



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



ANNUAL REPORT 2017-18

School Curriculum and Standards Authority Board



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STATEMENT OF COMPLIANCE

For year ended 30 June 2018

HON SUE ELLERY MLC
MINISTER FOR EDUCATION AND TRAINING

In accordance with section 12 of the *School Curriculum and Standards Authority Act 1997* and the *Public Sector Commissioner's Circular 2018–01*, we hereby submit for your information and presentation to Parliament the School Curriculum and Standard Authority's Annual Report for the financial year ended 30 June 2018.

This Report has been prepared in accordance with the *Treasurer's Instruction 903: Agency Annual Reports*, the *Financial Management Act 2006*, the *Annual Reporting Framework 2017–18* issued by the Public Sector Commission and other relevant legislation that governs our functions.



**EMERITUS PROFESSOR PATRICK GARNETT
CHAIR**



**JENNIFER MCGRATH
A/CHIEF EXECUTIVE OFFICER**

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.

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SECTION 1 OVERVIEW



ABOUT THIS REPORT

Welcome to our *2017–18 Annual Report*. It presents the work of the School Curriculum and Standards Authority (the Authority) in the context of the priorities stated in *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 2017–18 performance highlights and our performance against financial targets. It also presents our role, vision, values, and operational structure.

Included in this section is information about our performance management framework and our strategic priorities and goals for 2017–18.

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 generally reports data from Pre-primary onwards as Kindergarten is not a compulsory year of schooling in Western Australia. Appendix A contains detailed 2017 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 2018 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 on behalf of the Board of the School Curriculum and Standards Authority (the Authority).

Machinery of Government changes

On 1 July 2017 the State Government implemented Machinery of Government changes which included the amalgamation of the Department of Education (the Department) and the Department of Education Services and the transfer of School Curriculum and Standards Authority staff to the new Department. The Authority remains an independent statutory body with separate and distinct decision making responsibilities and accountabilities but changes to note include:

- the transfer of public sector staff to the Department led to the creation of the School Curriculum and Standards (SCS) Division of the Department. The division provides services to the Authority to perform its legislated functions
- the Director General of the Department also holds the 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 the *Public Sector Management Act 1994*
- the Authority, as represented by the Board, conducts its functions as required by the Act independent of the Department
- under section 17 of the Act, the Board has delegated some of its powers to a specific officer of the Department, the Executive Director, School Curriculum and Standards (SCS).

Further details of the arrangements for supporting the legislated functions of the Board are detailed in the Operational Structure section of this report.

Strategic Plan

The Authority is committed to providing high quality curriculum, assessment and standards inclusive of all students and in accordance with the Act. The *School Curriculum and Standards Authority Strategic Plan 2017–2020* (the *Strategic Plan*) articulates the Authority's strategic directions, including its vision, values and goals.

Curriculum, assessment and standards

Progress continued with implementing the *Western Australian Curriculum and Assessment Outline* (the *Outline*) for students from Kindergarten to Year 10. With the implementation by schools of Technologies, The Arts and Languages (Year 3) taking place in 2018, the syllabuses for all eight learning areas of the *Outline* are now in place in Western Australian schools. The Board has been pleased that more schools took advantage of the Abilities Based Learning Education, Western Australia (ABLEWA) resources to provide students with disability and additional learning needs who require additional support with access to the Pre-primary to Year 10 curriculum. Use of the Brightpath assessment tool, which assists teachers to measure progression of improvement, also increased among schools from across the education systems/sector.

Ensuring clear shared understandings of standards of student achievement from Pre-primary to Year 12 has continued as a feature of our work. Moderation processes are being developed for Pre-primary to Year 10 and a number of schools participated in a trial of Year 6 and 7 moderation activities. Moderation processes in Years 11 and 12 have been extended as the new courses implemented for the Western Australian Certificate of Education (WACE) 2016 have come fully into play and the Authority moves towards formalising its non-approval of grades policy and processes.

Work continued on the development of a Student Records Management System (SRMS) that will form the database of information relating to students' participation and achievement during their school years. Once the SRMS is fully functional we will be able to monitor the standards of student achievement from Pre-primary to Year 12 more effectively and prepare reports on the standards of student achievement attained in schools in the State.

Examinations, testing and certification

The requirements for achievement of the WACE introduced in 2016 for Year 12s are continuing to raise the status of the WACE as a rigorous Australian senior secondary certificate. The Western Australian Statement of Student Achievement (WASSA), as a statement of student achievement issued to all Year 12 students at the end of their secondary schooling, is providing universities, training providers and employers with clear information about the breadth and depth of a student's learning in Years 11 and 12.

As a measure of student literacy and numeracy, the Online Literacy and Numeracy Assessment (OLNA) is making clear not only the minimum standard required for the WACE but the support specific students need. The Board has been pleased with the ongoing efforts of schools to put measures in place to address the needs of students requiring specific support to improve their literacy and numeracy skills.

In May 2018, 272 volunteer schools from across the education systems/sector began the transition of National Assessment Program – Literacy and Numeracy (NAPLAN) assessments from a paper-based to online delivery with the introduction of NAPLAN Online. The Authority's work with NAPLAN Online and our own OLNA has contributed to Australia-wide understandings of the use of technology in testing, assessment and certification and other states have expressed interest in our methodologies, tools and resources.

Communication, engagement and partnerships

The Board wants the best educational outcomes for all Kindergarten to Year 12 students in Western Australia and effective partnerships are central to achieving those outcomes. We have continued to promote understanding of the role and responsibilities of the Authority.

The Authority plays an active role in contributing to work on national and State policy about education. The Board is able to provide a point of collaboration across the education systems/sector that ensures a consistent and independent voice on matters related to Authority functions. In 2017–18, the Board contributed to debate on a range of matters, including higher education standards, vocational education and training (VET) and high-quality curriculum for students.

The Board values the contributions of schools and teachers from across the education systems/sector that support us in meeting our legislated functions. Teacher engagement has been crucial in the development of high-quality curriculum and resources to all Western Australian students, such as the development of multi-age learning materials, building the important resource of student samples for Judging Standards in the *Outline* and providing student work samples for Years 11 and 12.

Staff from the SCS Division have worked with teachers in face-to-face meetings, seminars and briefings. They have presented at conferences, workshops and network meetings. Engaging with teachers and school leaders means that the work of the Authority is grounded in current practice and is responsive to needs of students, schools and the community.

Our websites continue to be our main point of communication and the source of information for our stakeholders. The development of a website for parents and the community has given us an

opportunity to engage with people for a number of groups and will be a valuable resource when it is formally launched. Webinars continue to be an effective way to connect with teachers in regional, remote and overseas schools for briefings, seminars and workshops.

The Authority has been actively exploring opportunities to expand its international program. The Western Australian curriculum and the standards we set are highly valued by our international partners and there is significant interest from schools in a number of countries.

Closing

I would like to thank senior executive staff within the SCS Division, Allan Blagaich, Juanita Healy and Russell Dyer, and all Division staff, for their professionalism and commitment in dealing with the Machinery of Government changes while maintaining a strong focus on ensuring that the Authority continues to fulfil its statutory responsibilities.

In closing, I would like to take this opportunity to thank my fellow members of the Authority Board and the members of the Authority's statutory and external committees, principals' forums and advisory groups. The work of the Authority relies on the participation of teachers and leaders from across the education systems/sector. The ongoing efforts of 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, the Parents and Friends Federation of Western Australia and teachers' professional associations continue to be central to enabling the Authority to meet its responsibilities. 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

2017–18 AT A GLANCE

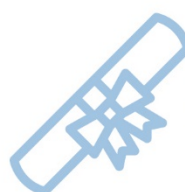
K–10 IMPLEMENTATION



WACE

24 332

Year 12 students were eligible for the WACE



22 174

Year 12 students met the requirements

ACHIEVEMENTS



91.1%

24 332 Year 12 students were eligible for the WACE in 2017. Of these, 22 174 (91.1 per cent) achieved the WACE.



69.4%

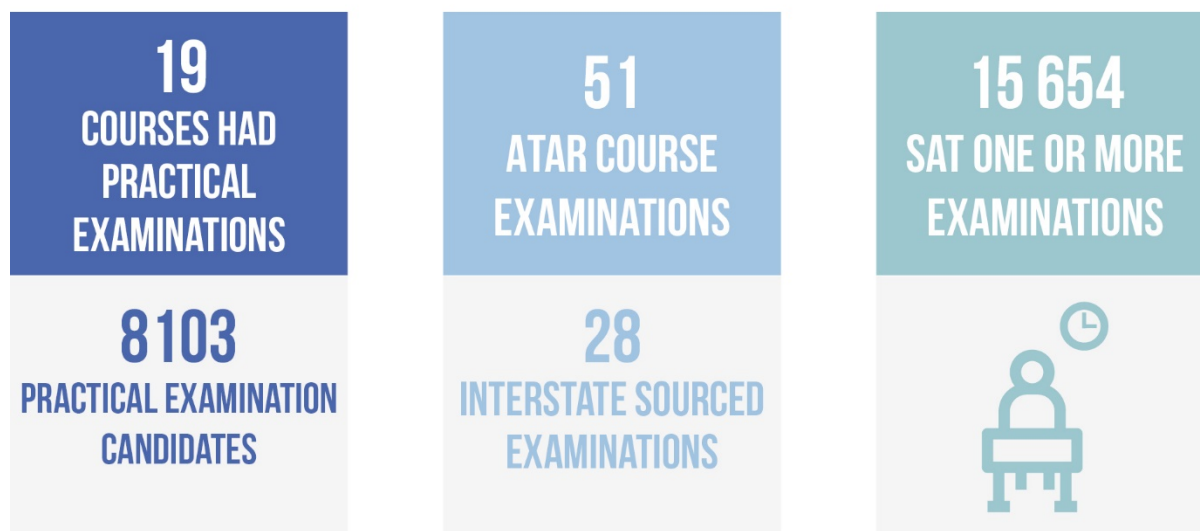
In 2017, there were 661 Aboriginal and Torres Strait Islander students eligible for a WACE. Of these, 459 achieved a WACE.



4479

A total of 4479 exhibitions and awards were granted to 3986 students.

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.

2016



III 3408 students achieved a
Certificate III

IV 674 students achieved a
Certificate IV

2017



III 3692 students achieved a
Certificate III

IV 957 students achieved a
Certificate IV

INTERNATIONAL SCHOOLS



441 Year 11 and **1181** Year 12
students were enrolled in WACE
programs overseas.

BRIGHTPATH ASSESSMENT TOOL

474

schools across the education systems/
sector were provided access to
Brightpath in 2017.

69

additional schools were registered to
use Brightpath in Semester 1 2018.

NAPLAN

AVERAGE PARTICIPATION FOR YEARS 3, 5, 7 AND 9 COMBINED IN THE 2017 NAPLAN

95.5%

Language
conventions

94.8%

Numeracy

95.2%

Reading

95.2%

Writing

OPERATIONAL STRUCTURE

Responsible Minister

The School Curriculum and Standards Authority (the Authority) was 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 Act* (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 measurements and standards, and has conducted research at a national and state level in certification and selection into tertiary education.

Dr Lennie Barblett

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





Dr Lynette Henderson-Yates

Dr Henderson-Yates is an Aboriginal woman from Derby and has more than 30 years' experience in Aboriginal education.

Dr Henderson-Yates is a former school Deputy 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

Ms Herley has completed a two-year contract with Curtin University as Director of Partnerships in the School of Education. Ms Herley was previously Principal of Iona Presentation College for 15 years.



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.

Mr Neil Fernandes

Mr Fernandes joined the Board on 24 July, 2017. He has 35 years of experience in the VET sector at the State, national and international level, including senior executive positions as Deputy Director-General (Training), Department of Education and Training and Managing Director, Central Institute of Technology. He has been instrumental in developing VET programs in Western Australian schools and also had close involvement in the Raising of the School Leaving Age strategy.

Mr Fernandes is also a member of the Training and Accreditation (TAC) Board.



Organisational structure

On 1 July 2017, the State Government implemented Machinery of Government (MOG) changes to increase collaboration, deliver services more efficiently and focus on whole of government objectives across the public sector. As part of the MOG changes, public sector staff previously employed by the Authority were transferred to the Department of Education (the Department) forming a new division in the Department – School Curriculum and Standards (SCS). The Director General of 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*.

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.

Funding to support the functions of the Authority is appropriated to the Department. The Board is then funded in the form of a grant paid to the Authority. The Chief Financial Officer (CFO) of the Department is the CFO of the Authority for the purposes of the *Financial Management Act 2006* s(57).

Effective 1 July 2017, the SCS Division has two directorates: Curriculum, Assessment and Strategic Policy, and Examinations, Certification and Testing 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 1 July 2017



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 Division
Ms Juanita Healy	Assistant Executive Director – Curriculum, Assessment and Strategic Policy
Mr Russell Dyer	Assistant Executive Director – Examinations, Certification and Testing

Mr Allan Blagaich

Executive Director – School Curriculum and Standards Division

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. 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 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 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:

- ensuring that equitable and rigorous 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 the completion of implementation
- developing externally set tasks (ESTs) and leading the 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 the 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 and planning and developing the policies, programs, systems and innovations associated with the work of the Authority
- ensuring that the Authority remains responsive to the needs of the Board and the Minister 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, ESTs and NAPLAN across Western Australia
- 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
- ensuring that data is of the highest integrity and that it is collected, manipulated, analysed and reported within all required timelines and 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
- ensuring that information systems optimise service delivery to all stakeholders, and planning and supporting the implementation of future technological improvements across the Authority.

Staff numbers

Since 1 July 2017, the Authority's functions have been supported by the SCS Division of the Department. Other work areas of the Department provide services, such as 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 2018, the Authority's functions were supported by staff numbers* (head count) displayed in Table 2.

Table 2: SCS staff numbers as at 30 June 2018

Contract Type	Full-time	Part time	Total
Permanent	84	17	101
Fixed Term	19	18	37
Total	103	35	138

*Only School Curriculum and Standards Division staff data is reported in the Authority's annual report. The 138 staff in the 30 June headcount equated to a full-time equivalent of 124 staff.

In 2017–18, approximately 3000 casual staff assisted with examinations, testing and short-term syllabus development and evaluation requirements.

LEGISLATION

Enabling legislation

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

School Curriculum and Standards Authority Amendment Act 2017

In 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. The Authority undertook stakeholder consultation with regards to the contents of the Bill. The Bill was tabled in the upper and lower houses of State parliament, and passed both Houses on 6 December 2017. Work began preparing draft regulations in support of the implementation of the amendments with consultation to be commenced in the second half of 2018.

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*
- *Disability Services Act 1993*
- *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 2017–18 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 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.	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 ^(b)	2018 Target ^(a)	2018 Actual	Variance
Engagement of and acceptance by stakeholders of responsible syllabuses, accreditation and review	4.1	4.2	0.1
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.1	4.3	0.2
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.2	4.3	0.1

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

(b) As specified in the 2017–18 State Budget Statements.

Table 5: Key efficiency indicators

Key efficiency indicators	2018 Target ^(a)	2018 Actual	Variance ^(b)
Service 1: Curriculum development, evaluation and support			
1. Average cost per registered school for syllabus development and review (Pre-primary – Year 12)	7,842	7,290	(552)
Service 2: Student assessment and certification			
1. Average cost per enrolled student for moderation (Year 3 to 12)	74	72	(2)
2. Average cost per enrolled student for external assessment (Years 11 to 12)	209	204	(5)
3. Average cost per enrolled student for National Assessment Program – Literacy and Numeracy (NAPLAN)	39	33	(6)
4. Average cost per enrolled Year 12 student for certification	965	911	(54)

(a) Targets as specified in the 2017–18 State Budget Statements.

(b) 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 2017–18 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 2017–18 financial year.

PERFORMANCE AGAINST FINANCIAL TARGETS

Table 6: Performance against financial targets

Financial targets	2017–18 Budget (Section 40 ^(a))	2017–18 Actual	2017–18 Budget less Actual ^(b)
	\$000	\$000	\$000
Total cost of services	34,846	32,526	(2,320)
Net cost of services	34,846	29,687	(5,159)
Surplus/(Deficit) for the Period	(7,294)	2,137	9,431
Total Equity (Net Assets)	-	5,107	5,107
Net increase/(decrease) in cash held	-	3,103	3,103

(a) As specified in the Section 40 submission.

(b) The estimate was higher than the actuals due to operational efficiencies obtained through the machinery of government process.

More details on the Authority’s effectiveness and efficiency in meeting targets specified in the 2017–18 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

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

Adoption and adaption of the Australian Curriculum was used to develop the Western Australian curriculum, which is published in the *Outline*.

The Authority continued to work collaboratively with the Australian Curriculum, Assessment and Reporting Authority (ACARA), the Australasian Curriculum, Assessment and Certification Authorities (ACACA), all states and territories, and the education systems/sector in Western Australia.

Abilities Based Learning Education, Western Australia (ABLEWA)

The ABLEWA resources provides 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. The 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 an online professional learning package that provides advice on linking assessment information with curriculum planning and teaching.

The resources are available to all schools in Western Australia.

Implementing the Pre-primary to Year 10 Western Australian curriculum

Syllabus development

The implementation of Technologies (Design and Technologies, and Digital Technologies), The Arts (Dance, Drama, Media Arts, Music, Visual Arts) and Languages at Year 3 (Chinese, French, German, Indonesian, Italian, Japanese) in 2018 complements the suite of learning areas (English, Mathematics, Science, Humanities and Social Sciences, and Health and Physical Education) already implemented in the *Outline*.

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.

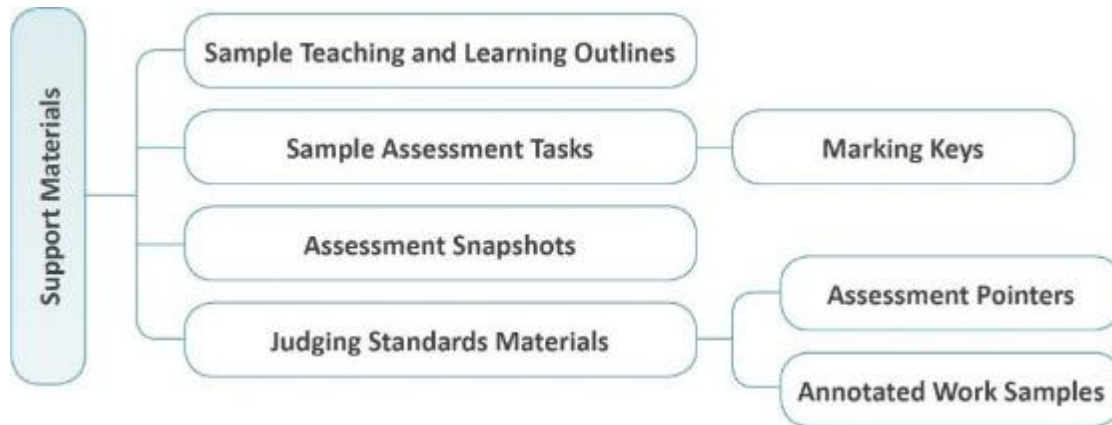
The Authority has made available on its website the Australian Curriculum Languages not adopted and adapted by Western Australia, including ACARA's *Aboriginal Languages and Torres Strait Islander Languages Framework*.

Teacher support materials

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

In 2017 and 2018 teacher support materials for planning in a multi age group classroom were developed, including a process diagram, sample plans across a range of learning areas and year groups, and planning templates for teacher use.

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

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 2017 and 2018, with Pre-primary to Year 8 Languages annotated work samples provided across all six languages (Chinese, French, German, Indonesian, Italian, Japanese).

Sample Assessment Activities continued to be published during 2017 and 2018 in each of the learning areas, with the focus on Pre-primary to Year 10 Technologies, The Arts and Languages.

Table 7: 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.

Implementation requirements timeline

English, Mathematics, Science, Humanities and Social Sciences and Health and Physical Education are fully implemented. The requirements for the implementation of Technologies, The Arts and Languages from Pre-primary to Year 10 learning area syllabuses are outlined in Table 8.

Table 8: Implementation schedule for Pre-primary to Year 10 syllabuses

Year	Learning Area	Implementation Requirements
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 1.
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.
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.

Brightpath

The Authority purchased the Brightpath software licence in 2016. In 2017, access to Brightpath was provided to 474 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 supported over 450 primary 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 Semester 2 2017, 60 158 assessments were undertaken across Western Australian schools, including 30 394 in Narrative Year 1 to Year 6 and 11 834 in Recount – Early Childhood. Term 1 2018 data indicates that the Narrative scale continued to be used consistently by schools with 13 354 assessments being undertaken. The Recount – Early Childhood scale in the same period recorded 6224 assessments completed.

In Semester 1, 2018, an additional 69 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 which can be used for evaluating school programs.

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 ESTs.

Syllabus delivery audit

The Authority introduced the syllabus delivery audit in 2015 and it has been continued in 2018. The audit is designed to ensure that all schools are delivering and assessing the correct syllabus to comply with WACE requirements.

In Term 1, 2018 approximately 6737 documents associated with the delivery of all Year 12 ATAR 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 100 reviewers made up of 30 Principal Consultants from the Authority and 70 experienced teachers who were selected following an expression of interest process. The overall compliance rate achieved by schools was 90 per cent.

The audit process was undertaken using a user-friendly web-based process. To assist schools to upload information to the database, the Authority provided a detailed procedures manual and information technology troubleshooting via a dedicated helpdesk. Reports were provided online to schools on their compliance level and any non-compliance issues.

In Term 2, 2018, the Authority initiated a review of the minority 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 June 2017 to September 2017, the Authority conducted 60 grading reviews following on from the syllabus delivery audit to ensure schools had undertaken the required changes to the documentation to meet the compliance requirements of the Authority.

In the same period, the Authority also conducted 234 grading reviews on specific courses at schools where 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 on their request.

As part of the support program for new schools, 98 document reviews were conducted in Term 1, 2018. The reviews were conducted for five 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.

Consensus moderation meetings

Consensus moderation meetings provide teachers with opportunities to build common understandings of the course standards that underpin comparability. Consensus moderation continued in 2018, after being re-introduced in 2017.

The consensus moderation process for Year 12 courses was conducted from mid-July 2017 to mid-August 2017.

There were 70 consensus moderation meetings held in 2017 for Year 11 General and Foundation courses. Sixty-nine were for General Courses (Business Management and Enterprise; Design: Dimensional Design; Design: Graphics; Design: Photography; Design: Technical Graphics; Engineering Studies; Health Studies; Materials Design and Technology: Metal; Materials Design and Technology: Textiles; Materials Design and Technology: Wood; Mathematics Essential; Music; Physical Education Studies) and one was for a Foundation Course (English as an Additional Language or Dialect).

A total 858 teachers attended the meetings. There were 115 'mail-ins' from schools unable to attend a meeting due to geographic location or due to insufficient enrolments to form a meeting where schools mailed student assessment files to the Authority.

Table 9: Year 11 courses involved in consensus moderation meetings in 2017

COURSE	COURSE TYPE	NUMBER OF MEETINGS	NUMBER OF PARTICIPANTS	NUMBER OF MAIL-INS
	General Year 11 (G11) and Foundation Year 11 (F 11)			
Business Management and Enterprise	G11	4	46	5
Design: Dimensional, Graphics, Photography, Technical Graphics	G11	10	122	17
Engineering Studies	G11	2	17	2
English as an Additional Language/Dialect	F11	1	11	4
Health Studies	G11	4	54	7
Materials Design and Technology: Metals, Textiles, Wood	G11	20	221	36
Mathematics Essential	G11	16	220	22
Music	G11	3	30	6
Physical Education Studies	G11	10	137	16
Total		70	858	115

The focus of consensus moderation activities for 2018 is Year 12 ATAR and General courses. There were 105 meetings held in June 2018: 87 meetings for ATAR courses (Applied Information Technology; Chemistry; English; Mathematics Applications; Mathematics Methods; Media Production and Analysis; Modern History; Music: Contemporary; Music: Jazz; Music: Western Art; Philosophy and Ethics; Physical Education Studies; Politics and Law; Visual Arts) and 18 for General courses (Automotive Engineering and Technology; Building and Construction; Drama; Integrated Science; Religion and Life).

A total 1159 teachers attended the meetings. Of the 214 'mail-ins' due by 30 June, 209 were received from schools unable to attend a meeting due to geographic location or due to insufficient enrolments to form a meeting.

Table 10: Year 12 courses involved in consensus moderation meetings to the end of June 2018

COURSE	COURSE TYPE General Year 12 (G12) and ATAR Year 12 (A 12)	NUMBER OF MEETINGS	NUMBER OF PARTICIPANTS	NUMBER OF MAIL-INS
Applied Information Technology	A12	4	37	4
Automotive Engineering and Technology	G12	1	11	10
Building and Construction	G12	2	16	7
Chemistry	A12	10	115	25
Drama	G12	5	57	12
English	A12	11	133	26
Integrated Science	G12	7	78	10
Mathematics Applications	A12	12	136	27
Mathematics Methods	A12	11	124	24
Media Production and Analysis	A12	5	51	4
Modern History	A12	9	91	18
Music (Contemporary, Western Art, Jazz)	A12	5	59	6
Philosophy and Ethics	A12	1	15	1
Physical Education Studies	A12	6	64	12
Politics and Law	A12	6	71	4
Religion and Life	G12	3	39	8
Visual Arts	A12	6	62	11
Total		104	1159	209

Feedback to schools

In 2017, Principals received a follow-up letter at the end of the process with the school data for all courses that were in consensus moderation from their school.

Externally set tasks

During Term 2, 2018, Year 12 students enrolled in General and Foundation courses completed an EST developed by the Authority. There were 56 EST papers written across the General and Foundation courses. Schools were informed in Term 3, 2017 of the content from the Unit 3 syllabus on which the task is based. Two hundred and twenty nine schools administered the ESTs with a total

of 56 122 papers sent to schools. From these, the Authority selected 21 251 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, 2018, 54 of 56 General and Foundation 2019 ESTs had been received and curriculum specialist checks had commenced.

International education

From July 2017 to December 2017, the Authority's international education program was offered in 12 schools in six countries – Bangladesh, China, Malaysia, Singapore, Vietnam and Zimbabwe. From December 2017 to June 2018, the program was offered in 11 schools in five countries, with suspension of the AUSMAT (Australian Matriculation) licensing arrangement until the end of 2018 in Zimbabwe (the African School of Higher Education).

The Western Australian Curriculum programs offered internationally include:

- Pre-primary to Year 10 *Outline*
- Year 11 and Year 12 WACE
- Year 12 one-year AUSMAT.

Students at these overseas schools can study the Authority's curriculum program as Western Australian Pre-primary to Year 12 students without leaving their own country. The senior program provides a seamless transition into universities within Australia and around the world.

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

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

Schools offering the *Outline* are usually visited twice. These schools include the Australian International School, Dhaka in Bangladesh which offers the Western Australian Curriculum programs from Pre-primary to Year 12 and the Western Australian International School System, Ho Chi Minh City in Vietnam which offers the Pre-primary to Year 10 program. Student enrolment numbers for these programs are not collected by the Authority.

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

Schools (as at 31 December 2017)	Year 11	Year 12
African School of Higher Education, Harare	-	4
Australian International School, Dhaka	11	7
China-Australia College, Zhengzhou	31	32
First City University College, Kuala Lumpur	0	30
Methodist College, Kuala Lumpur	-	135
Beijing Aidi School	250	132
Saigon International College, Ho Chi Minh City	73	37
Shanghai Gold Apple School, Shanghai	41	48
St Francis Methodist School, Singapore	35	19
Sunway University College, Johor Bahru	-	62
Sunway College, Kuala Lumpur	-	675
Total students per enrolled	441	1 181
Overall total Year 11 and 12		1 622

*Note: name change in 2017 to Beijing Aidi School

Implementation of Year 11 and 12 Curriculum

Grade descriptions and annotated samples

Interim 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 2017 and 2018 against evidence from collected student samples. The revised grade descriptions are being progressively uploaded to the Authority website as they are 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 uploaded to 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 were required to complete an application for permission to enrol in Chinese, French, German, Indonesian, Italian or Japanese language courses.

The Authority processed 2069 applications in total and determined for each student the course in which they were permitted to enrol. An external and independent appeals panel considered appeals from 27 students. Nineteen of these appeals were upheld.

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

In the 2017 school year, all students planning to enrol in a Year 12 EAL/D course or for OLNA EAL/D student status were required to submit an application for eligibility.

The Authority processed 4250 applications in total; 4148 were approved. An external and independent appeals panel considered three appeals. No appeals were upheld.

Retention and participation

Year 7 students have been included in the statistics since 2015 and registration figures in 2017 (180 427) allow continuing comparison of the six cohorts. There is an increase in student numbers in Years 7, 8, and 12, whereas Years 9, 10 and 11 all showed a minor decrease in number. The most significant of these is in Year 10, a decrease of 237 students (0.77%). There is a total increase of 1108 students (0.61%) across the whole population, with the largest increases in Year 7 with 688 students more than 2016 (2.2%) and in Year 12 with 431 students more than 2016 (1.6%). As in previous years, the number of Year 12 students is less than the number of Year 11 students. In 2017, the decline was 3717. Students in Years 8, 9, 10 and 11 remain fairly steady around the 30 000 mark.

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 12: 2017 School registrations

SCHOOL TYPE	YEAR 7	YEAR 8	YEAR 9	YEAR 10	YEAR 11	YEAR 12	TOTAL
Government	18 669	17 987	17 625	17 621	18 411	15 325	105 638
Non-government	12 341	12 528	12 130	12 264	11 797	10 717	71 777
Other	301	277	304	273	590	1 267	3 012
Total	31 311	30 792	30 059	30 158	30 798	27 309	180 427

Table 13 shows the number of students born 1/7/1999–30/6/2001 registered with the Authority between 2016 and 2017, including those undertaking programs other than full-time schooling.

Table 13: 2017 student registrations students born 1/7/1999–30/6/2001

	DATE OF BIRTH 1/7/1999– 30/6/2000	DATE OF BIRTH 1/7/2000– 30/6/2001
A. Participating students		
(i) Schooling		
Government	15 217	16 985
Non-government	10 842	11 527
Home education	83	151
Sub-total: participating students (i)	26 142	28 663
(ii) Non-School (Notice of Arrangements)		
TAFE/RTO (Form A)	1 030	902
Apprenticeship/traineeship (Form ATRS)	1 070	418
Employment (Form C)	444	172
Combination of above (Form B)	0	0
Pending (i.e. no learning program supplied)	108	37
Sub-total: participating students (ii)	2 652	1 529
Sub-total (i) and (ii): participating students	28 794	30 192
B. Non-participating students		
Includes students who have left secondary education, not re-registered, on cancelled Notices of Arrangements	1 818	681
C. Other		
Includes students whose whereabouts are unknown, already graduated, left Western Australia and working with Participation Teams	1 314	610
Total all students	31 962	31 483

Aboriginal/Torres Strait Islander student registrations

Table 14 shows the number of Aboriginal and Torres Strait Islander students born 1/7/1999–30/6/2001 registered with the Authority between 2016 and 2017, including those undertaking programs other than full-time schooling.

Table 14: Aboriginal/Torres Strait Islander 2017 student registrations students born 1/7/1999–30/6/2001

	DATE OF BIRTH 1/7/1999–30/6/2000			DATE OF BIRTH 1/7/2000–30/6/2001		
	YEAR 10	YEAR 11	YEAR 12	YEAR 10	YEAR 11	YEAR 12
A. Participating students						
(i) Schooling						
Government	1	137	928	45	1 254	10
Non-government	4	51	255	43	330	2
Home education	0	0	0	0	0	0
Sub-total: participating students (i)	5	188	1 183	88	1 584	12
(ii) Non-School (Notice of Arrangements)						
TAFE/RTO (Form A)	–	18	40	1	46	0
Apprenticeship/traineeship (Form ATRS)	–	1	7	0	5	0
Employment (Form C)	–	0	14	0	4	0
Combination of above (Form B)	–	0	0	0	0	0
Sub-total: participating students (ii)	–	19	61	1	55	0
Sub-total (i) and (ii): participating students	5	207	1 244	89	1 639	12
B. Non-participating students						
Includes students who have left secondary education, not re-registered, on cancelled or pending Notices of Arrangements	12	61	171	24	72	1
C. Other						
Includes students whose whereabouts are unknown, already graduated, left Western Australia and working with Participation Teams	2	32	320	9	219	7
Total all Aboriginal and Torres Strait Islander students	19	300	1 735	122	1 930	20

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.

2018 ATAR course examinations development

In December 2017, 255 examining panel members for 51 ATAR course examination panels were briefed regarding the development of the examination materials for the 2018 examinations.

Each panel included a curriculum specialist and independent checker.

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

By 30 June 2018, 51 ATAR course examination document sets (examination paper, marking keys, source booklets, recording information etc.) for 2018 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 2018.

2017 ATAR course examinations

For the 2017 school year, the Authority recorded that:

- 13 443 (55 per cent) of Year 12 students who undertook full-time WACE studies sat four or more ATAR course examinations (13 540 (58 per cent) in 2016, 13 680 (58.3 per cent) in 2015)
- a total of 15 654 students sat one or more ATAR course examinations
- of the students who enrolled in four or more examinations, 79.2 per cent studied at a school in the metropolitan area. This compares with 12 per cent for students who studied at a country school
- the most frequent number of ATAR course examinations in which students enrolled over the past six years was five
- more female students were enrolled to sit the examinations than males
- 661 Year 12 Aboriginal/Torres Strait Islander students enrolled with the Authority in 2017. Of those, 148 were enrolled to sit one or more ATAR course examinations
- not all candidates enrolled in an examination actually sat the examination. There were 991 candidates absent from the written examinations. Of these, 159 were absent from the Mathematics Application examination and 113 absent from the English examination.

See Appendix A for detailed data about 2017 ATAR course examinations.

Written examinations

The Authority conducted 79 separate examinations comprising 51 ATAR course examinations and 28 interstate-sourced examinations. The ATAR course examinations were held from Wednesday, 1 November to Tuesday, 21 November 2017. At least two, and at most four, examinations were conducted each day during the examination period. The examination timetable was well received by examination candidates.

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

Refinements to the ATAR course examination processes included:

- establishment of an online portal for markers and supervisors

- implementation of a new online system for schools and students to access information regarding special examination arrangement applications
- extension of the online marking to include Economics and Modern History written scripts.

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 Arrangement Panel
- Sickness/Misadventure Committee
- Examination Breaches Committee
- Appeal to Breach of Examination Rules Committee
- Appeal to Special Examination Arrangements Committee
- Awards and Exhibitions Panel.

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 attended by 8103 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 examinations that were set interstate for 24 languages.

Access for candidates with disability

A total of 676 applications were received for 2017 (compared with 616 in 2016, 597 in 2015). This represented 4.3 per cent (3.9 per cent in 2016, 3.8 per cent in 2015) of the number of candidates who were enrolled to sit at least one ATAR course examination. When compared to the applications received in 2016, the greatest increases have been in the categories of ADD/ADHD (25 per cent) and psychological (20 per cent) with a decrease of 20 per cent in fine motor and five per cent in learning disabilities.

Breach of examination rules

In 2017, the Breach of Examination Rules Committee found that 51 candidates had breached examination rules. All but 22 of the breaches were for the practical examinations. Seven 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 penalty reduced.

Sickness/misadventure consideration

In 2017, 724 candidates applied for sickness/misadventure consideration, which represents an increase (19.8 per cent) on the number of applications received in 2016.

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 107 candidates requested a results check, involving 193 written and practical examinations. Two changes were implemented.

In the 2017 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 2017, 14 774 Year 12 students achieved at least one VET qualification at Certificate II or higher in Years 10, 11 or 12, compared with 13 547 in 2016. This equates to an overall nine per cent increase in completed qualifications. In 2017, 3692 students achieved a Certificate III qualification and 957 students achieved a Certificate IV qualification compared to 3408 and 674 respectively in 2016.

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 Certificate II or higher if not enrolled in four or more ATAR courses. The WACE requirements are now more rigorous than prior to the reform introduced for 2016.

In 2017, there were 24 332 Year 12 students who were eligible for the WACE. Of these, 22 174 (91.1 per cent) achieved the WACE.

Table 15: Achievement of a WACE 2007–2017

WACE STATUS/ YEAR	2007	2008	2009	2010	2011	2012	2013	2014*	2015	2016	2017
Eligible for a WACE	19 121	18 853	19 845	21 296	21 621	21 879	22 934	15 607	23 475	23 360	24 332
Achieved a WACE	18 357	18 092	19 096	20 713	21 057	21 284	22 229	14 982	22 630	21 473	22 174
Percentage of eligible cohort	96.0	96.0	96.2	97.3	97.4	97.0	96.9	96.0	96.4	91.9	91.1

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

Table 19 shows there were 661 Aboriginal and Torres Strait Islander students eligible for a WACE in 2017. Of these, 459 students achieved a WACE. From 2008, it was mandatory for schools to indicate if a student was an Aboriginal/Torres Strait Islander. Prior to this year, such demographic information was required only for student achievements in vocational education and training (VET). Therefore, caution is recommended when interpreting Table 13 figures for years prior to 2008 as the data collection relating to Aboriginal and Torres Strait Islander status is unreliable.

Table 16: Achievement of a WACE by Aboriginal and Torres Strait Islander students

WACE STATUS/ YEAR	2007	2008	2009	2010	2011	2012	2013	2014*	2015	2016	2017
Eligible for a WACE	286	362	367	460	469	437	600	402	617	565	661
Achieved a WACE	251	312	328	422	432	407	558	372	553	417	459
Percentage of eligible cohort	87.8	86.2	89.4	91.7	92.1	93.1	93.0	92.5	89.6	73.1	69.4

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

Special considerations

Schools that considered that implementation of the changes to the WACE requirements had disadvantaged any of their Year 12 students 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 change in WACE rules by schools.

The WACE requirements special considerations committee met in mid-November to consider 32 applications from 16 schools. Twenty of the 32 students were granted a WACE but had not met all the requirements to achieve the WACE.

Exhibitions and awards

A total of 4479 exhibitions and awards were granted to 3986 students.

The Minister for Education and Training announced the winners of the Beazley Medals at Kings Park on Friday, 22 December 2017. The full list of award winners was published on the Authority website that same day and in *The West Australian* newspaper on Saturday, 23 December 2017.

Eighty-six award recipients were invited to be presented with their awards at a ceremony held at Government House Ballroom on Tuesday, 13 February 2018. The five Western Australian universities jointly sponsor the Beazley Medal: WACE. AustralianSuper sponsor the Beazley Medal: VET.

Online Literacy and Numeracy Assessment (OLNA)

As part of the WACE reforms, 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 2017 (the eighth round) and March 2018 (the ninth round).

Schools were provided with a four-week window in both the eighth and ninth 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 12 200 numeracy assessments, 9500 reading assessments and 10 800 writing assessments were completed by students during the eighth round. Approximately 20 300 numeracy assessments, 19 200 reading assessments and 24 300 writing assessments were completed by students during the ninth round.

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.

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 (NAPLAN)

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.

Individual student reports were provided to schools to distribute to parents from 17 August 2016.

In 2016, there were 127 878 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.

In May 2018, 272 volunteer schools from all systems and sector began the transition of NAPLAN assessments from a paper-based to online delivery with the introduction of NAPLAN Online.

Table 17: Participation status of eligible students for 2017 NAPLAN Language Conventions test

YEAR	ELIGIBLE STUDENTS	PARTICIPATED* (%)	PARTICIPATED* (NUMBER)	EXEMPT (%)	ABSENT (%)	WITHDRAWN (%)
Year 3	33 984	95.5	32 455	1.4	2.7	1.8
Year 5	34 180	96.0	32 824	1.2	2.7	1.3
Year 7	31 317	95.8	30 014	1.2	3.6	0.5
Year 9	30 158	94.4	28 467	1.2	5.3	0.3
Total	129 639					

*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 18: Participation status of eligible students for 2017 NAPLAN Numeracy test

YEAR	ELIGIBLE STUDENTS	PARTICIPATED* (%)	PARTICIPATED* (NUMBER)	EXEMPT (%)	ABSENT (%)	WITHDRAWN (%)
Year 3	33 984	95.0	32 295	1.4	3.2	1.7
Year 5	34 180	95.5	32 632	1.2	3.3	1.2
Year 7	31 317	95.1	29 774	1.2	4.4	0.5
Year 9	30 158	93.7	28 254	1.2	6.0	0.3
Total	129 639					

*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 19: Participation status of eligible students for 2017 NAPLAN Reading test

YEAR	ELIGIBLE STUDENTS	PARTICIPATED* (%)	PARTICIPATED* (NUMBER)	EXEMPT (%)	ABSENT (%)	WITHDRAWN (%)
Year 3	33 984	95.3	32 371	1.4	2.9	1.9
Year 5	34 180	95.9	32 794	1.2	2.8	1.3
Year 7	31 317	95.4	29 888	1.2	4.0	0.5
Year 9	30 158	94.1	28 380	1.2	5.6	0.3
Total	129 639					

*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 2017 NAPLAN Writing test

YEAR	ELIGIBLE STUDENTS	PARTICIPATED* (%)	PARTICIPATED* (NUMBER)	EXEMPT (%)	ABSENT (%)	WITHDRAWN (%)
Year 3	33 984	95.3	32 370	1.5	2.9	1.9
Year 5	34 180	95.8	32 758	1.2	2.9	1.3
Year 7	31 317	95.5	29 923	1.2	3.9	0.5
Year 9	30 158	94.2	28 418	1.2	5.5	0.3
Total	129 639					

*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
- ongoing development of a parent website to provide accessible information to parents about K–12 curriculum, assessment and reporting on student achievement following consultation with stakeholders during 2017–18.

Webinars

Communication with teachers in rural, remote and international locations was supported through webinars. 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 2017–18 include the:

- *WACE Manual 2018*
- *Year 12 Information Handbook 2018 Part I* (Part II to be published July 2018)
- *Year 10 Information Handbook 2018*
- *Externally Set Task Handbook 2018*
- 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
- Australian Curriculum Languages for schools wishing to teach a language other than those adopted and adapted by the Authority for Western Australia, including ACARA's *Aboriginal and Torres Strait Islander Languages Framework*
- 2018 School Leader Briefings (Roadshow) slides
- 2017 Deputy Principal and Senior Administrator Briefings slides
- Activities Schedule and Term Planner
- *Guidelines for disability adjustments for timed assessments*
- *Data Procedures Manual* and *Student Registration Procedures Manual* (Primary Schools Only).

Feedback from students on the previous *Year 12 Information Handbook* format indicated it was too long and some sections were not relevant to all students. The *Year 12 Information Handbook 2018* was divided into two parts to make the information more relevant, accessible and manageable.

Regular *Kto10* and *11to12* circulars were published online to ensure subscribers are 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; 65 per cent of current file holdings are in electronic format only with other formats available on request.

Feedback

Stakeholders are encouraged to send queries to the Authority through its *info@* email address and 2864 queries were responded to in the reporting period. This compares to 2604 queries responded to during 2016–17.

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 with are: 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 the Parents and Friends Federation of 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.

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.

2018 Student Information Records System seminars

At the commencement of 2018, 12 two-and-a-half hour seminars were held in Cannington to assist secondary school personnel with the familiarisation and use of the Student Information Records System (SIRS). One secondary session was also held in Bunbury along with two one-hour sessions for primary school attendees. A total of 197 people registered to attend these sessions; 169 attended. A separate seminar was held at the Catholic Education office for four of the staff involved in the development of a new database for their schools to ensure primary school registration information was correctly captured by the program. A short introduction to primary registrations was also held for Home School Moderators.

2018 School Leader Briefings (Roadshow)

The Authority's Executive Director and executive team delivered 30 'key messages' briefings across Western Australia about the implementation of the WACE reforms and K–10 Curriculum and Standards. Registrations were received from 1403 school leaders. A combined webinar was held for primary, secondary and international education with 52 participants (60 registered).

2017 Deputy Principal and Senior Administrator Briefings

The Curriculum and Assessment Managers delivered eight deputy principal and senior administrator briefings across Western Australia. Items discussed at the briefings included an update of the *Pre-primary to Year 10 Teaching Assessing and Reporting Policy* and associated Authority mandated requirements as well as an implementation update on the Years 7–10 curriculum. A senior school update on expected moderation activities and interpretation of school data for 2018 was also provided. Three hundred and sixty-five secondary deputy principals and senior administrators registered for the briefings. The secondary briefings received 296 metropolitan and 69 regional registrations. Regional briefings were held in Albany, Kalgoorlie, Busselton and Geraldton.

Teacher seminars and workshops

Pre-primary to Year 10

- Planning for teaching, learning and assessing in a multi age group classroom workshops were presented in regional areas, three for primary and two for secondary schools in 2017 and 2018.
- One regional and four metropolitan Early Childhood Education workshops using the English Judging Standards were conducted in 2017.
- Five specific learning area workshops were held for Humanities and Social Sciences in Years 7 to 10 in 2018, in both regional and metropolitan areas.

Years 11 and 12

- Fourteen learning area-specific seminars were provided for 241 teachers new to, or inexperienced in, the delivery of WACE courses.
- Nine webinar presentations were conducted for 65 new and inexperienced teachers located in non-metropolitan schools.
- Two seminars were provided for 39 teachers involved in a small group moderation partnership. A webinar was also provided for four schools.
- Two information sessions were provided for teachers and school administrators involved in the enrolment process for WACE languages courses.
- Forty-four improving student performance workshops were held for the following subjects and learning areas:
 - › Chemistry – four workshops, 65 participants
 - › Mathematics Applications and Mathematics Methods – six workshops, 130 participants
 - › Humanities and Social Sciences – five workshops, 51 participants
 - › Physical Education Studies – two workshops, 13 participants
 - › Applied Information Technology – four workshops, 38 participants
 - › Media Production and Analysis – two workshops, 26 participants
 - › English – six workshops, 153 participants
 - › Music – two workshops, 13 participants
 - › Languages – three workshops, 61 participants

The improving student performance workshops included 14 in regional areas.

External committees (non-statutory)

The Board convened several external committees to ensure responsiveness to the needs of its key stakeholders. In 2017–18 the Authority held 47 course advisory committee meetings to support the implementation of WACE courses, including vocational education and training (VET) industry specific courses.

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

- Pre-primary to Year 10 curriculum and assessment
- WACE course syllabus development, implementation and review
- school assessment and moderation
- external assessments (ATAR course examinations and ESTs)
- trends and issues pertaining to courses.

Figure 4: External Committees



SECTION 3 SIGNIFICANT ISSUES IMPACTING THE AGENCY



The National Assessment Program – Literacy and Numeracy (NAPLAN) Online

Some schools in Western Australia were scheduled to complete the National Assessment Program – Literacy and Numeracy (NAPLAN) online in May 2017 as part of a phased implementation, with all schools intended to be online by 2019. As Education Ministers agreed to delay this implementation, work continued to support schools for NAPLAN online in 2018 with all schools to be online by 2020.

The transition of the NAPLAN assessments from a paper-based mode of delivery commenced in May 2018 with 272 volunteer schools representing all systems and sector. In 2019 the majority of schools in Western Australia will transition to NAPLAN Online with all schools online in 2020.

As the Test Administration Authority for Western Australia, the Authority is responsible for overseeing 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 the transition.

Standards of student achievement

Creating shared understanding in schools of the newly developed Western Australian standards of student achievement from Pre-primary to Year 12 is challenging. To ensure comparability of standards, moderation processes are being developed for Pre-primary to Year 10, and implemented for examinable and non-examinable courses in Years 11 and 12.

Western Australian schools are mandated to use the Western Australian Curriculum and to report student achievement against the state-based achievement standards, developed from evidence for Pre-primary to Year 10. The achievement standards are supported by the Judging Standards materials available in the Authority's extranet.

The Authority has piloted a Year 6 and Year 7 moderation process in 2017–18. The purpose of the moderation process is to work with schools and teachers in developing a comprehensive and shared understanding of the Western Australian achievement standards for both Year 6 and Year 7 in key learning areas. This will assist teachers to develop an understanding of the benefits and use of marking keys as diagnostic tools and in making valid, reliable and consistent judgments on student achievement based on the Western Australian curriculum.

Machinery of Government changes

The School Curriculum and Standards Authority (the Authority) continued as a statutory authority; however, all staff were transferred to the new Department as the School Curriculum and Standards (SCS) Division. The division has continued to deliver the Authority's services.

The transfer of Authority staff to the Department required some restructuring of roles within the Authority secretariat. Staff previously part of the Authority's Corporate Services directorate moved to the Department's East Perth office and these services centralised. The remaining staff stayed at the Authority offices as employees of the Department.

During 2017–18 discussions were held regarding the establishment of a Service Level Agreement (SLA). Further clarification of the arrangements will continue in 2018–19.

SECTION 4 DISCLOSURES AND LEGAL COMPLIANCE



FINANCIAL STATEMENTS

Certification of financial statements

For the reporting period ended 30 June 2018

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 2018 and the financial position as at 30 June 2018.

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

10 September 2018



PHILIPPA BEAMISH BURTON
A/CHIEF FINANCE OFFICER

10 September 2018



BOARD MEMBER

10 September 2018

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 2018, 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 2018 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 2018.

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 2018. 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 2018.

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 2018 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
11 September 2018

Statement of comprehensive income

For the year ended 30 June 2018

	Note	2017–18 \$'000	2016–17 \$'000
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1.1	17,398	17,774
Grants and awards	3.2	19	12
Supplies and services	3.3	14,703	13,997
Depreciation and amortisation expense	5.1.1, 5.2.1	406	940
Accommodation expenses	3.3	-	1,666
Other expenses	3.3	-	322
Total cost of services		32,526	34,711
Income			
Revenue			
Fees	4.2	1,244	1,133
Grants and contributions	4.3	39	44
Recoveries for national testing	4.4	1,519	1,541
Other revenue	4.5	37	76
Total revenue		2,839	2,794
Total income other than income from State Government		2,839	2,794
NET COST OF SERVICES		29,687	31,917
Income from State Government	4.1		
Service appropriation		-	26,525
Grants from State Government Agencies		205	-
Services received free of charge		31,619	210
Total income from State Government		31,824	26,735
SURPLUS/(DEFICIT) FOR THE PERIOD		2,137	(5,182)
OTHER COMPREHENSIVE INCOME			
Items not reclassified subsequently to profit or loss			
Total other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME/(LOSS) FOR THE PERIOD		2,137	(5,182)

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 2018

	Note	2017–18 \$'000	2016–17 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	7.1.1	6,563	3,460
Amounts receivable for services	6.2	-	112
Receivables	6.1	38	225
Other current assets	6.3	387	452
Total Current Assets		6,988	4,249
Non-Current Assets			
Restricted cash and cash equivalents	7.1.2	50	50
Amounts receivable for services	6.2	-	4,228
Other non-current assets	6.3	-	388
Property, plant and equipment	5.1	1,587	1,935
Intangible assets	5.2	1,219	1,072
Total Non-Current Assets		2,856	7,673
TOTAL ASSETS		9,844	11,922
LIABILITIES			
Current Liabilities			
Payables	6.4	4,687	55
Provisions	3.1.2	-	3,909
Other current liabilities	6.5	-	65
Total Current Liabilities		4,687	4,029
Non-Current Liabilities			
Payables	6.4	50	50
Provisions	3.1.2	-	545
Total Non-Current Liabilities		50	595
TOTAL LIABILITIES		4,737	4,624
NET ASSETS		5,107	7,298
EQUITY			
Contributed equity	9.7	4,428	8,756
Accumulated surplus/(deficit)		679	(1,458)
TOTAL EQUITY		5,107	7,298

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 2018

	Note	Contributed equity \$'000	Accumulated surplus \$'000	Total equity \$'000
Balance at 1 July 2016	9.7	7,925	3,724	11,649
Surplus/(deficit)		-	(5,182)	(5,182)
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	(5,182)	(5,182)
<u>Transactions with owners in their capacity as owners:</u>				
Capital appropriations		831	-	831
Total transactions with owners in their capacity as owners		831	-	831
Balance at 30 June 2017		8,756	(1,458)	7,298
Balance at 1 July 2017	9.7	8,756	(1,458)	7,298
Surplus/(deficit)		-	2,137	2,137
Other comprehensive income		-	-	-
Total comprehensive income for the period		-	2,137	2,137
<u>Transactions with owners in their capacity as owners:</u>				
Capital appropriations		-	-	-
Transfer of net assets to other agencies		(4,328)	-	(4,328)
Total		(4,328)	-	(4,328)
Balance at 30 June 2018		4,428	679	5,107

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

Statement of cash flows

For the year ended 30 June 2018

	Note	2017–18 \$'000	2016–17 \$'000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		-	25,613
Grants from State Government Agencies		205	-
Capital appropriation		-	831
Holding account drawdowns		-	150
Net cash provided by State Government		205	26,594
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employees benefits		(24)	(17,932)
Supplies and services		(305)	(13,783)
Grants and awards		-	(12)
Accommodation		-	(1,596)
GST payments on purchases		184	(825)
GST payment to taxation authority		-	(147)
Receipts			
Fees		1,244	1,149
Grants and contributions		39	44
Recoveries for National testing		1,519	1,541
GST receipts on sales		197	207
GST receipts from taxation authority		7	814
Other receipts		37	76
Net cash used in operating activities	7.1.3	2,898	(30,464)
CASH FLOW FROM INVESTING ACTIVITIES			
Payments			
Purchases of non-current physical assets		-	(252)
Net cash provided by/(used in) investing activities		-	(252)
Net increase/(decrease) in cash and cash equivalents		3,103	(4,122)
Cash and cash equivalents at the beginning of the period		3,510	7,632
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.1.3	6,613	3,510

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 2018

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 10 September 2018.

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 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.

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.

2.2 SCHEDULE OF INCOME AND EXPENSES BY SERVICE

	Service 1		Service 2		Total	
	2017-18 \$'000	2016-17 \$'000	2017-18 \$'000	2016-17 \$'000	2017-18 \$'000	2016-17 \$'000
COST OF SERVICES						
Expenses						
Employee benefits expense	5,992	6,221	11,406	11,553	17,398	17,774
Grants and awards	2	-	17	12	19	12
Supplies and services	2,086	1,960	12,617	12,037	14,703	13,997
Depreciation and amortisation expense	57	131	349	809	406	940
Accommodation expenses	-	233	-	1,433	-	1,666
Other expenses	-	45	-	277	-	322
Total cost of services	8,137	8,590	24,389	26,121	32,526	34,711
Income						
Fees	-	-	1,244	1,133	1,244	1,133
Grants and contributions	-	-	39	44	39	44
Recoveries for National testing	-	-	1,519	1,541	1,519	1,541
Other revenue	18	38	19	38	37	76
Total income other than income from State Government	18	38	2,821	2,756	2,839	2,794
NET COST OF SERVICES	8,119	8,552	21,568	23,365	29,687	31,917
Income from State Government						
Service appropriation	-	6,631	-	19,894	-	26,525
Grants from State Government Agencies	51	-	154	-	205	-
Services received free of charge	7,751	105	23,868	105	31,619	210
Total income from State Government	7,802	6,736	24,022	19,999	31,824	26,735
SURPLUS/(DEFICIT) FOR THE PERIOD	(317)	(1,816)	2,454	(3,366)	2,137	(5,182)

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

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	2017-18 \$'000	2016-17 \$'000
Employee benefits expenses ^(a)	3.1.1	17,398	17,774
Employee benefits provision ^(a)	3.1.2	-	4,454
Grants and awards	3.2	19	12
Other expenses	3.3	14,703	15,985

- (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

	2017-18 \$'000	2016-17 \$'000
Salaries and allowances ^(a)	16,101	15,501
Superannuation ^(b)	1,297	2,273
Total employee benefits expense	17,398	17,774

- (a) Includes the value of fringe benefits to employees plus the fringe benefits tax component, leave entitlements including superannuation contribution component.
- (b) Defined contribution plans include West State (WSS), Gold State (GSS) and Government Employees Superannuation Board (GESB) and other eligible funds.

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 agency'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

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.

3.1.2 Employee benefits provisions

	2017–18 \$'000	2016–17 \$'000
Current		
Employee benefits provision ^(a)		
Annual leave ^(b)	-	1,010
Long service leave ^(c)	-	2,887
Employment on-costs ^(d)	-	12
Total current employee related provisions	-	3,909
Non-current		
Employee benefits provision ^(a)		
Long service leave ^(c)	-	545
Employment on-costs ^(d)	-	-
Total non-current employee related provisions	-	545
Total employee benefits provisions	-	4,454

(a) Annual leave liabilities

Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2017–18 \$'000	2016–17 \$'000
Within 12 months of the end of the reporting period	-	553
More than 12 months after the end of the reporting period	-	457
	-	1,010

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

(b) Long service liabilities

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

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2017–18 \$'000	2016–17 \$'000
Within 12 months of the end of the reporting period	-	1,716
More than 12 months after the end of the reporting period	-	1,716
	-	3,432

The components of the long service leave liabilities are calculated at present value as the Authority does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

(c) *Employment on-costs*

The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses, Note 3.3 (apart from the unwinding of the discount (finance cost))' and are not included as part of the Authority's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2017–18 \$'000	2016–17 \$'000
<u>Employment on-costs provision</u>		
Carrying amount at start of period	12	44
Additional/(reversals of) provisions recognised	(12)	(32)
Carrying amount at the end of period	-	12

Key sources of estimation uncertainty – long service leave

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

Several estimates and assumptions are used in calculating the Authority's long service leave provision. These include:

- expected future salary rates
- discount rates
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

3.2 GRANTS

	2017-18 \$'000	2016-17 \$'000
Recurrent		
Grants and Awards	19	12
Total Grants and Awards	19	12

(a) 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

	2017–18 \$'000	2016–17 \$'000
Supplies and services		
Communication services	183	207
Consumables	389	653
Consumables - Utilities	69	-
Equipment purchases (\$4,999 and below)	122	-
Insurance	4	-
Repairs and maintenance	131	-
Service and contracts	10,140	-
Services and contracts - property	1,403	-
Staff - related expense	28	-
Travel	192	-
Other	2,042	-
Consultants and contractors	-	13,137
Total supplies and services expenses	14,703	13,997
Lease rentals	-	1,594
Cleaning	-	49
Repairs, maintenance and fit outs	-	23
Total accommodation expenses ^(a)	-	1,666
Other expenditures		
Audit fees ^(b)	-	51
Employee on-costs	-	(32)
Repairs and maintenance - Property, plant and equipment ^(c)	-	303
Total other expenditures	-	322
Total other expenses	14,703	15,985

Expenses were provided as a resource received free of charge (Note 4.1) from the Department.

- (a) Total accommodation expenses for 2017-18 are included in Supplies and services 'Services and contracts – property'.
- (b) Audit fees for 2017-18 are included in Supplies and services 'Services and contracts'.
- (c) Repairs and maintenance - Property plant and equipment for 2017-18 are included in Supplies and services 'Repairs and maintenance'.

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	2017-18 \$'000	2016-17 \$'000
Income from State Government	4.1	31,824	26,735
Fees	4.2	1,244	1,133
Grants and contributions	4.3	39	44
Recoveries for National testing	4.4	1,519	1,541
Other revenue	4.5	37	76

4.1 INCOME FROM STATE GOVERNMENT

	2017-18 \$'000	2016-17 \$'000
<u>Appropriation received during the period:</u>		
Service appropriation ^(a)	-	26,525
	-	26,525
<u>Grants and subsidies received during the period:</u>		
State grants - recurrent ^(b)	205	-
	205	-
<u>Services received free of charge from other State government agencies during the period:</u>		
Department of Education ^(c)	31,607	180
State Solicitor's Office	-	11
Department of Finance	12	19
	31,619	210
	31,824	26,735

- (a) Service appropriations fund the net costs of services delivered. Appropriation revenue comprises a cash and a non cash component (Note 6.2 Amounts receivable for services (Holding account)). The receivable (Holding account) comprises the depreciation expense for the year and any agreed increases in the leave liability during the year. From 1 July 2017 the service appropriations are paid to the Department of Education for the operational management of the Authority. The revenue equivalent is reported as a service received free of charge.
- (b) State grants received were from the Department of Education for Board expenditure.
- (c) 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

	2017–18 \$'000	2016–17 \$'000
Fees from examination related services	381	332
Fees from overseas full fee paying students	863	801
Total Fees	1,244	1,133

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

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

4.3 GRANTS AND CONTRIBUTIONS

	2017–18 \$'000	2016–17 \$'000
From state agencies and non-government sources for the Authority's awards ceremony for educational excellence	39	44
Total Grants and Contributions	39	44

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

	2017–18 \$'000	2016–17 \$'000
Recovery for NAPLAN testing from non-government Western Australian system and sector	1,519	1,541
	1,519	1,541

4.5 OTHER REVENUE

	2017–18 \$'000	2016–17 \$'000
<u>Other</u>		
Other miscellaneous revenue	9	-
Government Vehicle Scheme contributions	-	11
Sundry revenues and recoupment of expenses ^(a)	-	65
Sale of goods and services	28	-
Total other revenue	37	76

(a) Includes on-costs on payroll for the Authority's officers seconded to other State government agencies.

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	2017–18 \$'000	2016–17 \$'000
Property, plant and equipment	5.1	1,587	1,935
Intangibles	5.2	1,219	1,072
Total key assets		2,806	3,007

5.1 PROPERTY, PLANT AND EQUIPMENT

	2017–18 \$'000	2016–17 \$'000
<u>Computers</u>		
At cost	494	494
Accumulated depreciation	(431)	(344)
	63	150
<u>Communication equipment</u>		
At cost	39	39
Accumulated depreciation	(39)	(39)
	-	-
<u>Furniture and Fittings</u>		
At cost	2,559	2,559
Accumulated depreciation	(1,035)	(774)
	1,524	1,785
Total property, plant and equipment	1,587	1,935

5.1 Property, plant and equipment (continued)

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(b)	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	-	-	-	-	-	-	-	-	-	-	-
Total	1,935	-	-	-	-	-	-	-	(348)	-	1,587

	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 (b)	Depreciation	Transfers/ Adjustments/ Write-offs	Carrying amount at the end of the period
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2016–17											
Computers	154	53	-	-	-	23	-	(87)	(80)	87	150
Furniture and Fittings	2,047	-	-	-	-	-	-	-	(262)	-	1,785
Communication equipment	-	-	-	-	-	-	-	-	-	-	-
Total	2,201	53	-	-	-	23	-	(87)	(342)	87	1,935

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

	2017–18	2016–17
	\$'000	\$'000
<u>Depreciation</u>		
Computers	87	80
Furniture and Fittings	261	262
Communication equipment	-	-
Total depreciation	348	342

As at 30 June 2018 there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2018 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	3	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.

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

	2017-18 \$'000	2016-17 \$'000
<u>Computer software</u>		
At cost	4,941	4,941
Accumulated amortisation	(4,915)	(4,857)
	<u>26</u>	<u>84</u>
Work in progress - Intangible internally generated	1,193	988
	<u>1,193</u>	<u>988</u>
Total intangible assets	<u>1,219</u>	<u>1,072</u>
Reconciliations:		
<u>Computer software</u>		
Carrying amount at start of period	84	672
Additions	-	10
Impaired intangible assets retired during the period	-	(22)
Accumulated amortisation on intangible assets retired	-	22
Amortisation expense	(58)	(598)
Carrying amount at end of period	<u>26</u>	<u>84</u>
<u>Work in progress</u>		
Carrying amount at start of period	988	822
Additions	205	189
Transfer to plant and equipment	-	(23)
Carrying amount at end of period	<u>1,193</u>	<u>988</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.

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

	2017-18 \$'000	2016-17 \$'000
<u>Amortisation</u>		
Intangible assets	58	598
Total amortisation	58	598

As at 30 June 2018 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	2017-18 \$'000	2016-17 \$'000
Receivables	6.1	38	225
Amounts receivable for services (Holding account)	6.2	-	4,340
Other assets	6.3	387	840
Payables	6.4	(4,737)	(105)
Other liabilities	6.5	-	(65)

6.1 RECEIVABLES

	2017-18 \$'000	2016-17 \$'000
<u>Current</u>		
Receivables ^(a)	45	47
GST receivable	(7)	178
Total current	38	225

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

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

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.

6.2 AMOUNTS RECEIVABLE FOR SERVICES (HOLDING ACCOUNT)

	2017-18 \$'000	2016-17 \$'000
Current	-	112
Non-current	-	4,228
Balance at end of period	-	4,340

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

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

During 2017-18 the amounts receivable for services was transferred to the Department of Education to be used for asset replacement or payment of leave liability.

6.3 OTHER ASSETS

	2017-18 \$'000	2016-17 \$'000
<u>Current</u>		
Prepayments	387	452
Total current	387	452
<u>Non-current</u>		
Prepayments	-	388
Total non-current	-	388
Balance at end of period	387	840

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 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).

6.4 PAYABLES

	2017-18 \$'000	2016-17 \$'000
Current		
Accrued salaries	-	53
Trade and other payables	4,443	2
GST payable	202	-
Accrued expenses	42	-
Total current	4,687	55
Non-current		
Non-current accrued salaries	50	50
Total non-current	50	50
Balance at end of period	4,737	105

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

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the reporting period end. The Authority considers the carrying amount of accrued salaries to be equivalent to its fair value.

The accrued salaries suspense account consists of amounts paid annually, from agency appropriations for salaries expense, into a suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6.5 OTHER LIABILITIES

	2017-18 \$'000	2016-17 \$'000
Income in advance: examination enrolment fees from overseas full fee paying students ^(a)	-	65
	-	65

- (a) The fees were payable prior to the end of June 2017 while the examinations are conducted during the first half of the following financial period.

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
Commitments	7.2
Non-cancellable operating lease commitments	7.2.1

7.1 CASH AND CASH EQUIVALENTS

7.1.1 Reconciliation of cash

	2017-18 \$'000	2016-17 \$'000
Operating bank account	6,563	3,460
Total cash and cash equivalents	6,563	3,460

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

	2017-18 \$'000	2016-17 \$'000
<u>Non-current</u>		
Accrued salaries suspense account (27 th pay) ^(a)	50	50
Total restricted cash and cash equivalents	50	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.

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

	Notes	2017-18 \$'000	2016-17 \$'000
Cash and cash equivalents	7.1.1	6,563	3,460
Restricted cash and cash equivalents	7.1.2	50	50
		6,613	3,510
Reconciliation of net cost of services to net cash flows used in operating activities			
Net cost of services		(29,687)	(31,917)
Non-cash Items			
Depreciation expense		348	342
Amortisation expense		58	598
Resources received free of charge		31,619	210
(Increase)/decrease in assets			
Current receivables ^(a)		187	4
Other current assets		65	133
Other non-current assets		-	371
Increase/(decrease) in liabilities			
Provisions		(4,454)	(262)
Current payables and other liabilities ^(a)		4,558	57
Net GST receipts/(payments) ^(b)		7	50
Change in GST in receivables and payables ^(c)		197	(50)
		2,898	(30,464)

- (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.

7.2 COMMITMENTS

7.2.1 Non-cancellable operating lease commitments

	2017-18 \$'000	2016-17 \$'000
Within 1 year	-	1,412
Later than 1 year and not later than 5 years	-	10,300
Later than 5 years	-	12,858
	-	24,570

From 1 July 2017 the operating leases are paid by the Department and recognised by the Authority as a resource received free of charge.

Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

The Authority has entered into a property lease which is a non-cancellable lease with a ten year term, with rent payable in advance. Contingent rent provisions within the lease agreement require that the annual lease payments shall be increased by 3.75% per annum with an effective market rent review at the exercise of renewal options. There are two option periods of two years each at the end of the ten year term.

Judgements made by management in applying accounting policies - operating lease commitments

The Authority has entered into a lease for office accommodation and a lease for motor vehicles. It has been determined that the lessor retains substantially all the risks and rewards incidental to ownership. Accordingly, these leases have been classified as operating leases.

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.

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairments, as shown in the table at note 8.1 'Financial Instruments Disclosures' and note 6.1 'Receivables'.

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

Liquidity risk

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:

	2017-18 \$'000	2016-17 \$'000
<u>Financial Assets</u>		
Cash and cash equivalents	6,563	3,460
Restricted cash and cash equivalents	50	50
Receivables ^(a)	45	47
Amounts receivable for services	-	4,340
Total financial assets	6,658	7,897
<u>Financial Liabilities</u>		
Payables	4,737	105
Total financial liabilities	4,737	105

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

8.1 FINANCIAL RISK MANAGEMENT (CONTINUED)

(c) Ageing analysis of financial assets

	Carrying Amount \$000	Not past due and not impaired \$000	Past due but not impaired					Impaired financial assets \$000
			Up to 1 month \$000	1 - 3 months \$000	3 months to 1 year \$000	1 - 5 years \$000	More than 5 years \$000	
2017–18								
Cash and cash equivalents	6,563	6,563	-	-	-	-	-	-
Restricted cash and cash equivalents	50	50	-	-	-	-	-	-
Receivables ^(a)	45	41	-	-	4	-	-	-
	6,658	6,654	-	-	4	-	-	-
2016–17								
Cash and cash equivalents	3,460	3,460	-	-	-	-	-	-
Restricted cash and cash equivalents	50	50	-	-	-	-	-	-
Receivables ^(a)	47	3	27	4	13	-	-	-
Amounts receivable for services	4,340	4,340	-	-	-	-	-	-
	7,897	7,853	27	4	13	-	-	-

(a) The amount of receivables excludes GST recoverable from the ATO and prepayments.

(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.

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

	Weighted Average Effective Interest Rate %	Interest rate exposure				Nominal Amount \$000	Maturity dates				
		Carrying Amount \$000	Fixed Interest rate \$000	Variable Interest rate \$000	Non-Interest bearing \$000		Up to 1 month \$000	1 - 3 months \$000	3 months to 1 year \$000	1 - 5 years \$000	More than 5 years \$000
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</u> ^(a)											
Payables ^(b)		4,737	-	-	4,737	4,737	4,737	-	-	-	-
		4,737	-	-	4,737	4,737	4,737	-	-	-	-
2016-17											
<u>Financial Assets</u>											
Cash and cash equivalents		3,460	-	-	3,460	3,460	1,100	2,360	-	-	-
Restricted cash and cash equivalents		50	-	-	50	50	-	-	-	-	50
Receivables ^(b)		47	-	-	47	47	43	4	-	-	-
Amounts receivable for services		4,340	-	-	4,340	4,340	-	-	112	-	4,228
		7,897	-	-	7,897	7,897	1,143	2,364	112	-	4,278
<u>Financial Liabilities</u> ^(a)											
Payables ^(b)		105	-	-	105	105	55	-	-	-	50
		105	-	-	105	105	55	-	-	-	50

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 nominal value.

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

There were no contingent assets and liabilities as at 30 June 2018 (30 June 2017: 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
Future impact of Australian standards issued not yet operative	9.2
Key management personnel	9.3
Related parties	9.4
Affiliated bodies	9.5
Remuneration of auditors	9.6
Equity	9.7
Explanatory statement	9.8

9.1 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no material events occurring after 30 June 2018.

9.2 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
AASB 9	<i>Financial Instruments</i> <p>This Standard supersedes AASB 139 Financial Instruments: Recognition and Measurement, introducing a number of changes to accounting treatments. The mandatory application date of this Standard is currently 1 January 2018 after being amended by AASB 2012-6, AASB 2013-9 and AASB 2014-1 <i>Amendments to Australian Accounting Standards</i>.</p> <p>The Authority has assessed that recognition of expected credit losses will be nil and have no impact on the Authority's Surplus/(Deficit) for the period.</p>	1 Jan 2018
AASB 15	<i>Revenue from Contracts with Customers</i> <p>This Standard establishes the principles that the Authority shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The mandatory application date of this Standard is currently 1 January 2019 after being amended by AASB 2016-7. The Authority's income is principally derived from appropriations which will be measured under AASB 1058 Income of Not-for-Profit Entities and will be unaffected by this change. However, the Authority has not yet determined the potential impact of the Standard on 'Australian Government grants', 'User charges and fees' and 'Other' revenues. In broad terms, it is anticipated that the terms and conditions attached to these revenues will defer revenue recognition until the Authority has discharged its performance obligations.</p>	1 Jan 2019
AASB 16	<i>Leases</i> <p>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. Whilst the impact of AASB 16 has not yet been quantified, the Authority currently does not have an operating lease commitment. If there was a commitment the Authority anticipates most of this amount will be brought onto the statement of financial position, excepting amounts pertinent to short-term or low-value leases. Interest and amortisation expense will increase and rental expense will decrease.</p>	1 Jan 2019
AASB 1058	<i>Income of Not-for-Profit Entities</i> <p>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, a performance obligation (a promise to transfer a good or service), or, an obligation to acquire an asset. The Authority anticipates that the application will not materially impact appropriation or untied grant revenues.</p>	1 Jan 2019

<i>AASB 1059</i>	<i>Service Concession Arrangements: Grantors</i>	1 Jan 2019
	<p>This Standard addresses the accounting for a service concession arrangement (a type of public private partnership) by a grantor that is a public sector entity 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 Authority has not identified any public private partnerships within scope of the Standard.</p>	
<i>AASB 2010-7</i>	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Int 2, 5, 10, 12, 19 & 127]</i>	1 Jan 2018
	<p>This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The mandatory application date of this Standard has been amended by AASB 2012-6 and AASB 2014-1 to 1 January 2018. Other than the exposures to AASB 9 noted above, the Authority is only insignificantly impacted by the application of the Standard.</p>	
<i>AASB 2014-1</i>	<i>Amendments to Australian Accounting Standards</i>	1 Jan 2018
	<p>Part E of this Standard makes amendments to AASB 9 and consequential amendments to other Standards. These changes have no impact as Appendix E has been superseded and the Authority was not permitted to early adopt AASB 9.</p>	
<i>AASB 2014-5</i>	<i>Amendments to Australian Accounting Standards arising from AASB 15</i>	1 Jan 2018
	<p>This Standard gives effect to consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 15. The mandatory application date of this Standard has been amended by AASB 2015-8 to 1 January 2018. The Authority has not yet determined the application or the potential impact of the Standard.</p>	
<i>AASB 2014-7</i>	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)</i>	1 Jan 2018
	<p>This Standard gives effect to the consequential amendments to Australian Accounting Standards (including Interpretations) arising from the issuance of AASB 9 (December 2014). The Authority has not yet determined the application or the potential impact of the Standard.</p>	
<i>AASB 2015-8</i>	<i>Amendments to Australian Accounting Standards – Effective Date of AASB 15</i>	1 Jan 2018
	<p>This Standard amends the mandatory application date of AASB 15 to 1 January 2018 (instead of 1 January 2017). It also defers the consequential amendments that were originally set out in AASB 2014-5. There is no financial impact arising from this Standard.</p>	

<i>AASB 2016-3</i>	<i>Amendments to Australian Accounting Standards – Clarifications to AASB 15</i>	
	<p>This Standard clarifies identifying performance obligations, principal versus agent considerations, timing of recognising revenue from granting a licence, and, provides further transitional provisions to AASB 15. The Authority has not yet determined the application or the potential impact when the deferred AASB 15 becomes effective from 1 January 2019.</p>	
<i>AASB 2016-7</i>	<i>Amendments to Australian Accounting Standards – Deferral of AASB 15 for Not-for-Profit Entities</i>	1 Jan 2018
	<p>This Standard defers, for not-for-profit entities, the mandatory application date of AASB 15 to 1 January 2019, and the consequential amendments that were originally set out in AASB 2014-5. There is no financial impact arising from this standard.</p>	
<i>AASB 2016-8</i>	<i>Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities</i>	1 Jan 2019
	<p>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 arising from this standard.</p>	

9.3 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:

	2017-18	2016-17
Compensation Band (\$)		
\$0 - \$10,000	1*	1
\$10,001 - \$20,000	1*	-
\$20,001 - \$30,000	7*	5
\$40,000 - \$50,000	1	1
\$180,000 - \$190,000	-	1
\$220,001 - \$230,000	2	-
\$240,000 - \$250,000	-	1
\$260,001 - \$270,000	-	1
\$270,001 - \$280,000	1	-
\$310,000 - \$320,000	-	1
\$550,000 - \$560,000	-	1
\$580,000 - \$590,000	-	1
	\$'000	\$'000
Short term employee benefits	934	1,731
Post employment benefits **	95	-
Other long term benefits	(71)	29
Total compensation of senior officers	959	1,760

* Includes Senior officers where period of service is less than 12 months

** Included in 'Short term employee benefits' in 2016-17

9.4 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 9.7);
- 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);
- remuneration for services provided by the Auditor General (note 9.6); and
- commitments for future lease payments to the Department of Finance (note 7.2).

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.

9.5 AFFILIATED BODIES

The Authority had no affiliated bodies.

9.6 REMUNERATION OF AUDITORS

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

	2017–18 \$'000	2016–17 \$'000
Auditing the accounts, financial statements and key performance indicators	42	51

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

The expenses for the 2017–18 audit of the financial statements is included in note 3.3 'Other Expenses'.

9.7 EQUITY

	2017–18 \$'000	2016–17 \$'000
Contributed equity		
Balance at start of period	8,756	7,925
Contributions by owners		
Capital appropriation	-	831
Total contributions by owners	8,756	8,756
Distributions to owners		
Transfer of net assets to Government:		
Transfer of net assets to other agencies	(4,328)	-
Total distributions to owner	(4,328)	-
Balance at end of period	4,428	8,756
Accumulated surplus		
Balance at start of the year	(1,458)	3,724
Result for the period	2,137	(5,182)
Balance at the end of the year	679	(1,458)
Total equity at end of the period	5,107	7,298

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.

9.8 EXPLANATORY STATEMENT

All variances between estimates (original budget) and actual results for 2018, and between the actual results for 2018 and 2017 are shown below. Narratives are provided for key variations selected from observed major variances, which are generally greater than:

- 5% and \$607,060 (2% of Total cost of services) for the Statements of Comprehensive Income and Cash Flows; and
- 5% and \$192,780 (2% of Total assets) for Statement of Financial Position.

9.8 EXPLANATORY STATEMENT (CONTINUED)

Statement of Comprehensive Income

	Estimate 2017-18 \$'000	Actual 2017-18 \$'000	Actual 2016-17 \$'000	Variance						
				Variance between estimate and actual			Variance between actual and actual			
				\$'000	%	Note	\$'000	%	Note	
COST OF SERVICES										
Expenses										
Employee benefits expense	197	17,398	17,774	17,201	100%	1	(376)	(2%)	A	
Supplies and services	34,649	14,703	13,997	(19,946)	(58%)	2	706	5%	B	
Depreciation and amortisation expense	-	406	940	406	100%		(534)	(57%)	C	
Grants and awards	-	19	12	19	100%		7	58%		
Accommodation expenses	-	-	1,666	-	0%		(1,666)	(100%)	D	
Other expenses	-	-	322	-	100%		(322)	(100%)		
Total cost of services	34,846	32,526	34,711	(2,320)	(7%)		(2,185)	(6%)		
Income										
Revenue										
Fees	-	1,244	1,133	1,244	100%	3	111	10%		
Other revenue	-	37	76	37	100%		(39)	(51%)		
Grants and contributions	-	39	44	39	100%		(5)	(11%)		
Recoveries for National testing	-	1,519	1,541	1,519	100%	3	(22)	(1%)		
Total Revenue	-	2,839	2,794	2,839	100%		45	2%		
Total income other than income from State Government	-	2,839	2,794	2,839	100%		45	2%		
NET COST OF SERVICES	34,846	29,687	31,917	(5,159)	(15%)		(2,230)	(7%)		
Income from State Government										
Service appropriation	-	-	26,525	-	0%		(26,525)	(100%)	E	
Grants from State Government Agencies	197	205	-	8	4%		205	0%		
Services received free of charge	34,649	31,619	210	(3,030)	(9%)	4	31,409	14957%	E	
Total income from State Government	34,846	31,824	26,735	(3,022)	(9%)		5,089	19%		
SURPLUS/(DEFICIT) FOR THE PERIOD	-	2,137	(5,182)	2,137	0%		7,319	(141%)		
OTHER COMPREHENSIVE INCOME										
Transfer of assets to the Department of Education	(7,294)	-	-	7,294	(100%)	5	-	0%		
Total other comprehensive income	(7,294)	-	-	7,294	(100%)		-	0%		
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(7,294)	2,137	(5,182)	9,431	(129%)		7,319	(141%)		

9.8 EXPLANATORY STATEMENT (CONTINUED)

Statement of Financial Position

	Estimate 2017-18 \$'000	Actual 2017-18 \$'000	Actual 2016-17 \$'000	Variance						
				Variance between original budget and actual			Variance between actual and actual			
				\$'000	%	Note	\$'000	%	Note	
ASSETS										
Current Assets										
Cash and cash equivalents	-	6,563	3,460	6,563	100%		3,103	90%	F	
Amounts receivable for services	-	-	112	-	0%		(112)	(100%)		
Receivables	-	38	225	38	100%		(187)	(83%)		
Other current assets	-	387	452	387	100%		(65)	(14%)		
Total Current Assets	-	6,988	4,249	6,988	0%	6	2,739	64%		
Non-Current Assets										
Restricted cash and cash equivalents	-	50	50	50	100%		-	0%		
Amounts receivable for services	-	-	4,228	-	0%		(4,228)	(100%)	G	
Other non-current assets	-	-	388	-	0%		(388)	(100%)		
Property, plant and equipment	-	1,587	1,935	1,587	100%		(348)	(18%)	H	
Intangible assets	-	1,219	1,072	1,219	100%		147	14%		
Total Non-Current Assets	-	2,856	7,673	2,856	100%	6	(4,817)	(63%)		
TOTAL ASSETS	-	9,844	11,922	9,844	100%		(2,078)	(17%)		
LIABILITIES										
Current Liabilities										
Payables	-	4,687	55	4,687	100%	6	4,632	8422%	I	
Provisions	-	-	3,909	-	0%		(3,909)	(100%)	J	
Other current liabilities	-	-	65	-	0%		(65)	(100%)		
Total Current Liabilities	-	4,687	4,029	4,687	0%		658	16%		
Non-Current Liabilities										
Payables	-	50	50	-	0%	6	-	0%		
Provisions	-	-	545	-	0%		(545)	(100%)	J	
Total Non-Current Liabilities	-	50	595	-	100%		(545)	(92%)		
TOTAL LIABILITIES	-	4,737	4,624	4,687	100%		113	2%		
NET ASSETS	-	5,107	7,298	5,157	100%		(2,191)	(30%)		
EQUITY										
Contributed equity	1,462	4,428	8,756	2,966	203%		(4,328)	(49%)		
Accumulated surplus/(deficit)	(1,462)	679	(1,458)	2,141	(146%)		2,137	(147%)		
TOTAL EQUITY	-	5,107	7,298	5,107	100%	6	(2,191)	(30%)	K	

9.8 Explanatory statement (continued)

Statement of Cash Flows

	Estimate 2017-18	Actual 2017-18	Actual 2016-17	Variance						
				Variance between original budget and actual			Variance between actual and actual			
				\$'000	%	Note	\$'000	%	Note	
CASH FLOWS FROM STATE GOVERNMENT										
Service appropriation	-	-	25,613	-	0%		(25,613)	(100%)		
Grant from the Department of Education	197	205	-	8	4%		205	100%		
Capital contributions	-	-	831	-	0%		(831)	(100%)		
Holding account drawdown	-	-	150	-	0%		(150)	(100%)		
Net cash provided by State Government	197	205	26,594	8	4%		(26,389)	(99%)		L
Utilised as follows:										
CASH FLOWS FROM OPERATING ACTIVITIES										
Payments										
Employees benefits	-	(24)	(17,932)	(24)	0%		17,908	(100%)		M
Supplies and services	(197)	(305)	(13,783)	(108)	55%		13,478	(98%)		M
Grants and awards	-	-	(12)	-	0%		12	(100%)		
Accommodation	-	-	(1,596)	-	0%		1,596	(100%)		M
GST payments on purchases	-	184	(825)	184	100%		1,009	(122%)		M
GST payments to taxation authority	-	-	(147)	-	0%		147	(100%)		
Receipts										
Fees	-	1,244	1,149	1,244	100%	7	95	8%		
Grants and contributions	-	39	44	39	100%		(5)	(11%)		
Recoveries for National testing	-	1,519	1,541	1,519	100%	7	(22)	(1%)		
GST receipts on sales	-	197	207	197	100%		(10)	(5%)		
GST receipts from taxation authority	-	7	814	7	100%		(807)	(99%)		N
Other receipts	-	37	76	37	100%		(39)	(51%)		
Net cash used in operating activities	(197)	2,898	(30,464)	3,095	(1571%)		33,362	(110%)		
CASH FLOW FROM INVESTING ACTIVITIES										
Payments										
Purchase of non-current physical assets	-	-	(252)	-	0%		252	(100%)		
Receipts										
Receipts from sale of non-current physical assets	-	-	-	-	0%		-	0%		
Net cash used in investing activities	-	-	(252)	-	0%		252	(100%)		
CASH FLOW FROM FINANCING ACTIVITIES										
Payments										
Net cash used in financing activities	-	-	-	-	0%		-	0%		
Net increase/(decrease) in cash and cash equivalents	-	3,103	(4,122)	3,103	100%		7,225	(175%)		
Cash and cash equivalents at the beginning of the period	3,510	3,510	7,632	-	0%		(4,122)	(54%)		
Cash and cash equivalents transferred to the Department of Education	(3,510)	-	-	3,510	(100%)		-	0%		
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	-	6,613	3,510	6,613	0%		3,103	88%		

9.8 Explanatory statement (continued)

Major Variance Narratives

Variations between estimate and actual

Statement of Comprehensive Income	
1	From 1 July 2017 the staff of the Authority became employees of the Department of Education (Department). The employee benefits expenses for the staff was provided as a resource received free of charge from the Department. The Authority's Board sitting fees and superannuation were paid directly by the Authority. The estimate only contains the Board sitting fees and incidentals, the employee benefits expense estimate is contained within the Supplies and services estimate.
2	The estimate for Supplies and services contains the estimates for employee benefits expense, grants and awards and other expenses.
3	The estimate for revenue was nil as it was expected that revenue would be invoiced, collected and retained by the Department. Revenue was retained by the Authority.
4	The estimate was higher than actuals due to operational efficiencies obtained through the machinery of government process.
5	The assets were not fully transferred to the Department during 2017-18. The transfer is being negotiated.
Statement of Financial Position	
6	The assets and liabilities were not fully transferred to the Department during 2017-18. The transfer is being negotiated.
Statement of Cash Flows	
7	The estimate for revenue was nil as it was expected that the revenue would be invoiced, collected and retained by the Department. Revenue was retained by the Authority.

Variations between actual results for 2017-18 and 2016-17

Statement of Comprehensive Income	
A	Employee benefits expense decreased due to operational efficiencies obtained through the machinery of government process and the voluntary targeted severance scheme.
B	Reclassification of 2017-18 'Accommodation expense' and 'Other expense' to 'Supplies and services'.
C	Decrease in software amortisation of \$0.5 million.
D	2017-18 accommodation expense is reported under Supplies and services.
E	From 1 July 2017 the service appropriations are paid to the Department of Education for the operational management of the Authority. The revenue equivalent is reported as a service received free of charge.

9.8 Explanatory statement (continued)

Statement of Financial Position	
F	Increase due to revenue received and majority of operational expenditure being resources received free of charge.
G	Amounts receivable for services was transferred to the Department of Education to be used for asset replacement or payment of leave liability.
H	Decrease due to depreciation and amortisation charged during the period.
I	Increase in payable due to the Department invoicing the Authority for employee leave liabilities.
J	Decrease due to the employee benefits provision being transferred to the Department of Education.
K	Decrease due to the amounts receivable for services being transferred to the Department of Education to be used for asset replacement or payment of leave liability.
Statement of Cash Flows	
L	From 1 July 2017 the service appropriations are paid to the Department of Education for the operational management of the Authority.
M	From 1 July 2017 the operational expenditure of the Authority is paid by the Department of Education. The revenue equivalent is reported as a service received free of charge (non cash).
N	Decrease is due to the operational expenditure of the Authority being paid by the Department of Education.

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 2018.



EMERITUS PROFESSOR PATRICK GARNETT
CHAIR

10 September 2018



BOARD MEMBER

10 September 2018

Detailed information in support of key performance indicators

Agency Level Government Desired Outcome:

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

Key Effectiveness Performance Indicators:

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

Key effectiveness indicators (KEI) ^(a)	2015 Actual	2016 Actual	2017 Actual	2018 Target ^(b)	2018 Actual ^(c, d)	Variance Between 2018 Target and 2018 Actual	Variance Between 2018 Actual and 2017 Actual
Engagement of and acceptance by stakeholders of responsible syllabuses, accreditation and review	4.2	4.2	4.1	4.1	4.2	0.1	0.1
Engagement of and acceptance by stakeholders of comprehensive and easily understood assessment policy and support	4.2	4.2	4.1	4.1	4.2	0.1	0.1
Engagement of and acceptance by stakeholders of valid and reliable external and school-based assessment	4.2	4.2	4.2	4.2	4.3	0.1	0.1

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

(b) As specified in the 2017–18 State Budget Statements.

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

KEI 1: Number of surveys received from members of Course Advisory Committees: 356 (71.8% response rate; total number of members: 496)

KEI 2: Number of surveys received from members of Course Advisory Committees: 365 (73.6% response rate; total number of members: 496)

KEI 3: Number of surveys received from members of Course Advisory Committees: 346.5 (69.9% response rate; total number of members: 496)

* 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.

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 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 ^(a)	2015 Actual	2016 Actual	2017 Actual	2018 Target ^(b)	2018 Actual	Variance Between 2018 Target and 2018 Actual	Variance Between 2018 Actual and 2017 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)	\$9 095	\$7 940	\$7 732	\$7 842	\$7 290	(\$552)	(\$442)
Service 2: Student assessment and certification							
Key efficiency indicators:							
2. Average cost per enrolled student for moderation (Years 3–12)	\$101	\$92	\$78	\$74	\$72	(\$2)	(\$6)
3. Average cost per enrolled student for external assessment (Years 11–12)	\$309	\$205	\$218	\$209	\$204	(\$5)	(\$14)
4. Average cost per enrolled student for National Assessment Program Literacy and Numeracy (NAPLAN)	\$33	\$50	\$36	\$39	\$33	(\$6)	(\$3)
5. Average cost per enrolled Year 12 student for certification	\$1 331	\$913	\$1 004	\$965	\$911	(\$54)	(\$93)

(a) No adjustments for inflation incorporated into above figures.

(b) Targets as specified in the 2017-18 State Budget Paper - Department of Education.

*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.

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*.

In April 2017, the Minister for Education and Training approved an increase in the Authority's Tariffs, Fees and Charges (TF&Cs) to assist in cost recovery and budget repair. The new TF&Cs were gazetted in the latter half of 2017 and implemented immediately, where applicable, or shall be applied to the 2018 examination processes.

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 in its accounts on behalf of the Authority and deposits the moneys to the Authority's account as per s24(1) of the *Act*.

Capital works

Capital projects incomplete

Following an open tender process, Insight Enterprises Australia (Ignia) was awarded the contract to develop a Kindergarten to Year 12 (K–12) Student Record Management System (SRMS) for the Authority. The SRMS will generate a unique Western Australian student number (WASN) for each student in the Western Australian school system. The WASN will enable the Authority to track each student's data in relation to enrolments and achievements throughout the duration of the student's studies from K–12. It is intended that the data input will be performed by teachers, students and/or school administration staff, and the system will include collation of relevant data to deliver outputs for performance reviews, grades, awards, certification, statistical analysis and reporting. The total estimated value of this contract is \$2 356 212.

Capital projects complete

No capital projects were completed in 2017–18.

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 21: Remuneration of Members of the Board 2017–18

POSITION	NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP	GROSS/ACTUAL REMUNERATION 2017–18
Chair	Emeritus Professor Patrick Garnett	Annual	Twelve months	\$37 380
Member	Chapple Professor David Andrich	Annual	Twelve months	\$23 474
Member	Dr Lennie Barblett	Annual	Twelve months	\$23 474
Member	Dr Lynette Henderson-Yates	Annual	Twelve months	\$23 474
Member	Ms Margaret Herley	Annual	Twelve months	\$23 474
Member	Mr Neil Fernandes	Annual	Eleven months	\$21 759
Member	Dr Bruce Matthews	Annual	Twelve months	\$23 474

Table 22: Remuneration of Members of the Standards Committee 2017–18

POSITION	NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP	GROSS/ACTUAL REMUNERATION 2017–18
Chair	Dr Bruce Matthews (Chair)	Per meeting	Twelve months	\$2 200
Member	Mr Chris Booth	N/A	Twelve months	-
Member	Ms Keryl Caird	N/A	Seven months	-
Member	Associate Professor Stephen Humphry	Per meeting	Twelve months	\$1 100
Member	Mr Blair Marsh	N/A	Seven months	-

Table 23: Remuneration of Members of the Curriculum and Assessment Committee 2017–18

POSITION	NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP	GROSS/ACTUAL REMUNERATION 2017–18
Chair	Ms Margaret Herley	Per meeting	Twelve months	\$3 300
Member	Associate Professor Caroline Barratt-Pugh	Per meeting	Twelve months	\$1 480
Member	Ms Elizabeth Blackwell	N/A	Twelve months	-
Member	Ms Gabrielle Doyle	N/A	Twelve months	-
Member	Mr Ian Elder	Per meeting	Six months	\$1 110
Member	Ms Fiona Forbes	N/A	Twelve months	-
Member	Ms Janette Gee	N/A	Ten months	-
Member	Mr Lindsay Hale	N/A	Twelve months	-
Member	Mr Tony Misich	Per meeting	Twelve months	\$1 850
Member	Ms Claire Sly	Per meeting	Nine months	\$1 480
Member	Ms Melanie Sorensen	N/A	Seven months	-
Member	Ms Katherine Ward	N/A	Twelve months	-
Member	Mr Roderick (Rod) Wood	Per meeting	Twelve months	\$1 850

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 2017–18.

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 2017–18 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 same opportunities as others to access services, facilities and information provided by the Authority.

The *DAIP 2017–2021* is made 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 2017–18 progress report to the Department of Communities in June 2018.

Industrial Relations

Staff Profile

The Department of Education provides secretariat services to the Authority. This includes 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

New SCS staff who support the Authority's statutory functions participate in the induction programs of both the Authority and the Department on commencement of employment.

Mandatory compliance training such as records management, Code of Conduct and ethics are 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 2018, the Board membership was made up of four males and three females. One Board member was of Aboriginal or Torres Strait Islander background.

The Standards Committee comprised four males and one female and the Curriculum and Assessment Committee comprised nine females and four males.

The Authority did not employ any staff or 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 Commissioner's 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 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.

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

To support recordkeeping of the Authority's statutory functions as described by P3A, s19J of the *School Curriculum and Standards Authority's Act 1997*, the Authority put in place measures to ensure access to records created for the functions of the Authority and records belonging to the Authority is restricted to authorised roles and relevant SCS staff. The former records management staff of the Authority continue to support the Authority's electronic document and records management systems (EDRMS) and recordkeeping practices.

Recordkeeping Plans

Section 23 of the *State Records Act 2000* states that all government organisations must have a recordkeeping plan approved by the State Records Commission (SRC). The Authority's Recordkeeping Plan (RKP) is joined with the Department. The joined RKP was endorsed by the SRC on 24 October 2017 for the next five years.

The Authority's functional retention and disposal schedule captured a new keyword function 'K-10 Outline' and its activities, and was submitted to SRC. The functional retention and disposal schedule is due for endorsement in late 2018.

Recordkeeping efficiency and effectiveness

Where appropriate, the Authority has adopted the Department's recordkeeping tools such as recordkeeping training policies and procedures to reduce policy overlap and duplication.

The Authority commenced a project to audit its records, both electronic and hard copies, to ensure data accuracy and compliant records disposal. The Authority's legacy records for human resources and financial functions are awaiting migration to the Department's EDRMS. Records management staff assigned to support the Authority's functions continue and have significantly progressed with processing its legacy records stored offsite.

In 2017–18, the Authority continued to innovate and improve its electronic recordkeeping system and processes by:

- finalising the Going Electronic Stage 2 project making the electronic recordkeeping activities operational
- reviewing the EDRMS workflows to meet new business requirements
- creating EDRMS registers for recording complaints, FOI applications and grievances.

Table 24: Records registered in EDRMS in 2017–18

ELECTRONIC RECORD TYPE	TOTAL NUMBER OF ELECTRONIC FILES CREATED
Document	74 901
Email	41 357
Container (file)	655

To support the Authority's statutory functions and electronic records management, staff continued the help desk support located onsite, processing 980 requests in a timely manner.

Recordkeeping induction and training

Records management staff supported the Authority's recordkeeping compliance by conducting hands-on workshops, group and individual training sessions and intranet based updates to enable staff to understand and effectively apply recordkeeping system and practices in their day-to-day operations.

All new SCS staff are required to attend a mandatory induction session on the Authority's recordkeeping requirements, followed by modular hands-on training in use of EDRMS. From 1 July 2017, SCS staff are also required to complete the Department's online records awareness training program (RAT) to gain an understanding of the whole-of-government recordkeeping obligations.

In 2017–18, records management staff conducted 14 training sessions covering five modules per session, with a total of 74 attendees. There were seven induction sessions, with a total of nine attendees.

Table 25: Recordkeeping training sessions provided during 2017–18

TRAINING SESSION	TOTAL NUMBER OF SESSIONS	TOTAL NUMBER OF ATTENDEES
HPRM Workshop – Module 1 – Electronic Document and File Management	4	23
HPRM Workshop – Module 2 – Searching	4	23
HPRM Workshop – Module 3 – Email Management	4	26
HPRM Workshop – Module 4 – Workflow	1	1
HPRM Workshop – Module 5 – Web Client	1	1
HPRM Induction	7	9
Total	21	83

Ongoing research and attendance at relevant industry training sessions was encouraged to allow records management staff to keep abreast of industry and government developments in digital recordkeeping.

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

In 2017–18, 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 help achieve sound managerial control over the Authority’s activities.

The Authority has a centralised and systematic risk management program which is detailed in its *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 *ARM Committee Charter* provides the framework for the conduct of the audit and risk functions of the Authority. A Risk Management Working Group reports to this committee and manages the relevant aspects of the Authority’s risk management matters.

Following the MOG changes, a major review of the *Corporate Risk Register* was undertaken in 2017–18. The register comprises three Risk Registers reflective of the Authority’s legislative functions and aligned to the SCS structure, namely the Office of Executive Director – SCS, the Curriculum, Assessment and Strategic Policy Directorate and the Examinations, Certification and Testing Directorate. These registers highlight the moderate/high risks and these risks were monitored and managed.

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 2017–18.

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.

APPENDICES



APPENDIX A

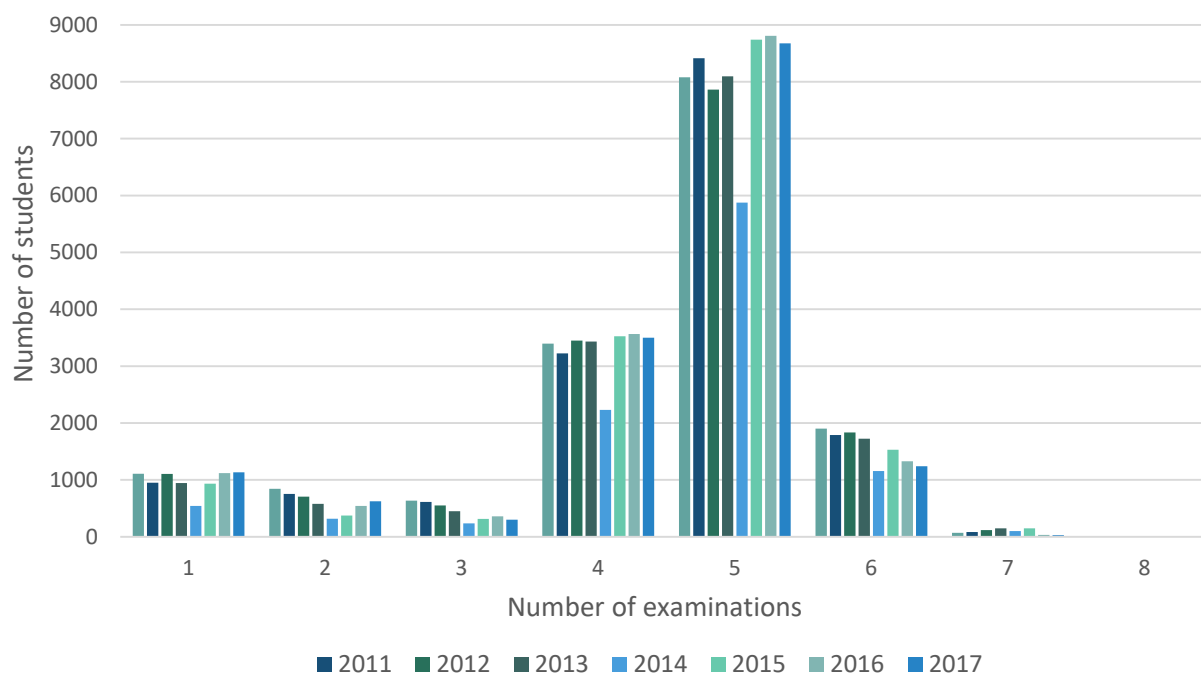
2007–2017 ATAR course examination data

Examination enrolments (four or more ATAR course examinations) as at October, 2007–2017

October enrolments	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Gender											
Male	5183	5261	5590	6181	6145	6092	6155	4431	6439	6305	6069
Female	6015	6179	6539	7262	7369	7167	7245	4932	7505	7427	7374
Systems/sector											
Government	4824	4763	4838	5506	5374	5297	5303	3378	5568	5443	5404
Non-government	5952	6085	6598	7175	7251	7187	7232	4982	7322	7126	6859
Overseas	419	586	685	760	885	774	864	999	1050	1163	1180
Non-school candidates	3	6	8	2	4	1	1	4	4	0	0
Location											
Metropolitan	9313	9376	9947	10955	10892	10867	10891	7280	11214	10888	10644
Country	1463	1472	1489	1726	1733	1617	1644	1080	1676	1681	1619
Overseas	419	586	685	760	885	774	864	999	1050	1163	1180
Non-school candidates	3	6	8	2	4	1	1	4	4	0	0

Number of candidates enrolled for a specific number of ATAR course examinations (2011–2017)

Number of Year 12 students enrolled for a specific number of examinations, 2011–2017



Aboriginal/Torres Strait Islander students enrolled in ATAR course examinations 2017

	Male	Female	Metro	Country	Public	Non-public
Aboriginal	54	79	88	45	115	53
Torres Strait Islander	2	3	5	0	39	1
Both Aboriginal and Torres Strait Islander	3	7	10	0	43	2
Total	59	89	103	45	197	56

2017 WACE exhibitions and awards

Number of exhibition and award winners by category, 2017

AWARD	NUMBER AWARDED
Beazley Medal: WACE	1
Beazley Medal: VET	1
General Exhibitions	50
General Exhibition (Aboriginal and Torres Strait Islander)	1
Special General Award	3
Subject Exhibitions	40
Special Subject Award	2
VET Exhibitions	8
Subject Certificate of Excellence	325
Special Subject Certificate of Excellence	24
VET Certificate of Excellence	27
Special Vocational Education and Training Certificate of Excellence	2
Certificate of Distinction	1 513
Certificate of Merit	2 482
Total	4 479

APPENDIX B

Statement of Comprehensive Income

		2018-19 Estimate
	Note	\$'000
COST OF SERVICES		
Expenses		
Employee benefits expense		17,604
Grants and awards		19
Supplies and services		15,336
Depreciation and amortisation expense		375
Total cost of services	1,2,3	33,334
Income		
Revenue		
Fees		1,263
Grants and contributions		39
Recoveries for national testing		1,643
Other revenue		37
Total Revenue	1	2,982
Total income other than income from State Government		2,982
NET COST OF SERVICES		
		30,352
Income from State Government		
Grants from State Government Agencies	2	250
Services received free of charge	1	28,024
Total income from State Government		28,274
SURPLUS/(DEFICIT) FOR THE PERIOD	3	(2,078)
OTHER COMPREHENSIVE INCOME		
		-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(2,078)

Statement of Cash Flows

	2018-19 Estimate
Note	\$'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	(9,770)
GST payments on purchases	(693)
Receipts	
Fees	1,263
Grants and contributions	39
Recoveries for National testing	1,643
GST receipts on sales	181
GST receipts from taxation authority	512
Other receipts	37
Net cash used in operating activities	(6,813)
CASH FLOWS FROM INVESTING ACTIVITIES	
Net cash provided by/(used in) investing activities	-
Net increase/(decrease) in cash and cash equivalents	(6,563)
Cash and cash equivalents at the beginning of period	6,613
Transfer of 27th Pay restricted cash to the Department of Education	(50)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	-

Statement of Financial Position

	2018-19 Estimate
Note	\$000
ASSETS	
Current Assets	
Cash and cash equivalents	-
Receivables	38
Total current assets	38
Non-Current Assets	
Plant and equipment	1,239
Intangible assets	1,192
Total non-current assets	2,431
TOTAL ASSETS	2,469
LIABILITIES	
Total current liabilities	-
Total non-current liabilities	-
TOTAL LIABILITIES	-
NET ASSETS	2,469
EQUITY	
Contributed equity	3,868
Accumulated surplus / (deficit)	(1,399)
TOTAL EQUITY	2,469

Notes to the Annual Estimates

For the year ended 30 June 2019

Note 1 Total cost of services

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

The operational expenditure will be partly funded from the income from fees, charges and other revenue and existing cash at bank with the majority of expenditure will funded by resources received free of charge from the Department of Education.

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 amalgamation arrangements, the Department of Education provides a cash grant to the School Curriculum and Standards Authority to pay for the Board's expenditure.

Note 3 Surplus/(Deficit) for the period

The School Curriculum and Standards Authority has available cash surplus from the previous year's operations and will be using the existing cash to partly fund its operational expenditure in 2018-19.

ANNUAL REPORT FEEDBACK FORM

We invite your feedback on the *School Curriculum and Standards Authority's 2017–18 Annual Report* (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:

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