



Government of **Western Australia**
School Curriculum and Standards Authority

2018-19 ANNUAL REPORT

School Curriculum and Standards Authority



© School Curriculum and Standards Authority, 2019

This document – apart from any third-party copyright material contained in it – may be freely copied, or communicated on an intranet, for non-commercial purposes in educational institutions, provided that the School Curriculum and Standards Authority is acknowledged as the copyright owner, and that the Authority's moral rights are not infringed.

Copying or communication for any other purpose can be done only within the terms of the *Copyright Act 1968* or with prior written permission of the School Curriculum and Standards Authority. Copying or communication of any third-party copyright material can be done only within the terms of the *Copyright Act 1968* or with permission of the copyright owners.

Any content in this document that has been derived from the Australian Curriculum may be used under the terms of the Creative Commons Attribution 4.0 International (CC BY) licence.

ISSN 1440-874

2019/20448v4

STATEMENT OF COMPLIANCE

For year ended 30 June 2019

HON SUE ELLERY MLC
MINISTER FOR EDUCATION AND TRAINING

In accordance with section 12 of the *School Curriculum and Standards Authority Act 1997* and section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament the Report of the School Curriculum and Standard Authority for the financial year ended 30 June 2019.

The Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



EMERITUS PROFESSOR PATRICK GARNETT
CHAIR

20 September 2019

ACCESSIBILITY

This report is published on the School Curriculum and Standards Authority website, with other formats available on request.

We are committed to improving the quality and accessibility of our Annual Report and appreciate your feedback. A feedback form is provided at the end of this report for you to complete and return to us. Thank you for your assistance.

CONTACTS

Street address: 303 Sevenoaks Street CANNINGTON WA 6107

Postal address: PO Box 816 CANNINGTON WA 6987

Telephone: +61 8 9273 6300

Email: info@scsa.wa.edu.au

Website: www.scsa.wa.edu.au

TABLE OF CONTENTS

Statement of Compliance	i
Accessibility	ii
Contacts	ii
Table of Contents	iii
List of Tables	v
List of Figures	v
Section 1 Overview	1
About this report	2
About us	3
Our role	3
Our vision	3
Our values	3
Our stakeholders	3
Our Strategic Plan	3
Foreword from the Chair of the Board	4
Challenging students	4
Sharing understandings	4
Keeping student records	4
Engaging with stakeholders	5
Thank you	5
2018–19 at a glance	6
Operational Structure	9
Responsible Minister	9
The Board	9
Statutory committees	9
Board membership	10
Organisational structure	12
Executive Group	13
Staff numbers	16
Legislation	17
Enabling legislation	17
<i>School Curriculum and Standards Authority Act 2017</i>	17
Administered legislation	17
Other key legislation	17
Performance Management Framework	18
Service 1: Curriculum development, evaluation and support	18
Service 2: Student assessment and certification	18
Changes to Outcome Based Management Framework	19
Shared responsibilities with other agencies	19
Performance Against Financial Targets	20
Section 2 Agency Performance	21
Report on operations	22
Strategic priority 1: Curriculum, assessment and standards	22
Strategic priority 2: Examinations, testing and certification	38
Strategic priority 3: Communication, engagement and partnerships	45
Section 3 Significant Issues Impacting the Agency	51
The National Assessment Program – Literacy and Numeracy Online	52
Vocational education and training in the Western Australian Certificate of Education	52
Delivery of Western Australian curriculum to offshore international schools	53

<i>School Curriculum and Standards Authority Act 1997</i>	53
Section 4 Disclosures and legal compliance	55
Financial statements	56
Certification of financial statements.....	56
Financials and performance	57
Statement of comprehensive income.....	61
Statement of financial position.....	62
Statement of changes in equity	63
Statement of cash flows	64
Notes to the Financial Statements.....	65
Key performance indicators	98
Key performance indicators.....	98
Service 1: Curriculum development, evaluation and support	100
Service 2: Student assessment and certification	100
Other Financial Disclosures	102
Pricing policies of services provided	102
Capital works	102
Board and committee remuneration.....	103
Other Legal Requirements	105
Governance disclosures	105
Disability Access and Inclusion Plan (DAIP).....	105
Industrial relations.....	105
Language services	106
Diversity planning and management	106
Compliance with Public Sector Standards	106
Staff screening and Working with Children Checks	106
Recordkeeping	107
Freedom of Information	108
Audit and Risk Management (ARM) Committee.....	108
Public interest disclosure.....	109
Accountability and integrity.....	109
Financial Management Manual	109
Appendices	111
Appendix A	112
2008–2018 ATAR course examination data.....	112
Number of candidates enrolled for a specific number of ATAR course examinations (2012–2018).....	113
2018 WACE exhibitions and awards	114
Appendix B	115
Estimate of Statement of Comprehensive Income.....	115
Estimate of Statement of Cash Flows	116
Estimate of Statement of Financial Position	117
Notes to the Annual Estimates	118
Appendix C	119
Performance Management Framework 2020 Targets.....	119
Service 1: Curriculum development, evaluation and support	119
Service 2: Student assessment and certification	119
Annual Report Feedback form.....	121

LIST OF TABLES

Table 1: Members of the Executive Group	13
Table 2: SCS staff numbers as at 30 June 2019	16
Table 3: Outcome Based Management Framework	18
Table 4: Key effectiveness indicators	18
Table 5: Key efficiency indicators	19
Table 6: Performance against financial targets	20
Table 7: Implementation schedule for Pre-primary to Year 10 Western Australian curriculum	23
Table 8: Judging Standards resources	25
Table 9: Year 12 consensus moderation meetings from July to August 2018	29
Table 10: Year 11 consensus moderation meetings from February to the end of June 2019	30
Table 11: Year 12 consensus moderation meetings from February to the end of June 2019	31
Table 12: International offshore student enrolments in Year 11 and 12 programs	33
Table 13: 2018 School registrations (as at 31 October 2018)	34
Table 14: 2018 Primary registrations (as at 31 October 2018)	34
Table 15: 2018 student registrations students born 1/7/2000–30/6/2002 (as at 31 October 2018)	35
Table 16: Aboriginal/Torres Strait Islander 2018 student registrations students born 1/7/2000–30/6/2002 ..	36
Table 17: Achievement of a WACE 2008–2018	40
Table 18: Achievement of a WACE by Aboriginal and Torres Strait Islander students 2008–2018	41
Table 19: Participation status of eligible students for 2018 NAPLAN Language Conventions test	43
Table 20: Participation status of eligible students for 2018 NAPLAN Numeracy test	43
Table 21: Participation status of eligible students for 2018 NAPLAN Reading test	44
Table 22: Participation status of eligible students for 2018 NAPLAN Writing test	44
Table 23: Improving student performance workshops with numbers of workshops and participants	48
Table 24: Remuneration of Members of the Board 2018–19	103
Table 25: Remuneration of Members of the Curriculum and Assessment Committee 2018–19	103
Table 26: Remuneration of Members of the Standards Committee 2018–19	104
Table 27: Records registered in EDRMS in 2018–19	107
Table 28: Recordkeeping training sessions provided during 2018–19	108
Outcome Based Management Framework	119
Key effectiveness performance indicators	119
Key efficiency indicators	120

LIST OF FIGURES

Figure 1: Governing Board Structure	9
Figure 2: Organisational Structure effective April, 2019	13
Figure 3: Teacher support materials	24
Figure 4: External committees	49

SECTION 1 OVERVIEW



ABOUT THIS REPORT

Welcome to our *2018–19 Annual Report*. It presents the work of the School Curriculum and Standards Authority (the Authority) in the context of the priorities stated in the *School Curriculum and Standards Authority Strategic Plan 2017–2020* (the *Strategic Plan*), budget papers and other significant documents, and outlines our contribution to broader government desired outcomes.

Section 1: Overview

Provides an executive summary through a foreword by the Chair of the Authority's Board, a summary of the School Curriculum and Standards Authority's 2018–19 performance highlights and our performance against financial targets. It also presents our role, vision, values, and operational structure.

This section includes information about our performance management framework and our strategic priorities and goals for 2018–19.

Section 2: Agency Performance

Reports on our operations and includes a summary assessment of actual performance relative to target performance against each of the three strategic priorities in the *Strategic Plan*.

The Authority has responsibility for Kindergarten to Year 12 but, as Kindergarten is not a compulsory year of schooling in Western Australia, generally reports data from Pre-primary onwards. Appendix A contains detailed 2018 Australian Tertiary Admission Rank (ATAR) course examination data.

Section 3: Significant Issues Impacting the Authority

Presents our significant achievements and initiatives in this reporting period in relation to both financial and non-financial performance. We also address changes to the operations of the Authority.

Section 4: Disclosures and Legal Compliance

Presents our audited financial statements for the year ended 30 June 2019 and key performance indicators in accordance with Part XI of the Treasurer's Instructions. This section outlines the Authority's financial and non-financial disclosures and other legal requirements.

ABOUT US

The School Curriculum and Standards Authority is an independent statutory authority that is responsible to the Western Australian Minister for Education and Training and is administered by a Board consisting of seven members.

Our role

Our role is to:

- develop and accredit school curriculum
- assess student achievement in relation to the curriculum through the administration of standardised testing and Australian Tertiary Admission Rank (ATAR) course examinations
- certify senior secondary achievement
- report on the standards of student achievement.

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 values

- Integrity
- Fairness
- Equity
- Transparency
- Respect

Our stakeholders

- Students and teachers from Kindergarten to Year 12 in every school in Western Australia.
- Students and teachers in overseas schools using the Western Australian curriculum by arrangement with the Authority.
- Parents, school administrators and bodies representative of the education systems/sector, including the Association of Independent Schools of Western Australia, Catholic Education Western Australian, the Department of Education, pre-schools and early learning centres, home educators, Training and Further Education (TAFE), universities, national education authorities and the community of Western Australia.

Our Strategic Plan

The *School Curriculum and Standards Authority Strategic Plan 2017–2020* has three priority areas:

- curriculum, assessment and standards
- examinations, testing and certification
- communication, engagement and partnerships.

FOREWORD FROM THE CHAIR OF THE BOARD

I am pleased to present this annual report for 2018–19 on behalf of the Board of the School Curriculum and Standards Authority (the Authority). As a statutory authority, we are charged with delivering the functions legislated by the *School Curriculum and Standards Authority Act 1997* (the Act). As a Board of seven individuals, we are committed to delivering the foundations for a high quality of education to all students studying the Western Australian curriculum.

Challenging students

From Kindergarten to Year 12, wherever they are on their journey through school, it is important for students to be supported and challenged as they learn. Providing quality curriculum, assessment and standards for all students studying our curriculum is at the heart of our endeavours. We want students to achieve to the best of their ability while they are at school, and in their lives outside and beyond school. Learning, of course, does not end when we finish our formal education. It is critical our students have the benefit of a sound and balanced curriculum with clearly articulated standards. Our standards are a point against which to measure student progress and towards which students can aim to achieve.

We want all students to be enrolled in challenging courses that will provide them with the best foundation for the pursuit of their career goals. A major piece of the Authority's work in 2018–19 involved broad consultation with stakeholders about the pathways available to students completing a Western Australian Certificate of Education (WACE). One of the requirements for students currently in Year 11 and 12 is to complete four Year 12 ATAR courses or an approved vocational education and training (VET) Certificate II (or higher) in order to achieve a WACE. Following the consultation, Year 11 students commencing their senior secondary studies in 2020 will have an additional option to achieve their WACE: to complete five Year 12 General courses (or combination of General and ATAR courses) if they choose not to undertake four or more ATAR courses or a VET Certificate II or higher.

Sharing understandings

Central to the assessment and certification of student achievement is shared understandings of standards. In the past year, the Authority has provided teachers with a number of avenues to build common understandings.

Teachers of students in Pre-primary to Year 10 have been able to access a growing number of Judging Standards resources through a secure online environment. Many schools are making use of the Brightpath tool as a means to make and share consistent judgements of student achievement. In 2018–19, the Authority's Year 6 and Year 7 moderation project, which involved teachers of these years in working with a common task to assess their students, with the addition of Science and Humanities and Social Sciences to the course from the pilot project.

The Authority's rigorous moderation processes in Years 11 and 12 ensure comparability across schools implementing the Western Australian senior secondary curriculum. Moderation activities, such as the syllabus delivery audit, have provided teachers and schools with confirmation of their processes and materials. Forums, such as consensus moderation and small group moderation, have allowed teachers to share their understandings of the standard and develop consistency in their assessment.

Keeping student records

Work has continued in 2018–19 on the upgrade to the Authority's Student Information Records System (SIRS). The new Student Records Management System (SRMS) will offer improved

functionality for users, with a new dashboard and interactive features. The current SIRS will be incorporated into the SRMS, giving SIRS a new look and feel. One of the first components of the SRMS released in 2019 was the student portal. Students currently enrolled in Year 12 have been able to check and access personal information that relates to their WACE.

Engaging with stakeholders

The Authority has consulted broadly with stakeholders, including teachers, school leaders, students, universities, training providers, education sector/systems, professional associations, and the community, throughout the year. In addition to the consultation about Year 12 pathways, we have sought advice on matters such as special examination arrangements, and syllabus review. Gathering the views of a broad range of respondents has supported us in making decisions about policy and processes, as well as in shaping the advice we have provided to the Minister for Education and Training.

The launch of a website for students and another for parents and community members in Term 1 this year provided the Authority with more points of contact with our stakeholders. With much of the Authority's communication with our stakeholders taking place through the websites, the addition of these dedicated websites was an important development. They will provide focused information to support students and parents with information about curriculum, standards and assessment.

Thank you

I extend my thanks to the senior executive staff within the School Curriculum and Standards (SCS) Division for all their efforts to support the Authority in its work. Allan Blagaich, Juanita Healy and Russell Dyer have led a cohesive team that has worked with dedication to enact the Authority's remit. The commitment of the staff in the division to supporting the Authority in its work continues to be marked by professionalism and a commitment to making a difference to students, their teachers and school communities.

I also would like to take this opportunity to thank my fellow members of the Authority Board along with the members of the Authority's statutory and external committees, principals' forums/committees and advisory groups. Teachers and leaders from across the education systems/sector have worked with the Authority and staff of the SCS Division to develop materials and engage with building the understandings necessary to improve our work and the work of schools. The Authority could not meet its goals without such broad participation and engagement.

Individuals and groups from the Association of Independent Schools WA, Catholic Education WA, the Department of Education, the Western Australian Council of State School Organisations, Catholic School Parents WA (formerly the Parents and Friends Federation of Western Australia) and teachers' professional associations continue to provide integral support that contributes to the Authority being able to meet its responsibilities. As always, the contribution of teachers, school leaders and school administrators is invaluable to the work of the Authority and the education of our students.

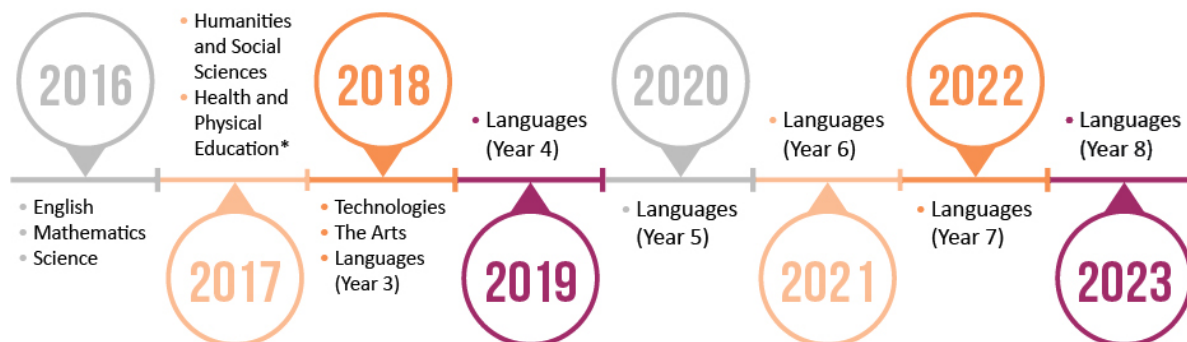


Emeritus Professor Patrick Garnett
Chair

2018–19 AT A GLANCE

WESTERN AUSTRALIAN CURRICULUM AND ASSESSMENT OUTLINE

Implementation timeline



*In 2017, revised curriculum (v8.1) for English, Mathematics and Science was implemented

BRIGHTPATH ASSESSMENT TOOL

531

schools across the education systems/sector were provided access to Brightpath in 2018.

53

additional schools were registered to use Brightpath in Semester 1 2019, including 14 schools involved in a secondary trial.

NAPLAN

PARTICIPATION RATES FOR ELIGIBLE YEAR 3, 5, 7 AND 9 STUDENTS IN THE 2018 NAPLAN

Subject	Year 3	Year 5	Year 7	Year 9
LANGUAGE CONVENTIONS	95.3%	96.2%	95.5%	94.3%
NUMERACY	94.7%	95.6%	94.6%	93.3%
READING	95.2%	96.2%	95.6%	94.2%
WRITING	94.8%	96.1%	95.7%	94.4%

WACE – ELIGIBILITY AND ACHIEVEMENT

24 347

Year 12 students were eligible for the WACE



22 293

Year 12 students met the requirements



91.6% In 2018, there were 24 347 Year 12 students eligible for the WACE. Of these, 22 293 achieved the WACE.



71.9% In 2018, there were 687 Aboriginal and Torres Strait Islander students eligible for a WACE. Of these, 494 achieved a WACE.



4298

A total of 4298 exhibitions and awards were granted to 3896 students.

WACE LITERACY AND NUMERACY STANDARDS

The number of students who demonstrated the literacy and numeracy standards by the end of Year 12.

2018



94.3% 22 970 demonstrated numeracy, reading and writing standards by the end of Year 12.

33.9% 8259 demonstrated numeracy, reading and writing standards through NAPLAN Year 9 pre-qualification.

23 561 96.8%	23 789 97.7%	23 641 97.1%
NUMERACY STANDARD	READING STANDARD	WRITING STANDARD

2017



93.5% 22 757 demonstrated numeracy, reading and writing standards by the end of Year 12.

32.8% 7982 demonstrated numeracy, reading and writing standards through NAPLAN Year 9 pre-qualification.

23 361 96.0%	23 769 97.7%	23 538 96.7%
NUMERACY STANDARD	READING STANDARD	WRITING STANDARD

EXAMINATIONS



VOCATIONAL EDUCATION AND TRAINING (VET)

The number of Year 12 students who achieved at least one VET qualification at Certificate II or higher in Years 10, 11, or 12.

2018



III 3654 students achieved a Certificate III

IV 1021 students achieved a Certificate IV

2017

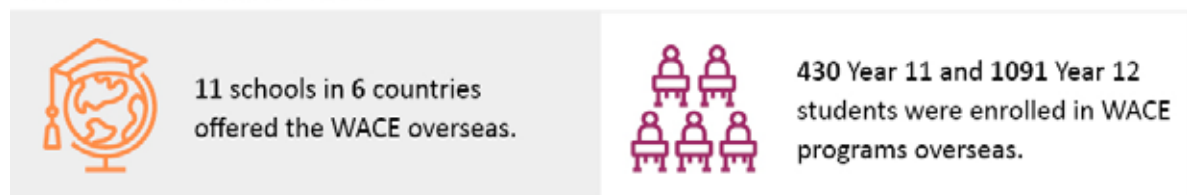


III 3692 students achieved a Certificate III

IV 957 students achieved a Certificate IV

Some students achieved more than one Certificate II
Some students who achieved a Certificate II also achieved higher certificates
Some students achieved a Certificate III and/or IV, without a Certificate II

INTERNATIONAL SCHOOLS



OPERATIONAL STRUCTURE

Responsible Minister

The School Curriculum and Standards Authority (the Authority) is responsible to Hon Sue Ellery, MLC, Minister for Education and Training.

The Minister ensures 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 Authority Act 1997* (the *Act*) to be performed effectively.

The Board

The *Act* provides for the Authority to have a governing body (the Board) comprising seven members, one of whom is designated as chairperson by the responsible Minister.

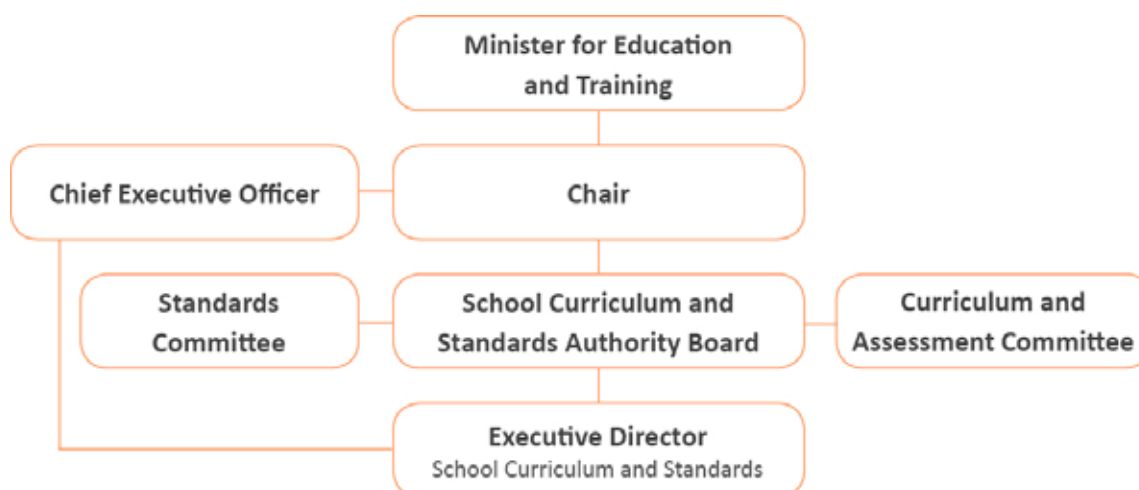
The Authority has a seven member Board appointed by the Minister for Education and Training.

Statutory committees

The *Act* prescribes two statutory committees to provide advice to the Board: the Curriculum and Assessment Committee and the Standards Committee.

Details of committee membership are provided under Board and Committee remuneration in Section 4 Disclosures and Legal Compliance.

Figure 1: Governing Board Structure



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 involvement in the application of new technologies, including online learning. Professor Garnett also has extensive experience in educational leadership and management.

During his career, Professor Garnett was also involved with the Board of Secondary Education and the Secondary Education Authority as a long-standing member of the Chemistry Joint Syllabus Committee. He also chaired two Chemistry Syllabus Review Committees and was examiner and chair of the TAE Chemistry Examining Panel.



Chapple Professor David Andrich

Professor Andrich has been Chapple Professor of Education at the University of Western Australia since 2007. Professor Andrich has expertise in measurement and standards, and has conducted research at a national and state level in certification and selection into tertiary education.

Associate Professor Lennie Barblett

Associate Professor Barblett is the Associate Dean (Early Childhood Studies) in the School of Education at Edith Cowan University. Her research encompasses a wide range of topics in early childhood education, including educational leadership, innovation and workforce best practice; quality teaching and learning in early childhood; and community partnerships.





Dr Lynette Henderson-Yates

Dr Henderson-Yates is an Aboriginal woman from Derby and has more than 40 years' experience in Aboriginal education.

Dr Henderson-Yates is a former school principal and has taught at primary, secondary and tertiary levels. She was the first Aboriginal person to be appointed Deputy Vice Chancellor of an Australian university.

Ms Margaret Herley

After 15 years as a secondary school principal at Iona Presentation College, Ms Herley completed a two-year contract with Curtin University as Director of Partnerships in the School of Education, also working with Third Year and Masters Education students. In more recent years, Ms Herley has also provided consultancy services to Independent schools.



Dr Bruce Matthews

Dr Matthews was the Headmaster at Bunbury Cathedral Grammar School from 1998 to 2011. Dr Matthews was previously Deputy Headmaster and Head of Senior School at Guildford Grammar School. As well as relevant experience in school education in a regional setting, Dr Matthews is experienced in both the public and private sectors.

Ms Pauline Coghlan

Working as an independent education consultant and reviewer for the last six years, Ms Coghlan has co-authored and co-presented a number of programs aimed at improving education in Western Australia. She is an accredited Change 2 facilitator and has previously worked with government schools to enable significant and sustained change. Ms Coghlan has extensive experience reviewing both government and non-government schools. Prior to this, Ms Coghlan worked as a secondary school principal for 20 years.



Organisational structure

The Director General of the Department of Education (the Department) holds the concurrent position of Chief Executive Officer (CEO) of the Authority under section 20 of the *School Curriculum and Standards Authority Act 1997* (the *Act*) and Part 3 of *Public Sector Management Act 1994*.

As part of the Machinery of Government (MOG) changes in 2017, public sector staff previously employed by the Authority were transferred to the Department forming the School Curriculum and Standards (SCS) Division.

The Authority has remained as an independent statutory body with separate and distinct decision making responsibilities and accountabilities independent of the Department. The Authority, as represented by the Board, conducts its functions as required by the *Act*. Under section 17 of the *Act*, the Board delegated some of its powers to a specific officer of the Department, the Executive Director, SCS.

In exercising the delegations of the Board, the Executive Director SCS is accountable to the Board. In exercising all other functions, the Executive Director, SCS is accountable to the CEO of the Department.

The Chief Financial Officer (CFO) of the Department is the CFO of the Authority for the purposes of the *Financial Management Act 2006* (s57). Funding to support the functions of the Authority is appropriated to the Department and allocated to SCS. This amount is reported as resources provided free of charge in the Authority's annual report. The Board related expenses are funded in the form of a grant paid to the Authority.

The SCS Division has two directorates: Curriculum, Assessment and Strategic Policy (CASP), and Examinations, Certification and Testing (ECT) to fulfil the functions of the Board, as outlined in the *Act*.

Disclosures on governance and compliance in this section relate to the Authority and its legislated functions. For the most part, compliance with public sector standards, and employment and industrial relations related disclosures are reported in the Department's annual report. When relevant, staffing related disclosures included in the Authority's annual report cover only the SCS Division staff of the Department.

Figure 2: Organisational Structure effective April, 2019



Executive Group

The SCS Executive Group is responsible for establishing, maintaining and monitoring the Authority's governance structures, and for providing corporate oversight and administration of the resources assigned to fulfil the Authority's functions as outlined in the *Act*.

Table 1: Members of the Executive Group

Name	Position title
Mr Allan Blagaich	Executive Director – School Curriculum and Standards
Ms Juanita Healy	Assistant Executive Director – Curriculum, Assessment and Strategic Policy
Mr Russell Dyer	Assistant Executive Director – Examinations, Certification and Testing
Ms Rosalba Butterworth	Principal Executive Advisor – Curriculum, Assessment and Strategic Policy
Mr Ivan Banks	Principal Executive Advisor – Examinations, Certification and Testing

Mr Allan Blagaich

Executive Director – School Curriculum and Standards

The Board of the Authority and the CEO of the Department of Education have provided the Executive Director – School Curriculum and Standards (SCS) with delegated authority.

The Executive Director is responsible for:

- managing and maintaining the day-to-day operations of the SCS Division supporting the Authority. The division provides the following services in support of the Authority:
 - › curriculum, assessment and reporting policies
 - › curriculum development and review
 - › curriculum and assessment resources
 - › alternative curriculum and reporting recognition
 - › determination of standards and reporting standards
 - › examinations
 - › systems/sector-wide assessments, e.g. National Assessment Program – Literacy and Numeracy (NAPLAN)
 - › collection and management of student data and records of achievement
 - › data analysis and information reporting
 - › international offerings of the Western Australian curriculum and the Western Australian Certificate of Excellence (WACE)
 - › research (e.g. online assessment and marking, curriculum innovation, standards development)
 - › end of year academic processes
 - › assessments and achievement procedures
 - › course development and accreditation
 - › other services as determined by the Authority Board and agreed by the CEO of the Department
- representing on behalf of the CEO of the Authority, subject to section 8A of the *Act*, in meetings, Board and committee meetings, including external committees
- attending meetings with the Minister for Education and Training and the Chair of the Board
- reporting at all Board meetings on the performance of delegated functions
- providing briefings on operations and administration of functions relating to the Authority to the CEO of the Department and to the Chair of the Board as required
- managing funds allocated to the division to meet the statutory obligations and strategic direction of the Authority.

Ms Juanita Healy

Assistant Executive Director – Curriculum, Assessment and Strategic Policy

The Curriculum, Assessment and Strategic Policy Directorate is responsible for:

- implementing moderation activities to ensure state-wide comparability of standards
- ensuring that equitable and rigorous Australian Tertiary Admission Rank (ATAR) course examinations are developed and provided for implementation in all Western Australian schools and international schools that deliver the WACE
- ensuring that the ATAR course examinations reflect the content of the ATAR courses
- ensuring that the examinations are reviewed at completion of implementation
- leading development of examinations in an online environment and ensuring that the curriculum is shaped to address the shift into an online environment
- directing and managing development, implementation and review of policies and programs of the Authority associated with Kindergarten to Year 12 curriculum, assessment and moderation
- researching best practice in curriculum, standards and moderation
- planning and developing policies, programs, systems and innovations associated with the work of the Authority
- managing projects across the Authority
- ensuring that the Authority remains responsive to the needs of the School Curriculum and Standards Authority Board and the Minister for Education and Training and leading the coordination of associated services, projects and support.

Mr Russell Dyer

Assistant Executive Director – Examinations, Certification and Testing

The Examinations, Certification and Testing Directorate is responsible for:

- implementing the logistics for the delivery of ATAR course examinations
- implementing the logistics for the delivery of externally set tasks (ESTs)
- developing and maintaining strategies to acknowledge student performance, including the development of online examination structures
- designing, implementing and evaluating educational measurement activities in Years 11 and 12, including the moderation of external assessment activities
- implementing the logistics for the delivery of NAPLAN across Western Australia
- designing, developing and analysing tests, and implementing the logistics for the delivery of the literacy and numeracy assessments of the Online Literacy and Numeracy Assessment (OLNA)
- ensuring that data is of the highest integrity and that it is collected, assured, analysed and reported within all required timelines
- ensuring that there is a strong interface between schools and the Authority for the purpose of data transfer
- managing all reporting requirements for the Authority and assuring the efficacy of any data reported to stakeholders.

Staff numbers

Since 1 July 2017, the Authority's functions have been supported by the SCS Division of the Department of Education. Department directorates provide financial services, information and communications technology services (except where these services relate directly to the performance of the functions of the Authority), human resources services, media, marketing and communications services, and other corporate services.

As of 30 June 2019, the Authority's functions were supported by the staff numbers* (head count) displayed in Table 2. In 2018–19, approximately 2340 casual staff assisted with examinations, testing and short-term syllabus development and evaluation requirements.

Table 2: SCS staff numbers as at 30 June 2019

Contract type	Full-time	Part-time	Total
Permanent	90	48	138
Fixed-term	9	8	17
Total	99	56	155

*Only SCS Division staff data are reported in the Authority's annual report. The 155 staff in the 30 June headcount equated to a full-time equivalent of 139 staff.

LEGISLATION

Enabling legislation

The Authority operates under the *School Curriculum and Standards Authority Act 1997* (the *Act*).

School Curriculum and Standards Authority Act 2017

On 6 December 2017, the *School Curriculum and Standards Authority Amendment Bill 2017* (the *Bill*) was passed to amend the *Act*. This amendment allowed the Authority to clarify its role as a Test Administration Authority for national testing, including the National Assessment Program – Literacy and Numeracy (NAPLAN) and NAPLAN Online testing, and to conduct, promote or participate in research involving students.

Work continued on drafting the Regulations in support of the implementation of the amendments with consultation commencing in the second half of 2018. Following finalisation of the drafting process, the Regulations will be made in accordance with Government legislative processes.

Administered legislation

The Minister for Education and Training 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*
- *Copyright Act 1968 (Cwlth)*
- *Copyright Amendment (Digital Agenda) Act 2000 (Cwlth)*
- *Corruption and Crime Commission Act 2003*
- *Curriculum Council (Fees and Charges) Act 2006*
- *Disability Discrimination Act 1992*
- *Disability Services Act 1993*
- *Disability Standards for Education 2005*
- *Electoral Act 1907*
- *Equal Opportunity Act 1984*
- *Financial Management Act 2006*
- *Freedom of Information Act 1992*
- *Industrial Relations Act 1979*
- *Legal Deposit Act 2012*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Safety and Health Act 1984*
- *Public Interest Disclosure Act 2003*
- *Public Sector Management Act 1994*
- *Records Management Act 2000*
- *State Supply Commission Act 1991*.

PERFORMANCE MANAGEMENT FRAMEWORK

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’, our agency level Government desired outcomes for the 2018–19 financial year included:

- quality curriculum outline (Kindergarten to Year 12)
- assessment (Year 3 to Year 12)
- certification (Year 11 and Year 12) in Western Australia.

Table 3: Outcome Based Management Framework

Government Goal	Desired Outcome	Services
Strong Communities: Safe communities and supported families.	Western Australian schools implement the <i>Western Australian Curriculum and Assessment Outline</i> (Pre-primary to Year 10), Western Australian Certificate of Education (Years 11 and 12), and quality assessment, moderation and certification procedures.	1. Curriculum Development, Evaluation and Support 2. Student Assessment and Certification

The Authority performs the following services to meet the desired outcomes.

Service 1: Curriculum development, evaluation and support

This service involves curriculum development, accreditation for all courses to ensure high quality and standards of contemporary curriculum provision and formal course review based on stakeholder feedback and consultation for Pre-primary to Year 12.

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.

The extent that the Authority is effective in meeting the desired outcomes is measured by the scale of actual achievement against the targets as shown in Tables four, five and six in this report.

Table 4: Key effectiveness indicators

Key effectiveness indicators ^(a)	2019 Target ^(b)	2019 Actual	Variance ^(c)
Engagement of and acceptance by stakeholders of responsive syllabuses, accreditation and review	4.1	3.9	(0.2)
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.1	4.1	-
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.2	4.2	-

(a) As specified in the 2018–19 State Budget Statements.

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

(c) The structure and function of the Curriculum Advisory Committees (CACs) was changed in 2019 and the membership has been refreshed accordingly. The new membership’s views are reflected in the survey data used to collate the 2019 KEIs.

Table 5: Key efficiency indicators

Key efficiency indicators ^(a)	2019 Target ^(b)	2019 Actual	Variance ^(c)
Service 1: Curriculum development, evaluation and support			
1. Average cost per registered school for syllabus development and review (Pre-primary to Year 12)	\$7,257	\$5,836	(\$1,421)
Service 2: Student assessment and certification			
1. Average cost per enrolled student for moderation (Year 3 to 12)	\$72	\$41	(\$31)
2. Average cost per enrolled student for external assessment (Years 11 to 12)	\$199	\$284	\$85
3. Average cost per enrolled Year 12 student for certification	\$924	\$916	(\$8)
4. Average cost per enrolled student for National Assessment Program – Literacy and Numeracy (NAPLAN)	\$40	\$32	(\$8)

- (a) Although the Authority's Outcome Based Management Framework has remained unchanged for 2018-19, the Authority has refined its cost allocation methodology for all Key Efficiency Indicator to better reflect its current operations. The 2018-19 targets have not been restated for comparability.
- (b) Targets as specified in the 2018–19 State Budget Paper No. 2 – Department of Education page 297.
- (c) Explanations of the variations are provided in the 'Detailed information in support of key performance indicators' section of this annual report.

Changes to Outcome Based Management Framework

The Authority's Outcome Based Management Framework did not change during 2018–19 and its outcomes remained the same despite changes in organisational structure and MoG changes implemented on 1 July 2017.

Shared responsibilities with other agencies

The Authority shared responsibilities with the Department of Education for Corporate Services, including human resources, finance and recordkeeping in the 2018–19 financial year.

PERFORMANCE AGAINST FINANCIAL TARGETS

Table 6: Performance against financial targets

Financial targets	2019 Target ^(a) \$000	2019 Actual \$000	Variance \$000
Total cost of services	33,334	34,394	(1,060)
Net cost of services	30,352	31,446	(1,094)
Total Equity	2,469	4,385	(1,916)
Net increase/(decrease) in cash held	(6,563)	(4,984)	(1,579)

(a) As specified in the Annual Estimates submission.

More details on the Authority's effectiveness and efficiency in meeting targets specified in the 2018–19 State Budget Statements are provided in the 'Detailed information in support of key performance indicators' section of this annual report.

Each strategic priority outlined in the *Strategic Plan* has a goal with activities identified that direct our endeavours to meet those goals.

SECTION 2 AGENCY PERFORMANCE



REPORT ON OPERATIONS

Strategic priority 1: Curriculum, assessment and standards

Kindergarten to Year 10

The Western Australian Curriculum and Assessment Outline

In accordance with the *Act*, the *Western Australian Curriculum and Assessment Outline* (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 *Kindergarten Curriculum Guidelines* reinforce the themes of the Authority's Kindergarten and Pre-primary Statement for Western Australia and the Guiding Principles for Western Australian schools presented in the *Outline*.

Early childhood educators in Western Australia use the *Early Years Learning Framework*, the Western Australian curriculum and their own professional knowledge to develop high quality early childhood programs that are aligned with whole school plans and initiatives and tailored to community contexts.

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

The Authority's *Pre-primary to Year 10: Teaching, Assessing and Reporting Policy* communicates the mandatory requirements for teaching the Western Australian curriculum and for assessing and reporting student achievement.

This policy is supported by the *Policy Standards for Pre-primary to Year 10: Teaching, Assessing and Reporting*.

Abilities Based Learning Education, Western Australia (ABLEWA)

ABLEWA resources provide support to teachers of Western Australian students with disability and additional learning needs who may not be able to access the Pre-primary to Year 10 curriculum. ABLEWA resources enable students with disability and additional learning needs to participate in learning experiences that are purpose-built to develop their skills, knowledge and understanding, on the same basis as students without disability and ensures students can confidently participate in education and training.

The resource package includes curriculum and achievement standards for all learning areas (other than Languages) and assessment tools for Critical and Creative Thinking, Digital Literacy, English – Speaking and Listening, English – Reading and Writing, Mathematics, Movement and Physical Activity as well as Personal and Social Capability. Teachers are supported with online professional learning that provides advice on linking assessment information with curriculum planning and teaching.

In Semester 1, 2019, ABLEWA was updated to include documents encompassing Stages A–D Content Descriptions, Elaborations and Achievement Standards. These resources assist teachers to design teaching and learning programs suitable for students with disability and additional learning needs.

Implementing the Pre-primary to Year 10 Western Australian curriculum

The syllabuses in each learning area contain:

- a year-level description
- curriculum content – what teachers are expected to teach
- an achievement standard – describes the characteristics of student achievement.

The phased implementation of Languages has continued with, the implementation of Languages at Year 4 in 2019 complementing the suite of learning areas (English, Mathematics, Science, Humanities and Social Sciences, Health and Physical Education, Technologies, The Arts and Languages at Year 3) already implemented by schools. The Languages learning area will be fully implemented when Languages at Year 8 is introduced in 2023, as the provision of languages by schools for Years 9 and 10 will be optional.

For the purposes of Languages education in Western Australia, the Authority is providing syllabuses for second language learners in six Languages: Chinese, Japanese, Indonesian, French, German and Italian.

In addition, the Authority has made available on its website the Australian Curriculum Languages not adopted and adapted by Western Australia through the development of a syllabus and support materials, including ACARA's *Aboriginal Languages and Torres Strait Islander Languages Framework* to support schools implementing local languages.

The requirements for the implementation for Pre-primary to Year 10 Western Australian curriculum are outlined in Table 7.

Table 7: Implementation schedule for Pre-primary to Year 10 Western Australian curriculum

Year	Learning area	Implementation requirements
2016	English Mathematics Science	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2017	Humanities and Social Sciences Health and Physical Education	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2017	Revised curriculum (v8.1) for: English Mathematics Science	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2018	Technologies The Arts Languages – Year 3	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2019	Languages – Year 4	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2020	Languages – Year 5	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2021	Languages – Year 6	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.

Year	Learning area	Implementation requirements
2022	Languages – Year 7	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.
2023	Languages – Year 8	Full implementation, including teaching, assessing and reporting by schools, will be in place with first reporting to parents/carers by the end of Semester 2.

Teacher support materials

Work continued on the development of teacher support materials. Support materials consist of Teaching and Learning Outlines, Assessment Tasks, Assessment Snapshots and Judging Standards resources that include assessment pointers and annotated student work samples.

In 2018 and 2019, the Authority developed a model for curriculum planning materials to support teachers to plan across the learning areas.

Figure 3: Teacher support materials



Sample Teaching and Learning Outlines exemplify the elements of a teaching and learning program and the implementation of the principles of teaching and learning as articulated in the ‘Ways of teaching’ in the *Overview of the syllabus* section of the syllabus.

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

Assessment Snapshots illustrate the assessment principles within a classroom or school context.

Judging Standards resources were developed through 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.

Publication of Judging Standards materials for Pre-primary to Year 10 continued during 2018 and 2019, with Year 5 to Year 10 Languages annotated work samples provided across all six languages (Chinese, French, German, Indonesian, Italian, Japanese) and for English across the modes of Writing and Creating and Reading and Viewing.

Table 8: Judging Standards resources

Resource	Description
Achievement Standards	Describe an expected level that the majority of students are achieving or working towards by the end of the year.
Assessment Pointers	Offer a point of reference for teachers to make an on-balance judgement about student achievement, based on what has been taught and assessed during a reporting period.
Annotated Work Samples	Indicate the qualities of achievements that students may typically demonstrate at each grade. These work samples identify aspects of the achievement standard evident in students' work.

Sample Assessment Activities continued to be published during 2018 and 2019 with the focus on Pre-primary to Year 6 The Arts and Years 7 and 8 Languages. Sample Teaching and Learning Outlines were published for Pre-primary to Year 10 The Arts, Early Childhood (Pre-primary to Year 2 Humanities and Social Sciences) and Year 3 Languages across all six languages (Chinese, French, German, Indonesian, Italian, Japanese).

The Western Australian Curriculum: Languages was written on the basis that many schools provide a Languages program, in at least one language, from Pre-primary to Year 10. It recognises that Languages classrooms include students with varying degrees of experience of and proficiency in the language being learnt, as well as their particular affiliations with additional languages. It also recognises that many students prefer to continue with the language they studied in primary school.

Early in the development of the Western Australian Curriculum: Languages, it was acknowledged that some students would enter Year 7 with, or having to choose, a language different to the one(s) they had been studying through the primary years.

To accommodate this, the Authority has commenced the development of a Years 7 to 10 Language sequence for second language in Chinese, French, German, Indonesian, Italian and Japanese. It is anticipated that the sequence will be completed in time for implementation, in conjunction with the staggered implementation of the Pre-primary to Year 10 sequence, in 2022.

Alternative curriculum/reporting recognition

Schools that plan to implement a curriculum (e.g. Montessori, Steiner, International Baccalaureate) that is different from the Pre-primary to Year 10 Western Australian curriculum and/or a different method of reporting student achievement, as outlined in the Authority's *Pre-primary to Year 10: Teaching, Assessing and Reporting Policy*, must apply to the Authority to seek recognition.

In 2019, the Authority accepted alternative curriculum submissions for all eight Pre-primary to Year 10 learning areas.

The Authority received four alternative curriculum submissions in 2018 on behalf of 25 schools for recognition of an alternative curriculum for Languages, Technologies and The Arts. Three submissions were approved in full and one submission received provisional approval until December 2019.

Moderation

Year 6 and Year 7 moderation

Year 6 and Year 7 moderation continued after an initial pilot in 2017 with English and Mathematics. Science and Humanities and Social Sciences were added to the pilot in 2018. Participating schools implement the learning area common task developed by the Authority and, as part of this process, attended a moderation workshop held for each learning area.

In 2018, workshops were held in both metropolitan and regional areas, and for those unable to attend a face-to-face meeting, online meetings were conducted.

- 51 teachers from 34 schools attended English workshops
- 33 teachers from 25 schools attended Mathematics workshops
- 32 teachers from 23 schools attended Science workshops
- 35 teachers from 24 schools attended Humanities and Social Sciences workshops.

In 2019, a learning area meeting was held to familiarise teachers with the assessment task, and the prior learning required, to be implemented in Term 3.

- 24 teachers attended the English meeting
- 29 teachers attended the Mathematics meeting
- 16 teachers attended the Science meeting
- 13 teachers attended the Humanities and Social Sciences meeting.

Brightpath

The Authority purchased the Brightpath software licence in 2016. In 2018, access to Brightpath was provided to 531 schools across the education systems/sector, supporting teachers to make reliable judgements of student achievements based on classroom tasks.

Brightpath assists teachers to identify what learning is required to enable students to progress and demonstrate improvement whereas Judging Standards is a tool to support teachers when reporting against the achievement standards for each year of schooling; when giving assessment feedback; and when explaining the differences between one student's achievement and another's.

The Authority supports schools across the education systems/sector to use Brightpath, allowing teachers and school leaders to access comprehensive reports about student performance. Teacher judgements were used to evaluate student growth in learning and to evaluate teaching programs. In 2018, 169 500 assessments were undertaken across Western Australian schools, including 83 007 in Narrative Year 1 to Year 6 and 32 799 in Recount – Early Childhood. Term 1, 2019 data indicate that the Narrative scale continued to be used consistently by schools with 19 865 assessments being undertaken. The Recount – Early Childhood scale in the same period recorded 8271 assessments completed.

In Semester 1, 2019, an additional 53 schools were registered to use Brightpath, facilitating the efficient and systematic collection of school-wide data to support rigorous evaluation of teaching and learning. Schools can collect consistent teacher judgements that can be used for evaluating school programs and supporting the next steps in each student's learning plan.

Fourteen schools also commenced in Semester 1, 2019 to assess the Brightpath Narrative and Persuasive Rulers which have been updated to cover a broader range of development up to Year 9.

International education

From July 2018 to June 2019, the Authority licensed the delivery of the *Outline* as part of its international education program.

The *Outline* was licensed by three schools in three countries – Bangladesh, Indonesia and Vietnam. Students at these overseas schools study the Authority's curriculum programs without leaving their own country.

Each school offering the *Outline* was visited, where possible, or WebEx based meetings were held with the school. These schools included, the Australian International School, Dhaka, the Australian Intercultural School, Batam and the Western Australian International School System, Ho Chi Minh

City. The visits focused on ensuring school documentation complied with the Authority's Pre-primary to Year 10 *Outline* requirements.

Years 11 and 12

The Western Australian Certificate of Education

The WACE is awarded to senior secondary school students who satisfy its requirements. It is a senior secondary certificate recognised nationally in the Australian Qualifications Framework (AQF). Generally, students will complete two years of senior secondary study to achieve the WACE, although the Authority allows students to meet the WACE requirements over a lifetime.

The WACE is recognised by universities, industry and other training providers.

Achievement of a WACE signifies that a student has successfully met the breadth and depth standard, the achievement standard and the literacy and numeracy standard in their senior secondary schooling.

Moderation

Moderation processes were implemented to ensure that standards for marks and grades can be compared across the State. Moderation provides teachers with a reliable standard against which to assess student work. Processes include the school moderation program (documentation and grading reviews), a syllabus delivery audit, consensus moderation and Externally Set Tasks (ESTs).

Syllabus delivery audit

The Authority introduced the syllabus delivery audit in 2015 and it has been continued through to 2019. The audit is designed to ensure that all schools are delivering and assessing the correct syllabus to comply with WACE requirements. The courses selected for the syllabus delivery audit in 2019 were Year 11 English Foundation, Modern History General and Marine and Maritime Studies General and Year 12 Design General, Mathematics Foundation, Health Studies General and Materials Design and Technology General.

In Term 1, 2019 approximately 1220 documents associated with the delivery of selected Year 11 and Year 12 Foundation and General courses were reviewed against the WACE requirements for course and assessment outlines to identify the degree of compliance. The review was undertaken over four days by 25 reviewers made up of seven Principal Consultants from the Authority and 18 experienced teachers. The compliance rate achieved by schools was 62 per cent for course outlines and 75 per cent for assessment outlines.

In Term 2, 2019, the Authority initiated a review of the small number of schools identified as having significant non-compliance issues in one or more subjects. This review ensured each school had taken action to modify the audited document/s and was using appropriate assessment tasks and marking keys to assess student work.

School moderation program

The school moderation program is predominantly conducted through school visits for specific courses, based on evidence of potential delivery and/or assessment issues. The school moderation program helps to ensure that state-wide comparability of course standards is being achieved. Assessment and grading practices at selected schools are reviewed each year by the Authority to ensure requirements and procedures have been understood and implemented.

In the period July 2018 to June 2019, the Authority conducted 183 grading reviews and 49 documentation reviews on specific courses at schools where:

- based on previous moderation activities, the Authority believed course delivery or assessment issues may exist, or
- the difference between the ATAR course examination mark distribution and the school mark distribution indicated the possibility of assessment issues.

Other schools were involved in the program at their request.

As part of the support program for schools offering WACE courses for the first time, 105 documentation reviews were conducted in Term 1, 2019. The reviews were conducted for six schools in their first year of delivering WACE courses in the senior secondary years.

Feedback was provided to each school on whether the documentation provided 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.

Two seminars were provided for 27 teachers involved in a small group moderation partnership. An online presentation was also provided for teachers unable to attend a face-to-face meeting.

Consensus moderation meetings

Consensus moderation meetings provide teachers with the opportunity to build common understandings of the course standards that underpin comparability. Consensus moderation continued in 2018 and 2019.

In 2018, the consensus moderation process focused on Year 12 courses and was conducted from mid-July to mid-August as illustrated in Table 9.

Table 9: Year 12 consensus moderation meetings from July to August 2018

Course	Course type	Number of meetings	Number of participants	Number of mail-ins
Applied Information Technology	ATAR Year 12	1	11	5
Automotive Engineering and Technology	General Year 12	0	0	10
Building and Construction	General Year 12	0	0	7
Chemistry	ATAR Year 12	7	62	24
Drama	General Year 12	1	4	13
English	ATAR Year 12	6	55	26
Integrated Science	General Year 12	1	3	11
Mathematics Applications	ATAR Year 12	6	55	27
Mathematics Methods	ATAR Year 12	6	42	24
Media Production and Analysis	ATAR Year 12	1	8	3
Modern History	ATAR Year 12	6	55	18
Music	ATAR Year 12	1	5	7
Philosophy and Ethics	ATAR Year 12	0	0	0
Physical Education Studies	ATAR Year 12	6	59	12
Politics and Law	ATAR Year 12	0	0	4
Religion and Life	General Year 12	0	0	9
Visual Arts	ATAR Year 12	4	36	11
Total		46	395	211

Note: in Table 9, Automotive Engineering, Building and Construction, Philosophy and Ethics, Politics and Law, and Religion and Life register zero meetings, as meetings for these courses were conducted in June 2018.

In 2018, teachers unable to attend a face-to-face meeting due to geographic location, or due to insufficient enrolments to form a meeting, were required to mail in student assessment files to the Authority for review.

In 2019, online meetings were introduced to replace the mail-in process. This has allowed schools previously unable to register a teacher due to geographic location to participate in the consensus moderation process. Consensus moderation meetings were conducted for both Year 11 and Year 12 courses as illustrated in Table 10 and Table 11.

Table 10: Year 11 consensus moderation meetings from February to the end of June 2019

Course	Course type	Number of face-to-face meetings	Number of participants	Number of online meetings	Number of participants
Children, Family and Community	General Year 11	1	10	0	0
Dance	ATAR Year 11	0	0	0	0
Engineering Studies	General Year 11	1	8	0	0
Materials, Design and Technology (Wood, Metal and Textiles)	General Year 11	10	169	0	0
Modern History	ATAR Year 11	5	48	0	0
Music: Contemporary, Jazz and Western Art (Practical component)	ATAR Year 11	4	31	1	4
Total		21	266	1	4

Note: in Table 10, Dance registers zero meetings, as the meetings for Dance were scheduled for July and August 2019.

Table 11: Year 12 consensus moderation meetings from February to the end of June 2019

Course	Course type	Number of face-to-face meetings	Number of face-to-face participants	Number of online meetings	Number of online participants
Accounting and Finance	ATAR Year 12	6	64	0	0
Applied Information Technology	General Year 12	0	0	0	0
Arabic	ATAR Year 12	1	3	0	0
Career and Enterprise	ATAR Year 12	1	8	0	0
Career and Enterprise	General Year 12	6	57	1	4
Children, Family and Community	General Year 12	6	55	0	0
Chinese: First Language	ATAR Year 12	1	6	0	0
Dance	ATAR Year 12	0	0	0	0
Engineering Studies	General Year 12	1	9	0	0
English	Foundation Year 12	2	19	0	0
French: Second Language	ATAR Year 12	4	40	0	0
Health Studies	ATAR Year 12	0	0	0	0
Human Biology	ATAR Year 12	11	133	1	6
Italian: Second Language	ATAR Year 12	3	31	0	0
Japanese: Second Language	ATAR Year 12	3	38	0	0
Materials, Design and Technology (Wood, Metal and Textiles)	General Year 12	10	163	0	0
Mathematics Essentials	General Year 12	9	110	0	0
Media Production and Analysis	General Year 12	4	47	0	0
Outdoor Education	ATAR Year 12	1	13	0	0
Outdoor Education	General Year 12	5	49	0	0
Psychology	ATAR Year 12	2	26	0	0
Total		76	871	2	10

Note: in Table 11, Applied Information Technology, Dance and Health Studies register zero meetings, as the meetings for these courses were scheduled for July and August 2019.

Externally set tasks (ESTs)

During Term 2, 2019, Year 12 students enrolled in General and Foundation courses completed an EST developed by the Authority. There were 56 EST papers (some had contexts, e.g. Modern History had four separate context-based EST papers) written across the General and Foundation courses. Schools were informed in Term 3, 2018 of the content from the Unit 3 syllabus on which the task is based. Two hundred and thirty-six schools administered the ESTs with a total of 58 969 papers sent to schools. From these, the Authority selected 20 789 samples for the external marking process. The EST is considered part of the school's assessment program and these tasks:

- assist to ensure the fair assessment of student achievement in Year 12 General and Foundation courses
- have an educative role in establishing common understandings among teachers of the course standards and related content
- provide access to feedback which will encourage teachers to review and, where appropriate, adjust their marking
- model best assessment practice which teachers can apply to other school-based assessment tasks
- support credibility of standards and assist to inform the Authority's other moderation activities.

By 30 June, 2019, 54 of 56 General and Foundation 2020 ESTs were received and curriculum specialist checks had commenced.

Year 11 and 12 curriculum

Grade descriptions and annotated samples

Grade descriptions for the Year 11 and Year 12 courses were developed to assist teacher judgements of standards. Where required, the Year 12 ATAR and General course grade descriptions were reviewed during 2018 against evidence from collected student samples. The revised grade descriptions have been progressively published on the Authority website as they have been developed.

Samples of Year 12 student work at the A, B and C levels were collected. The samples relate to the range of assessment task types for each course. These samples were annotated and are being progressively published on the Authority website.

Enrolment processes

Enrolment process for WACE Languages courses

In the 2018 school year, all students who planned to enrol in a Year 11 WACE Language course in 2019 were required to complete an application for permission to enrol in Chinese, French, German, Indonesian, Italian or Japanese language courses.

The Authority processed 1930 applications in total and determined for each student the course in which they were permitted to enrol. An external and independent appeals committee considered appeals from 31 students. Five students successfully appealed the Authority's initial determination.

Enrolment process for English as an Additional Language or Dialect (EAL/D)

In 2018, students from Years 9 to 12 submitted EAL/D eligibility applications for enrolment into Year 12 EAL/D courses and/or OLNA EAL/D student status. Four thousand six hundred and fifty-one students were registered as having an EAL/D eligibility status in the 2018 school year and 112 of these students were ineligible. An external and independent appeals panel considered two appeals. No appeals were upheld.

International education

From July 2018 to June 2019, the Authority licensed the delivery of the following Year 11 and 12 Western Australian curriculum programs as part of its international education program:

- Year 11 and Year 12 WACE
- Year 12 one-year AUSMAT.

The WACE and AUSMAT were offered in a total of 11 schools in six countries – Bangladesh, China, Indonesia, Malaysia, Singapore and Vietnam.

Students at these overseas schools study the Authority's curriculum programs without leaving their own country. The senior program provides a seamless transition into universities within Western Australia and around the world.

Each school offering the WACE or AUSMAT was visited by the Authority's Principal Consultant – International Education, where possible. Visits had two points of focus. The first priority was to review the school's Year 12 WACE statistical reports produced by the Authority, based on the previous year's examinations and WACE documentation. The second priority was to consider teachers' WACE documentation, including course outlines, assessment outlines, marking keys, student assessment records, internal school comparability plans and small-group moderation comparability plans, where relevant.

Table 12: International offshore student enrolments in Year 11 and 12 programs

Schools (as at 30 June 2019)	Year 11	Year 12
Australian Intercultural School, Batam	4	0
Australian International School, Dhaka	7	6
Beijing Aidi School, Beijing	190	76
China-Australia College, Zhengzhou	35	45
First City University College, Kuala Lumpur*	0	0
Methodist College Kuala Lumpur, Kuala Lumpur	0	136
Saigon International College, Ho Chi Minh City	88	67
Shanghai International School, Shanghai	87	69
St Francis Methodist School, Singapore	19	28
Sunway College, Kuala Lumpur	0	599
Sunway University College, Johor Bahru	0	65
Total students per year enrolled	430	1091

*First City University College ceased licencing arrangements from 1 January, 2019. It had 14 students enrolled at that time.

Retention and participation

Table 13 shows the school registrations of students for 2019. Year 7 students have been included in the statistics since 2015 and registration figures in 2018 (183 519) allow continuing comparison of the six cohorts. There is an increase in student numbers in all academic years except for Year 11 (a decrease of almost 500 students – 1.62 per cent). There is a total increase of 3092 students (1.68 per cent) across the whole population. The most significant increase is in Year 7 – 1527 students (4.65 per cent) and Year 8 – 1004 students (3.15 per cent). Year 12 numbers remain very similar. As in all previous years, the number of Year 12 students is less than the number of Year 11 students.

Students working with Participation Teams in the Department's regional education offices include those who may have completed a course and were seeking employment, and who were actively working with participation coordinators to identify an appropriate training program or employment.

Table 13: 2018 School registrations (as at 31 October 2018)

School type	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Total
Government	19 703	18 785	18 191	17 702	18 122	15 275	107 778
Non-government	12 811	12 649	12 269	12 207	11 648	10 847	72 431
Home education	380	406	392	387	530	1 335	3 430
Total	32 894	31 840	30 852	30 296	30 300	27 457	183 639

During 2018, all students from Pre-primary to Year 12 (as well as the majority of Kindergarten students) in Western Australia (WA) were issued with a WA student number and registered with the Authority.

Table 14 shows that a total of 270 696 primary students were registered with an average of approximately 34 000 in each academic year, except Kindergarten, as not all schools register Kindergarten students.

Table 14: 2018 Primary registrations (as at 31 October 2018)

School type	K	PP	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Government	22 791	25 481	24 918	24 954	24 660	24 263	24 341	23 804	195 212
Non-government	8 186	8 548	8 755	8 956	9 168	9 199	9 831	9 982	72 625
Home education	116	274	514	392	352	417	394	400	2 859
Total	31 093	34 303	34 187	34 302	34 180	33 879	34 566	34 186	270 696

Table 15 shows the number of students born 1/7/2000–30/6/2002 registered with the Authority in 2018, including those undertaking programs other than full-time schooling.

Table 15: 2018 student registrations students born 1/7/2000–30/6/2002 (as at 31 October 2018)

	Date of birth 1/7/2000– 30/6/2001	Date of birth 1/7/2001– 30/6/2002
A. Participating students		
(i) Schooling		
Government	15 196	16 878
Non-government	11 032	11 401
Home education	101	117
Sub-total: participating students (i)	26 329	28 396
(ii) Non-School (Notice of Arrangements)		
TAFE/RTO (Form A)	1 163	895
Apprenticeship/traineeship (Form ATRS)	746	315
Employment (Form C)	457	194
Combination of above (Form B)	23	16
Pending (i.e. no learning program supplied)	75	42
Sub-total: participating students (ii)	2 464	1 462
Sub-total (i) and (ii): participating students	28 793	29 858
B. Non-participating students		
Includes students who have left secondary education, not re-registered, on cancelled Notices of Arrangements	1 549	696
C. Other		
Includes students whose whereabouts are unknown, already graduated, left Western Australia, working with Participation Teams	1 049	577
Total all students	31 391	31 131

Aboriginal/Torres Strait Islander student registrations

Table 16 shows the number of Aboriginal and Torres Strait Islander students born 1/7/2000–30/6/2002 registered with the Authority in 2018, including those undertaking programs other than full-time schooling.

Table 16: Aboriginal/Torres Strait Islander 2018 student registrations students born 1/7/2000–30/6/2002

	Date of birth 1/7/2000–30/6/2001			Date of birth 1/7/2001–30/6/2002		
	YEAR 10	YEAR 11	YEAR 12	YEAR 10	YEAR 11	YEAR 12
A. Participating students						
(i) Schooling						
Government	0	146	922	59	1 325	9
Non-government	9	29	286	46	351	4
Home education	0	0	0	0	0	0
Sub-total: participating students (i)	9	175	1 208	105	1 676	13
(ii) Non-School (Notice of Arrangements)						
TAFE/RTO (Form A)	0	5	54	0	39	0
Apprenticeship/traineeship (Form ATRS)	0	0	6	0	1	0
Employment (Form C)	0	2	15	0	8	0
Combination of above (Form B)	0	0	0	0	0	0
Sub-total: participating students (ii)	0	7	75	0	48	0
Sub-total (i) and (ii): participating students	9	182	1 283	105	1 724	13
B. Non-participating students						
Includes students who have left secondary education, not re-registered, on cancelled or pending Notices of Arrangements	8	50	148	37	90	0
C. Other						
Includes students whose whereabouts are unknown, already graduated, left Western Australia, working with Participation Teams	0	13	292	8	234	3
Total all Aboriginal and Torres Strait Islander students	17	245	1 723	150	2 048	16

Review of the option of a Vocational Education and Training (VET) Certificate II or higher to be used to achieve a Western Australian Certificate of Education (WACE)

In October 2018, the Authority commenced a review of the current WACE to determine whether the requirement to complete a Certificate II or higher was delivering the best post-school outcomes for students not on an ATAR pathway.

While inclusion of a VET qualification as one element of the WACE had served many students well, the Authority's consultation considered whether some students could benefit from completing an education program covering more breadth and depth with rigorous course content in their senior secondary years, rather than including a VET qualification in their WACE.

The Authority undertook broad consultation with key education stakeholders, including school leaders, training providers, training councils, universities, parents and students.

After considering recommendations from the Authority's review, on 2 May, 2019 the Minister for Education and Training announced that Year 11 students commencing their senior secondary studies in 2020 will have an additional option to achieve their WACE. This additional option will provide students with the opportunity to complete five Year 12 General courses, if they choose not to undertake four or more ATAR courses or a VET Certificate II or higher.

Syllabus review

The Authority gathers a range of information through monitoring the implementation of its courses. This involves:

- analysis of enrolment data
- consideration of issues identified in school moderation processes
- analysis of trends in external assessment results
- interaction with teachers and liaison with professional associations that contribute practitioner views
- input from the Authority's Curriculum Advisory Committees (CACs), key stakeholders and representative groups
- outcomes of consultation meetings.

Based on information gathered through implementation of courses, in December 2018, the Authority's Board determined that the following senior secondary courses would be reviewed in 2019:

- Year 11 and 12 General Integrated Science
- Year 11 and 12 ATAR Animal Production Systems
- Year 11 and 12 ATAR Plant Production Systems
- Year 11 and 12 ATAR Media Production and Analysis
- Year 11 and 12 ATAR Geography
- Year 11 and 12 ATAR Drama
- Year 12 ATAR Physical Education Studies
- Year 12 ATAR English as an Additional Language or Dialect.

To inform the syllabus review process which will continue during 2019, the Board sought feedback on the course syllabuses from the relevant CACs.

Strategic priority 2: Examinations, testing and certification

Examinations

As part of its legislated role to develop and maintain a database of student participation and achievement, the Authority gathers, collates and reports on ATAR course examinations.

2019 ATAR course examination development

In December 2018 and early 2019, 270 examining panel members for 51 ATAR course examination panels were briefed regarding the development of the examination materials for the 2019 examinations. Each panel included examiners, a curriculum specialist and an independent checker.

The panel structure for the three Background language courses in French, German and Italian included a coordinating examiner to ensure comparability across the three examinations.

By 30 June, 2019, 51 ATAR course examination document sets (examination paper, marking keys, source booklets, recording information etc.) for the 2019 examinations had been received by Examination Development. More than half of these documents had been checked by a curriculum specialist, external editor and the Manager, Examination Development by 30 June 2019.

2018 ATAR course examinations

For the 2018 school year, the Authority recorded in October, prior to the examinations being sat, that:

- 13 204 (51.9 per cent) of Year 12 students who undertook full-time WACE studies were enrolled to sit four or more ATAR course examinations (13 443 (55 per cent) in 2017, 13 540 (58 per cent) in 2016)
- a total of 15 390 students enrolled to sit one or more ATAR course examinations
- of the students who enrolled in four or more examinations, 79.0 per cent studied at a school in the metropolitan area. This compares with 11.9 per cent for students who studied at a country school
- the most frequent number of ATAR course examinations in which students were enrolled over the past six years was five
- more female students were enrolled to sit the examinations than males
- 687 Year 12 Aboriginal/Torres Strait Islander students enrolled with the Authority in 2018. Of those, 142 were enrolled to sit one or more ATAR course examinations
- not all candidates enrolled in an examination sat the examination. There were 775 candidates absent from the written examinations.

See Appendix A for detailed data about 2018 ATAR course examinations.

Written examinations

The Authority conducted 81 separate written examinations comprising 51 ATAR course examinations and 30 Interstate Language examinations. The ATAR course written examinations were held from Monday, 29 October to Monday, 16 November 2018. At least two, and at most five, examinations were conducted each day during the examination period.

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

Staff managing the examination process were supported by:

- examining panels – one for each ATAR course examination
- curriculum specialists – one for each ATAR course examination
- Special Examination Arrangements Committee
- Sickness/Misadventure Committee
- Breach of Examination Rules Committee
- Appeal to Breach of Examination Rules Committee
- Appeal to Special Examination Arrangements 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.

Practical examinations were set and conducted in Western Australia in 19 ATAR courses and undertaken by 7890 candidates. Depending on the course, the practical examinations – worth between 25 per cent and 50 per cent of the combined ATAR course – constituted a substantial portion of the final combined score.

The Authority also conducted 27 Interstate Language practical examinations.

Access for candidates with disability

A total of 688 applications were received for 2018 (compared with 676 in 2017, 616 in 2016). This represented 4.5 per cent (4.3 per cent in 2017, 3.9 per cent in 2016) of the number of candidates who were enrolled to sit at least one ATAR course examination. When compared to the applications received in 2017, the greatest increases have been in the categories of fine motor (24 per cent) and psychological/neurological (13 per cent) with a decrease of 11 per cent in specific learning disabilities (SLD).

Breach of examination rules

In 2018, the Breach of Examination Rules Committee found that 63 candidates had breached examination rules. There were 34 breaches for the practical examinations and 29 for the written examinations. Five candidates appealed the committee's decision. The Appeals Committee ruled that all of these candidates had breached the examination rules. One of the candidates had their further appeal upheld.

Sickness/misadventure consideration

In 2018, 568 candidates applied for sickness/misadventure consideration, which represents a decrease (21.5 per cent) on the number of applications received in 2017.

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 that the mark had been recorded correctly. A total of 74 candidates requested a results check, involving 126 written and practical examinations. No changes to examination marks were made.

In the 2018 school year, 20 candidates applied to see a breakdown of their examination marks in 50 examinations. Another 55 candidates requested a copy of their examination scripts and 82 scripts were provided.

Vocational education and training (VET)

In 2018, 14 975 Year 12 students achieved at least one VET qualification at Certificate II or higher in Years 10, 11 or 12, compared with 14 774 in 2017. This equates to an overall 1.4 per cent increase in completed qualifications. In 2018, 3654 students achieved a Certificate III qualification and 1021 students achieved a Certificate IV qualification compared to 3692 and 957 respectively in 2017.

Student achievement of a WACE

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

Students must demonstrate a minimum literacy and numeracy standard, achieve a minimum number of 'C grades' and complete a Certificate II or higher, if not enrolled in four or more ATAR courses.

In 2018, there were 24 347 Year 12 students who were eligible for the WACE. Of these, 22 293 (91.6 per cent) achieved the WACE.

Table 17: Achievement of a WACE 2008–2018

WACE status/ Year	2008	2009	2010	2011	2012	2013	2014*	2015	2016	2017	2018
Number of WACE-eligible students	18 853	19 845	21 296	21 621	21 879	22 934	15 607	23 475	23 360	24 332	24 347
Number of WACE-eligible students who achieved a WACE	18 092	19 096	20 713	21 057	21 284	22 229	14 982	22 630	21 473	22 174	22 293
Percentage WACE-eligible students who achieved a WACE	96.0	96.2	97.3	97.4	97.0	96.9	96.0	96.4	91.9	91.1	91.6

*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 exited the system in 2014 (Year 12).

Table 18 shows there were 687 Aboriginal and Torres Strait Islander students eligible for a WACE in 2018. Of these, 494 students achieved a WACE.

Table 18: Achievement of a WACE by Aboriginal and Torres Strait Islander students 2008–2018

WACE status/ Year	2008	2009	2010	2011	2012	2013	2014*	2015	2016	2017	2018
Number of WACE-eligible students	362	367	460	469	437	600	402	617	565	661	687
Number of WACE-eligible students who achieved a WACE	312	328	422	432	407	558	372	553	417	459	494
Percentage WACE-eligible students who achieved a WACE	86.2	89.4	91.7	92.1	93.1	93.0	92.5	89.6	73.1	69.4	71.9

*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 exited the system in 2014 (Year 12).

Special considerations

Schools that considered that any of their Year 12 students were disadvantaged with respect to meeting the WACE requirements were required to submit applications for special consideration. The study program of each such student was considered and a decision was made as to whether the student's failure to meet the WACE requirements was due to the administration of the WACE rules by schools.

The WACE requirements special considerations committee met in mid-November to consider eight applications from seven schools. The committee approved each application, which meant that these students were granted a WACE, but had not met all the requirements to achieve the WACE.

The VET WACE special considerations committee considers and assesses applications for special consideration where Year 12 students have been disadvantaged due to issues with registered training organisations (RTOs). In 2018, 29 schools applied for VET WACE special considerations on behalf of 404 students. All applications were approved.

Exhibitions and awards

A total of 4298 exhibitions and awards were granted to 3896 students, with some students receiving multiple exhibitions and awards.

The Minister for Education and Training announced the recipients of the Beazley Medals at Kings Park on Friday, 21 December 2018. The full list of award winners was published on the Authority website that same day and in *The West Australian* newspaper on Saturday, 22 December 2018.

Eighty-eight award recipients were invited to be presented with their awards at a ceremony held at Government House Ballroom on Wednesday, 13 February 2019. The five Western Australian universities jointly sponsored the Beazley Medal: WACE. AustralianSuper sponsored the Beazley Medal: VET.

Online Literacy and Numeracy Assessment (OLNA)

As part of the WACE reforms introduced for students achieving a WACE from 2016, students need to demonstrate a minimum standard in literacy and numeracy to achieve a WACE. 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 OLNA. Students have up to six opportunities (two per year) from Year 10 to Year 12 to demonstrate the required standard. After Year 12, there are opportunities available to school leavers to sit the OLNA to demonstrate the required standard, but they will be required to meet the WACE requirements in place in the year they demonstrate the standard.

Support is provided to students in Year 11 and Year 12 who have not demonstrated 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 an opportunity to build personal skills that are important for life and work.

Schools use the OLNA results to:

- guide Year 11 course selections for current Year 10 students
- refine Year 11 and Year 12 course enrolments for current Year 11 students
- ensure interventions are in place to support students.

Implementation of the OLNA

Students from Years 10 to 12 who had not demonstrated the minimum standard in reading, writing and/or numeracy were required to sit the OLNA. The OLNA was administered twice during the reporting period, in September 2018 and March 2019.

Schools were provided with a four-week window in both rounds in which to schedule Year 10, Year 11 and Year 12 students who had either not pre-qualified through Year 9 NAPLAN or had not met the standard through previously completing the OLNA to sit the relevant OLNA component.

Approximately 11 300 numeracy assessments, 9400 reading assessments and 11 400 writing assessments were completed by students during the September 2018 round. Approximately 19 700 numeracy assessments, 19 200 reading assessments and 23 200 writing assessments were completed by students during the March 2019 round.

Cumulatively, this meant that in the two testing periods (September and March) approximately 93 300 assessments were undertaken. 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 helpdesk assisted schools to overcome any technical issues. The Authority recorded 121 breaches (69 in September 2018 and 52 in March 2019) of the OLNA rules, this represents 0.13 per cent of all assessments undertaken by students.

Student performance in the OLNA

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

- Category 1 – students who have not demonstrated the standard. These students have been identified as at risk of not demonstrating some of these skills and require specific learning interventions to enable the student to demonstrate the required standard.

- Category 2 – students who have not yet demonstrated the standard. These students should be monitored and, where necessary, be provided with specific learning interventions to enable the student to demonstrate the required standard.
- Category 3 – students who have demonstrated the standard, either through the OLNA or through their performance in NAPLAN Year 9.

National Assessment Program – Literacy and Numeracy

The School Curriculum and Standards Authority is the Test Administration Authority in Western Australia for 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. NAPLAN results are reported one year behind in this annual report due to the timing of the release of results.

In May 2019, students from 920 schools participated in NAPLAN online. The remainder conducted their tests on paper.

In 2018, there were 132 557 students in Years 3, 5, 7 and 9 eligible for participation in NAPLAN. The following tables reflect the final participation status of these students for each test.

For the 2018 NAPLAN, individual student reports were provided to schools to distribute to parents from 14 September 2018.

Table 19: Participation status of eligible students for 2018 NAPLAN Language Conventions test

Year	Participated* (number)	Participated* (%)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 786	95.3	1.2	2.6	2.1
Year 5	33 461	96.2	1.1	2.3	1.5
Year 7	31 220	95.5	1.1	4.0	0.6
Year 9	28 900	94.3	1.2	5.3	0.4
Total	126 367				

*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 20: Participation status of eligible students for 2018 NAPLAN Numeracy test

Year	Participated* (number)	Participated* (%)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 611	94.7	1.2	3.2	2.1
Year 5	33 264	95.6	1.1	2.9	1.5
Year 7	30 945	94.6	1.1	4.8	0.6
Year 9	28 601	93.3	1.2	6.3	0.4
Total	125 421				

*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 21: Participation status of eligible students for 2018 NAPLAN Reading test

Year	Participated* (number)	Participated* (%)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 756	95.2	1.2	2.7	2.2
Year 5	33 454	96.2	1.1	2.3	1.5
Year 7	31 266	95.6	1.1	3.8	0.6
Year 9	28 866	94.2	1.2	5.3	0.4
Total	126 342				

*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 22: Participation status of eligible students for 2018 NAPLAN Writing test

Year	Participated* (number)	Participated* (%)	Exempt (%)	Absent (%)	Withdrawn (%)
Year 3	32 642	94.8	1.2	3.0	2.2
Year 5	33 441	96.1	1.1	2.4	1.5
Year 7	31 292	95.7	1.1	3.7	0.6
Year 9	28 945	94.4	1.2	5.1	0.4
Total	126 320				

*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.)

Strategic priority 3: Communication, engagement and partnerships

Communication

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

Web presence

The Authority's website is critical to dissemination of information and communication with key stakeholders, including teachers, school administrators, secondary school students and parents. Improvements in the Authority's digital culture continue to be made to support the daily operations and service delivery through online tools. Initiatives to improve digital services included:

- continued development and implementation of a web content management system
- delivery of training to enable engagement with stakeholders in an online environment
- ongoing efficiencies in the way content is published online within the Authority
- ongoing use of webinars as a means of communicating directly with groups of stakeholders, particularly school leaders and teachers in regional, rural and remote locations
- ongoing use of social media as a means of communicating information and developing relationships with stakeholder groups
- the release of a parent website to provide accessible information to parents and members of the community about K–12 curriculum, assessment and reporting on student achievement following consultation with stakeholders during 2017–18
- the release of a student website to provide students with access to relevant modules within the Student Record Management System (SRMS) and other information related to their enrolment.

Webinars

Communication with teachers in rural, remote and international locations was supported through webinars using the Cisco Webex platform. Training and information sessions provided via webinars have resulted in more effective use of school and SCS staff time with reduction in travel time and expenses involved in school visits. Webinars also allowed Authority staff to provide timely feedback and advice to schools and teachers. The Authority is investigating how webinar technology may further support it in undertaking its various functions.

Social media

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

- maintaining a Facebook presence through a page dedicated to teachers and a page focusing on information for students in Years 10–12 who are working towards a WACE, their parents and the community
- continuing to use the Authority's Twitter account
- linking social media content to core business activities, key dates and publication of materials
- continuing a blog for students and parents, teachers and the community
- refining the Authority's social media policy and procedures.

Publications

The Authority's approach to publishing has continued to focus on reader engagement and increased accessibility. Key publications of 2018–19 include the:

- *WACE Manual 2019*
- *Year 12 Information Handbook 2018 Part II* (July 2018)
- *Year 12 Information Handbook 2019 Part I* (March 2019)

- *Year 10 Information Handbook 2019*
- *Externally Set Task Handbook 2019*
- Judging Standards materials (achievement standards, assessment pointers, annotated work samples) for Pre-primary to Year 6
- Achievement Standards, assessment pointers, and annotated work samples for Years 7 to 10 Languages
- 2019 School Leader Briefings slides
- Activities Schedule and Term Planner
- *Guidelines for disability adjustments for timed assessments*
- *Data Procedures Manual*
- *Student Registration Procedures Manual (Primary)*.

Regular *Kto10* and *11to12* circulars were published online to ensure subscribers were kept informed of the latest information about school curriculum and assessment, standards and certification of student achievement in Western Australia.

The majority of the Authority's publications were created, stored and managed digitally.

Queries

Stakeholders are encouraged to send queries to the Authority through info@scsa.wa.edu.au and 2623 queries were responded to in the reporting period. This compares to 2864 queries during 2017–18.

Student Records Management System (SRMS)

During 2018–19, the Authority has been building a new student records database, called the SRMS. The SRMS will offer improved functionality for schools and students, with a new dashboard and many interactive features. The SRMS will use Student Information Records System (SIRS) data for schools, student registrations, courses and achievements and will retain all current functions and reporting to schools from SIRS. Various components of the SRMS will be released in 2019–20 as part of a phased implementation, prior to the full integration of SIRS and the SRMS by mid-2020.

The Authority is committed to consultation and collaboration with schools during the development and strategic rollout of the SRMS. Using the SRMS newsletter, *News for all schools*, the Authority introduced the SRMS to schools and provided an overview of the planned rollout of SRMS components during 2019. Extensive support materials have been developed, including user guides, checklists, frequently asked questions (FAQs) and training videos, which will help facilitate a smooth transition to the SRMS. The Authority will continue to communicate regularly with schools through the bi-monthly newsletter, web updates and other communications.

Engagement and Partnerships

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

Stakeholder consultation

Stakeholders the Authority regularly consulted included: the Department of Education, Association of Independent Schools of Western Australia, Catholic Education Western Australia, Department of Training and Workforce Development, universities, the Western Australian Council of State School Organisations and Catholic School Parents Western Australia.

Consultation with stakeholders was achieved in a variety of ways, including seminars, workshops, webinars and/or teacher forums. Feedback was provided on the development of key documents, including syllabuses and teacher resources supporting policies and procedures.

Additionally, the Authority undertook consultation on options to achieve a WACE, the Regulations to support the 2017 amendments to the *School Curriculum and Standards Authority Act 1997*, and the parent and student websites.

The key effectiveness indicators of the Authority's performance in providing curriculum development and evaluation support for Western Australian schools measured stakeholder engagement with, and acceptance of:

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

Details of the Authority's Key Effectiveness Indicators relating to communication, consultation and collaboration can be found in the *Performance Management Framework* section of this report.

Support

A range of briefings and support were offered to stakeholders, in particular teachers, school administrators and school support staff.

2019 Student Information Records System (SIRS) seminars

At the commencement of 2019, 14 two-and-a-half hour seminars were held at the offices of the Authority in Cannington to assist school personnel with the familiarisation and use of the Student Information Records System (SIRS). One secondary session was also held in Bunbury along with a one-and-a-half hour session for primary school attendees. A total of 196 people registered to attend these sessions; 159 attended.

2019 school leader briefings

The Executive Director, SCS and executive team delivered 29 key messages briefings about the implementation of the WACE reforms and K–10 Curriculum and Standards to 624 school leaders across Western Australia.

Teacher seminars and workshops

Pre-primary to Year 10

- Fifteen model for curriculum planning workshops were presented as part of the Primary Leader Briefings in 2019, across metropolitan and regional centres.

Meeting WACE requirements in 2019

- A seminar for new and/or inexperienced teachers, and teachers new to leadership positions, was conducted in 2018 for 49 teachers on meeting WACE requirements in 2019.
- In February and March 2019 the Authority replaced the previously offered new and/or inexperienced teacher seminars with meeting WACE requirements seminars. This change in nomenclature was in response to requests for support for teachers delivering one or more WACE courses for the first time in 2019 and also for schools offering a course for the first time in 2019, as well as schools reintroducing a course for the first time since 2015, and new school leaders (e.g. Heads of Learning Area).
- There were 14 face-to-face meetings held with over 95 participants across the education systems/sector in the following learning areas: English, Health and Physical Education, Humanities and Social Sciences, Languages, Mathematics, Science, Technologies, and The Arts. The meetings also included a combined seminar for Foundation courses and a seminar for the Workplace learning endorsed programs and Authority-developed endorsed programs.
- The Authority also provided an online seminar to assist 12 participants in regional and remote schools, and two online seminars to assist two international schools in meeting WACE requirements in Semester 1, 2019.

Improving student performance workshops

The Authority provided 46 improving student performance workshops in Semester 1, 2019 to support participants to develop their understandings of syllabus content, course standards and assessment task design.

Table 23: Improving student performance workshops with numbers of workshops and participants

Year	Number of workshops	Total number of participants
Accounting and Finance	1	19
Ancient History	1	14
Chemistry and Physics	2	37
Chemistry	1	5
Children, Family and the Community	3	14
Chinese: First Language	1	6
Economics	1	40
English ATAR	8	254
Health Studies	1	4
Health Studies, Outdoor Education and Physical Education Studies	2	11
Human Biology, Biology, Integrated Science	8	59
Materials Design and Technology	1	6
Mathematics Applications and Mathematics Methods	2	36
Mathematics Essential	7	124
Media Production and Analysis	2	11
Physical Education Studies	1	6
Politics and Law	1	20
Psychology	1	35
Science courses	2	19
Total	46	720

External committees (non-statutory)

In 2018–19, the Board convened several external committees to ensure responsiveness to the needs of its key stakeholders.

Figure 4: External committees



Curriculum advisory committees

In 2018, the Authority held 47 CACs meetings to support the implementation of WACE courses.

In 2018–19, the Board undertook a renewal of the membership of all existing advisory committees for Year 11 and Year 12 courses, and established 48 new CACs.

In 2019, the Board endorsed the formation of several new CACs to ensure responsiveness to the needs of its stakeholders, including providing advice to the Board in the implementation of the Kindergarten to Year 10 *Western Australian Curriculum and Assessment Outline*.

The new CACs for Kindergarten to Year 10 are:

- Year K–2 – curriculum advisory committee – (Early Childhood)
- Year 3–6 – curriculum advisory committee – (Middle Childhood)
- Year 7–10 – eight learning area curriculum advisory committees – (Early Adolescence).

The CACs provide the Board with expert advice from practising teachers representing all education systems/sector, representatives from education systems/sector offices and professional associations and, as appropriate, representatives from universities, the training sector, industry and/or the community.

The CACs cover each phase of learning:

- Early Childhood (Kindergarten–Year 2): one committee provides advice on the Western Australian curriculum (Kindergarten–Year 2), including the *Kindergarten Curriculum Guidelines* and the *Early Years Learning Framework*
- Middle to Late Childhood (Years 3–6): one committee provides advice on the Western Australian Curriculum (Years 3–6)
- Early and Middle Adolescence (Years 7–10): eight committees provide advice on the following eight learning areas – English, Health and Physical Education, Humanities and Social Sciences, Languages, Mathematics, Science, Technologies and The Arts
- Late Adolescence and Early Adulthood (Years 11 and 12): these committees provide advice on senior school courses and pathways.

These committees are responsible for providing expert advice to the Authority on a range of matters, including, but not limited to:

- the Western Australian curriculum Kindergarten to Year 12
- the Principles of Teaching, Learning and Assessment
- the *Pre-primary to Year 10: Teaching, Assessing and Reporting Policy* and *Policy Standards for Pre-primary to Year 10: Teaching, Assessing and Reporting*
- external assessments (NAPLAN, OLNA, ESTs and ATAR course examinations)
- assessment and moderation – Pre-primary to Year 2, Years 3 to 6, Years 7 to 10, Years 11 and 12
- the WACE syllabus requirements
- the Australian Curriculum
- trends and emerging issues pertaining to Kindergarten to Year 12 curriculum and assessment.

There were 59 CAC meetings held in the first half of 2019.

SECTION 3 SIGNIFICANT ISSUES IMPACTING THE AGENCY



The National Assessment Program – Literacy and Numeracy Online

The transition of the NAPLAN assessments from a paper-based mode of delivery to online delivery commenced in May 2018 with 272 volunteer Western Australian schools from across the education systems/sector, successfully participating in the first NAPLAN Online assessments.

In May 2019, 920 schools in Western Australia (approximately 88 per cent) participated in NAPLAN Online, with the vast majority of Government and Catholic schools, and some Independent non-government schools making the transition.

Following technical issues experienced during the 2019 NAPLAN testing, the Education Council agreed to extend the timeframe for the transition of all schools to NAPLAN Online from 2020 to 2021. Subsequently, most of the schools yet to transition to NAPLAN Online testing should do so in 2021, with only 14 schools nominating to make the move to Online testing in 2020.

As the Test Administration Authority for Western Australia, the Authority is responsible for the implementation of the transition to NAPLAN Online. The Authority continues to work closely with the Cross Sectoral Online Assessment Working Party representatives to ensure that Western Australian schools and students are well prepared for and supported through the transition period.

Vocational education and training in the Western Australian Certificate of Education

Vocational education and training (VET) is an important component of the Western Australian Certificate of Education (WACE) for many students. As part of the reforms made by the Authority, implemented in 2015, to achieve a WACE students must complete at least four Year 12 ATAR courses or a Certificate II or higher VET qualification, along with other requirements. Accordingly, increasing numbers of senior secondary students are enrolling in VET programs. The reforms have now been in place for three complete cohorts of Year 12 students.

Since the introduction of the four Year 12 ATAR courses or Certificate II requirement, two external reports have reviewed the provision of VET within senior secondary education (Office of the Auditor General, 2016; Education and Health Standing Committee, Parliament of Western Australia, 2017). In addition, the Authority has received ongoing feedback from school principals and interested stakeholders.

In response to these two wide-ranging reports and broader feedback, the Minister for Education and Training, the Hon Sue Ellery MLC in October 2018, asked the Authority to consult with key education stakeholders, including school leaders, training providers, parents and students, regarding the current WACE requirements. Specifically, the Authority's consultation focused on whether the completion of a Certificate II or higher was delivering the best post-school outcomes for students who are not on an ATAR pathway and whether there is scope for other options for Year 11 and 12.

As a result of the Authority's consultation and recommendation, on 2 May, 2019, the Minister for Education and Training announced that Year 11 students commencing their senior secondary studies in 2020 will have an additional option to achieve their WACE. This additional option will provide students with the opportunity to complete five Year 12 General courses, if they choose not to undertake four or more ATAR courses or a Certificate II or higher.

The Authority will continue to monitor the use of vocational education and training certificates within the WACE and support schools to improve the quality of training used as part of the senior secondary certification process.

Delivery of Western Australian curriculum to offshore international schools

The Authority has a rich tradition of providing world-class curriculum programs to offshore international schools. It has licensed international schools to deliver its curriculum programs overseas for more than 32 years.

To support growing overseas interest and to support the State Government's *International Education Strategy 2018-2025* the Authority continues to plan for the effective expansion of its Kindergarten to Year 12 curriculum programs.

Through the Authority's curriculum and support provided to international schools, students are able to access a range of desired post-school study and work options. The Authority will collaborate with the Department of Jobs, Science, Tourism and Innovation, the Department of Education, StudyPerth, Universities and other key stakeholders to continue to grow the international education industry in Western Australia to deliver world-class education to international students.

School Curriculum and Standards Authority Act 1997

The amendments to the *School Curriculum and Standards Authority Act 1997* enables the Authority to conduct, promote or participate in research involving students. The Authority has worked with the Parliamentary Counsel's Office to draft regulations to support the implementation of the Amendments. The drafting process included consultation with a range of stakeholders including representatives from:

- each Western Australian university
- parent organisations
- research bodies
- State Government agencies.

The Regulations are in the process of being finalised and will be made in accordance with the Government legislative processes.

SECTION 4 DISCLOSURES AND LEGAL COMPLIANCE



FINANCIAL STATEMENTS

Certification of financial statements

For the reporting period ended 30 June 2019

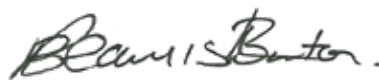
The accompanying financial statements of the School Curriculum and Standards Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2019 and the financial position as at 30 June 2019.

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 PATRICK GARNETT
CHAIR

20 September 2019



PHILIPPA BEAMISH BURTON
ACTING CHIEF FINANCE OFFICER

20 September 2019

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

Opinion

I have audited the financial statements of the School Curriculum and Standards Authority which comprise the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the School Curriculum and Standards Authority for the year ended 30 June 2019 and the financial position at the end of that period. They are in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for Opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Authority in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibility of the Board 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, the *Financial Management Act 2006* 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.

In preparing the financial statements, the Board is responsible for assessing the agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Authority.

Auditor's Responsibility for the Audit of the Financial Statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

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

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

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

Report on Controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the School Curriculum and Standards Authority. The controls exercised by the 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 (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, 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 2019.

The Board's Responsibilities

The Board is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's Responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and the controls, necessary to achieve the overall control objectives, were implemented as designed.

An assurance engagement to report on the design and implementation of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including the assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and implemented as designed, once the controls are in operation, the overall control objectives may not be achieved so that fraud, error, or noncompliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the Key Performance Indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the School Curriculum and Standards Authority for the year ended 30 June 2019. The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, 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 2019.

The 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 internal control as the Board determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board is responsible for identifying key performance indicators that are relevant and appropriate having regard to their purpose in accordance with Treasurer's Instruction 904 *Key Performance Indicators*.

Auditor General's Responsibility

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the agency's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion.

I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My Independence and Quality Control Relating to the Reports on Controls and Key Performance Indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory 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 2019 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
23 September 2019

Statement of comprehensive income

For the year ended 30 June 2019

	Note	2018-19 \$'000	2017-18 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1.1	17,696	17,398
Grants and awards	3.2	-	19
Supplies and services	3.3	16,393	14,703
Depreciation and amortisation expense	5.1.1, 5.2.1	302	406
Other expenses	3.3	3	-
Total cost of services		34,394	32,526
Income			
Revenue			
User contributions, charges and fees	4.2	1,247	1,244
Grants and contributions	4.3	50	39
Recoveries for national testing	4.4	1,553	1,519
Other revenue	4.5	98	37
Total revenue		2,948	2,839
Total income other than income from State Government		2,948	2,839
NET COST OF SERVICES		31,446	29,687
Income from State Government			
Grants from State Government Agencies	4.1	250	205
Services received free of charge		30,475	31,619
Total income from State Government		30,725	31,824
SURPLUS/(DEFICIT) FOR THE PERIOD		(721)	2,137
OTHER COMPREHENSIVE INCOME			
		-	-
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		(721)	2,137

See also the 'Schedule of Income and Expenses by Service'.

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of financial position

As at 30 June 2019

	Note	2018–19 \$'000	2017–18 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.1.1	1,629	6,563
Receivables	6.1	254	38
Other current assets	6.2	-	387
Total Current Assets		1,883	6,988
Non-Current Assets			
Restricted cash and cash equivalents	7.1.2	-	50
Property, plant and equipment	5.1	1,311	1,587
Intangible assets	5.2	1,194	1,219
Total Non-Current Assets		2,505	2,856
TOTAL ASSETS		4,388	9,844
LIABILITIES			
Current Liabilities			
Payables	6.3	3	4,687
Total Current Liabilities		3	4,687
Non-Current Liabilities			
Payables	6.3	-	50
Total Non-Current Liabilities		-	50
TOTAL LIABILITIES		3	4,737
NET ASSETS		4,385	5,107
EQUITY			
Contributed equity	9.9	4,428	4,428
Accumulated surplus/(deficit)		(43)	679
TOTAL EQUITY		4,385	5,107

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 2019

	Note	Contributed equity \$'000	Accumulated surplus/(deficit) \$'000	Total equity \$'000
Balance at 1 July 2017	9.9	8,756	(1,458)	7,298
Surplus/(deficit)		-	2,137	2,137
Total comprehensive income for the period		-	2,137	2,137
<u>Transactions with owners in their capacity as owners:</u>				
Transfer of net assets to other agencies		(4,328)	-	(4,328)
Total transactions with owners in their capacity as owners		(4,328)	-	(4,328)
Balance at 30 June 2018		4,428	679	5,107
Balance at 1 July 2018	9.9	4,428	679	5,107
Changes in accounting policy ^(a)	9.2		(1)	(1)
Restated Balance at 1 July 2018		4,428	678	5,106
Surplus/(deficit)		-	(721)	(721)
Total comprehensive income for the period		-	(721)	(721)
Balance at 30 June 2019		4,428	(43)	4,385

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

(a) Initial application of AASB 9 Financial Instruments

Statement of cash flows

For the year ended 30 June 2019

	Note	2018-19 \$'000	2017-18 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Grants from State Government Agencies		41	205
Net cash provided by State Government		41	205
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employees benefits		(7)	(24)
Supplies and services		(8,093)	(305)
GST payments on purchases		-	184
Receipts			
User Contribution, charges and Fees		1,247	1,244
Grants and contributions		51	39
Recoveries for National testing		1,553	1,519
GST receipts on sales		(200)	197
GST receipts from taxation authority		(7)	7
Other receipts		431	37
Net cash provided by/(used in) operating activities	7.1.3	(5,025)	2,898
Net increase/(decrease) in cash and cash equivalents		(4,984)	3,103
Cash and cash equivalents at the beginning of the period		6,613	3,510
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.1.3	1,629	6,613

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

Notes to the Financial Statements

For the year ended 30 June 2019

NOTE 1. BASIS OF PREPARATION

The School Curriculum and Standards Authority (the Authority) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The entity is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the entity on 20 September 2019.

Statement of compliance

These general purpose financial statements have been prepared in accordance with:

1. The *Financial Management Act 2006 (FMA)*
2. The Treasurer's Instructions (the Instructions or TI)
3. Australian Accounting Standards (AAS) including applicable interpretations
4. Where appropriate, those AAS paragraphs applicable for not-for-profit entities have been applied.

The *Financial Management Act 2006* and the Treasurer's Instructions (the Instructions) take precedence over AAS. Several AAS are modified by the Instructions to vary application, disclosure format and wording. 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.

Reporting entity

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

The Western Australian Government announced major changes to State Government agencies to increase collaboration across departments, deliver services more efficiently and focus on whole-of-Government objectives. As a result, a newly formed Department of Education (the Department) commenced on 1 July 2017, with responsibility for government and non-government education services. This brings together the operations of the Department of Education, Department of Education Services and the School Curriculum and Standards Authority. While the Authority continues as a statutory authority under the *School Curriculum and Standards Authority Act 1997*, all staff of the Authority became employees of the Department of Education. From 1 July 2017, the Department provided administrative support, free of charge, to the Authority's Board to enable it to perform the functions under the *School Curriculum and Standards Authority Act 1997*.

From 1 July 2017 the service appropriations for the Authority are paid to the Department for the operational management of the Authority. The operational expenditure of the Authority is paid by the Department and the revenue equivalent is reported as a service received free of charge (non cash) by the Authority. The expenditure incurred by the Department is reported by the Authority at the individual line item level eg: employee benefits expense. The Authority also incurs revenue and expenditure directly (ie not through the Department) and this is reported by the Authority at individual line item eg: revenue: Fees, Recoveries for National Testing and for expenditure: depreciation expense (non cash). Due to the Authority directly receiving revenue and incurring

Notes to the Financial Statements

For the year ended 30 June 2019

expenditure there will be a difference between the Department's financial statement's reporting by Service for the Authority and what is reported in the Authority's financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention.

Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$'000).

Comparative figures

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

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, 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 TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed Equity.

The transfers 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.

NOTE 2. AUTHORITY OUTPUTS

This section includes information regarding the nature of funding the Authority receives and how this funding is utilised to achieve the Authority's objectives. This note also provides the distinction between controlled funding and administered funding:

	Note
Authority objectives	2.1
Schedule of Income and Expenses by Service	2.2

2.1 AUTHORITY OBJECTIVES

Mission

The Authority's mission is 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.

Notes to the Financial Statements

For the year ended 30 June 2019

Services

The Authority provides the following services:

Service 1: Curriculum development, evaluation and support

This service involves curriculum development, accreditation for all courses to ensure high quality and standards of contemporary curriculum provision and formal course review based on stakeholder feedback and consultation for Pre-primary to Year 12.

Service 2: Student assessment and certification

This service includes:

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

Notes to the Financial Statements

For the year ended 30 June 2019

2.2 SCHEDULE OF INCOME AND EXPENSES BY SERVICE

	Service 1		Service 2		Total	
	2018-19 \$'000	2017-18 \$'000	2018-19 \$'000	2017-18 \$'000	2018-19 \$'000	2017-18 \$'000
COST OF SERVICES						
Expenses						
Employee benefits expense	4,592	4,338	13,104	13,060	17,696	17,398
Grants and awards	-	2	-	18	-	20
Supplies and services	1,901	1,506	14,492	13,197	16,393	14,702
Depreciation and amortisation expense	25	58	277	348	302	406
Other expenses	1	-	2	-	3	-
Total cost of services	6,518	5,903	27,876	26,623	34,394	32,526
Income						
User contributions, charges and fees	-	-	1,247	1,244	1,247	1,244
Grants and contributions	-	-	50	39	50	39
Recoveries for National testing	-	-	1,553	1,519	1,553	1,519
Other revenue	46	17	52	20	98	37
Total income other than income from State Government	46	17	2,902	2,822	2,948	2,839
NET COST OF SERVICES	6,472	5,886	24,974	23,801	31,446	29,686
Income from State Government						
Grants from State Government Agencies	47	58	203	147	250	205
Services received free of charge	4,938	5,665	25,537	25,954	30,475	31,619
Total income from State Government	4,986	5,723	25,740	26,101	30,725	31,823
SURPLUS/(DEFICIT) FOR THE PERIOD	(1,486)	(163)	766	2,300	(721)	2,137

The Schedule of Income and Expenses by Service should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the year ended 30 June 2019

NOTE 3. USE OF OUR FUNDING

Expenses incurred in the delivery of services

This section provides additional information about how the Authority's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Authority in achieving its objectives and the relevant notes are:

	Notes	2018-19 \$'000	2017-18 \$'000
Employee benefits expenses ^(a)	3.1.1	17,696	17,398
Grants and awards	3.2	-	19
Other expenses	3.3	16,396	14,703

- (a) From 1 July 2017 the staff of the Authority became employees of the Department of Education (Department). The employee benefits expenses were provided as a resource received free of charge (Note 4.1) from the Department. The Authority's Board sitting fees and superannuation were paid directly by the Authority. The employee benefits provision was transferred to the Department during 2017-18.

3.1.1 Employee benefits expense

	2018-19 \$'000	2017-18 \$'000
Wages and salaries ^(a)	16,480	16,101
Superannuation ^(b)	1,216	1,297
Total employee benefits expense	<u>17,696</u>	<u>17,398</u>

- (a) Includes the value of leave entitlements movement.
- (b) Defined contribution plans include GESB West State, GESB Gold State and other superannuation funds (contributions paid) and includes the superannuation contribution component relating to leave movement.

Employment on-costs expenses, such as workers' compensation insurance are included in Note 3.3 'Other Expenses'.

Wages and salaries

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

Superannuation

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

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

The Authority does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. The Liabilities for the

Notes to the Financial Statements

For the year ended 30 June 2019

unfunded Pension Scheme and the unfunded GSS transfer benefits attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Authority to the GESB.

The GESB and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees vary according to commencement and implementation dates.

3.2 GRANTS AND AWARDS

	2018-19 \$'000	2017-18 \$'000
<u>Recurrent</u>		
Grants and Awards	-	19
Total Grants and Awards	-	19

The grants were provided for ordinary activities.

Transactions in which the Authority provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

3.3 OTHER EXPENSES

	2018-19 \$'000	2017-18 \$'000
Supplies and services		
Communication services	216	183
Consumables	409	389
Consumables - Utilities	47	69
Equipment purchases (\$4 999 and below)	137	122
Insurance	204	4
Repairs and maintenance	166	131
Service and contracts	10,767	10,140
Services and contracts - property	2,533	1,403
Staff-related expense	39	28
Travel	314	192
Other	1,561	2,042
Total supplies and services expenses	16,393	14,703
Other expenditures		
Expected credit losses expense	3	-
Total other expenditures	3	-
Total other expenses	16,396	14,703

Notes to the Financial Statements

For the year ended 30 June 2019

Supplies and services

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Repairs and maintenance

Repairs, maintenance and cleaning costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Other

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

NOTE 4. OUR FUNDING SOURCES

How we obtain our funding

This section provides additional information about how the Authority obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Authority and the relevant notes are:

	Notes	2018–19 \$'000	2017–18 \$'000
Income from State Government	4.1	30,725	31,824
User contributions, charges and fees	4.2	1,247	1,244
Grants and contributions	4.3	50	39
Recoveries for National testing	4.4	1,553	1,519
Other revenue	4.5	98	37

4.1 INCOME FROM STATE GOVERNMENT

	2018–19 \$'000	2017–18 \$'000
<u>Grants and subsidies received during the period:</u>		
State grants - recurrent ^(a)	250	205
	<u>250</u>	<u>205</u>
<u>Services received free of charge from other State government agencies during the period:</u>		
Department of Education ^(b)	30,463	31,607
Department of Finance	12	12
	<u>30,475</u>	<u>31,619</u>
	<u>30,725</u>	<u>31,824</u>

(a) State grants received were from the Department of Education for Board expenditure.

(b) Services received free of charge from the Department of Education are for the operational management of the Authority.

4.2 USER CONTRIBUTIONS, CHARGES AND FEES

	2018–19 \$'000	2017–18 \$'000
Fees from examination related services	435	381
Fees from overseas full fee paying students	812	863
Total Fees	<u>1,247</u>	<u>1,244</u>

Notes to the Financial Statements

For the year ended 30 June 2019

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Student fees and charges

Fees and charges are recognised when received, however bi-annually outstanding debts are reported in aggregate.

4.3 GRANTS AND CONTRIBUTIONS

	2018-19 \$'000	2017-18 \$'000
From state agencies and non-government sources for the Authority's awards ceremony for educational excellence	50	39
Total Grants and Contributions	50	39

Grants, donations, gifts and other non-reciprocal contributions

Grant income arises from transactions described as:

- Non-reciprocal (where the Authority does not provide approximate equal value in return to a party providing goods or assets (or extinguishes a liability); or
- Reciprocal (where the Authority provides equal value to the recipient of the grant provider).

For non-reciprocal grants, the Authority recognises revenue when the grant is receivable at its fair value as and when its fair value can be reliably measured. Contributions of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated. For reciprocal grants, the Authority recognises income when it has satisfied its performance obligations under the terms of the grant.

Grants can further be split between general purpose grants and specific purpose grants. General purpose grants refers to grants which are not subject to conditions regarding their use. Specific purpose grants are received for a particular purpose and/or have conditions attached regarding their use.

4.4 RECOVERIES FOR NATIONAL TESTING

	2018-19 \$'000	2017-18 \$'000
Recovery for NAPLAN testing from non-government Western Australian system and sector	1,553	1,519
	1,553	1,519

4.5 OTHER REVENUE

	2018-19 \$'000	2017-18 \$'000
<u>Other</u>		
Other miscellaneous revenue	71	9
Sale of goods and services	27	28
Total other revenue	98	37

Notes to the Financial Statements

For the year ended 30 June 2019

NOTE 5. KEY ASSETS

Assets the Authority utilises for economic benefit or service potential

This section includes information regarding the key assets the Authority utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes	2018-19 \$'000	2017-18 \$'000
Property, plant and equipment	5.1	1,311	1,587
Intangibles	5.2	1,194	1,219
Total key assets		2,505	2,806

Notes to the Financial Statements

For the year ended 30 June 2019

5.1 PROPERTY, PLANT AND EQUIPMENT

Reconciliations of the carrying amounts of property, plant and equipment at the beginning and end of the reporting period are set out in the tables below.

	Carrying amount at start of the period	Additions	Disposals	Transferred to land & buildings held for distribution to owner ^(a)	Transferred from land & buildings held for distribution to owner	Transferred to/from works in progress	Revaluation	Impairment losses	Depreciation	Transfers/ Adjustments/ Write-offs	Carrying amount at the end of the period
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2018–19											
Computers	63	-	-	-	-	-	-	-	(16)	1	48
Furniture and Fittings	1,524	-	-	-	-	-	-	-	(261)	-	1,263
Communication equipment ^(a)	-	-	-	-	-	-	-	-	-	-	-
Total	1,587	-	-	-	-	-	-	-	(277)	1	1,311

	Carrying amount at start of the period	Additions	Disposals	Transferred to land & buildings held for distribution to owner ^(a)	Transferred from land & buildings held for distribution to owner	Transferred to/from works in progress	Revaluation	Impairment losses	Depreciation	Transfers/ Adjustments/ Write-offs	Carrying amount at the end of the period
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2017–18											
Computers	150	-	-	-	-	-	-	-	(87)	-	63
Furniture and Fittings	1,785	-	-	-	-	-	-	-	(261)	-	1,524
Communication equipment ^(a)	-	-	-	-	-	-	-	-	-	-	-
Total	1,935	-	-	-	-	-	-	-	(348)	-	1,587

(a) Communication equipment is fully written down.

Notes to the Financial Statements

For the year ended 30 June 2019

5.1 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Initial recognition

Items of property, plant and equipment, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure costing less than \$5,000 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).

Subsequent measurement

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

5.1.1 Depreciation and impairment

Charge for the period

	2018-19 \$'000	2017-18 \$'000
<u>Depreciation</u>		
Computers	16	87
Furniture and Fittings	261	261
Total depreciation	<u>277</u>	<u>348</u>

As at 30 June 2019 there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2019 have either been classified as assets held for sale or have been written-off.

Refer to note 5.2 for guidance in relation to the impairment assessment that has been performed for intangible assets.

Finite useful lives

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 assets are:

Computers	4	Years
Communication equipment	3	Years
Other equipment and fittings	5-10	Years

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that an asset may be impaired. 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 to be impaired and is written down to the recoverable amount and the impairment loss is recognised. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. As the Authority is a not-for-profit entity, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

Notes to the Financial Statements

For the year ended 30 June 2019

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 significant change in useful life. Each relevant class of asset is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

The Authority tests intangible assets with an indefinite useful life and intangible assets not yet available for use 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.

5.2 INTANGIBLE ASSETS

	2018-19 \$'000	2017-18 \$'000
<u>Computer software</u>		
At cost	4,941	4,941
Accumulated amortisation	(4,940)	(4,915)
	<u>1</u>	<u>26</u>
Work in progress - Intangible internally generated	1,193	1,193
	<u>1,193</u>	<u>1,193</u>
Total intangible assets	<u>1,194</u>	<u>1,219</u>
Reconciliations:		
<u>Computer software</u>		
Carrying amount at start of period	26	84
Amortisation expense	(25)	(58)
Carrying amount at end of period	<u>1</u>	<u>26</u>
<u>Work in progress</u>		
Carrying amount at start of period	1,193	988
Additions	-	205
Carrying amount at end of period	<u>1,193</u>	<u>1,193</u>

Initial recognition

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 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.

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.

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 recognised as an intangible asset.

Notes to the Financial Statements

For the year ended 30 June 2019

Subsequent measurement

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

5.2.1 Amortisation and impairment

	2018-19 \$'000	2017-18 \$'000
<u>Amortisation</u>		
Intangible assets	25	58
Total amortisation	25	58

As at 30 June 2019 there were no indications of impairment to intangible assets.

The Authority held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Authority have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software	3	Years
Student Information and Records System	7-10	Years

Impairment

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 5.1.1.

NOTE 6. OTHER ASSETS AND LIABILITIES

This section sets out those assets and liabilities that arose from the Authority's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes	2018-19 \$'000	2017-18 \$'000
Receivables	6.1	254	38
Other current assets	6.2	-	387
Payables	6.3	(3)	(4,737)

6.1 RECEIVABLES

	2018-19 \$'000	2017-18 \$'000
<u>Current</u>		
Trade receivables	254	45
GST receivable	-	(7)
Total current	254	38
Total receivables	254	38

Notes to the Financial Statements

For the year ended 30 June 2019

Trade receivables are recognised and carried at original invoice amount less any allowance for uncollectible amounts (i.e. impairment). The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

The maximum exposure to credit risk at the end of the reporting period for trade receivables is the carrying amount of the asset inclusive of any allowance for impairment as shown in the table at Note 8.1(c) 'Financial instruments disclosures'.

6.2 OTHER ASSETS

	2018-19 \$'000	2017-18 \$'000
Prepayments	-	387
Total prepayments	-	387

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Prepayments in 2017-18 relate to a software licence for an online assessment tool for all Western Australian schools (Pre-primary to Year 10) and an enterprise agreement for Abilities Based Learning and Educational Support (ABLES).

6.3 PAYABLES

	2018-19 \$'000	2017-18 '000
<u>Current</u>		
Trade and other payables	1	4,443
GST payable	2	202
Accrued expenses	-	42
Total current	3	4,687
<u>Non-current</u>		
Accrued salaries	-	50
Total non-current	-	50
Balance at end of period	3	4,737

Payables

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries

From 1 July 2017 the staff of the Authority became employees of the Department. The accrued salaries for the 27th pay was transferred to the Department during 2018-19.

Notes to the Financial Statements

For the year ended 30 June 2019

NOTE 7. FINANCING

This section sets out the material balances and disclosures associated with the financing and cash flows of the Authority.

	Notes
Cash and cash equivalents	7.1
Reconciliation of cash	7.1.1
Restricted cash and cash equivalents	7.1.2
Reconciliation of operating activities	7.1.3

7.1 CASH AND CASH EQUIVALENTS

7.1.1 Reconciliation of cash

	2018-19 \$'000	2017-18 \$'000
Operating bank account	1,629	6,563
Total cash and cash equivalents	1,629	6,563

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.

7.1.2 Restricted cash and cash equivalents

	2018-19 \$'000	2017-18 \$'000
<u>Non-current</u>		
Accrued salaries suspense account (27 th pay) ^(a)	-	50
Total restricted cash and cash equivalents	-	50

- (a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. From 1 July 2017 the staff of the Authority became employees of the Department and the cash for the 27th pay was transferred to the Department during 2018-19.

Notes to the Financial Statements

For the year ended 30 June 2019

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

	Notes	2018-19 \$'000	2017-18 \$'000
Cash and cash equivalents	7.1.1	1,629	6,563
Restricted cash and cash equivalents	7.1.2	-	50
		<u>1,629</u>	<u>6,613</u>
Reconciliation of net cost of services to net cash flows used in operating activities			
Net cost of services		(31,446)	(29,687)
<u>Non-cash Items</u>			
Depreciation expense		277	348
Amortisation expense		25	58
Resources received free of charge		30,475	31,619
<u>(Increase)/decrease in assets</u>			
Current receivables ^(a)		(216)	187
Other current assets		387	65
<u>Increase/(decrease) in liabilities</u>			
Provisions		-	(4,454)
Current payables and other liabilities ^(a)		(4,735)	4,558
Net GST receipts/(payments) ^(b)		7	7
Change in GST in receivables and payables ^(c)		200	197
Net cash provided by/(used in) operating activities		<u>(5,025)</u>	<u>2,898</u>

(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, i.e. cash transactions.

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

NOTE 8. RISKS AND CONTINGENCIES

This section sets out the key risk management policies and measurements techniques of the Authority.

	Notes
Financial risk management	8.1
Contingent assets and liabilities	8.2

8.1 FINANCIAL RISK MANAGEMENT

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.

(a) Summary of risks and risk management

Credit risk

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

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

Notes to the Financial Statements

For the year ended 30 June 2019

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. Debt will be written-off against the allowance account when it is improbable or uneconomical to recover the debt. At the end of the reporting period there were no significant concentrations of credit risk.

Liquidity risk

Liquidity risk arises when the Authority is unable to meet its financial obligations as they fall due.

The Authority is exposed to liquidity risk through its trading in the normal course of business. 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

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instruments. The Authority does not trade in foreign currency and is not materially exposed to other price risks.

Other than as detailed in the interest rate sensitivity analysis table at note 8.1, the Authority is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing, and it has no borrowings other than the finance leases (fixed interest rate).

(b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are as follows:

	2018-19 \$'000	2017-18 \$'000
<u>Financial Assets</u>		
Cash and cash equivalents	1,629	6,563
Restricted cash and cash equivalents	-	50
Receivables ^(a)	254	45
Total financial assets	<u>1,883</u>	<u>6,658</u>
<u>Financial Liabilities</u>		
Payables	3	4,737
Total financial liabilities	<u>3</u>	<u>4,737</u>

- (a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable) and includes a \$250,000 receivable relating to a state grant.

Notes to the Financial Statements

For the year ended 30 June 2019

8.1 FINANCIAL RISK MANAGEMENT (CONTINUED)

(c) Credit risk exposure

The following table details the credit risk exposure on the Authority's trade receivables using a provision matrix.

	Total	Days past due			
	\$000	Current \$000	<30 days \$000	31-60 days \$000	More than 61 days \$000
2018–19					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	4	3	-	-	1
Expected credit losses	-	-	-	-	-
2017–18 (Remeasurement)					
Expected credit loss rate		1.00%	2.00%	5.00%	20.00%
Estimated total gross carrying amount at default	4	-	-	-	4
Expected credit losses	(1)	-	-	-	(1)

Notes to the Financial Statements

For the year ended 30 June 2019

8.1 FINANCIAL RISK MANAGEMENT (CONTINUED)

(d) Liquidity risk and interest rate exposure

The following table details the Authority's interest rate exposure and the contractual maturity analysis of financial assets and financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amount of each item.

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

	Weighted Average Effective Interest Rate	Interest rate exposure				Nominal Amount	Maturity dates				
		Carrying Amount	Fixed Interest rate	Variable Interest rate	Non-Interest bearing		Up to 1 month	1-3 months	3 months to 1 year	1-5 years	More than 5 years
	%	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
2018-19											
<u>Financial Assets</u>											
Cash and cash equivalents		1,629	-	-	1,629	1,629	1,629	-	-	-	-
Receivables ^(b)		254	-	-	254	254	253	-	1	-	-
		1,883	-	-	1,883	1,883	1,882	-	1	-	-
<u>Financial Liabilities^(a)</u>											
Payables ^(b)		3	-	-	3	3	3	-	-	-	-
		3	-	-	3	3	3	-	-	-	-
2017-18											
<u>Financial Assets</u>											
Cash and cash equivalents		6,563	-	-	6,563	6,563	6,563	-	-	-	-
Restricted cash and cash equivalents		50	-	-	50	50	-	-	-	-	50
Receivables ^(b)		45	-	-	45	45	41	-	4	-	-
		6,658	-	-	6,658	6,658	6,604	-	4	-	50
<u>Financial Liabilities^(a)</u>											
Payables ^(b)		4,737	-	-	4,737	4,737	4,737	-	-	-	-
		4,737	-	-	4,737	4,737	4,737	-	-	-	-

Notes to the Financial Statements

For the year ended 30 June 2019

8.1 FINANCIAL RISK MANAGEMENT (CONTINUED)

(d) Liquidity risk and interest rate exposure (continued)

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

- (a) The amounts disclosed are the calculated undiscounted cash flow of each class of financial liabilities.
- (b) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

(e) Interest rate sensitivity analysis

The analysis is not applicable as the Authority's financial assets and financial liabilities are non-interest bearing.

8.2 CONTINGENT ASSETS AND LIABILITIES

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

There were no contingent assets and liabilities as at 30 June 2019 (30 June 2018: nil).

NOTE 9. OTHER DISCLOSURES

This section includes additional material disclosures required by accounting standards or other pronouncements for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	9.1
Initial application of Australian Accounting Standards	9.2
Future impact of Australian standards issued not yet operative	9.3
Key management personnel	9.4
Related party transactions	9.5
Affiliated bodies	9.6
Remuneration of auditors	9.7
Services provided free of charge	9.8
Equity	9.9
Supplementary financial information	9.10
Explanatory statement	9.11

9.1 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events occurring after 30 June 2019.

9.2 INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

AASB 9 Financial instruments

AASB 9 Financial instruments replaces AASB 139 Financial instruments: Recognition and Measurements for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

Notes to the Financial Statements

For the year ended 30 June 2019

The Authority applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Authority has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in Accumulated surplus/(deficit).

The effect of adopting AASB 9 as at 1 July 2018 was, as follows:

	Adjustments	2017-18 \$'000
Assets		
Trade receivables	(a),(b)	4
Total Assets		<u>4</u>
Total adjustments on Equity		
Accumulated surpluses/(deficit)	(a),(b)	<u>1</u>
		<u>1</u>

The nature of these adjustments are described below:

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through statement of comprehensive income). The classification is based on two criteria: the Authority's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Authority's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

The classification and measurement requirements of AASB 9 did not have a significant impact to the Authority. The following are the changes in the classification of the Authority's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.
- The Authority did not designate any financial assets as at fair value through statement of comprehensive income.

Notes to the Financial Statements

For the year ended 30 June 2019

In summary, upon the adoption of AASB 9, the Authority had the following required (or elected) reclassifications as at 1 July 2018:

	AASB 9 category			
	Amortised cost	Fair value through OCI	Fair value through P/L	
	\$'000	\$'000	\$'000	\$'000
AASB 139 category				
Trade Receivables	4	3	-	-
	4	3	-	-

*The change in carrying amount is a result of additional impairment allowance. See the discussion on impairment below.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Authority's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Authority to recognise an allowance for ECLs for all financial assets not held at fair value through statement of comprehensive income.

Upon adoption of AASB 9, the Authority recognised an additional impairment on the Department's Trade receivables of \$810 which resulted in a decrease in Accumulated deficit of \$810 as at 1 July 2018.

Set out below is the reconciliation of the ending impairment allowances in accordance with AASB 139 to the opening loss allowances determined in accordance with AASB 9:

	Impairment under AASB 139 as at 30 June 2018	Remeasurement	ECL Under AASB 9 as at 1 July 2018
	\$'000	\$'000	\$'000
Loans and receivables under AASB 139 / Financial assets at amortised cost under AASB 9	-	1	1
	-	1	1

Notes to the Financial Statements

For the year ended 30 June 2019

9.3 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 or by an exemption from TI 1101. Where applicable, the Authority plans to apply the following Australian Accounting Standards from their application date.

		Operative for reporting periods beginning on/after
<i>AASB 15</i>	<i>Revenue from Contracts with Customers</i>	1 Jan 2019
Nature of Change	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 contracts with customers. The mandatory effective date of this Standard is currently 1 January 2019 after being amended by AASB 2016-7.	
Impact	The Authority anticipates that the application of this Standard will have no financial impact.	
<i>AASB 16</i>	<i>Leases</i>	1 Jan 2019
Nature of Change	This Standard introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.	
Impact	The Authority operates on premises leased by the Department of Education which are impacted by AASB 16. The impact of AASB 16 will be accounted for by the Authority as services received free of charge with corresponding interest expense on the lease liability and depreciation expense on the Right of Use Asset (ROU). Overall AASB 16 will have a nil impact on equity and no assets or liabilities will be recognised on qualifying lease agreements paid for by the Department of Education.	
<i>AASB 1058</i>	<i>Income of Not-for-Profit Entities</i>	1 Jan 2020
Nature of Change	This Standard clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, more closely reflecting the economic reality of NFP entity transactions that are not contracts with customers. Timing of income recognition is dependent on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an authority.	
Impact	The Authority anticipates that the application of this Standard will have no financial impact.	
<i>AASB 1059</i>	<i>Service Concession Arrangements: Grantors</i>	1 Jan 2020
Nature of Change	This Standard addresses the accounting for a service concession arrangement (a type of public private partnership) by a grantor that is a public sector authority by prescribing the accounting for the arrangement from the grantor's perspective. Timing and measurement for the recognition of a specific asset class occurs on commencement of the arrangement and the accounting for associated liabilities is determined by whether the grantee is paid by the grantor or users of the public service provided.	
	The mandatory effective date of this Standard is currently 1 January 2020 after being amended by AASB 2018-5.	
Impact	The Authority anticipates that the application of this Standard will have no financial impact.	

Notes to the Financial Statements

For the year ended 30 June 2019

		Operative for reporting periods beginning on/after
<i>AASB 2016-8</i>	<i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not for Profit Entities</i>	1 Jan 2019
Nature of Change	This Standard inserts Australian requirements and authoritative implementation guidance for not-for-profit entities into AASB 9 and AASB 15. This guidance assists not-for-profit entities in applying those Standards to particular transactions and other events. There is no financial impact.	
<i>AASB 2018-4</i>	<i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public Sector Licensors</i>	1 Jan 2019
Nature of Change	This Standard amends AASB 15 to add requirements and authoritative implementation guidance for application by not-for-profit public sector licensors to transactions involving the issue of licences. There is no financial impact as the Authority does not issue licences.	
<i>AASB 2018-5</i>	<i>Amendments to Australian Accounting Standards – Deferral of AASB 1059</i>	1 Jan 2019
Nature of Change	This Standard amends the mandatory effective date of AASB 1059 so that AASB 1059 is required to be applied for annual reporting periods beginning on or after 1 January 2020 instead of 1 January 2019. There is no financial impact.	
<i>AASB 2018-7</i>	<i>Amendments to Australian Accounting Standards – Definition of Material</i>	1 Jan 2020
Nature of Change	This Standard clarifies the definition of material and its application by improving the wording and aligning the definition across AASB Standards and other publications. There is no financial impact.	

Notes to the Financial Statements

For the year ended 30 June 2019

9.4 KEY MANAGEMENT PERSONNEL

The Authority has determined that key management personnel include cabinet ministers and senior officers of the Authority. However, the Authority is not obligated to compensate Ministers and therefore disclosures in relation to Ministers' compensation may be found in the Annual Report on State Finances.

Total compensation (total fees, salaries, superannuation, non-monetary and other benefits) for senior officers of the Authority for the reporting period are presented within the following bands:

	2018-19	2017-18 ^(c)
Compensation Band (\$)		
\$290 001 - \$300 000	1	-
\$270 001 - \$280 000	-	1
\$240 001 - \$250 000	-	1 ^(c)
\$220 001 - \$230 000	-	1
\$210 001 - \$220 000	1	-
\$180 001 - \$190 000	1	-
\$40 001 - \$50 000	1	1
\$20 001 - \$30 000	6	7 ^(a)
\$10 001 - \$20 000	4 ^(a)	1 ^(a)
\$0 - \$10 000	2 ^{(a)(b)}	1 ^(a)
	\$'000	\$'000
Short term employee benefits	880	934
Post employment benefits	97	95
Other long term benefits	(51)	(48)
Total compensation of senior officers	926	981

- (a) Includes senior officers where period of service is less than 12 months.
 (b) One senior officer left the Department in early 2018-19.
 (c) 2017-18 has been restated due to revised salary rate for one senior officer.
 The original total of \$958,737 was restated to \$981,126, an increase of \$22,389.

Notes to the Financial Statements

For the year ended 30 June 2019

9.5 RELATED PARTY TRANSACTIONS

The Authority is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Authority include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures, that are included in the whole of government consolidated financial statements; and
- the Government Employees Superannuation Board (GESB).

Significant transactions with government related entities

In conducting its activities, the Authority is required to transact with the State and entities related to the State. These transactions are generally based on the standard terms and conditions that apply to all agencies. Such transactions include:

- income from State Government (note 4.1);
- equity contributions (note 9.9);
- superannuation payments to GESB (note 3.1.1);
- lease rental payments for accommodation and fleet leasing to the Department of Finance (note 3.3);
- insurance payments to the Insurance Commission and RiskCover fund (note 3.3); and
- remuneration for services provided by the Auditor General (note 9.7).

Material transactions with other related parties

Outside of normal citizen type transactions with the Authority, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

9.6 AFFILIATED BODIES

The Authority had no affiliated bodies.

9.7 REMUNERATION OF AUDITORS

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

	2018–19 \$'000	2017–18 \$'000
Auditing the accounts, financial statements and key performance indicators	43	42

These amounts are due and payable in the next financial year.

The expenses for the 2018–19 audit of the financial statements is included in note 3.3 'Other Expenses'.

Notes to the Financial Statements

For the year ended 30 June 2019

9.8 SERVICES PROVIDED FREE OF CHARGE

During the period the following services were provided to other agencies free of charge for functions outside the normal operations of the Authority:

	2018-19 \$'000	2017-18 \$'000
Department of Training and Workforce Development	1	-
	<u>1</u>	<u>-</u>

9.9 EQUITY

	2018-19 \$'000	2017-18 \$'000
Contributed equity		
Balance at start of period	4,428	8,756
Total contributions by owners	<u>4,428</u>	<u>8,756</u>
Distributions to owners		
Transfer of net assets to Government:		
Transfer of net assets to other agencies	-	(4,328)
Total distributions to owner	<u>-</u>	<u>(4,328)</u>
Balance at end of period	<u>4,428</u>	<u>4,428</u>
Accumulated surplus		
Balance at start of the year	679	(1,458)
Changes in accounting policy ^(a)	(1)	-
Restated balance at start of the year	678	(1,458)
Result for the period	<u>(721)</u>	<u>2,137</u>
Balance at the end of the year	<u>(43)</u>	<u>679</u>
Total equity at end of the period	<u>4,385</u>	<u>5,107</u>

(a) Initial application of AASB 9 Financial Instruments

Notes to the Financial Statements

For the year ended 30 June 2019

9.10 SUPPLEMENTARY FINANCIAL INFORMATION

	2018-19	2017-18
	\$'000	\$'000
Write-offs		
<u>Accounts Receivable</u>		
During the financial year, \$4,049 (2017-18: \$0) of Accounts Receivable was written off under the authority of:		
Accountable Authority	-	4
The Minister	-	-
Executive Council	-	-
	<hr/>	<hr/>
	-	4
	<hr/>	<hr/>
Gifts of public property		
Gifts of public property provided by the Department	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>

During the year no gifts of public property were made.

Act of Grace Payments

During the financial year, nil Act of Grace payment was made.

9.11 EXPLANATORY STATEMENT

All variances between estimates (original budget) and actual results for 2019, and between the actual results for 2019 and 2018 are shown below. Narratives are provided for key variations selected from observed major variances, which are generally greater than:

- 5% and \$650,520 (2% of Total cost of services) for the Statements of Comprehensive Income and Cash Flows; and
- 5% and \$49,380 (2% of Total assets) for Statement of Financial Position.

Notes to the Financial Statements

For the year ended 30 June 2019

9.11 EXPLANATORY STATEMENT (CONTINUED)

Statement of Comprehensive Income

	Estimate 2018-19 \$'000	Actual 2018-19 \$'000	Actual 2017-18 \$'000	Variance						
				Variance between estimate and actual			Variance between actual and actual			
				\$'000	%	Note	\$'000	%	Note	
COST OF SERVICES										
Expenses										
Employee benefits expense	17,604	17,696	17,398	92	1%		298	2%		
Supplies and services	15,336	16,393	14,703	1,057	7%	1	1,690	11%	A	
Depreciation and amortisation expense	375	302	406	(73)	(19%)		(104)	(26%)		
Grants and awards	19	-	19	(19)	(100%)		(19)	(100%)		
Other expenses	-	3	-	3	100%		3	100%		
Total cost of services	33,334	34,394	32,526	1,060	3%		1,868	6%		
Income										
Revenue										
Fees	1,263	1,247	1,244	(16)	(1%)		3	0%		
Other revenue	37	98	37	61	165%		61	165%		
Grants and contributions	39	50	39	11	28%		11	28%		
Recoveries for National testing	1,643	1,553	1,519	(90)	(5%)		34	2%		
Total Revenue	2,982	2,948	2,839	(34)	(1%)		109	4%		
Total income other than income from State Government	2,982	2,948	2,839	(34)	(1%)		109	4%		
NET COST OF SERVICES	30,352	31,446	29,687	1,094	4%		1,759	6%		
Income from State Government										
Grants from State Government Agencies	250	250	205	-	0%		45	22%		
Services received free of charge	28,024	30,475	31,619	2,451	9%	2	(1,144)	(4%)	B	
Total income from State Government	28,274	30,725	31,824	2,451	9%		(1,099)	(3%)		
SURPLUS/(DEFICIT) FOR THE PERIOD	(2,078)	(721)	2,137	1,357	(65%)		(2,858)	(134%)		
OTHER COMPREHENSIVE INCOME										
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(2,078)	(721)	2,137	1,357	(65%)		(2,858)	(134%)		

Notes to the Financial Statements

For the year ended 30 June 2019

9.11 EXPLANATORY STATEMENT (CONTINUED)

Statement of Financial Position

	Estimate 2018-19 \$'000	Actual 2018-19 \$'000	Actual 2017-18 \$'000	Variance					
				Variance between original budget and actual			Variance between actual and actual		
				\$'000	%	Note	\$'000	%	Note
ASSETS									
Current Assets									
Cash and cash equivalents	-	1,629	6,563	1,629	100%	3	(4,934)	(75%)	C
Receivables	38	254	38	216	568%	4	216	568%	D
Other current assets	-	-	387	-	0%		(387)	(100%)	E
Total Current Assets	38	1,883	6,988	1,845	4855%		(5,105)	(73%)	
Non-Current Assets									
Restricted cash and cash equivalents	-	-	50	-	0%		(50)	(100%)	F
Property, plant and equipment	1,239	1,311	1,587	72	6%	5	(276)	(17%)	G
Intangible assets	1,192	1,194	1,219	2	0%		(25)	(2%)	
Total Non-Current Assets	2,431	2,505	2,856	74	3%		(351)	(12%)	
TOTAL ASSETS	2,469	4,388	9,844	1,919	78%		(5,456)	(55%)	
LIABILITIES									
Current Liabilities									
Payables	-	3	4,687	3	100%		(4,684)	(100%)	H
Total Current Liabilities	-	3	4,687	3	100%		(4,684)	(100%)	
Non-Current Liabilities									
Payables	-	-	50	-	0%		(50)	(100%)	I
Total Non-Current Liabilities	-	-	50	-	0%		(50)	(100%)	
TOTAL LIABILITIES	-	3	4,737	3	100%		(4,734)	(100%)	
NET ASSETS	2,469	4,385	5,107	1,916	78%		(722)	(14%)	
EQUITY									
Contributed equity	3,868	4,428	4,428	560	14%	6	-	0%	
Accumulated surplus/(deficit)	(1,399)	(43)	679	1,356	(97%)	6	(722)	(106%)	J
TOTAL EQUITY	2,469	4,385	5,107	1,916	78%	6	(722)	(14%)	J

Notes to the Financial Statements

For the year ended 30 June 2019

9.11 EXPLANATORY STATEMENT (CONTINUED)

Statement of Cash Flows

	Estimate 2018-19 \$'000	Actual 2018-19 \$'000	Actual 2017-18 \$'000	Variance						
				Variance between original budget and actual			Variance between actual and actual			
				\$'000	%	Note	\$'000	%	Note	
CASH FLOWS FROM STATE GOVERNMENT										
Grant from the Department of Education	250	41	205	(209)	(84%)		(164)	(80%)		
Net cash provided by State Government	250	41	205	(209)	(84%)		(164)	(80%)		
Utilised as follows:										
CASH FLOWS FROM OPERATING ACTIVITIES										
Payments										
Employees benefits	(25)	(7)	(24)	18	(72%)		17	(71%)		
Supplies and services	(9,770)	(8,093)	(305)	1,677	(17%)	7	(7,788)	2553%		K
GST payments on purchases	(693)	-	184	693	(100%)	8	(184)	(100%)		
Receipts										
User contributions, charges and fees	1,263	1,247	1,244	(16)	(1%)		3	0%		
Grants and contributions	39	51	39	12	31%		12	31%		
Recoveries for National testing	1,643	1,553	1,519	(90)	(5%)		34	2%		
GST receipts on sales	181	(200)	197	(381)	(210%)		(397)	(202%)		
GST receipts from taxation authority	512	(7)	7	(519)	(101%)		(14)	(200%)		
Other receipts	37	431	37	394	1065%		394	1065%		
Net cash used in operating activities	(6,813)	(5,025)	2,898	1,788	(26%)		(7,923)	(273%)		
Net increase/(decrease) in cash and cash equivalents	(6,563)	(4,984)	3,103	1,579	(24%)	9	(8,087)	(261%)		L
Cash and cash equivalents at the beginning of the period	6,613	6,613	3,510	-	0%		3,103	88%		L
Transfer of 27 th Pay restricted cash to the Department of Education	(50)	-	-	50	(100%)		-	0%		
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	-	1,629	6,613	1,629	0%	9	(4,984)	(75%)		L

Notes to the Financial Statements

For the year ended 30 June 2019

9.11 EXPLANATORY STATEMENT (CONTINUED)

Major Variance Narratives

Variations between estimate and actual

Statement of Comprehensive Income	
1	Supplies and services was \$1.1 million (7%) higher than the 2018-19 Estimate mainly due to additional software licences (\$0.5 million) and higher than expected costs relating to paper based NAPLAN assessments in 2019 (\$0.3 million).
2	The 2018-19 Estimate for services received free of charge (\$28.0 million) was \$2.5 million lower than the 2018-19 Actual (\$30.5 million) due to higher than expected costs associated with support from the Department of Education.
Statement of Financial Position	
3	The 2018-19 Estimate was nil for cash and cash equivalents on the expectation that funds would be fully utilised during the year.
4	The increase in receivables of \$0.2 million (568%) reflects the payment by the Department of Education to the Authority for Board expenses.
5	The variance was primarily due to the revision of the Authority's useful life for computers from three years to four years as at 1 July 2019.
6	Total equity was \$1.9 million (78%) higher than the 2018-19 Estimate due to the movement in contributed equity and the operating result for 2018-19.
Statement of Cash Flows	
7	The 2018-19 Estimate for supplies and services forecast an additional transfer of funds to the Department of Education as a contribution towards 2017-18 costs. This transfer did not occur in the 2018-19 Actual.
8	GST payments on purchases was nil in 2018-19 as the majority of purchases are now made by the Department of Education on behalf of the Authority. The 2018-19 Estimate projected \$0.7 million in GST payments.
9	The closing cash balance for 2018-19 was \$1.6 million higher than the Estimate mainly due to the reduction in payments for supplies and services (see above point 7).

Notes to the Financial Statements

For the year ended 30 June 2019

Variations between actual results for 2018-19 and 2017-18

Statement of Comprehensive Income	
A	Supplies and services are \$1.7 million (11%) higher than the previous year mainly due to property expenses (\$1.1 million) reflecting the impact of a one-off rent free period in 2017-18 and additional software licences (\$0.5 million).
B	The decrease in services received free of charge from the previous year of \$1.1 million (4%) reflects the Authority's contribution towards the 2018-19 costs through the transfer of revenue.
Statement of Financial Position	
C	The reduction in cash and cash equivalents of \$4.9 million (75%) is mainly due to the transfer of employees' leave to the Department of Education (\$4.5 million).
D	The increase in receivables of \$0.2 million (568%) reflects the 2018-19 grant payment for Board expenses that is due to be paid to the Authority from the Department of Education.
E	The decrease of \$0.4 million (100%) reflects a one-off prepayment in 2017-18.
F	Funds held in the suspense account for the purpose of meeting the 27 th pay in a reporting period that occurs every 11 th year. From 1 July 2017 the staff of the Authority became employees of the Department and the cash for the 27 th pay was transferred to the Department during 2018-19.
G	Property, plant and equipment decreased by \$0.3 million (17%) reflecting the depreciation of assets.
H	Payables decreased by \$4.5 million (100%) mainly due to the transfer of employees' leave to the Department of Education.
I	The decrease in non-current payables (\$0.05 million) was due to the transfer of the 27 th pay provision to the Department during 2018-19.
J	The accumulated surplus/(deficit) and total equity decreased \$0.7 million due to the deficit for the period.
Statement of Cash Flows	
K	Payments for supplies and services increased \$7.8 million (2553%) mainly due to the transfer of employees' leave provisions (\$4.5 million) and revenue as a contribution towards costs to the Department of Education (\$3.0 million).
I	The closing cash balance for 2018-19 was \$5.0 million (75%) lower than the previous year mainly due to the transfer of employees' leave to the Department of Education (\$4.5 million).

KEY PERFORMANCE INDICATORS

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 2019.



**EMERITUS PROFESSOR PATRICK GARNETT
CHAIR**

20 September 2019



**BRUCE MATTHEWS
BOARD MEMBER**

20 September 2019



**MARGARET HERLEY
BOARD MEMBER**

20 September 2019

Detailed information in support of key performance indicators

Agency Level Government Desired Outcome:

Western Australian schools implement the *Western Australian Curriculum and Assessment Outline* (Pre-primary to Year 10), Western Australian Certificate of Education (Years 11 and 12), and quality assessment, moderation and certification procedures.

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)	2017 Actual	2018 Actual	2019 Target ^(b)	2019 Actual ^(c, d)	Variance Between 2019 Target and 2019 Actual ^(e)	Variance Between 2019 Actual and 2018 Actual
Engagement of and acceptance by stakeholders of responsible syllabuses, accreditation and review	4.1	4.2	4.1	3.9	(0.2)	(0.3)
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.1	4.2	4.1	4.1	-	(0.1)
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.2	4.3	4.2	4.2	-	(0.1)

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

(b) As specified in the 2018–19 State Budget Statements.

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

KEI 1: Number of question responses received from members of Curriculum Advisory Committees: 328 (84.1% response rate; total number of members: 390)

KEI 2: Number of question responses received from members of Curriculum Advisory Committees: 331 (84.8% response rate; total number of members: 390)

KEI 3: Number of question responses received from members of Curriculum Advisory Committees: 312 (80.0% response rate; total number of members: 390)

(d) The Authority collects data in terms of the ATAR course examinations administered in the financial year covered by the annual report with the examinations conducted in November and data collected/collated early in the following year.

(e) The structure and function of the CACs was changed in 2019 and the membership has been refreshed accordingly. The new membership's views are reflected in the survey data used to collate the 2019 KEIs.

Services

Service 1: Curriculum development, evaluation and support

This service involves curriculum development, accreditation for all courses to ensure high quality and standards of contemporary curriculum provision and formal course review based on stakeholder feedback and consultation for Pre-primary to Year 12.

Key Efficiency Indicator:

Average cost per registered school for syllabus development and review (Pre-primary–Year 12)

This efficiency indicator demonstrates the average costs associated with syllabus development and review in all registered schools with full-time students.

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:

Average Cost per enrolled Student for Moderation (Years 3–12)

The average cost per enrolled student for moderation is calculated using the number of Year 12 students enrolled to complete the externally set task in General and Foundation courses and the number of students who sat the ATAR course examinations. It does not include students from Years 3–11.

Average Cost per enrolled Student for External Assessment (Years 11–12)

The average cost per enrolled student for external assessment reflects the number of students sitting ATAR course examinations.

Average cost per enrolled student for National Assessment Program – Literacy and Numeracy (NAPLAN)

The average cost per enrolled student in NAPLAN is calculated using the total costs associated with the administration of NAPLAN divided by the number of students sitting NAPLAN.

Average cost per enrolled Year 12 student for certification

The average cost per enrolled Year 12 student for certification is calculated using the total number of Year 12 certificates issued for the period.

Key efficiency indicators ^{(a) (b)}	2018 Actual ^(c)	2019 Target ^(d)	2019 Actual	Variance Between 2019 Target and 2019 Actual ^(f)	Variance Between 2019 Actual and 2018 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)	\$5,289	\$7,257	\$5,836	(\$1,421)	\$547 ^(g)
Service 2: Student assessment and certification Key efficiency indicators:					
1. Average cost per enrolled student for moderation (Years 3–12) ^(e)	N/A	\$72	\$41	(\$31)	N/A
2. Average cost per enrolled student for external assessment (Years 11–12)	\$260	199	\$284	\$85	\$24
3. Average cost per enrolled Year 12 student for certification	\$1,042	\$924	\$916	(\$8)	(\$126) ^(g)
4. Average cost per enrolled student for National Assessment Program Literacy and Numeracy (NAPLAN)	\$26	\$40	\$32	(\$8)	\$6 ^(h)

(a) The above figures have not been adjusted for inflation.

(b) The Authority has refined its cost allocation methodology for all Key Efficiency Indicator in 2018-19 to better reflect its current operations.

(c) The 2018 Actual has been restated for comparability purposes.

(d) The 2019 Targets have not been restated for comparability and are based on the previous allocation methods. Targets are as specified in the 2018–19 State Budget Paper No. 2 – Department of Education pages 297-298.

(e) The calculation methodology for the number of enrolled students for moderation has been revised for 2019. The 2018 Actual cannot be restated for comparability purposes.

(f) Variances are predominately due to the change in cost and calculation methodologies for the 2019 Actual, with the 2019 Targets reflecting the previous methodologies.

(g) The decrease in average cost per Year 12 student in 2019, compared to 2018 was predominantly due to a higher number of certifications issued in 2019.

(h) The increase in 2019 compared to 2018 was predominantly due to increased expenditure in supplies and services.

Note: The data reported is based on ATAR examinations conducted in November 2018.

OTHER FINANCIAL DISCLOSURES

Pricing policies of services provided

Schedule 1 of the *School Curriculum and Standards Authority Regulations 2005* sets out the fees and charges to be paid to the Authority for or in connection with:

- the assessment of courses for purposes of certification
- an application to the Authority, the supply of certificates
- records or materials by the Authority
- supply of services by the Authority.

For a student who is an Australian resident, certification, assessment and examination fees and charges are those set out in Schedule 1 of the *School Curriculum and Standards Authority Regulations 2005*.

Certification, assessment and examination fees and charges for students who are not Australian residents are, if there is a relevant determination in force under the regulations, the fees and charges specified in that determination. Otherwise, the fees and charges are set out in Schedule 1 of the *School Curriculum and Standards Authority Regulations 2005*.

The Authority's tariffs, fees and charges were unchanged in 2018–19.

Additionally, the Authority raises revenue through license fees and fees from overseas fee paying students, and recovery of NAPLAN testing.

The Department processes revenue transactions into the Authority's account as per s24(1) of the *Act*.

Capital works

Capital projects incomplete

The Student Records Management System (SRMS) development contract commenced in May 2017 with Insight Enterprises Australia (formerly Ignia). The SRMS development is progressing using an Agile project management methodology and is 70 per cent completed.

The online student portal was launched on 28 February 2019. Year 12 students are now able to obtain their 2018 certificates through the portal. Students enrolled in Year 12 in 2019 can also check their registration and course enrolments via the student portal.

A number of modules (examination development collaboration, Primary to Year 10 results data capture, language and English as an Additional Language or Dialect (EAL/D) online applications, and Music examination timetabling) are in user acceptance testing phase.

Capital spent to date \$1 703 450.00 out of contract price of \$2 591 833.20 (inc. GST).

Capital projects complete

No capital projects were completed in 2018–19.

Board and committee remuneration

Members of the Board and committees are remunerated as determined by the Minister for Education and Training, on the recommendation of the Public Sector Commissioner.

Table 24: Remuneration of Members of the Board 2018–19

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration 2018–19
Chair	Emeritus Professor Patrick Garnett	Annual	Twelve months	\$37 380
Member	Chapple Professor David Andrich	Annual	Twelve months	\$23 475
Member	Associate Professor Lennie Barblett	Annual	Twelve months	\$23 475
Member	Ms Pauline Coghlan	Annual	Eleven months	\$22 482
Member	Mr Neil Fernandes	Annual	One month	\$1 083
Member	Dr Lynette Henderson-Yates	Annual	Twelve months	\$23 475
Member	Ms Margaret Herley	Annual	Twelve months	\$23 475
Member	Dr Bruce Matthews	Annual	Twelve months	\$23 475

Table 25: Remuneration of Members of the Curriculum and Assessment Committee 2018–19

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration 2018–19
Chair	Ms Margaret Herley	Per meeting	Twelve months	\$1 100
Member	Associate Professor Caroline Barratt-Pugh	Per meeting	Twelve months	\$370
Member	Ms Elizabeth Blackwell	N/A	Twelve months	-
Member	Ms Amanda Connor	Per meeting	Twelve months	\$740
Member	Ms Gabrielle Doyle	N/A	Eight months	-
Member	Mr Neil Fernandes	Per meeting	Eight months	\$740
Member	Ms Fiona Forbes	N/A	Twelve months	-
Member	Mr Armando Giglia	N/A	Twelve months	-
Member	Mr Lindsay Hale	N/A	Twelve months	-
Member	Mr Tony Misich	Per meeting	Twelve months	\$1 100
Member	Ms Kristine Stafford	Per meeting	Twelve months	\$1 100
Member	Ms Katherine Ward	N/A	Twelve months	-
Member	Mr Roderick (Rod) Wood	Per meeting	Twelve months	\$740

Table 26: Remuneration of Members of the Standards Committee 2018–19

Position	Name	Type of remuneration	Period of membership	Gross/actual remuneration 2018–19
Chair	Dr Bruce Matthews (Chair)	Per meeting	Twelve months	\$2 200
Member	Mr Chris Booth	N/A	Twelve months	-
Member	Ms Rosalba Butterworth	N/A	Seven months	-
Member	Ms Anne Ford	Per meeting	Ten months	\$740
Member	Associate Professor Stephen Humphry	Per meeting	Twelve months	\$1 110
Member	Ms Pauline White	N/A	Twelve months	-

OTHER LEGAL REQUIREMENTS

Governance disclosures

Contracts with senior officers

At the date of reporting, no Board members had any beneficial interests in existing or proposed contracts between Authority and Board members, other than the usual contracts for appointment to the Board.

Unauthorised Use of Credit Cards

A corporate credit card for the Chair is held by the Executive Officer. There was no unauthorised use of this card during 2018–19.

Ministerial directives

Treasurer's Instruction 903 (12) requires the Authority to disclose information on any ministerial directives relevant to the setting of achievement of desired outcomes or operational objectives, investment activities and financing activities.

There were no Ministerial directives for the 2018–19 financial year.

Disability Access and Inclusion Plan (DAIP)

The *Disability Services Act 1993* requires all Western Australian public agencies to develop a Disability Access and Inclusion Plan (DAIP). The Authority's *DAIP 2017–2021* was developed in consultation with the community. It aims to ensure that individuals with disability are provided with the same opportunities as others to access services, facilities and information provided by the Authority.

The *DAIP 2017–2021* is available on the Authority website.

A voluntary coordinator role was created in 2018 to monitor and report on the Authority's DAIP. The Authority provided a DAIP 2018–19 progress report to the Department of Communities in June 2019.

Industrial relations

Staff profile

The Department of Education provides secretariat services to the Authority. This includes staff to support financial services, information and communications technology services (except where these services relate directly to the performance of the legislated functions of the Authority), human resources services, media, marketing and communications services, and other corporate services.

Staff development

All new SCS staff are required to participate in the Authority and the Department's induction programs on commencement of employment.

Mandatory compliance training, such as records management, Code of Conduct and Accountable and Ethical Decision-making were provided online by the Department and supported by in-person induction and training.

The Authority's induction covered explanation of the role and structure of the Authority, Code of Conduct, Conflict of Interest, Occupational Safety and Health (OSH), and an overview of the Authority's policies, procedures and guidelines. A separate induction by the relevant line manager

was provided to new staff members covering the specific requirements of their role. This included handover, communication processes, timelines and expectations. Line managers are provided with a checklist to assist with induction and to maintain compliance.

Language services

The Authority is committed to ensuring that all clients have equitable access to information and services, in accordance with the *Western Australian Language Services Policy and Guidelines 2014*. This commitment ensures effective communication between service providers and clients to deliver high quality services and programs that meet the needs of Western Australia's diverse population.

Diversity planning and management

As at 30 June 2019, the Board membership was made up of three males and four females. One Board member was of Aboriginal or Torres Strait Islander background.

The Standards Committee comprised two males and two females and the Curriculum and Assessment Committee comprised seven females and four males.

The Authority did not employ any staff nor have any direct employees in the reporting period.

Compliance with Public Sector Standards

The Authority is committed to ongoing compliance with the *Public Sector Standards* and the *Public Sector Commission Code of Ethics*. SCS staff supporting the Authority to fulfil its legislated functions comply with the Department's policy and procedures in accordance with section 31 (1) of the *Public Sector Management Act*.

The Authority undertook an annual review of its Code of Conduct, in accordance with the *Public Sector Commission Code of Ethics*. New and existing SCS staff and other individuals who performed the Authority's functions were provided with a copy of the Code of Conduct together with a Conflict of Interest Statement. Both documents are published on the Authority's intranet. SCS staff were required to read, sign and return the document, stating that they understood their obligations and accountability.

The Authority aims to address complaints in a timely and effective manner in accordance with the policies and procedures of both the Authority and the Department. Complaints received are registered as part of the Authority's accountability procedures. Five complaints were received in 2018–19.

Staff screening and Working with Children Checks

As a prerequisite to employment, all SCS staff and individuals performing the Authority's functions (including those employed on a casual basis) were required to undergo security screening. This screening is conducted through the Department's Screening unit who provide a National Police History Check clearance on application. If relevant to the position, SCS staff were also required to provide a current Working with Children Check.

Recordkeeping

Recordkeeping plans

In accordance with section 19 of the *State Records Act 2000* (Records Act), the Authority must have a Recordkeeping Plan that has been approved by the State Records Commission under section 23 of the Records Act. The Authority's Recordkeeping Plan was approved in 2017 and is effective for the five years following.

The Authority's functional retention and disposal schedule capturing disposal of new records, e.g. K-10 Outline and externally set tasks, was submitted to the State Records Office in 2018. Due to the Machinery of Government changes, the endorsement of the functional retention and disposal schedule was postponed.

Recordkeeping efficiency and effectiveness

In 2018–19, the Authority continued to improve its electronic recordkeeping practices by further promoting electronic file and document creation in the electronic recordkeeping system (EDRMS).

Table 27: Records registered in EDRMS in 2018–19

Electronic record type	Total number of electronic files created
Document	67 156
Email	36 792
Electronic file only	520

The Authority finalised the Archival Project in March 2019, resulting in reviewing and processing approximately 1000 boxes of legacy records.

In 2018–19, the Authority's CRM help desk, processed 1027 requests in a timely manner for the period.

Recordkeeping induction and training

The Authority's recordkeeping compliance is ensured through provision of recordkeeping and EDRMS hands-on workshops, induction sessions and on-demand training to all staff who support the Authority's functions.

Additionally, all new staff were required to complete the Department's online Records Awareness Training (RAT). These training sessions enabled staff to effectively utilise EDRMS and gain an understanding of the whole-of-government recordkeeping requirements. The total number of attendees for modular training decreased from 72 in 2017–18 to 12 in 2018–19. The total number of attendees at induction and other training increased from 11 in 2017–18 to 47 in 2018–19. This data is reflective of changes in staffing and training delivery that occurred in 2018–19.

Table 28: Recordkeeping training sessions provided during 2018–19

Training session	Total number of sessions	Total number of attendees
HPRM Workshop – Module 1 – Electronic Document and File Management	1	4
HPRM Workshop – Module 2 – Searching	1	4
HPRM Workshop – Module 3 – Email Management	1	4
HPRM Induction	18	22
Other	7	25
Total	28	59

Ongoing attendance at relevant industry training sessions was encouraged to allow records management staff to keep abreast of current trends, issues and practices in the area of information management.

Freedom of Information

The Authority recognises that any person has a right to be given access to documents of the Authority subject to, and in accordance with, the *Freedom of Information Act 1992*. The Authority website contains an information statement that documents the purpose of the Authority and how to access information. The information statement was updated in 2018–19.

The Authority's Freedom of Information practice is guided by the Department's policy and procedures.

In 2018–19, the Authority received four FOI applications.

Audit and Risk Management (ARM) Committee

The ARM Committee was established in accordance with section 53(1)(d) of the *Financial Management Act 2006* to assist the Board to properly discharge their responsibilities and to provide the framework for the conduct of the audit and risk functions of the Authority. The committee is chaired by a delegated Board member and membership includes senior officers of the SCS Division and two external representatives. A *Risk Management Working Group* reports to the ARM committee and manages the relevant aspects of the Authority's risk management matters.

The *ARM Committee Charter* (the Charter) provides the scope, purpose and requirements of audit and risk management. The Charter was reviewed and updated in 2018–19 to reflect machinery of government changes.

The Authority has a centralised risk management program, detailed in the Authority's *Risk Management Framework*. The framework and its relevant documentation ensure delivery of a coherent and comprehensive system of risk management that covers variations in the nature, degree and likelihood of risk. The Authority's *Risk Register* is regularly reviewed, with all moderate to high risks being presented at each Board meeting.

Public interest disclosure

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

There were no public information disclosure matters received by the Authority in 2018–19.

Accountability and integrity

The Department requires all staff to undertake its mandatory Accountable and Ethical Decision-making training.

The Department's policies and procedures provide clear guidance for SCS staff wanting to report alleged misconduct or inappropriate behaviour and the management of such reports.

Financial Management Manual

The Authority's *Financial Management Manual* (FMM) covers practices, procedures and policies in matters of financial management that apply to the Authority. References to relevant sections of the *Financial Management Act 2006*, Financial Administration Regulations and Treasurer's Instructions are included, where applicable.

As employees of the Department, the SCS Division staff are also obligated to follow the Department's FMM. The management of funds generated by the Authority, together with funds provided by the Department to the Authority, is subject to the Authority's FMM, as per the Service Level Agreement between the Department and Authority.

Where there is a conflict between the policies, procedures and guidelines outlined in the Authority's FMM or any finance related topics contained in the Department's policies, the policies in the Authority's FMM are followed. Officers are encouraged to seek guidance on such matters from relevant authorities.

APPENDICES



APPENDIX A

2008–2018 ATAR course examination data

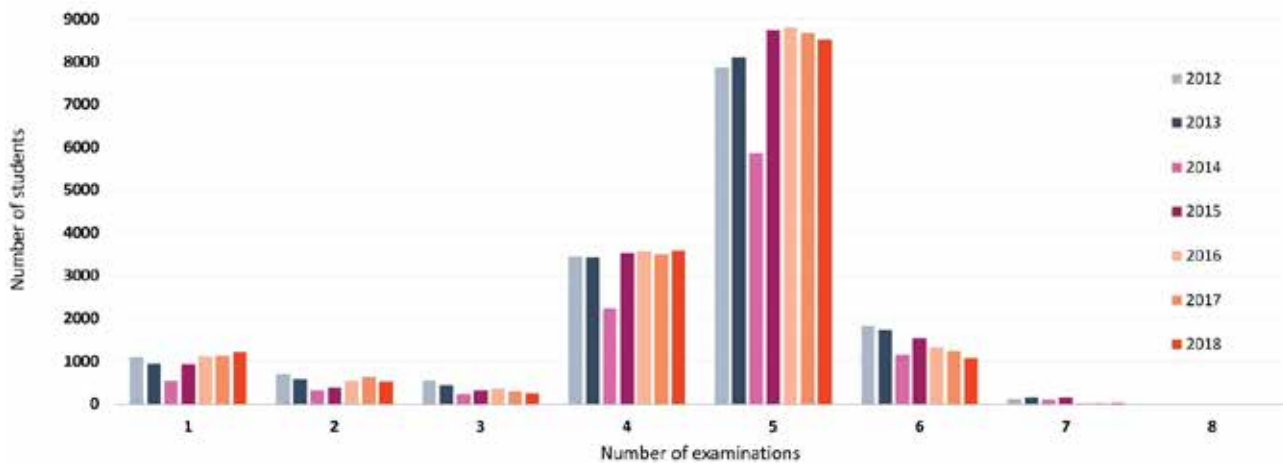
Examination enrolments (four or more ATAR* course examinations) as at October 2008–2018

October enrolments	2008	2009	2010	2011	2012	2013	2014 [#]	2015	2016	2017	2018
Gender											
Male	5261	5590	6181	6145	6092	6155	4431	6439	6305	6069	6039
Female	6179	6539	7262	7369	7167	7245	4932	7505	7427	7374	7165
Systems/sector											
Government	4763	4838	5506	5374	5297	5303	3378	5568	5443	5404	5369
Non-government	6085	6598	7175	7251	7187	7232	4982	7322	7126	6859	6631
Overseas	586	685	760	885	774	864	999	1050	1163	1180	1203
Non-school candidates	6	8	2	4	1	1	4	4	0	0	1
Location											
Metropolitan	9376	9947	10955	10892	10867	10891	7280	11214	10888	10644	10427
Country	1472	1489	1726	1733	1617	1644	1080	1676	1681	1619	1574
Overseas	586	685	760	885	774	864	999	1050	1163	1180	1203
Non-school candidates	6	8	2	4	1	1	4	4	0	0	1

*Prior to 2016, the ATAR course examinations were referred to as WACE course examinations. The data in this table are based on ATAR courses examination enrolments in October each year and should not be compared with data provided on the number of examination sittings as at 31 December each year.

[#]2014 was the 'half-cohort' of students.

Number of candidates enrolled for a specific number of ATAR course examinations (2012–2018)



Aboriginal/Torres Strait Islander students enrolled in ATAR course examinations 2018

	Male	Female	Metro	Country	Public	Non-public
Aboriginal	58	79	89	48	79	58
Torres Strait Islander	2	0	2	0	1	1
Both Aboriginal and Torres Strait Islander	0	3	3	0	2	1
Total	60	82	94	48	82	60

2018 WACE exhibitions and awards

Number of exhibition and award winners by category, 2018

Award	Number awarded
Beazley Medal: WACE	1
Beazley Medal: VET	1
General Exhibition	50
General Exhibition (Aboriginal and Torres Strait Islander)	1
Special General Award	1
Subject Exhibition	41
Special Subject Award	2
VET Exhibition	6
Subject Certificate of Excellence	319
Special Subject Certificate of Excellence	19
VET Certificate of Excellence	29
Certificate of Distinction	1397
Certificate of Merit	2431
Total	4298

APPENDIX B

Estimate of Statement of Comprehensive Income

For the year ended 30 June 2020

	Note	2019–20 Estimate \$'000
COST OF SERVICES		
Expenses		
Employee benefits expense		16,397
Grants and awards		14
Supplies and services		14,258
Depreciation and amortisation expense	3	2,128
Finance and Interest Costs	4	641
Total cost of services	1,2	33,438
Income		
Revenue		
Fees		1,263
Grants and contributions		39
Recoveries for national testing		1,643
Other revenue		46
Total Revenue	1	2,991
Total income other than income from State Government		2,991
NET COST OF SERVICES		30,447
Income from State Government		
Grants from State Government Agencies	2	250
Services received free of charge	1	30,197
Total income from State Government		30,447
SURPLUS/(DEFICIT) FOR THE PERIOD		-
OTHER COMPREHENSIVE INCOME		-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		-

Estimate of Statement of Cash Flows

For the year ended 30 June 2020

	Note	2019–20 Estimate \$'000
CASH FLOWS FROM STATE GOVERNMENT		
Grants from State Government Agencies		250
Net cash provided by State Government		250
Utilised as follows:		
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Employee benefits		(25)
Supplies and services	5	(2,276)
Finance and interest costs		(641)
GST payments on purchases		(228)
Payable to Department of Education (2018–19)	5	(299)
Receipts		
Fees		1,263
Grants and contributions		39
Recoveries for National testing		1,643
GST receipts on sales		208
GST receipts from taxation authority		20
Other receipts		46
Net cash used in operating activities		(250)
Net increase/(decrease) in cash and cash equivalents		
Cash and cash equivalents at the beginning of period		241
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		241

Estimate of Statement of Financial Position

For the year ended 30 June 2020

	Note	2019–20 Estimate \$'000
ASSETS		
Current Assets		
Cash and cash equivalents		241
Receivables		18
Other current assets		-
Total current assets		259
Non-Current Assets		
Plant and equipment		891
Intangible assets		3,117
Total non-current assets		4,008
TOTAL ASSETS		4,267
LIABILITIES		
Current Liabilities		
Payables		299
Total current liabilities		299
Non-current Liabilities		
Payables		-
Total non-current liabilities		-
TOTAL LIABILITIES		299
NET ASSETS		3,968
EQUITY		
Contributed equity		1,574
Contribution by Owner		2,394
Accumulated surplus / (deficit)		-
TOTAL EQUITY		3,968

Notes to the Annual Estimates

For the year ended 30 June 2019

Financial Statements

The implementation of the new accounting standard - *Australian Accounting Standard 16 Leases* significantly impacts the financial statements.

On the Income Statement, previous rental expenses for operating leases have been removed and replaced with interest expense and a depreciation cost for the right of use asset.

As the lease payment obligations sit with the Department of Education there is no additional charge to the School Curriculum and Standard Authority for the difference between lease instalments and the combined interest expense and depreciation charge, which would have been classified in the Statement of Financial Position.

The lease liability arrangements will be reported in the Department of Education's financial statements – Statement of Financial Position.

Since 1 July 2017, the operational management of the School Curriculum and Standards Authority is brought to account by the Department of Education.

Note 1 Total Cost of Services

Expenditure incurred by the Board for its operation is also recorded in the total of cost of services.

Note 2 Grants from State Government Agencies

Under the Service Level Arrangement with the Department of Education, the Department of Education provides a cash grant to the School Curriculum and Standards Authority to pay for the Board's expenditure.

Note 3 Depreciation and Amortisation Expense

With implementation of the new accounting standard - *Australian Accounting Standard 16 Leases*, from 1 July 2019, the operating expenditure relating to leases for accommodation and StateFleet have been reclassified from Supplies and Services to Depreciation and finance and interest costs (see Note 4).

Note 4 Finance and Interest Expense

With implementation of the new accounting standard - *Australian Accounting Standard 16 Leases*, from 1 July 2019, the operating expenditure relating to leases has been reclassified from Supplies and Services to Depreciation and finance and interest costs (see Note 3).

Note 5 Payable to Department of Education

Includes payments made to Department of Education for expenses incurred on behalf of the School Curriculum and Standards Authority funded through the collection of tariff, fees and charges.

APPENDIX C

Performance Management Framework 2020 Targets

For the year ended 30 June 2020

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', our agency level Government desired outcomes for the 2019–20 financial year will include:

- quality curriculum outline (Kindergarten to Year 12)
- assessment (Year 3 to Year 12)
- certification (Year 11 and Year 12) in Western Australia.

Outcome Based Management Framework

Government Goal	Desired Outcome	Services
Strong Communities: Safe communities and supported families.	Western Australian schools implement the <i>Western Australian Curriculum and Assessment Outline</i> (Pre-primary to Year 10), Western Australian Certificate of Education (Years 11 and 12), and quality assessment, moderation and certification procedures.	1. Curriculum Development, Evaluation and Support 2. Student Assessment and Certification

The Authority performs the following services to meet the desired outcomes.

Service 1: Curriculum development, evaluation and support

This service involves curriculum development, accreditation for all courses to ensure high quality and standards of contemporary curriculum provision and formal course review based on stakeholder feedback and consultation for Pre-primary to Year 12.

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.

The extent that the Authority is effective in meeting the desired outcomes will be measured by the scale of actual achievement against the targets as shown in the tables below.

Key effectiveness performance indicators

Key effectiveness performance indicators ^(a)	2020 Target
Engagement of and acceptance by stakeholders of responsive syllabuses, accreditation and review	4.0
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.1
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.2

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

Key efficiency indicators

Key efficiency indicators	2020 Target
Service 1: Curriculum development, evaluation and support	
1. Average cost per registered school for syllabus development and review (Pre-primary to Year 12)	\$4,925
Service 2: Student assessment and certification	
1. Average cost per enrolled student for moderation (Year 3 to 12)	\$34
2. Average cost per enrolled student for external assessment (Years 11 to 12)	\$299
3. Average cost per enrolled Year 12 student for certification	\$907
4. Average cost per enrolled student for National Assessment Program – Literacy and Numeracy (NAPLAN)	\$39

ANNUAL REPORT FEEDBACK FORM

We invite your feedback on the *School Curriculum and Standards Authority Annual Report 2018–19* (the Report).

Please take the time to share your thoughts and overall impressions of this Report with us by marking the appropriate box with and adding your comments.

The Report meets your needs?

Strongly agree Agree Disagree Strongly disagree

Comments (including a description of your needs):

The 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?

The Report addresses issues that are in the public interest.

Strongly agree Agree Disagree Strongly disagree

Comments:

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

Comments

Who are you?

<input type="checkbox"/> Government employee – education	<input type="checkbox"/> Researcher
<input type="checkbox"/> Government employee – other	<input type="checkbox"/> Student
<input type="checkbox"/> Private individual	<input type="checkbox"/> Other

General comments

Feedback on the Report should be emailed to info@scsa.wa.edu.au or posted to:

Principal Consultant, School Curriculum and Standards
School Curriculum and Standards Authority
PO Box 816
CANNINGTON WA 6987



School Curriculum and Standards Authority

Street address: 303 Sevenoaks Street CANNINGTON WA 6107

Postal address: PO Box 816 CANNINGTON WA 6987

Phone: (08) 9273 6300

General email: info@scsa.wa.edu.au

Web: www.scsa.wa.edu.au