

ANNUAL REPORT 2023–2024

Queensland Curriculum
and Assessment Authority



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Letter of compliance

28 August 2024

Hon Dianne (Di) Farmer MP

Minister for Education and Minister for Youth Justice

PO Box 15033

CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the annual report 2023–24 and financial statements for the Queensland Curriculum and Assessment Authority (QCAA).

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual reporting requirements can be accessed at <https://www.qcaa.qld.edu.au/news-data/annual-report>.

Yours sincerely



Emeritus Professor Carol Nicoll PSM

Chair

Queensland Curriculum and Assessment Authority

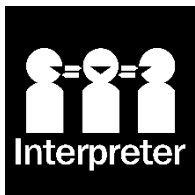
Accessibility objectives

Public availability

This report is available:

- on the QCAA website at <https://www.qcaa.qld.edu.au/news-data/annual-report>
- in print by contacting the QCAA on (07) 3864 0299.

Interpreter service statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact the QCAA on (07) 3864 0299 and we will arrange an interpreter to effectively communicate the report to you.

Providing feedback

The QCAA continually strives to meet best practice reporting standards and values the views of our readers. The QCAA invites your comments via the whole-of-government feedback survey available at <https://www.getinvolved.qld.gov.au/gi/consultation/13350/view.html>.

Highlights of 2023–24

Issued Senior Education Profiles to 53,143 Year 12 students

Awarded Queensland Certificate of Education (QCE) to 93% of Year 12 students

Awarded Queensland Certificate of Individual Achievement (QCIA) to 1,194 Year 12 students

Published 52 General, Applied (Essential) and Short Course syllabuses for implementation from 2025

Reviewed more than 27,500 assessment instruments at endorsement

Reviewed more than 165,000 samples of student work in 46 subjects at confirmation

Celebrated 10th anniversary of QCE Achievement Awards

Independent evaluation of QCE system in progress

Coordinated the administration of 2024 NAPLAN online in March

Supported schools to become familiar with the P–10 Australian Curriculum in Queensland (ACiQ) v9.0

Delivered extensive professional development across K–12 (more than 47,000 registrations for almost 1,000 workshops and webinars)

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

Chair's introduction

During 2023–24, the QCAA continued to progress major projects started in previous years. Supporting continuity of teaching and learning from the early to senior years of education is a key pillar in realising our vision of leading curriculum and assessment for a future-ready Queensland.

We worked with the University of Melbourne's Assessment and Evaluation Research Centre in its ongoing evaluation of the Queensland Certificate of Education (QCE) system. Initial findings will be available towards the end of the year. Reviews like this help enhance our performance and provide better services for schools. I am also pleased that this year the QCAA established its own research and innovation agenda and look forward to it informing our future strategic direction.

The full suite of revised senior syllabuses was completed and is now available for schools to implement. We offered professional development opportunities and developed new online resources to support senior secondary teachers to use these syllabuses, and will continue to do so.

An emphasis on delivering high-quality workshops, webinars and planning resources also defines our approach to helping schools transition to the P–10 Australian Curriculum v9.0. Event registration numbers and teachers' enthusiastic uptake of our P–10 Planning application (app) indicate we are on the right track with the support being offered.

We also completed our revision of the *Queensland kindergarten learning guideline* (QKLG) 2018. This followed open consultation and expert advice from representatives across the early childhood sector. The QKLG 2024 is aligned with *Belonging, Being and Becoming: The Early Years Learning Framework for Australia V2.0* and supports Queensland teachers to nurture confident and creative lifelong learners. It will be used in Queensland Government-approved kindergarten services from 2025.

To focus on the potential of digital technologies and develop a culturally aware and empowered workforce, we established two new business units. One is exploring how we can gradually and confidently expand the use of quality online assessment. The other is helping to transform the QCAA's cultural capability through our Aboriginal and Torres Strait Islander Cultural Capability Action Plan.

The QCAA Board has an important role overseeing all of the QCAA's projects. Its members' wide-ranging experience ensures our project teams have appropriate guidance. I also commend the QCAA's leadership team and staff for their energy and focus on continuous improvement.

The QCAA can look forward with confidence as we support the Queensland Government's priority of ensuring Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.



Emeritus Professor Carol Nicoll PSM

Chair
Queensland Curriculum and Assessment Authority

Role and main functions

Relevant legislation

The Queensland Curriculum and Assessment Authority (QCAA) is established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014* (QCAA Act).

Role

The role of the QCAA is to:

- develop and revise senior syllabuses and the *Queensland kindergarten learning guideline* (QKLG)
- support implementation of the Australian Curriculum in Queensland (ACiQ)
- administer the National Assessment Program – Literacy and Numeracy (NAPLAN) tests in Queensland
- develop and administer procedures for student certification, including the Queensland Certificate of Education (QCE)
- quality assure school-devised assessment
- develop and administer external assessment for students in the senior phase of schooling
- support the delivery of vocational education and training in schools.

Vision

Leading curriculum and assessment for a future-ready Queensland.

Purpose

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

Values

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

- excellence
- creativity
- partnership
- inclusion.

Objectives

The QCAA:

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

Operating environment

Nature and range of QCAA operations

The QCAA provides educational leadership through innovative and high-quality curriculum and assessment programs to support Queensland educators to improve outcomes for learners across kindergarten to Year 12. It develops syllabuses and guidelines, and delivers assessment, testing, reporting and certification services to Queensland schools.

Challenges

The QCAA manages risks in:

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

Opportunities

The QCAA:

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

Non-financial performance

Government objectives for the community

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

This is through:

- providing contemporary, high-quality curriculum and assessment programs that support educators and learners from kindergarten to Year 12
- providing the education community with the resources and training needed to develop teaching and learning programs that ensure Queensland students are equipped for lifelong learning and active and informed citizenship
- working in partnership with teachers, principals, school sectors, parents, students and other stakeholders to ensure our services support teaching practice and student learning.

Whole-of-government plans and specific initiatives

The QCAA’s priorities support the Queensland Government’s objective of ensuring Queenslanders have the skills they need to find meaningful jobs and set up pathways for the future.

Agency objectives and performance indicators

The QCAA’s *Strategic Plan 2023–27* articulates the Authority’s role in providing high-quality curriculum, assessment and certification and reporting programs that are informed by contemporary research about teaching, learning and broader educational processes.

The plan sets broad future strategic directions in the context of state and national reform. It outlines how the QCAA is leading Queensland’s future-ready education system through excellence in curriculum and assessment.

Performance against objectives

The QCAA seeks regular performance feedback against the strategic plan measures and uses the results to improve its resources and services. Details are provided throughout this report.

Agency service areas and service standards

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

Table 1 shows the QCAA’s performance in meeting targets in the Department of Education 2023–24 Service Delivery Statements.

Table 1: QCAA performance against service standards in 2023–24 Service Delivery Statements

Service standards	2023–24 Target/Estimate	2023–24 Actual
Effectiveness measures		
Overall client satisfaction with syllabuses and support materials developed by the QCAA ¹	93%	80%
Quality of certification processes: the percentage of Year 12 students whose QCE eligibility status changed following a review process	0.01%	0.01%

Service standards	2023–24 Target/Estimate	2023–24 Actual
Efficiency measures		
Average cost per student of developing and issuing the National Assessment Program — Literacy and Numeracy student reports	\$37	\$37
Average cost per student of delivering the QCE system ²	\$635	\$681

Notes

1. The variance between the 2023–24 Target/Estimate and the 2023–24 Actual can be attributed to the revision of the entire suite of senior syllabuses and the revised P–10 Australian Curriculum. Schools are still becoming familiar with the new curriculum content. In addition, schools were invited to complete a range of surveys as part of an external evaluation of the new QCE system. This is likely to have had an impact on the response rate and overall satisfaction.
2. The variance between the 2023–24 Target/Estimate and the 2023–24 Actual is due to the inclusion of casual loading into the remuneration rates for QCAA casual assessors.

Governance – management and structure

Executive management

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

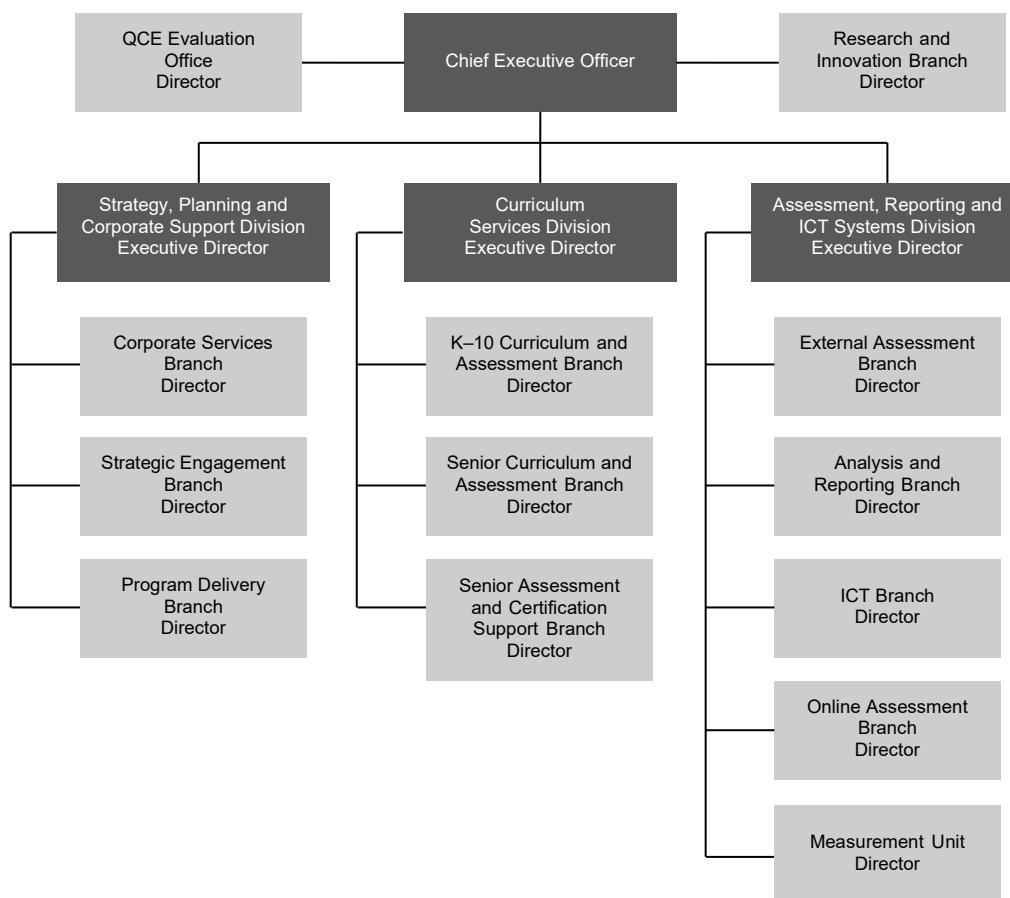
The CEO is subject to the direction of the QCAA Board and is responsible for the effective and efficient administration and operation of the Authority.

Organisational structure

The QCAA is organised into three divisions:

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

QCAA organisational structure as at 30 June 2024



QCAA Board

The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.

The QCAA Board held five meetings during the 2023–24 reporting period.

Board membership

The QCAA Board membership is established under section 22 of the QCAA Act. Members are appointed for a period of four years. Current members' terms of appointment will end on 30 June 2026.

2023–24 QCAA Board members

The 2023–24 QCAA Board membership comprised:

- **Emeritus Professor Carol Nicoll PSM (Chair)**, Queensland University of Technology
- **Mr Michael De'Ath**, Director-General, Department of Education
- **Mr Christopher Mountford**, Chief Executive Officer, Independent Schools Queensland
- **Mr Allan Blagaich**, Executive Director, Queensland Catholic Education Commission (*from September 2023*)
- **Professor Doune Macdonald**, Pro Vice-Chancellor (Teaching and Learning), The University of Queensland
- **Mr Terence Burke**, Branch Secretary, Independent Education Union (Queensland and Northern Territory Branch)
- **Ms Cresta Richardson**, President, Queensland Teachers' Union.

Emeritus Professor Carol Nicoll, PSM (Chair)

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

Carol is an Emeritus Professor, Faculty of Creative Industries, Education and Social Justice at the Queensland University of Technology (QUT). She has worked as an English teacher and senior research officer at the Tertiary Entrance Procedures Authority. During a career in the public service, she had several senior executive positions.

Her other roles have included CEO of the Australian Learning and Teaching Council and Chief

Commissioner and CEO of the Tertiary Education Quality and Standards Agency.

Mr Michael De'Ath

Chief executive of the Department of Education

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

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

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

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

Mr Christopher Mountford

Nominee of Independent Schools Queensland

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

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

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

Mr Allan Blagaich

Nominee of the Queensland Catholic Education Commission

Allan was appointed Executive Director of the Queensland Catholic Education Commission (QCEC) in June 2023 and commenced in the role in September 2023. Prior to this appointment, he was the Executive Director of the School Curriculum and Standards Authority, Western Australia (2011–2023). In this role

he worked closely with the Association of Independent Schools of Western Australia, Catholic Education Western Australia and the Department of Education Western Australia.

Prior to 2011, Allan held the roles of Executive Director, Statewide Planning and Delivery (2010–2011) and Executive Director, Metropolitan Schools (2008–2009) at the Department of Education Western Australia. Allan was Principal of a senior secondary school in Western Australia (2002–2008) and Deputy Principal of three senior secondary schools – one rural, one outer metropolitan and one metropolitan.

Allan served as chair of the Australasian Curriculum, Assessment and Certification Authorities (ACACA) in 2012 and 2013 and as chair of its Vocational Education and Training Committee (2011–2023). He was a member of the Australian Curriculum, Assessment and Reporting Authority (ACARA) Board, representing Western Australia. He was a foundation director of the Australian Institute for Teaching and School Leadership (AITSL) and served as the Western Australian jurisdictional nominee for three years.

Professor Doune Macdonald

Nominee of the Minister having relevant corporate, governance or financial qualifications or experience

Doune is Pro Vice-Chancellor (Teaching and Learning) at The University of Queensland (UQ).

She started her education career as a health and physical education teacher before moving into academia.

Doune has published 14 books and more than 200 book chapters and research papers in curriculum, policy and equity, and has undertaken curriculum evaluations for state and national initiatives.

Mr Terence Burke

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

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

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

Terry holds a Master of Educational Administration (University of Queensland), a Bachelor of Education (James Cook University), a Graduate Diploma in Education – Religious Education (Australian Catholic

University), a Certificate in Governance for Not-for-Profits (Governance Institute of Australia) and a Certificate in Finance (University of New South Wales) and is a Graduate of the Australian Institute of Company Directors.

Ms Cresta Richardson

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

Cresta is the President of the Queensland Teachers' Union, which has more than 48,000 teacher and principal members in Queensland state schools and TAFE institutes.

Cresta is an experienced educator and has worked in teaching and leadership roles in Queensland primary and secondary schools and has served as Curriculum Adviser, Support Teacher Literacy and Numeracy, Deputy Principal, and a Highly Accomplished and Lead Teacher Assessor.

Standing committees

The QCAA had four standing committees in 2023–24. These committees were an important part of the QCAA consultation framework and ensured the development of quality services that met the needs of school communities.

Audit and Risk Committee

The Audit and Risk Committee's main functions are to:

- monitor compliance with relevant legislation
- advise the QCAA Board on governance matters
- monitor, improve and maintain the credibility and objectivity of the accountability process (including financial reporting)
- monitor the quality of internal and external reporting of financial and non-financial information
- review the strategic risk assessment and monitor improvement strategies to reduce and mitigate risk.

Membership of the committee comprised:

- the Chair – QCAA Board member
 - *Mr Christopher Mountford*, Chief Executive Officer, Independent Schools Queensland
- up to two independent members – QCAA Board members
 - *Mr Terence Burke*, Branch Secretary, Independent Education Union of Australia (Queensland and Northern Territory Branch)
- one independent member who possesses financial expertise – external to the QCAA
 - *Ms Sharon McAvoy*, Director, Accoras

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

Audit and Risk Committee members are not remunerated.

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

The Audit and Risk Committee held four meetings in 2023–24. During this period, it considered issues including:

- financial reporting
- corporate governance
- risk management
- oversight of audit programs
- business assurance activities.

K–10 Curriculum and Assessment Committee

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

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

Membership of the committee comprised:

- QCAA Board member (Chair)
- Department of Education (DoE) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DoE, QCEC and ISQ primary principals – principals' associations nominees (3)
- DoE, QCEC and ISQ secondary principals – principals' associations nominees (3)
- Tertiary educators (2)
- Queensland Teachers' Union (QTU) nominee
- Independent Education Union of Australia (IEUA) – Queensland and Northern Territory Branch nominee
- Early childhood representative
- Joint parent associations nominee
- Aboriginal and Torres Strait Islander education representative
- Diversity and inclusive education representative – Queensland Association of Special Education Leaders nominee

- Senior QCAA officer (curriculum) – Executive Director, Curriculum Services Division, QCAA
- Senior QCAA officer (assessment) – Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Executive Officer – Director, K–10 Curriculum and Assessment Branch, QCAA.

Senior Secondary Curriculum, Assessment and Certification Committee

The Senior Secondary Curriculum, Assessment and Certification Committee provides advice and makes recommendations to the QCAA Board on:

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

Membership of the committee comprised:

- QCAA Board member (Chair)
- Department of Education (DoE) nominee
- Queensland Catholic Education Commission (QCEC) nominee
- Independent Schools Queensland (ISQ) nominee
- DoE, QCEC and ISQ secondary principals – principals' associations nominees (3)
- Tertiary educators (2)
- Training (industry) representative
- Queensland Teachers' Union (QTU) nominee
- Independent Education Union of Australia (IEUA) – Queensland and Northern Territory Branch nominee
- Joint parent associations nominee

- Aboriginal and Torres Strait Islander education representative
- Diversity and inclusive education representative – Queensland Association of Special Education Leaders nominee
- Senior QCAA officer (curriculum) – Executive Director, Curriculum Services Division, QCAA
- Senior QCAA officer (assessment) – Executive Director, Assessment, Reporting and ICT Systems Division, QCAA
- Executive Officer – Director, Senior Assessment and Certification Support Branch, QCAA.

Ratification Committee

The Ratification Committee:

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

Membership of the committee comprised:

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

Steering committees

Executive management — Strategic Directions Group

The Strategic Directions Group (SDG) is the QCAA's key corporate governance committee. Its responsibilities are to:

- oversee the advice provided to the Board on strategic and relevant operational matters
- monitor the implementation of Board decisions
- assist the CEO to discharge their responsibilities
- contribute to the development of the strategic direction for the QCAA
- develop and set the operational direction
- identify and resolve strategic and, where necessary, operational issues
- provide corporate governance
- monitor performance, and then identify, recommend and implement improvement initiatives
- review and endorse policies, frameworks, systems and procedures
- constructively critique and debate new ideas and initiatives
- review data requests made to the QCAA that are not included in the standing arrangements to ensure consistency and transparency in the processing of these requests.

In 2023–24, SDG met 25 times. Membership comprised:

- Ms Jacqueline Wilton
Chief Executive Officer
- Ms Alison Smith
Executive Director
Strategy, Planning and Corporate Support Division
- Ms Joanne Butterworth
Executive Director
Curriculum Services Division
- Mr Claude Jones
Executive Director
Assessment, Reporting and ICT Systems Division
- Mr John McGuire
Director
Strategic Engagement Branch.

Public Sector Ethics Act 1994

The QCAA follows the *Code of Conduct for the Queensland Public Service*. All QCAA employees undertake education and training about the code of conduct at induction. This includes the application of ethics principles, and obligations of public officials. Additionally, staff complete an online code of conduct training module each year.

Human Rights Act 2019

The QCAA is committed to the respect, protection and promotion of human rights. As part of this commitment, the QCAA continues to review its organisational policies, procedures and services for compatibility with human rights legislation. In 2023–24, the QCAA did not receive any human rights complaints.

Queensland public service values

Queensland public service values underpin QCAA values, as reflected in the strategic plan.

Queensland public service values	QCAA values
<p>Customers first</p> <ul style="list-style-type: none"> • Know your customers • Deliver what matters • Make decisions with empathy 	<p>Excellence</p> <ul style="list-style-type: none"> • We pursue the highest quality in all that we do, by working in principled and evidence-led ways.
<p>Ideas into action</p> <ul style="list-style-type: none"> • Challenge the norm and suggest solutions • Encourage and embrace new ideas • Work across boundaries 	<p>Creativity</p> <ul style="list-style-type: none"> • We foster a culture of curiosity, innovation, and responsiveness.
<p>Unleash potential</p> <ul style="list-style-type: none"> • Expect greatness • Lead and set clear expectations • Seek, provide and act on feedback 	<p>Partnership</p> <ul style="list-style-type: none"> • We collaborate to build and maintain the trust of those we serve.
<p>Be courageous</p> <ul style="list-style-type: none"> • Own your actions, successes and mistakes • Take calculated risks • Act with transparency 	<p>Inclusion</p> <ul style="list-style-type: none"> • We promote the value of diverse knowledge, perspectives and skills, and engage respectfully with others.
<p>Empower people</p> <ul style="list-style-type: none"> • Lead, empower and trust • Play to everyone’s strengths • Develop yourself and those around you 	

Program review

Queensland Certificate of Education system

Another cycle of the Queensland Certificate of Education (QCE) system was completed with the certification of the Year 12 cohort in December 2023.

During 2023–24, the QCAA:

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

Quality assurance for school-based assessment

Endorsement

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

More than 1,000 QCAA assessors reviewed more than 27,500 school-developed assessments in 2023–24.

Of these assessments, 67% were endorsed at the first application in August 2023 and 65% were endorsed in February 2024.

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

Confirmation

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

Confirmation was held throughout 2023–24 and involved approximately 3,000 assessors reviewing more than 165,000 samples of student work in 46 subjects.

Over 84% of confirmed decisions matched schools' provisional decisions.

Subject-based external assessment

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

During October–November 2023, approximately 38,000 students sat examinations in 46 General subjects and 13 Senior External Examination (SEE) subjects.

Variations to venue were organised for 31 international students in 18 countries, 46 interstate students, and 321 students within Queensland.

Approximately 3,150 assessors marked more than 230,000 papers. This included alternative format papers.

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

Common internal assessment

Essential English and Essential Mathematics

In Term 2 2024, the common internal assessments (CIAs) were delivered in two phases. Schools nominate the phase they wish to participate in. An ancillary CIA will be offered in Term 3 for students unable to attend their scheduled assessment due to illness or misadventure and for flexible/alternative learning centres.

Subject reports

In early 2024, the QCAA published subject reports for General subjects, General (Extension) subjects and Applied (Essential) subjects.

These reports provided schools with an analysis of the complete cycle of internal and external assessment for 2023 and included annotated samples of student work that can be used to reflect on local practice and identify areas and actions for improvement.

Access arrangements and reasonable adjustments

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

Adjustments include:

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

The QCAA received AARA applications for 5,899 students who exited in 2023. At 30 June 2024, applications for 5,574 students exiting in 2024 had been approved.

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

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

In 2023–24, the QCAA’s webinars on AARA had 1,360 registrations from 402 school campuses and education sector representatives.

Professional development

During 2023–24, the QCAA provided professional development opportunities to support teachers to work confidently in the QCE system. It hosted more than 520 workshops and webinars that had more than 23,700 registrations on topics including:

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

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

CEO and senior staff–led engagement

The CEO ensures the education community is consulted and kept informed about the QCE system through regular meetings with representatives of the key education stakeholder groups and forums with secondary school principals and school leaders.

Forums for principals and school leaders were held in July 2023 and January/February 2024. These forums included 23 face-to-face sessions and one webinar, and were attended by more than 1,150 registered participants.

Evaluation of the new QCE system

The University of Melbourne’s Assessment and Evaluation Research Centre is currently conducting an independent evaluation of the new QCE system and its processes.

The evaluators completed many of the internal and external stakeholder engagement activities planned for 2023–24, including school focus groups and all online surveys.

Their research phase will continue in 2024 with education stakeholder focus groups, psychometric analysis of student achievement and other assessment data, and further analysis of QCAA process and procedure documentation.

The final report is due in mid-2025.

Teaching, learning and assessment in K–12

Implementing the Queensland kindergarten learning guideline

The *Queensland kindergarten learning guideline* (QKLG) is a jurisdictional, age-specific guideline aligned to the nationally approved early childhood framework, *Belonging, Being and Becoming: The Early Years Learning Framework for Australia* (EYLF). Advice in the QKLG is used to inform planning, documenting and assessing children’s learning in the years prior to school. In January 2023, all Australian, state and territory education ministers approved the updated national learning framework EYLF V2.0.

In consultation with kindergarten and early childhood teachers, services and sector representatives, the QCAA revised the QKLG 2018 to align with the EYLF V2.0 and cater for three-year-olds accessing early childhood education and care in kindergarten. Teachers and

services will implement the revised QKLG 2024 from January 2025.

Kindergarten transition statements

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

More than 2,100 kindergartens used the Kindergarten Transition Statement application (KTS app) to finalise statements for more than 49,000 children due to start Prep in January 2024. Nearly 850 primary schools viewed approximately 27,500 of these statements.

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

- three webinars for 288 kindergarten staff
- three webinars for 143 school staff
- seven customised online events for regional and remote services
- online support, help guides, instructional videos and FAQs.

P–10 Australian Curriculum

In a phased approach, Queensland schools will implement the P–10 Australian Curriculum v9.0 in all learning areas by 2027. The QCAA will support schools to implement the curriculum by developing resources and offering professional development.

Since October 2022, the QCAA has focused on supporting schools across P–10 during the period of familiarisation and planning by developing resources and offering professional development workshops and webinars for primary and junior secondary teachers aligned to the P–10 Australian Curriculum v9.0. More than 1,300 resources are available on the QCAA's Australian Curriculum in Queensland v9.0 (ACiQ) webpages, including familiarisation resources for all learning areas, general capabilities and cross-curriculum priorities.

During 2023–24, the QCAA has supported school leaders, curriculum leaders and teachers across

Queensland with more than 390 professional development events. These events included:

- designing quality assessment workshops for P–6 English, P–6 Mathematics, diverse learners and Years 7–10 all learning areas
- communities of practice workshops for Years 7–10 all learning areas
- familiarisation and planning workshops for P–6 Health and Physical Education, Science and Technologies
- webinars to support all learning areas.

The QCAA P–10 Planning app was launched in October 2023 with more than 1,200 schools and more than 20,000 users registered. The app was developed to support schools to plan efficiently, and to ensure that their curriculum and assessment is aligned to the P–10 Australian Curriculum v9.0, and QCAA advice on assessment.

National Assessment Program – Literacy and Numeracy

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

The 2024 tests were held in March with approximately 283,000 Queensland students across 1,781 schools registered to participate.

Final school reports, and the student and school summary reports, providing a range of data including student proficiency levels, scale scores and student writing scripts were released to schools in June 2024.

Senior syllabus review and revision

The review and revision of all senior syllabuses, which began in 2020, has now concluded.

Applied 2024 syllabuses were published in January 2023 and ready for implementation in 2024. Final revised General, Applied (Essential) and Short Course 2025 syllabuses were published in January 2024. The Literacy and Numeracy Short Course syllabuses and General (Senior External Examination) syllabuses completed the full review and revision after their publication in July 2024. The full suite of syllabuses is now ready for implementation with Year 11 students in 2025.

During 2023–24, syllabus implementation support was provided by the QCAA to support and familiarise schools and teachers with the syllabuses and planning.

Offshore schools

The QCAA worked with the following offshore schools during 2023–24 to support the implementation and delivery of the QCE system:

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

Tianmen Huatai Middle School and Wuxi Foreign Language School implemented the QCE system with their Year 11 cohort for the first time in 2024.

Online training for teachers and support for all offshore schools continued throughout 2023–24. The QCAA also delivered two face-to-face workshops to representatives including principals, principal's delegates and teachers from the Chinese and Taiwanese offshore schools during the 2024 Department of Education International (DEi) Conference in Brisbane.

New Queensland schools

The QCAA provided several online and face-to-face information sessions to new Queensland schools implementing the QCE system with their first senior cohort. Ongoing support was also provided to these schools at various stages of their implementation of the QCE system throughout 2023–24.

Vocational education and training

The QCAA worked with the Australian Skills Quality Authority (ASQA), Jobs Skills Councils (JSCs) and the three schooling sectors to support the delivery of vocational education and training (VET) for school students.

School support

The QCAA's support for schools delivering VET included webinars aimed at reliable and sustainable registered training organisation (RTO) management practices and understanding amendments to the *National Vocational Education and Training Regulator Act 2011* (Cth).

Sample assessment tool templates and a validation course were uploaded to the VET app in the QCAA Portal for use by school RTO staff.

Approximately 500 participants attended principal's delegates meetings across Queensland. Participants received information about relevant updates to the *National Vocational Education and Training Regulator Act 2011* (Cth) and ASQA delegations to the QCAA.

Registration activity

The QCAA processed 1,132 registration activities for the 250 schools that are registered as RTOs.

School performance assessments

The QCAA's delegated responsibility includes registration and audit of school RTOs for compliance with the national VET Quality Framework (VQF). Activities undertaken during 2023–24 included 29 performance assessment reviews with 22 site visits and seven conducted online, 66 application assessments and eight initial RTO registrations. For all school RTOs involved in initial registration, performance assessment reviews and application assessments, the final outcome was 'compliant'.

VET and the QCE

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

National collaboration

The QCAA worked with the Australasian Curriculum, Assessment and Certification Authorities (ACACA) on a range of common issues relating to VET in schools.

Certification

Senior Education Profile

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

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

In 2023, the QCAA issued SEPs and Senior Statements to 53,143 Queensland students who completed Year 12.

QCEs were awarded to 49,680 students (93%).

QCIA were awarded to 1,194 students.

Senior Statement

The Senior Statement is a transcript of the learning account for all students completing Year 12 at a Queensland school. It shows all studies and the results achieved that may contribute to the award of a QCE.

Queensland Certificate of Education

The QCE is Queensland's senior schooling qualification and is awarded to eligible students when they complete the senior phase of learning, usually at the end of Year 12.

The QCE provides pathways to work, further education and training by recognising a broad range of learning options and offering flexibility in what is learnt, as well as where and when that learning occurs.

Learning options include senior school subjects, vocational education and training, workplace and community learning, and university subjects undertaken while at school.

Queensland Certificate of Individual Achievement

The QCIA recognises and reports the achievements of students who have undertaken an individualised learning program and completed at least 12 years of schooling.

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

The QCIA is a valuable record of student achievement that:

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

More than 520 registrations were received for 15 face-to-face workshops presented to support schools offering the QCIA.

Equivalency of non-Queensland qualifications

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

In 2023–24, the QCAA issued 67 statements for qualifications from 24 countries.

Equivalency assessments are provided for employment and recruitment purposes.

Corporate support and communication

Through effective communication and partnerships with schools, industry, academia and the wider community, the QCAA ensured that its products and services met the needs of stakeholders.

Consultation mechanisms

The QCAA is committed to meaningful consultation and collaboration with key stakeholders. It draws on expertise from school sectors, school leaders, teacher educators, universities and other professional groups to inform development and delivery of relevant and high-quality curriculum and assessment products.

Consultation has occurred through advisory committees, forums, focus groups, workshops, surveys, webinars and information sessions. Details are provided throughout this report.

QCE Achievement Awards

The QCE Achievement Awards recognise and reward Queensland's top-performing students for outstanding academic achievement in their senior school studies.

The 10th annual QCE Achievement Awards were for students who graduated from Year 12 with a QCE in 2023.

Award categories

The QCAA awarded prizes in three categories to 46 students from State, Catholic and Independent schools:

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

Additionally, Certificates of Academic Commendation were awarded to 1,434 graduates for achieving 'A' grades in at least six General subjects.

Subject Achievement Commendations were awarded to 556 students for the highest result in at least one General or General (Extension) subject.

myQCE

The myQCE website gives senior students information and advice about the QCE system and post-school

education, training and career pathways (<https://myqce.qcaa.qld.edu.au>). Other myQCE resources include a regular newsletter emailed to students in Years 10–12, updates via Instagram and a phone and email enquiries service.

The *Academic integrity course for students* is accessed via the Student Portal and was completed by 23,621 Year 12 students in 2023.

Following the 2023 release of SEPs, staff assisted with more than 1,000 phone and email enquiries.

The myQCE Student Reference Group gives students in Years 10–12 the opportunity to have their say about the QCE system and senior schooling. It has 17 members from State, Catholic and Independent schools statewide and met four times in 2023–24.

Publications

Regular QCAA e-news publications include:

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

Social media

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

Advice and compliance

During 2023–24, the QCAA attended to administrative, financial, human resource, service improvement and publishing issues that influenced the performance of the organisation. This ensured corporate service activities complied with whole-of-government legislation, policies and directives.

Crowe Australasia undertook the QCAA's annual internal audit. For 2023–24, a review of risk management and business continuity planning was undertaken.

Audit and risk management

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

More information about how the QCAA manages risk is available in the Challenges section on page 6 and in External scrutiny and governance activities on page 22.

Delegations

The QCAA reviewed and endorsed all financial, procurement and human resource management activities in accordance with its delegations. These were subject to the *Financial Accountability Act 2009* and *Financial and Performance Management Standard 2019*.

Information systems and recordkeeping

The QCAA has a retention and disposal schedule, approved by the State Archivist, for its public records. Relevant staff were trained in the retention and disposal of these records as part of a centralised and controlled process.

Data and information sharing

The QCAA shares data and other information for research and reporting purposes to support policy development and decision-making. This includes the annual provision of data for NAPLAN, *Next Step* and *Early School Leavers* post-school destination surveys, the *National Report on Schooling in Australia*, the Productivity Commission's *Report on Government Services* (RoGS), the Organisation for Economic Co-operation and Development's (OECD) publication *Education at a Glance*, the Australian Government's My School website and the national reporting of VET in schools.

In 2023–24, data was also provided for research projects and reports including the *Widening Tertiary Participation* program and the *Queensland Closing the Gap Report Card*.

The QCAA publishes statistics on its website about subject enrolments and results, and Year 12 certification.

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

Right to information

During 2023–24, the QCAA did not receive any applications under the *Right to Information Act 2009*.

Replacement copies of certificates

The QCAA processed 2,127 applications for replacement copies of certificates from people who had previously been awarded a Junior Certificate, Senior Certificate, Queensland Certificate of Education, Queensland Certificate of Individual Achievement and/or Tertiary Entrance Statement.

ICT systems

Efficient ICT systems are essential for delivery of strategic initiatives, including accurate and timely data to schools, teachers, students and other stakeholders, particularly for assessment and senior certification programs.

QCAA Portal

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

In 2023–24, enhancements were made to the following ICT apps:

- P–10 (Australian Curriculum v9.0) – processes to support implementation of the Australian Curriculum v9.0
- External Assessment – new timetabling and clash resolution processes
- NAPLAN – support for processing adjustments for students in NAPLAN
- Syllabuses – implemented new Applied and General syllabus documents.

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

External scrutiny and governance activities

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

- engaging Crowe Australasia to provide internal audit services
- engaging Queensland Audit Office to provide external audit services
- reviewing the strategic risk assessment and ensuring risk minimisation or mitigation actions were in place
- developing the 2023–24 budget to support strategic priorities and accountabilities
- ensuring requirements of the Queensland Procurement Policy were met for significant procurement activities
- providing ongoing records management services

- reviewing business processes to identify opportunities for improvements and innovation
- monitoring corporate and management performance against the organisation’s operational plan and performance accountabilities for managers and branch budgets.

Strategic workforce planning, attraction and performance

At 30 June 2024, the QCAA was staffed by 298 full-time equivalent staff. The permanent retention rate was 89.68%.

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

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

Workforce management initiatives include:

- providing feedback to staff through performance and development plans, and informal feedback through positive performance conversations
- the QCAA Flexible workplaces policy to encourage work–life blend
- the Strategic Directions Group (SDG) taking on responsibility for delivery of the QCAA Positive and Healthy Workplace Framework.

Health and wellbeing is also supported through the availability of employee assistance services, access to a quiet room, free influenza vaccinations and skin checks/health check-ups.

Casual employees are also engaged annually by the QCAA to perform approximately 8,000 assessor and examination invigilator roles.

Strategies have been implemented to support the retention of casual assessors, including improvements in recruitment strategies, reviewing the payment schedule and investigating the recognition of significant learning with the Queensland College of Teachers.

Table 2: Full-time equivalent employees

	2023–24	2022–23	2021–22	2020–21	2019–20
Employees at 30 June (full-time equivalent)	298	300	309	298	307

Table 3: Total staffing

Total staffing by FTE	298
Total staffing by headcount	316

Workforce profile data

The tables below show the representation of women, women in leadership roles, Aboriginal Peoples and Torres Strait Islander Peoples, people with disability and people with culturally and linguistically diverse (CALD) backgrounds in employment as at the last full fortnight of the June 2024 quarter.

Table 4: Occupation types, appointment types and employment status

Occupation types by FTE (%)	Corporate	20.53%
	Frontline and frontline support	79.47%
Appointment types by FTE (%)	Permanent	83.05%
	Temporary	14.62%
	Casual	0.99%
	Contract	1.34%
Employment status by headcount (%)	Full-time	85.44%
	Part-time	11.40%
	Casual	3.16%

Table 5: Gender

Gender	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Woman	229	72.47%
Man	87	27.53%
Non-binary	0	0%

Table 6: Diversity target group data

Diversity groups	Number (Headcount)	Percentage of total workforce (Calculated on headcount)
Women	229	72.47%
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<2%
People with disability	8	2.53%
Culturally and linguistically diverse – speak a language at home other than English	25	7.91%

Table 7: Target group data for women in leadership roles

	Women (Headcount)	Women as percentage of total leadership cohort (Calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	7	58.33%
Senior Executive Service and Chief Executives (Classified, s122 and s155 combined)	3	75%

Summary of financial performance 2023–24

In 2023–24, the QCAA received \$92.088 million in grant revenue from the Department of Education and earned \$4.852 million from the curriculum and professional development products and services it delivered to approximately 1,770 state and non-state schools.

A comprehensive set of financial statements covering all aspects of QCAA activities begins overleaf.

Table 8: Summary of QCAA finances

	2023–24 \$'000	2022–23 \$'000	2021–22 \$'000	2020–21 \$'000	2019–20 \$'000
Grant revenue	92,088	89,295	88,343	85,689	61,771
Other revenue	4,852	3,443	1,688	2,399	2,181
Employee expenses	64,095	56,702	55,869	52,457	41,173
Other expenses	29,674	31,685	24,052	25,822	15,247
Operating surplus/(deficit)	3,171	4,351	10,110	9,809	7,532
Plant and equipment	2,828	823	602	712	776
Software	18,851	19,932	22,398	24,166	21,831
Total assets	62,451	58,824	55,177	47,020	32,534
Total liabilities	4,796	4,340	5,044	6,997	2,320
Net assets/(liabilities)	57,655	54,484	50,133	40,023	30,214

Financial Statements

For the year ended June 2024



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Statement of comprehensive income

For the year ended 30 June 2024

		2024 Actual	2024 Original budget	Budget variance*	2023 Actual
		\$'000	\$'000	\$'000	\$'000
Operating result	Notes				
Income from continuing operations					
User charges and fees	2.1.1	2,370	1,538	832	2,020
Grants and other contributions	2.1.2	92,088	87,462	4,626	89,295
Interest		2,345	1,290	1,055	1,403
Other revenue		137	17	120	20
Total income from continuing operations		96,940	90,307	6,633	92,738
Expenses from continuing operations					
Employee expenses	2.2.1	64,095	58,649	5,446	56,702
Supplies and services	2.2.2	26,236	26,460	(224)	28,219
Depreciation and amortisation	2.2.3	3,205	3,088	117	3,247
Other expenses	2.2.4	233	129	104	219
Total expenses from continuing operations		93,769	88,326	5,443	88,387
Operating result from continuing operations		3,171	1,981	1,190	4,351
Other comprehensive income		-	-	-	-
Total comprehensive income		3,171	1,981	1,190	4,351

*An explanation of major variances is included at Note 5.1.1

The accompanying notes form part of these financial statements.

Statement of financial position

As at 30 June 2024

		2024 Actual	2024 Original budget	Budget variance*	2023 Actual
		\$'000	\$'000	\$'000	\$'000
	Notes				
Current assets					
Cash and cash equivalents	3.1	37,555	36,473	1,082	34,029
Receivables	3.2	2,259	1,523	736	2,175
Prepayments	3.3	958	321	637	1,865
Total current assets		40,772	38,317	2,455	38,069
Non-current assets					
Plant and equipment	3.4	2,828	979	1,849	823
Intangible assets	3.5	18,851	18,064	787	19,932
Total non-current assets		21,679	19,043	2,636	20,755
Total assets		62,451	57,360	5,091	58,824
Current liabilities					
Payables	3.6	3,349	1,393	1,956	1,759
Accrued employee benefits	3.7	1,395	1,012	383	1,179
Provisions	3.8	17	168	(151)	1,282
Other current liabilities	3.9	35	42	(7)	120
Total current liabilities		4,796	2,615	2,181	4,340
Total liabilities		4,796	2,615	2,181	4,340
Net assets		57,655	54,745	2,910	54,484
Equity					
Contributed equity		12,364	12,364	-	12,364
Accumulated surplus		45,291	42,381	2,910	42,120
Total equity		57,655	54,745	2,910	54,484

*An explanation of major variances is included at Note 5.1.2

The accompanying notes form part of these financial statements.

Statement of changes in equity

For the year ended 30 June 2024

	Contributed equity \$'000	Accumulated surplus \$'000	Total \$'000
Balance at 30 June 2022	12,364	37,769	50,133
Operating result			
Operating result from continuing operations	-	4,351	4,351
Balance at 30 June 2023	12,364	42,120	54,484
Operating result			
Operating result from continuing operations	-	3,171	3,171
Balance at 30 June 2024	12,364	45,291	57,655

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 30 June 2024

	2024 Actual	2024 Original budget	Budget variance*	2023 Actual
	\$'000	\$'000	\$'000	\$'000
Notes				
Cash flows from operating activities				
Inflows:				
User charges and fees	2,214	1,618	596	1,942
Grants and other contributions	92,088	87,462	4,626	89,295
Interest receipts	2,325	1,290	1,035	1,301
GST input tax credits from ATO	3,137	2,257	880	2,600
GST collected from customers	168	86	82	164
Other	137	17	120	20
Outflows:				
Employee expenses	(63,969)	(58,630)	(5,339)	(58,153)
Supplies and services	(24,968)	(25,918)	950	(28,200)
GST remitted to Australian Taxation Office	(180)	(171)	(9)	(154)
GST paid to suppliers	(3,071)	(2,351)	(720)	(2,755)
Other	(226)	(178)	(48)	(199)
Net cash provided by operating activities	3.1.1 7,655	5,482	2,173	5,861
Cash flows from investing activities				
Outflows:				
Payments for plant and equipment	(2,398)	(250)	(2,148)	(424)
Payments for intangibles	(1,731)	(500)	(1,231)	(589)
Net cash used in investing activities	(4,129)	(750)	(3,379)	(1,013)
Net increase in cash and cash equivalents	3,526	4,732	(1,206)	4,848
Cash and cash equivalents — opening balance	34,029	31,741	2,288	29,181
Cash and cash equivalents — closing balance	3.1 37,555	36,473	1,082	34,029

*An explanation of major variances is included at Note 5.1.3

The accompanying notes form part of these financial statements.

Notes to the financial statements

1 About the Authority and this financial report

1.1 Basis of financial statement preparation

1.1.1 General information

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

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

400 George Street

BRISBANE QLD 4000

1.1.2 Compliance with prescribed requirements

The Authority has prepared these financial statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2023.

The Authority is a not-for-profit entity, and these general-purpose financial statements are prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

New accounting standards early adopted and/or applied for the first time in these financial statements are outlined in Note 6.3.

1.1.3 Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2022-23 financial statements.

Current/Non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the Statement of Financial Position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Authority does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

1.1.4 Authorisation of financial statements for issue

The financial statements are authorised for issue by the Chair and Chief Executive Officer at the date of signing the Management Certificate.

1.1.5 Basis of measurement

Historical cost is used as the measurement basis in this financial report.

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

1.1.6 The reporting entity

The financial statements include the value of all income, expenses, assets, liabilities and equity of the Authority.

1.2 Objectives of the Authority

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

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

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

2 Notes about our financial performance

2.1 Revenue

2.1.1 User charges and fees

	2024 \$'000	2023 \$'000
Revenue from contracts with customers:		
Regulatory fees	977	744
Non-regulatory fees	1,393	1,276
Total	2,370	2,020

Accounting policies — revenue from contracts with customers (user charges)

Revenue from contracts with customers is recognised when the Authority transfers control over a good or service to the customer. The following tables provide information about the nature and timing of the satisfaction of performance obligations, significant payment terms and revenue recognition for the Authority's user charges revenue from contracts with customers.

Regulatory fees

Regulatory fees are charged under the *Education (Queensland Curriculum and Assessment Authority) Regulation 2014* ('the Regulation').

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Service fee for 1 year	Under section 165 of the Regulation, the Authority may charge a fee to non-Australian citizens and non-permanent residents undertaking senior secondary education in Queensland schools. The fee is in consideration of the Authority performing its syllabus development, moderation, testing and certification functions for those persons.	The Authority recognises the fee upon receipt, as performance obligations are not sufficiently specific and therefore do not meet the criteria for deferral of revenue under AASB 15 <i>Revenue from Contracts with Customers</i> .
Fee for a copy of certificate	Under section 160 of the Regulation, a person requesting a copy of a certificate that was previously issued by the Authority must pay a fee. The customer obtains control of the certificate upon delivery, which is the sole performance obligation.	Revenue is recognised on delivery of the certificate to the customer.
Application fee to take a senior external examination	Under section 57 of the Regulation, a person wishing to undertake a senior external examination must pay an application fee to the Authority. The fee is payable upfront, and the single performance obligation is fulfilled by the completion of the examination period.	Revenue is recognised at the completion of the examination period. Amounts received are recognised as contract liabilities until completion of the examination period.

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Fee for verification of certificate or statement	<p>Under section 157 of the Regulation, a person wishing to apply for verification of the information in a certificate or statement of results issued by the Authority must pay a fee.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to verification is immaterial.</p>	Revenue is recognised upon completion of verification.
Fee for decision on equivalency of qualification	<p>Under section 162 of the Regulation, a person wanting a decision on the equivalence of a level of school education obtained by that person outside of Queensland must pay a fee.</p> <p>Consideration is received upfront, however, due to the short turn-around, the amount of contract liabilities relating to equivalency is immaterial.</p>	Revenue is recognised upon decision of equivalency.
Local expenses fee	<p>Under section 73 of the Regulation, a person wishing to undertake a senior external examination or a senior external assessment in another place, other than one determined by the Authority such as a school, must pay a local expenses fee to the Authority.</p> <p>The local expenses fee is the reasonable cost incurred by the Authority providing for the relevant test to be taken at the other place.</p> <p>The fee is payable upfront, however, the amount of contract liabilities relating to the local expenses fee is immaterial.</p>	Revenue is recognised at the completion of the examination period.

Non-regulatory fees

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
Professional development events	<p>The Authority provides professional development opportunities to educators via workshops, conferences and webinars. The Authority also provides customised professional development upon request.</p> <p>Consideration is received up front and the single performance obligation is fulfilled by the delivery of the professional development event.</p>	Revenue is recognised at the completion of each professional development event.
Offshore schools	<p>The Authority is party to a Memorandum of Understanding with Education Queensland International (EQI) for the provision of syllabuses, quality assurance, testing and certification services to offshore schools.</p> <p>Fees are charged to EQI for each student enrolled in the Queensland Certificate of Education (QCE) System.</p>	<p>The Authority recognises the fee revenue upon invoicing, as performance obligations are not sufficiently specific and therefore do not meet the criteria for deferral of revenue under AASB 15 <i>Revenue from Contracts with Customers</i>.</p> <p>The number of credits for withdrawn enrolments is not expected to be material, so the full fee is recognised as revenue.</p>

Fee	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
	<p>The fees for southern hemisphere schools are charged in April, while the fees for northern hemisphere schools are charged in November to align to the academic year.</p> <p>A partial fee credit that can be applied to future invoices is provided for students that withdraw their enrolment prior to specified cut-off dates.</p>	
Sponsorship	<p>The annual QCE Achievement Awards recognise and reward Queensland's top-performing Year 12 students for outstanding academic achievement in their senior school studies. Tertiary institutions are charged a fee to sponsor the Awards.</p> <p>Consideration is received upfront and the single performance obligation is fulfilled by the completion of the award ceremony.</p>	Revenue is recognised at the completion of the awards ceremony.

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

2.1.2 Grants

	2024 \$'000	2023 \$'000
Revenue from contracts with customers:		
NAPLAN	4,602	4,681
Other grants:		
Administered	87,486	84,463
Specific purpose grant	-	151
Total	92,088	89,295

Accounting policy — grants and contributions

Grants, contributions and donations are non-reciprocal transactions where the Authority does not directly give approximately equal value to the grantor.

All grants are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the grant funding, except for special purpose capital grants received to construct non-financial assets to be controlled by the Authority. Special purpose capital grants are recognised as unearned revenue when received, and subsequently recognised progressively as revenue as the Authority satisfies its obligations under the grant through construction of the asset.

Disclosure — grants

Grants — recognised as performance obligations are satisfied

The following table provides information about the nature and timing of the satisfaction of performance obligations, significant payment terms, and revenue recognition for the Authority's grants and contributions that are contracts with customers.

Grant	Nature and timing of satisfaction of performance obligations, including significant payment terms	Revenue recognition policies
NAPLAN	The Authority's obligation is to implement and administer the NAPLAN tests in Queensland each year. The Department of Education is billed at the completion of the NAPLAN test marking operation.	Revenue is normally recognised on completion of the marking operation as the Authority's obligations have been satisfied. The entire amount has been recognised as revenue in the 2023–24 financial year.

Grants — recognised upfront

The following table provides information about the Authority's obligations, significant judgements involved and revenue recognition for grants recognised upfront.

Grant	Details of the Authority's obligations and significant judgements	Revenue recognition policies
Administered	This funding is provided under the <i>Appropriation (Parliament) Act 2023</i> and is administered by the Department of Education to enable the Authority to deliver its statutory functions of providing syllabuses, assessment, testing, reporting, and certification services. The Authority has discretion as to how the grant funding is spent. As at 30 June 2024, \$3.171 million of the grant funds remain unspent.	Revenue is recognised on receipt as the Authority's obligations are not sufficiently specific. The entire amount has been recognised as revenue in the 2023–24 financial year.

2.2 Expenses

2.2.1 Employee expenses

	2024 \$'000	2023 \$'000
Employee benefits		
Salaries	32,901	30,262
Assessor and invigilator casual wages	14,492	12,372
Other casual wages	1,080	1,174
Annual leave levy/expense	3,578	3,317
Employer superannuation contributions	6,598	5,550
Long service leave levy/expense	1,002	931
Cost of living allowance	921	-
Termination payments	4	-
Employee related expenses		
Workers compensation premium	133	94
Payroll tax	3,022	2,635
Other employee related expenses	364	367
Total	64,095	56,702

	2024 No.	2023 No.
Full-Time Equivalent employees	298	300

Accounting policy — wages and salaries

Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position at the current salary rates. As the Authority expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Accounting policy — sick leave

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Accounting policy — annual leave

Under the Queensland Government's Annual Leave Central Scheme (ALCS), a levy is made on the Authority to cover the cost of employees' annual leave (including leave loading and on-costs). The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave are claimed from the scheme quarterly in arrears.

Accounting policy — long service leave

Under the Queensland Government's Long Service Leave Scheme, a levy is made on the Authority to cover the cost of employees' long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for long service leave are claimed from the scheme quarterly in arrears.

Accounting policy — superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

- **Defined Contribution Plans:** Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.
- **Defined Benefit Plan:** The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the Authority at the specified rate following completion of the employee's service each pay period. The Authority's obligations are limited to those contributions paid.

Accounting policy — worker's compensation premiums

The Authority pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note 6.1.

2.2.2 Supplies and services

	2024 \$'000	2023 \$'000
Contractors and consultancies	10,530	13,178
Information and communication technology	3,373	2,585
Office accommodation	3,119	2,782
Printing, stationery and publications	2,565	2,530
Catering and venue hire	2,554	3,687
Freight and postage	1,936	1,919
Travel	1,339	921
Property, equipment and maintenance costs	706	503
Other	114	114
Total	26,236	28,219

Office accommodation

Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing, Local Government, Planning and Public Works, who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within the office accommodation line-item.

2.2.3 Depreciation and amortisation

	2024 \$'000	2023 \$'000
Depreciation (Note 3.4.1)	393	203
Amortisation (Note 3.5.1)	2,812	3,044
Total	3,205	3,247

2.2.4 Other expenses

	2024 \$'000	2023 \$'000
Insurance Premiums — Queensland Government Insurance Fund (QGIF)	38	41
External audit fees (1)	44	39
Internal audit fees (2)	62	54
Bank fees and charges	59	59
Losses from disposal of assets	-	10
Special payments (3)	22	-
Casual wage overpayments written-off	8	16
Total	233	219

External audit fees

1. Total fees payable to Queensland Audit Office (QAO) relating to the 2023–24 financial statements are \$44 thousand. There are no non-audit services included in this amount.

Internal audit fees

2. The Authority engaged Crowe Australia for internal audit services. The contract expires on 31 October 2024.

Special payments

3. Special payments represent ex gratia expenditure and other expenditure that the agency is not contractually or legally obligated to make to other parties. Special payments during 2023–24 include an out-of-court settlement paid to a previous employee.

3 Notes about our financial position

3.1 Cash and cash equivalents

	2024 \$'000	2023 \$'000
Deposits at Call	31,361	32,835
Cash at Bank	6,194	1,194
Total	37,555	34,029

Accounting policy — cash and cash equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques received but not banked at 30 June as well as deposits at call with financial institutions.

3.1.1 Reconciliation of operating result to net cash provided by operating activities

	2024 \$'000	2023 \$'000
Operating Surplus	3,171	4,351
Non-Cash items included in operating result:		
Depreciation & amortisation expense	3,205	3,247
Loss on sale/disposal of non-current assets	-	10
Change in assets and liabilities:		
(Increase) in trade receivables	(61)	(141)
Decrease / (increase) in GST input tax credits receivable	66	(155)
(Increase) in LSL reimbursement receivable	(20)	(146)
(Increase) in annual leave reimbursements	(34)	(198)
(Increase) in other receivables	(21)	(103)
Decrease / (increase) in prepayments	907	(310)
(Decrease) / increase in accounts payable	1,623	(739)
(Decrease) / increase in accrued employee benefits	216	(1,130)
Increase / (decrease) in GST payable	(12)	9
(Decrease) in other payables	(35)	(86)
Increase / (decrease) in provisions	(1,265)	1,172
Increase / (decrease) in contract liabilities and unearned revenue	(85)	80
Net cash provided by operating activities	7,655	5,861

3.2 Receivables

	2024 \$'000	2023 \$'000
Trade debtors	585	520
Other debtors	-	-
	585	520
GST receivable	359	426
GST payable	(3)	(15)
	356	411
Interest receivable	142	122
Long Service leave reimbursements	298	278
Annual leave reimbursements	878	844
Total	2,259	2,175

Accounting policy — receivables

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

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

Disclosure — receivables

The closing balance of receivables arising from contracts with customers at 30 June 2024 is \$585 thousand (30 June 2023: \$520 thousand).

Accounting policy — impairment of receivables

A loss allowance for trade and other debtors reflects lifetime expected credit losses and incorporates reasonable and supportable forward-looking information, including forecast economic changes expected to impact the Authority's debtors, along with relevant industry and statistical data where applicable.

Refer to Note 4.1.2 for the Authority's credit risk management policies.

Where the Authority has no reasonable expectation of recovering an amount owed by a debtor, the debt is written-off by directly reducing the receivable against the loss allowance. This occurs when the debt is over 180 days past due and the Authority has ceased enforcement activity. If the amount of debt written off exceeds the loss allowance, the excess is recognised as an impairment loss.

All receivables are expected to be fully collectible and are considered of good credit quality based on recent collection history. Therefore, no loss allowance is recorded for receivables on this basis.

Disclosure — credit risk exposure of receivables

The maximum exposure to credit risk at balance date for receivables is the gross carrying amount of those assets.

No collateral is held as security and there are no other credit enhancements relating to the Authority's receivables.

Set out below is the credit risk exposure on the Authority's trade debtors broken down by aging band.

	2024			2023		
	Gross receivables	Loss rate	Expected credit losses	Gross receivables	Loss rate	Expected credit losses
	\$'000	%	\$'000	\$'000	%	\$'000
Aging						
Current	1	0%	–	5	0%	–
1 to 30 days overdue	480	0%	–	–	0%	–
31 to 60 days overdue	104	0%	–	507	0%	–
61 to 90 days overdue	–	0%	–	3	0%	–
> 90 days overdue	–	0%	–	5	0%	–
Total	585		–	520		–

3.3 Prepayments

	2024 \$'000	2023 \$'000
Current		
Hardware and software maintenance agreements	867	773
Deposits for hire of venues	27	1,003
Other prepaid expenditure	64	89
Total	958	1,865

3.4 Plant and equipment

3.4.1 Closing balances and reconciliation of carrying amount

	Total plant and equipment		Plant and equipment		Work in progress	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	5,208	3,067	4,678	2,643	530	424
Less: Accumulated depreciation	(2,380)	(2,244)	(2,380)	(2,244)	-	-
Carrying amount at 30 June	2,828	823	2,298	399	530	424

Represented by movements in carrying amount

Carrying amount at 1 July	823	602	399	602	424	-
Acquisitions (including upgrades)	2,141	424	2,035	-	106	424
Depreciation expense	(136)	(203)	(136)	(203)	-	-
Carrying amount at 30 June	2,828	823	2,298	399	530	424

3.4.2 Recognition and acquisition

Accounting policy — recognition

Items of plant and equipment with a historical cost or other value equal to or exceeding \$5,000 are recognised for financial reporting purposes in the year of acquisition. Items with a lesser value are expensed in the year of acquisition.

Expenditure on plant and equipment is capitalised where it is probable that the expenditure will produce future service potential for the Authority. Subsequent expenditure is only added to an asset's carrying amount if it increases the service potential or useful life of that asset. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Accounting policy — cost of acquisition

Historical cost is used for the initial recording of all plant and equipment acquisitions. Historical cost is determined as the value given as consideration and costs incidental to the acquisition, plus all other costs incurred in getting the assets ready for use.

3.4.3 Measurement using historical cost

Accounting policy

Plant and equipment is measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment are not materially different from their fair value.

3.4.4 Depreciation expense

Accounting policy

Plant and equipment is depreciated on a straight-line basis so as to allocate the net cost or revalued amount of each asset, less any estimated residual value, progressively over its estimated useful life to the Authority.

Key Judgement: Straight line depreciation is used as that is consistent with the even consumption of service potential of these assets over their useful life to the Authority.

Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised and the new depreciable amount is depreciated over the remaining useful life of the asset to the Authority.

The depreciable amount of improvements to or on leasehold land is allocated progressively over the estimated useful lives of the improvements or the unexpired period of the lease, whichever is the shorter. The unexpired period of a lease includes any option period where exercise of the option is probable.

For the Authority's depreciable assets, the estimated amount to be received on disposal at the end of their useful life (residual value) is determined to be zero.

Disclosure — depreciation rates

	Useful life (years)
Computer equipment	4–8
Office equipment	5–13

3.4.5 Impairment

Accounting policy

Indicators of impairment and determining recoverable amount

All plant and equipment assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Authority determines the asset's recoverable amount under AASB 136 *Impairment of Assets*. Recoverable amount is equal to the higher of the fair value less costs of disposal and the asset's value in use.

Value in use is equal to the present value of the future cash flows expected to be derived from the asset, or where the Authority no longer uses an asset and has made a formal decision not to reuse or replace the asset, the value in use is the present value of net disposal proceeds.

Recognising impairment losses

An impairment loss is recognised immediately in the statement of comprehensive income.

Reversal of impairment losses

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years.

Impairment losses are reversed through income.

3.5 Intangibles

3.5.1 Closing balances and reconciliation of carrying amount

	Total software		Software: internally generated		Software: work in progress	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross	29,737	38,924	28,078	38,263	1,659	661
Less: Accumulated amortisation	(10,886)	(18,992)	(10,886)	(18,992)	-	-
Carrying amount at 30 June	18,851	19,932	17,192	19,271	1,659	661

Represented by movements in carrying amount

Carrying amount at 1 July	19,932	22,398	19,271	22,326	661	72
Acquisitions through internal development	1,731	589	-	-	1,731	589
Transfers in	733	-	733	-	-	-
Disposals	-	(11)	-	(11)	-	-
Transfers out	(733)	-	-	-	(733)	-
Amortisation	(2,812)	(3,044)	(2,812)	(3,044)	-	-
Carrying amount at 30 June	18,851	19,932	17,192	19,271	1,659	661

3.5.2 Recognition and measurement

Accounting policy

All intangible assets of the Authority are internally developed software. Intangible assets with a historical cost or other value equal to or greater than \$100,000 are recognised in the financial statements. Items with a lesser value are expensed. Any training costs are expensed as incurred.

There is no active market for any of the Authority's intangible assets. As such, the assets are recognised and carried at historical cost less accumulated amortisation and accumulated impairment losses.

Expenditure on research activities relating to internally-generated intangible assets is recognised as an expense in the period in which it is incurred.

Costs associated with the internal development of computer software are capitalised and amortised under the amortisation policy below.

No intangible assets have been classified as held for sale or form part of a disposal group held for sale.

3.5.3 Amortisation expense

Accounting policy

All intangible assets of the Authority have finite useful lives and are amortised on a straight line basis over their estimated useful life to the Authority. Straight line amortisation is used reflecting the expected consumption of economic benefits on a progressive basis over the intangible's useful life. The residual value of all the Authority intangible assets is zero.

Disclosure — amortisation rates

	Useful life (years)
Internally generated software	6-10

3.5.4 Impairment

Accounting policy

All intangible assets are assessed for indicators of impairment on an annual basis. If an indicator of possible impairment exists, the Authority determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Intangible assets are principally assessed for impairment by reference to the actual and expected continuing use of the asset by the Authority, including discontinuing the use of the software. Recoverable amount is determined as the higher of the asset's fair value less costs to sell and its value in use.

3.6 Payables

	2024 \$'000	2023 \$'000
Trade Creditors	3,114	1,490
Other	235	269
Total	3,349	1,759

Accounting policy — payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e., agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured.

3.7 Accrued employee benefits

	2024 \$'000	2023 \$'000
Annual leave levy payable	1,139	958
Long service leave levy payable	256	221
Total	1,395	1,179

Accounting policy — accrued employee benefits

No provision for annual leave or long service leave is recognised in the Authority's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

3.8 Provisions

	2024 \$'000	2023 \$'000
Relief teacher reimbursement	17	1,282
Total	17	1,282
Movement		
Balance at 1 July	1,282	111
Additional provision made	2,188	3,114
Provision utilised through payments	(1,230)	(1,070)
Unused amounts reversed	(2,223)	(873)
Balance at 30 June	17	1,282

Accounting policy — provisions

Provisions are recorded when the Authority has a present obligation, either legal or constructive as a result of a past event. They are recognised at the amount expected at reporting date for which the obligation will be settled in a future period. Where the settlement of the obligation is expected after 12 or more months, the obligation is discounted to the present value using an appropriate discount rate.

Key estimates and judgements: provisions

At certain times during the year, the Authority requests schools to release teachers to undertake duties for the Authority as assessors and subject matter experts. Schools are entitled to claim the cost of a relief teacher, which the Authority has an obligation to pay. As it is uncertain as to how many schools will claim, a percentage has been estimated based on past claim rate data. All claims are expected to be made within 12 months.

3.9 Other current liabilities

	2024 \$'000	2023 \$'000
Contract liabilities	35	120
Total	35	120

Disclosure — contract liabilities

Contract liabilities arise from contracts with customers and are associated with revenue being billed but performance obligations unsatisfied.

The entire amount included in the contract liability balance at 1 July 2023 has been recognised as revenue in 2023–24.

Contract liabilities at 30 June 2024 include \$35 thousand which relates to application fees for external senior examinations that are yet to be held. This amount will be recognised as revenue in October 2024.

4 Notes about risk and other accounting uncertainties

4.1 Financial risk disclosures

4.1.1 Financial instrument categories

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Authority becomes party to the contractual provisions of the financial instrument. The Authority has the following categories of financial assets and financial liabilities:

		2024 \$'000	2023 \$'000
Financial assets	Notes		
Cash and cash equivalents	3.1	37,555	34,029
Financial assets at amortised cost:			
Receivables	3.2	2,259	2,175
Total financial assets		39,814	36,204
Financial liabilities			
Financial liabilities at amortised cost - comprising:			
Payables	3.6	3,349	1,759
Total financial liabilities at amortised cost		3,349	1,759

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

4.1.2 Risks arising from financial instruments

Risk exposure

Financial risk management is implemented pursuant to government and Authority policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Authority. All financial risk is managed by the Financial Services Unit under policies approved by the Authority. The Authority provides written principles for overall risk management, as well as policies covering specific areas.

The Authority's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Definition	Exposure
Credit Risk	The risk that the Authority may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.	The Authority is exposed to credit risk in respect of its receivables (Note 3.2).
Liquidity Risk	The risk that the Authority may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.	The Authority is exposed to liquidity risk in respect of its payables (Note 3.6).
Market Risk	The risk that the fair value or future cash flows of a financial instrument will fluctuate	The Authority does not trade in foreign currency and is not materially

Risk exposure	Definition	Exposure
	<p>because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.</p> <p><i>Interest rate risk</i> is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.</p>	<p>exposed to commodity price changes or other market prices.</p> <p>The Authority is exposed to interest rate risk through cash deposited in interest bearing accounts (Note 3.1).</p>

Risk measurement and management strategies

The Authority measures risk exposure using a variety of methods as follows:

Risk exposure	Measurement method	Risk management strategies
Credit Risk	Ageing analysis, earnings at risk	The Authority manages credit risk through the use of a credit management strategy. This strategy aims to reduce the exposure to credit default by ensuring that the Authority invests in secure assets and monitors all funds owed on a timely basis. Exposure to credit risk is monitored on an ongoing basis.
Liquidity Risk	Sensitivity analysis	<p>The Authority manages liquidity risk through the use of a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Authority has sufficient funds available to meet employee and supplier obligations as they fall due.</p> <p>This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities.</p>
Market Risk	Interest rate sensitivity analysis	The Authority does not undertake any hedging in relation to interest risk and manages its risk as per the Authority's liquidity risk management strategy articulated in the Authority's Financial Management Practice Manual.

4.1.3 Liquidity risk — contractual maturity of financial liabilities

The following tables sets out the liquidity risk of financial liabilities held by the Authority. They represent the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date.

	Notes	2024				2023			
		Total	Contract maturity payable in			Total	Contract maturity payable in		
			< 1 year	1–5 years	> 5 years		< 1 year	1–5 years	> 5 years
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Financial liabilities									
Payables	3.6	3,349	3,349	-	-	1,759	1,759	-	-
Total		3,349	3,349	-	-	1,759	1,759	-	-

4.2 Contingencies

The Authority was not committed to any guarantees or undertakings at 30 June 2024. There are no other known contingent assets or liabilities at the date of this report.

4.3 Commitments

Capital expenditure commitments

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

	2024 \$'000	2023 \$'000
Not later than 1 year	-	198
Total	-	198

4.4 Events after the balance date

There have been no events after year end that have had either a significant or material impact on the financial statements.

4.5 Future impact of accounting standards not yet effective

At the date of authorisation of the financial report, new or amended Australian accounting standards and interpretations with future effective dates are either not applicable to the Authority's activities or have no material impact on the Authority.

5 Notes on our performance compared to budget

5.1 Budgetary reporting disclosures

This section contains explanations of major variances between the Authority's actual 2023-24 financial results and the original budget presented to Parliament.

5.1.1 Explanation of major variances — statement of comprehensive income

User charges and fees

The variance is mainly attributed to non-regulatory fees being higher than budgeted by \$0.7 million. This variance is largely driven by registration fees for secondary school teachers who participated in face-to-face professional learning events on implementation of the Australian Curriculum v9.0 in Semester 1, 2023.

Details of these fees are disclosed in Note 2.1.1.

Grants and other contributions:

The variance between the actual and budgeted grant revenue is mainly attributed to the NAPLAN grant being \$4.0 million higher than budgeted. This discrepancy arose from an error during the budget development process. The actual revenue was consistent with the expected revenue and past budgets.

The NAPLAN grant is provided by the Department of Education and reflects the actual costs incurred by the Authority for delivering NAPLAN. Therefore, any increase or decrease in NAPLAN expenditure leads to a corresponding change in NAPLAN grant revenue.

Details of the specific purpose grant are disclosed in Note 2.1.2.

Interest

This variance is due to the actual cash balance being higher than budgeted, and also due to interest rates being higher than projected.

Employee expenses

The majority of this variance is attributable to the usage of additional temporary positions across the financial year, primarily to support the delivery of professional development and related resources for the implementation of the Australian Curriculum v9.0. Also contributing to the variance is the conversion of existing NAPLAN Online temporary positions to permanent.

Another factor contributing to the variance was the inclusion of casual loading into the remuneration rates for assessors.

5.1.2 Explanation of major variances — statement of financial position

Receivables

The majority of this variance was caused by the invoicing of offshore schools occurring later in the financial year than planned, which resulted in payment not being made prior to June 30, 2024.

Details of these fees are disclosed in Note 2.1.1.

Prepayments	The variance is mainly due to unforeseen new contracts for ICT software and hardware maintenance services that were not included in the budget.
Plant and equipment	The variance in plant and equipment is mainly due to the fitout costs for the new conference and training centre on level 24, 400 George Street, Brisbane. The costs for the fitout were not included in the budget as a reliable estimate of costs was not available until after the budget had been finalised.
Payables	The increase in payables compared to the budget can be attributed to the accrual of external assessment logistics costs that were not invoiced before June 30.
Accrued employee benefits	This variance is from increased payables for annual leave and long-service leave levies in line with higher employee expenses.
Provisions	The favourable position can be attributed to the lower than historical claim rates of the teacher relief scheme associated with the Australian curriculum workshops.

5.1.3 Explanation of major variances — statement of cash flows

User charges and fees	Cash inflows from user charges and fees are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
Grants and other contributions	Cash inflows from grants and other contributions are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
Interest receipts	Cash inflows from interest receipts are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
GST input tax credits from ATO	The variance in cash inflows from GST input tax credits is mainly due to higher than budgeted capital expenditure on the fitout costs for the new conference and training centre.
Employee expenses	Cash outflows for employee expenses are higher than the budgeted figure due to the same factors outlined in the major variances for the statement of comprehensive income.
Supplies and services	Cash outflows for supplies and services are lower than the budgeted figure due to the same factors as outlined in the major variances for provisions within the statement of financial position.
GST paid to suppliers	The variance in cash outflows for GST paid to suppliers is mainly due to higher than budgeted capital expenditure on the fitout costs for the new conference and training centre.
Payments for plant and equipment	Cash outflows for payments for plant and equipment are higher than budgeted as outlined in the major variances for plant and equipment within the statement of financial position.

Payments for intangibles

The variance is attributed to additional capital expenditure beyond the anticipated budget for enhancements to software applications supporting the QCE system.

6 Other information

6.1 Key management personnel (KMP) disclosures

6.1.1 Details of key management personnel

The Authority's responsible Minister is identified as part of the Authority's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Minister for Education and Minister for Youth Justice.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing and controlling the activities of the Authority during 2023-24 and 2022-23. Further information about these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position responsibility
Board Member	The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.
Chief Executive Officer	The Chief Executive Officer is responsible for providing advice to the Minister on strategic educational issues and manages the staff, functions and resources of the Office of the QCAA in accordance with relevant legislation.
Executive Director, Curriculum Services Division	The Executive Director, Curriculum Services leads the development, implementation and promotion of QCAA's policy approach to curriculum, learning, assessment and reporting. Within this context, the position leads multiple projects to support the QCE system.
Executive Director, Assessment, Reporting and ICT Systems Division	The Executive Director, Assessment, Reporting and ICT Systems is responsible for the development and implementation of strategies to support QCAA's assessment capability and to manage the quality assurance processes for QCAA's testing, certification and assessment functions. The position is also responsible for the release of accurate student achievement data, and the development, implementation and evaluation of QCAA's information technology systems.
Executive Director, Strategy, Planning and Corporate Support Division	The Executive Director, Strategy, Planning and Corporate Support is accountable for the delivery of strategic corporate outcomes and the development, implementation and evaluation of QCAA's corporate governance arrangements.
Director, Strategic Engagement Branch	The Director, Strategic Engagement provides high-level advice on government relationship management and coordinates policy development and communication of QCAA policy and information to stakeholders.

6.1.2 KMP remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. The Authority does not bear any cost of remuneration of the Minister. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers is disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Board members and the Chief Executive Officer are paid the remuneration and allowances decided by the Governor in Council under sections 26(1) and 34(1) of the *Education (Queensland Curriculum and Assessment Authority) Act 2014*.

Remuneration policy for the Authority's other KMP is set by the Queensland Public Sector Commission as provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment are specified in employment contracts.

6.1.3 KMP remuneration expenses

Remuneration expenses for those KMP comprise the following components:

- Short term employee expenses include salaries, allowance and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
- Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

2023–24

	Short-term employee expenses \$'000	Long-term employee expenses \$'000	Post- employment expenses \$'000	Termination benefits \$'000	Total expenses \$'000
Authority Employees					
Chief Executive Officer	298	8	37	-	343
Executive Director, Curriculum Services Division	213	6	28	-	247
Executive Director, Assessment, Reporting and ICT Systems Division	206	5	32	-	243
Executive Director, Strategy, Planning and Corporate Support Division	211	5	32	-	248
Director, Strategic Engagement Branch	159	4	21	-	184

2022–23

Short-term employee expenses	Long-term employee expenses	Post- employment expenses	Termination benefits	Total expenses
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	\$'000	\$'000	\$'000	\$'000	\$'000
Authority Employees					
Chief Executive Officer (to 30 June 2022) ¹	-	-	-	84	84
Chief Executive Officer (from 1 July 2022) ²	310	8	37	-	355
Executive Director, Curriculum Services Division (from 5 December 2022) ³	115	3	12	-	130
Executive Director, Assessment, Reporting and ICT Systems Division	210	6	23	-	239
Executive Director, Strategy, Planning and Corporate Support Division	215	6	23	-	244
Director, Strategic Engagement Branch	157	4	20	-	181

1. Termination payment made on 4 July 2022.
2. Short-term employee and post-employment expenses have been restated to correct an error. Short-term employee expenses were originally published in the 2022-23 financial statements as being \$268,000 and post-employment expenses were originally published as being \$36,000. This error did not affect amounts reported in the statement of comprehensive income.
3. Four officers acted in the role between 1 July 2022 and 4 December 2022. Individually, these officers were not involved in planning, directing and controlling activities of the Authority for a material part of the financial year and so their remuneration expenses are not included.

6.1.4 Board remuneration

The Queensland Government determines appropriate payment for part-time chairs and members of government boards, committees and statutory authorities. Payments are made in accordance with the Executive Council minute for each member appointed as approved by the Governor in Council.

	Member appointed from	Member appointed to	2024 \$'000	2023 \$'000
Board members				
Carol Nicoll (Chair)	July 2022	June 2026	17	17
Michael De'Ath (Member) ¹	January 2022	Ongoing	-	-
Christopher Mountford (Member)	July 2022	June 2026	8	8
Allan Blagaich (Member)	September 2023	June 2026	8	8
Lee-Anne Perry (Member)	July 2022	February 2023	-	8
Doune Macdonald (Member)	July 2022	June 2026	8	8
Terence Burke (Member)	July 2022	June 2026	9	9
Cresta Richardson (Member)	July 2022	June 2026	8	8

1. This board member is not remunerated as they are a public sector employee.

6.1.5 Performance payments

No KMP remuneration packages provide for performance or bonus payments.

6.2 Related party transactions

6.2.1 Transactions with people/entities related to KMP

There were no material transactions with people/entities related to KMP.

6.2.2 Transactions with other Queensland Government-controlled entities

The Authority's primary ongoing source of funding from Government for its services is grant revenue (Note 2.1.2), which is provided in cash via the Department of Education. The Authority makes payments to Queensland Government controlled entities for general operating expenditure. Examples of this expenditure include payroll tax, workers' compensation premiums, payments for payroll services provided, and occupancy costs. These payments are made based on agreed terms and are consistent with the terms provided to other government entities.

6.3 First year application of new accounting standards or changes in accounting policy

Accounting standards applied for the first time

No accounting standards or interpretations that apply to the Authority for the first time in 2023-24 had any material impact on the financial statements.

Accounting standards early adopted

No Australian accounting standards have been early adopted for 2023-24.

6.4 Taxation

The Authority is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). GST credits receivable from, and GST payable to the ATO, are recognised (refer Note 3.2.)

6.5 Climate risk disclosure

6.5.1 Whole-of-government climate reporting

The State of Queensland, as the ultimate parent of the Authority, has published a wide range of information and resources on climate related risks, strategies and actions accessible via www.qld.gov.au/environment/climate/climate-change

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>

6.5.2 Climate risk assessment

The Authority addresses the financial impacts of climate related risks by identifying and monitoring the accounting judgements and estimates that will potentially be affected, including asset useful lives, fair value of assets, provisions or contingent liabilities and changes to future expenses and revenue.

The Authority has not identified any material climate related risks relevant to the financial report at the reporting date, however, it constantly monitors the emergence of such risks under the Queensland Government's Queensland 2035 Clean Economy Pathway, and other Queensland Government climate-related policies or directives.

6.5.3 Current year impacts

No adjustments to the carrying value of recorded assets or other adjustments to the amounts recorded in the financial statements were recognised during the financial year.

Management certificate of the Queensland Curriculum and Assessment Authority

These general purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b. the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Curriculum and Assessment Authority for the financial year ended 30 June 2024 and of the financial position of the Authority at the end of that year; and
- c. we acknowledge responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.

Jacqueline Wilton
Chief Executive Officer



19 August 2024

Emeritus Professor Carol Nicoll PSM
Chair



19 August 2024

INDEPENDENT AUDITOR'S REPORT

To the Board of Queensland Curriculum and Assessment Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Queensland Curriculum and Assessment Authority.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the entity's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

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

Other information

Those charged with governance are responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Responsibilities of the entity for the financial report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Board determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Board is also responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the entity's transactions and account balances to enable the preparation of a true and fair financial report.



Bhavik Deoji
as delegate of the Auditor-General

23 August 2024

Queensland Audit Office
Brisbane

Appendixes

1 Fees paid to board members

The QCAA is governed by a seven-member board that includes nominees from each of the State, Catholic and Independent school sectors and four Ministerial nominees selected on the basis of expertise relevant to the functions of the Authority.

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

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

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

2 Consultancies and overseas travel

Information about the hiring of consultants can be found through the Queensland Government's open data website: <https://data.qld.gov.au>.

No QCAA staff travelled overseas for work purposes in 2023–24.

3 Early retirement, redundancy and retrenchment

During 2023–24, no QCAA employee received an early retirement, redundancy or retrenchment package.

Glossary

AARA	access arrangements and reasonable adjustments
AASB	Australian Accounting Standards Board
ACACA	Australasian Curriculum, Assessment and Certification Authorities
AM	Member of the Order of Australia
ASQA	Australian Skills Quality Authority
ATO	Australian Taxation Office
DoE	Department of Education
FBT	Fringe Benefits Tax
GST	Goods and Services Tax
ICT	Information and Communications Technology
ISQ	Independent Schools Queensland
NAPLAN	National Assessment Program – Literacy and Numeracy
P, Prep	Preparatory Year
PSM	Public Service Medal (Australia)
QCAA	Queensland Curriculum and Assessment Authority
QCAA Act	<i>Education (Queensland Curriculum and Assessment Authority) Act 2014</i>
QCE	Queensland Certificate of Education
QCEC	Queensland Catholic Education Commission
QCIA	Queensland Certificate of Individual Achievement
QKLG	<i>Queensland kindergarten learning guideline</i>
RTO	registered training organisation
SEP	Senior Education Profile
TAFE	Technical and Further Education
VET	vocational education and training

