200	1 903	703
Amount receivable for services	16,N	2 937	2 607	2 349	(330)	258
Prepayments	17,O	–	614	–	614	614
Plant and equipment	18,P	286	2 423	33	2 137	2 390
Renovations in progress	19,Q	2 750	–	2 226	(2 750)	(2 226)
Intangible assets	20,R	1 552	1 177	1 576	(375)	(399)
Intangible asset in progress	20,S	–	327	–	327	327
Total non-current assets		7 525	9 051	7 384	1 526	1 667
Total assets		12 755	14 862	14 676	2 107	186
LIABILITIES						
Current Liabilities						
Payables	21,T	1 006	898	682	(108)	216
Provisions		4 829	4 392	4 510	(437)	(118)
Other liabilities	22,U	396	35	65	(361)	(30)
Total current liabilities		6 231	5 325	5 257	(906)	68
Non-Current Liabilities						
Provisions	V	590	628	499	38	129
Total non-current liabilities		590	628	499	38	129
Total liabilities		6 821	5 953	5 756	(868)	197
NET ASSETS		5 934	8 909	8 920	2 975	(11)
EQUITY						
Contributed equity		7 925	7 925	7 925	–	–
Accumulated surplus/(deficit)		(1 991)	984	995	2 975	(11)
TOTAL EQUITY		5 934	8 909	8 920	2 975	(11)

Statement of Cash Flows (Controlled Operations)	Variance Note	2015 Original Budget \$000	2015 Actual \$000	2014 Actual \$000	Variance Between 2015 Budget and 2015 Actual \$000	Variance Between 2015 Actual and 2014 Actual \$000
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation	23,W	33 657	30 534	35 484	(3 123)	(4 950)
Holding account drawdowns	24,X	820	990	2 920	170	(1 930)
Net cash provided by State Government		34 477	31 524	38 404	(2 953)	(6 880)
<i>Utilised as follows:</i>						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits	25	(19 262)	(18 139)	(18 138)	1 123	(1)
Grants and awards	26,Y	(15)	(51)	(137)	(36)	86
Supplies and services	27,Z	(14 921)	(13 956)	(16 523)	965	2 567
Accommodation		(1 743)	(1 725)	(1 778)	18	53
GST payments on purchases	28,AA	(360)	(949)	(1 349)	(589)	400
GST payment to taxation authority	29,AB	–	(102)	(177)	(102)	75
Other payments	30	(280)	–	–	280	–
Receipts						
Grants and subsidies	31	–	47	47	47	–
Fees from services	32,AC	802	959	613	157	346
Recoveries for State and National testings	AD	1 559	1 526	2 216	(33)	(690)
Other receipts	33	–	97	117	97	(20)
GST receipts on sales	34,AE	11	199	294	188	(95)
GST receipts from taxation authority	35,AF	349	844	1 130	495	(286)
Net cash used in operating activities		(33 860)	(31 250)	(33 685)	2 610	2 435
CASH FLOWS FROM INVESTING ACTIVITIES						
Receipts						
Proceeds from sale of non-current assets		–	–	31	–	(31)
Payments						
Purchase of non-current physical assets	36,AG	(670)	(970)	(2 266)	(300)	1 296
Net cash used in investing activities		(670)	(970)	(2 235)	(300)	1 265
Net increase/(decrease) in cash and cash equivalents		(53)	(696)	2 484	(643)	(3 180)
Cash and cash equivalents at the beginning of period		4 798	7 332	4 848	2 534	2 484
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4 745	6 636	7 332	1 891	(696)

Notes on major variances between 2015 Original Budget and 2015 Actual

1. The research grant of \$40 000 (Note 7 'Grants and awards' of the notes to the financial system) was not anticipated at the time of the preparation of the 2014–15 State Budget.
2. The original budget provided funding for engaging contractors for the development of resources for the project Kindergarten to Year 10 functions and Phase 2 and Phase 3 of the Australian curriculum. Due to tight timelines for the release of these resources to the schools, the Authority deployed existing staffing to carry out the resource development that resulted in the cost savings.
3. The variance mainly relates to the depreciation of renovation costs capitalised during 2014–15 not provided in the 2014–15 State Budget. At the time of the preparation of the original budget, the Authority was unable to make provision for the depreciation of renovation works scheduled to be capitalised during 2014–15 as it would increase the State's service appropriation for that year and future years.
4. Expenditure for the regular maintenance of plant and equipment could not be factored into the amount of service appropriations provided in the original budget.
5. Increased enrolments from overseas full fee students and higher demand for WACE-related services resulted in the higher revenue.
6. The original budget was based on the assumption that the Authority would conduct a small WACE graduation ceremony without the need to raise grants to cover the costs. However, the Authority's major sponsors were in favour of a larger scale ceremony and were prepared to continue providing the grants to defray the costs of the ceremony.
7. No budget provision was made as most of the revenues in this stream of income were non-recurrent and unpredictable.
8. The variance is primarily due to the return of \$3.11 million of surplus cash in the Authority's accounts as at 30 June 2014 to the State under the Cash Management Policy. This was offset by the cost savings mentioned in Note 2 above.
9. The original budget was based on the estimated actual for the immediate preceding year 2013–14.
10. The combined impact of the return of cash of \$3.11 million (Note 8 above) and effective utilisation of cash sourced from service appropriations and fees resulted in the lower actual cash balance as at 30 June 2015.
11. More restricted cash has to be set aside to meet the estimated payroll for the 27th fortnight occurring in 2015–16.
12. The adjustment to transfer the current portion of \$390 000 from the non-current portion of the amount receivable for services (holding account) to current asset was omitted at the time of the preparation of the 2014–15 State Budget papers.
13. The budgeted amount of debts of \$452 000 was based on the estimated actual as at 30 June 2014 as the preparation of the 2014–15 State Budget occurred before the end of the 2013–14 financial year.
14. Included in the prepayment was the prepayment of software licence fee of \$307 000 for an online assessment tool for all Western Australian schools (Pre-primary to Year 10). At the time of the preparation of the 2014–15 State Budget, this was accounted as an expense in the other expenses category in the Statement of Comprehensive Income.
15. During 2014–15, the Authority has to set aside cash balance to meet the 27th fortnight pay that occurs in 2026–27.
16. The variance relates to addition to the holding account (asset replacement) for depreciation expense provided during 2014–15.
17. The actual amount of \$614 000 represents the remaining 2 years (2016–17 and 2017–18) of the 3-year licence fees mentioned in Note 14 above. The amount was similarly treated in the Statement of Comprehensive Income at the time of the budget preparation.
18. The variance mainly represents the costs of renovations transferred to the asset 'Plant and equipment' at the completion of the works at the Authority's current premises.

19. As mentioned in Note 18 above, the renovations in progress was transferred to the asset 'Plant and equipment'.
20. The variances for 'Intangible assets' and 'Intangible asset in progress' are related. At the time of the budget preparation, it was assumed that the development of an online curriculum programming tool for Kindergarten to Year 10 schools funded by the Asset Investment Program in the 2014–15 State Budget would be completed in 2014–15. This did not eventuate because the project commenced in late 2014–15 and would not be completed until 2015–16.
21. The volume of unpaid invoices for goods and services received before the close of accounts was lower on 30 June 2015.
22. The variance mainly relates to accrual of salaries and wages unpaid at balance date.
23. The variance is primarily due to the return of \$3.11 million of surplus cash in the Authority's accounts as at 30 June 2014 to the State under the Cash Management Policy.
24. During 2014–15, the State approved the release of an additional \$170 000 from the holding account (asset replacements) for patching the Authority's Student Information and Records System (SIRS) to cope with changes in the new WACE 2015–16.
25. The need to meet workforce reforms was the main reason for the restraint in filling staff vacancies during 2014–15 without adverse impact on staff welfare and the provision of services. This resulted in lower cash outflows for salaries and wages.
26. A research grant of \$40 000 was not anticipated at the time of the budget preparation.
27. The original budget included payments to contractors for the development of resources for the project Kindergarten to Year 10 functions and Phase 2 and Phase 3 of the Australian curriculum. Due to tight timelines for the release of these resources to schools, the Authority deployed existing staffing to carry out the resource development, resulting in lower cash outflows for services. Also, an estimated cash payments of \$478 000 for non-capital assets was included in supplies instead of other payments in the original budget.
28. The GST on purchases was under-budgeted.
29. The payment to the taxation authority was unanticipated at the time of the budget preparation.
30. As mentioned in Note 27 above, payments for non-capital assets of approximately \$478 000 was included as supplies instead of other payments in the original budget. The classification for these payments was correct in the 2015 Actual.
31. As mentioned in Note 6, the grants were not anticipated in the original budget because the Authority expected to conduct a small WACE graduation ceremony without the need for sponsorships from other departments and private organisations.
32. Higher enrolments of overseas full fee students and higher demand for WACE-related services resulted in additional fees received during 2014–15.
33. No budget provision was made as most of the revenues in this stream of income were non-recurrent and unpredictable.
34. The GST on sales was under-estimated in the budget.
35. The GST receipts relate to GST payments on purchases. The under-estimation of the latter mentioned in Note 28 above accounted for the variance.
36. The additional outflows was mainly due to unbudgeted payments for the digitisation of microfiche records of student achievements (1912–1994) and payments for the patching of SIRS (Note 24 above).

Notes on major variances between 2015 Actual and 2014 Actual

- A. The variance was mainly due to \$125 000 of non-recurrent research grants in 2013–14 (Note 7 'Grants and awards' in the notes to the financial statements).
- B. The variance was mainly due to the development of syllabuses and other related resources for the new WACE 2015–16 in 2013–14 funded by \$2.20 million of service appropriations.
- C. In May and June of 2013–14, the Authority had to pay rent for two premises; the current premises when the renovations commenced in May 2014 and rent for the previous locations.

The Authority moved to the current premises in early June 2014 at the completion of major renovation works.

- D. The renovation costs of \$2.56 million for the current premises were transferred from renovations in progress to plant and equipment during 2014–15. Depreciation commenced after the transfer, accounting for the additional depreciation in 2014–15.
- E. The State testing (WAMSE) ended in 2013–14 as scheduled by the Department of Education, prior to the transfer of the test function to the Authority in January 2013. There were neither costs nor recoveries for WAMSE in 2014–15.
- F. Fewer non-recurrent recoveries of prior year expenses in 2014–15 accounted for the drop in revenues.
- G. The variance was mainly the combined impact of returning \$3.11 million of surplus cash in the Authority's accounts as at 30 June 2014 to the State under the Cash Management Policy and efficiency dividend of \$949 000 imposed in the 2012–13 State Budget.
- H. There was lower demand for non-chargeable services from other departments.
- I. The return of the cash in Note G above mainly resulted in the lower cash balance as at 30 June 2015.
- J. Additional cash was set aside during 2014–15 to meet the 27th fortnight payroll that occurs in 2015–16.
- K. The amounts in these accounts reflected the release of funding for asset replacements and leave management approved in the State's budgets. The drop was due to a reduction in the capital works program funding for asset purchases/replacements in 2015–16.
- L. The variance was mainly due to the prepayment of a 3-year software licence fee for an online assessment tool for all Western Australian schools (Pre-primary to Year 10).
- M. Cash has to be set aside for the 27th fortnight occurring in 2026–27.
- N. The additional amount for the holding account (asset replacement) relates to the depreciation of renovation mentioned in Note D above.
- O. The non-current prepayment relates to the 2 further years of software licence fee for the software mentioned in Note L above.
- P. The transfer of renovations in progress mentioned in Note D above to this category of assets mainly accounted for the variance.
- Q. The renovations in progress was transferred to plant and equipment as mentioned in Note P above.
- R. Normal annual amortisation of software in 2014–15 accounted for the lower net cost for the intangible assets.
- S. The amount as at 30 June 2015 relates to the development of an online curriculum programming tool for Kindergarten to Year 10 schools funded by the Asset Investment Program in the 2014–15 State Budget. The capital project commenced in 2014–15 and expected to be completed in 2015–16 at an estimated cost of \$740 000.
- T. The variance reflected higher volume of supplier invoices and claims received after the cut-off date for processing in late June 2015.
- U. There was a drop in advance receipt from local schools for full fee overseas students.
- V. The total actuarial provision for current and non-current long service leave as at 30 June 2015 was \$3.73 million as stated in Note 28 'Provisions' of the notes to the financial statements. This was a drop of \$188 000 from the previous year amount of \$3.92 million. However, based on the actuarial computation, the drop represents a decrease of \$317 000 and an increase of \$129 000 respectively for the current and non-current portions of the long service leave provision.
- W. The main cause of the variance was a return of \$3.11 million of surplus cash in the Authority's accounts as at 30 June 2014 to the State under the Cash Management Policy. Another major factor was that the appropriation for 2014–15 included compulsory examination funding of \$7.40 million for a half-cohort of students, a drop of \$1.35 million compared to the 2013–14 funding of \$8.75 million. One other reason was the reduction of \$445 000 in service

appropriation to meet efficiency dividend, drop in office accommodation rental at the current premises and program rationalisation.

- X. The drop was mainly due to the non-recurrent one-off drawdown of \$2.75 million for the renovations of the current office premises.
- Y. As mentioned in Note A, \$125 000 of research grants paid in 2013–14 were non-recurrent.
- Z. The variance, as mentioned in Note B, was mainly due to the development of syllabuses and other related resources for the new WACE 2015–16 in 2013–14 funded by \$2.20 million of service appropriations.
- AA. Lower payments for purchases subject to GST resulted in the variance.
- AB. Drop in the sale revenues subject to GST accounted for the lower payment.
- AC. Increased enrolments from overseas full fee students and higher demand for WACE-related services resulted in the higher receipts for 2014–15.
- AD. As mentioned in Note E above, the State testing (WAMSE) ended in 2013–14 as scheduled by the Department of Education, prior to the transfer of the test function to the Authority in 2013. There were neither costs nor recoveries for WAMSE in 2014–15.
- AE. Lower sales subject to GST caused the drop.
- AF. The receipts are related to the purchases subject to GST. The lower payments for purchases mentioned in Note AA above for 2014–15 accounted for the variance.
- AG. The variance was mainly due to the non-recurrent payments for the renovation works at the current premises mentioned in Note D above.

KEY PERFORMANCE INDICATORS

Certification of key performance indicators

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the School Curriculum and Standards Authority's performance, and fairly represent the performance of the Authority for the financial year ended 30 June 2015.



EMERITUS PROFESSOR P. J. GARNETT
CHAIR



A. BLAGAICH
CHIEF EXECUTIVE OFFICER

Date: 4 September 2015

Detailed information in support of key performance indicators

Agency Level Government Desired Outcome:

Quality curriculum outline (Kindergarten to Year 12), assessment (Year 3 to Year 12) and certification (Year 11 and Year 12) in Western Australia. This outcome is consistent with the State Government's goal of 'Results-Based Service Delivery - Greater focus on achieving results in key service delivery areas for the benefit of all Western Australians'.

Key Effectiveness Performance Indicators:

The extent that the Authority is effective in meeting the above desired outcome is measured by the scale of actual achievement against the targets as shown in the table below.

Key effectiveness indicators (KEI) ^(a)	2012 Actual	2013 Actual	2014 Actual	2015 Target ^(b)	2015 Actual ^(c)	Variance Between 2015 Target and 2015 Actual ^(d)	Variance Between 2015 Actual and 2014 Actual ^(d)
Engagement of and acceptance by stakeholders of responsible syllabuses, accreditation and review	4.1	4.2	4.2	4.1	4.2	0.1	–
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.1	4.1	4.1	4.1	4.2	0.1	0.1
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.8	4.2	4.1	4.1	4.2	0.1	0.1

(a) The scale range is from 1 (low) to 5 (high).

(b) As specified in the 2014–15 State Budget Statements.

(c) Measurements were based on feedback from the groups stated below.

KEI 1: Number of surveys received from Course Advisory Committees: 607 (64% response rate; total number of members: 389)

KEI 2: Number of surveys received from Course Advisory Committees: 607 (64% response rate; total number of members: 389)

KEI 3: Number of surveys received from Course Advisory Committees: 607 (60% response rate; total number of members: 363)

(d) The variations indicated increased support for syllabuses, assessment and examinations conducted by the Authority.

Services

Service 1: Curriculum development, evaluation and support

This service involves:

- curriculum development to address the needs of all students entering senior secondary education;
- accreditation for all courses to ensure high quality and standards of contemporary curriculum provision; and
- formal course review based on stakeholder feedback and consultation.

Service 2: Student assessment and certification

This service involves:

- the provision of clear assessment policy and guidelines;
- the provision of high quality external assessments; and
- rigorous processes for standards setting and certification.

Key efficiency indicators	2012 Actual	2013 Actual	2014 Actual	2015 Target ^(a)	2015 Actual	Variance Between 2015 Target and 2015 Actual	Variance Between 2015 Actual and 2014 Actual
Service 1: Curriculum development, evaluation and support							
Key efficiency indicator:							
1. Average cost per registered school for syllabus development and review (Pre-primary–Year 12)							
	\$29 349 ^(b)	\$30 746 ^(b)	\$7 435 ^(b)	\$10 841	\$9 095	(\$1 746) ^(c)	\$1 660
Service 2: Student assessment and certification							
Key efficiency indicators:							
2. Average cost per enrolled student for moderation (Years 3–12)							
	\$82	\$105	\$104	\$118	\$101	(\$17) ^(d)	(\$3)
3. Average cost per enrolled student for external assessment (Years 11–12)							
	\$185	\$237	\$235	\$268	\$309	\$41 ^{(d) (e)}	\$74 ^(f)
4. Average cost per enrolled student for National Assessment Program Literacy and Numeracy (NAPLAN)							
	– ^(g)	– ^(g)	\$39 ^(g)	\$41	\$33	(\$8)	(\$6)
5. Average cost per enrolled Year 12 student for certification							
	\$789	\$987	\$1 042	\$1 189	\$1 331	\$142 ^(e)	\$289 ^(h)

(a) Targets as specified in the 2014–15 State Budget Statements.

(b) The key efficiency indicator 1 was revised after the 2013–14 Mid-Year Review when the State Government provided funding to the Authority to perform the expanded functions for Kindergarten to Year 10 schooling. The 2012 Actual and 2013 Actual were based on the distribution of cost over the number of schools with Year 11 and Year 12 students. The number of schools used for 2014 Actual onwards was the total number of schools from Pre-primary to Year 12.

(c) At the time of the preparation of the 2014–15 State Budget, the project costs of developing resources for the Kindergarten to Year 10 functions and Phase 2 and Phase 3 of the Australian curriculum were all allocated to Service 1. During 2014–15, the costs were redistributed between Service 1 and Service 2 based on tasks performed within the scope of the services. This resulted in a reduction in the total cost of service for Service 1 and hence, the drop in the actual average cost.

(d) The budget costs were over-allocated to moderation and under-allocated to external assessment at the time of the preparation of the 2014–15 State Budget.

(e) The higher average cost was a combined impact of under-allocation of budget costs mentioned in (d) and the lower number of enrolled students for external assessment.

(f) Student numbers were 10% lower than expected; actual of 15 033 compared to budget number of 16 640.

(g) The conduct of NAPLAN testing was transferred from the Department of Education to the Authority in January 2013 under Section 25 of the *Financial Management Act 2006*. The key efficiency indicator 4 for NAPLAN was approved by the Department of Treasury for implementation in the 2014–15 State Budget. The approval was in time for the Authority to report the actual for 2014–15 in the annual report for that year.

(h) The average cost indicator is dependent on the number of students. In 2014–15, the compulsory examinations were developed and conducted for a half-cohort of students and this primarily accounted for the higher average cost for these indicators.

APPENDIX A

WACE examination data for 2014

Table A1: Examination enrolments (four or more examinations) as at October, 2007–2014

October enrolments	2007	2008	2009	2010	2011	2012	2013	2014
Gender								
Male	5183	5261	5590	6181	6145	6092	6155	4431
Female	6015	6179	6539	7262	7369	7167	7245	4932
System/sector								
Government	4824	4763	4838	5506	5374	5297	5303	3378
Non-government	5952	6085	6598	7175	7251	7187	7232	4982
Overseas	419	586	685	760	885	774	864	999
Private candidates	3	6	8	2	4	1	1	4
Location								
Metropolitan	9313	9376	9947	10 955	10 892	10 867	10 891	7280
Country	1463	1472	1489	1726	1733	1617	1644	1080
Overseas	419	586	685	760	885	774	864	999
Private candidates	3	6	8	2	4	1	1	4

Table A2: Change in the number of students who sat the WACE examinations (2007–2014)

	2007	2008	2009	2010	2011	2012	2013	2014
Candidates who sat at least one examination	11 765	11 855	14 613	15 601	15 555	15 777	15 496	10 393
Change from previous year	7.4%	0.8%	23.3%	6.1%	–0.3%	1.4%	–1.8%	–32.9%
Candidates who sat at least four examinations	10 757	10 982	11 785	13 266	13 199	13 001	13 386	9227
Change from previous year	7.7%	2.1%	7.3%	12.6%	–0.5%	–7.4%	3.0%	–31.1%
Total candidature for WACE examinations	52 625	53 863	60 711	68 971	69 382	68 060	69 196	47 176
Change from previous year	6.8%	2.4%	12.7%	13.6%	–0.6%	2.0%	1.7%	–31.8%

Figure 3: Number of candidates enrolled for a specific number of examinations (2009–2014)

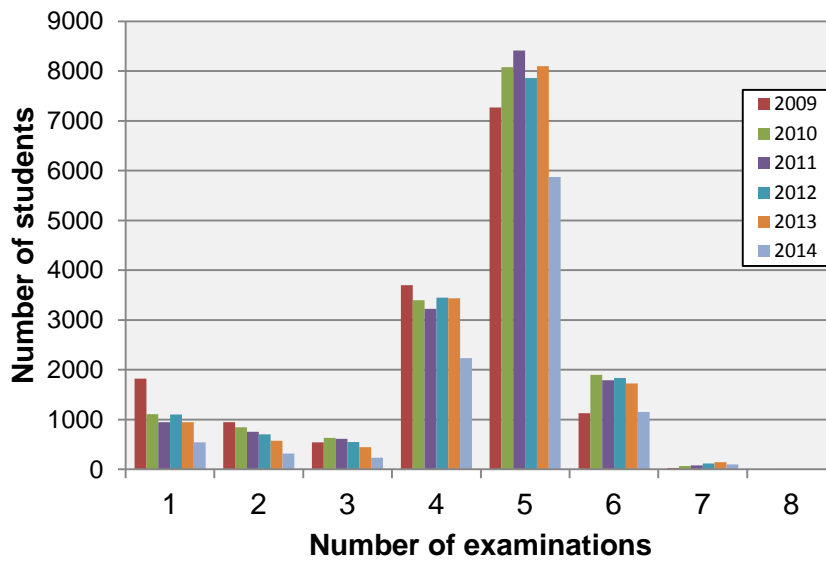


Table A3: Aboriginal/Torres Strait Islander examination students (2014)

	Male	Female	Metro	Country	Govt	Non-govt
Aboriginal	41	57	69	29	47	51
Torres Strait Islander	2	3	4	1	2	3
Both Aboriginal and Torres Strait Islander	1	3	2	2	3	1
Total	44	63	75	32	52	55

Exemption from sitting WACE examinations

Examinations in WACE courses are compulsory for students who are enrolled in a pair of Stage 3 units. Year 12 students could apply for an exemption if they were enrolled in at least 220 nominal hours of VET and were enrolled in three or fewer examinable pairs of Stage 3 units. In addition, students studying six or seven courses could apply for an exemption, so they would have to sit a maximum of only five examinations.

In 2014, students enrolled in a pair of Stage 2 units could opt out of sitting the examination in that course.

Table A4: Number of students, according to system/sector, who applied for an exemption from sitting an examination

System/sector	Applied for an exemption	Exemption not approved	Granted an exemption	Granted an exemption and gained at least one AQF certificate*
Anglican School Commission	4	–	4	4
Catholic Education Western Australia	119	19	100	95
Public schools	256	14	242	224
Independent	62	–	62	59
	441	33	408	382

*Includes Vocational Education and Training Qualifications achieved in report year only

Table A5: Number of Stage 2 examinations opted out by students

System/sector	Number of Stage 2 examinations opted out per student					Total
	1	2	3	4	5 or more	
Anglican School Commission	22	13	15	1	–	51
Catholic Education Western Australia	301	90	21	3	–	415
Public schools	959	354	69	17	–	1399
Independent	158	71	15	3	–	246
Overseas	2	–	2	3	4	11
	1442	528	122	27	4	2123

In 2014, students enrolled in a pair of Stage 2 units could opt out of sitting the examination in that course.

FEEDBACK FORM

We welcome your feedback on the School Curriculum and Standards Authority's *2014–15 Annual Report*.

What are your overall impressions of this Annual Report? Please take the time to share your thoughts.

Mark the appropriate box with

This report meets your needs?

Strongly agree Agree Disagree Strongly disagree

Comments (including a description of your needs):

Do you think the *2014–15 Annual Report* gives you a better understanding of the School Curriculum and Standards Authority's role and responsibilities?

Yes No

What areas did you find most useful/informative?

How do you rate the overall quality of the report?

Excellent Good Average Poor No comment

Please rate the following elements of the report

Information content

Excellent Good Average Poor No comment

Presentation of information

Excellent Good Average Poor No comment

Ease of finding information

Excellent Good Average Poor No comment

Ease of readability and comprehension

Excellent Good Average Poor No comment

The 2014–15 Annual Report addresses issues that are in the public interest.

Strongly agree Agree Disagree Strongly disagree

Comments (including a description of your needs):

Who are you?

- Government employee – education
- Government employee – other
- Private individual
- Researcher
- School Curriculum and Standards Authority employee
- Student
- Other

General Comments

Comments or feedback on the School Curriculum and Standards Authority 2014–2015 Annual Report and its contents should be addressed to:

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