



Annual Report 2021–22

“ We will inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting. ”

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Australian Curriculum, Assessment and Reporting Authority Annual Report 2021–22.

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Published: October 2022.

The Hon Jason Clare MP
Minister for Education
Parliament House
Canberra ACT 2600

Dear Minister

ACARA Annual Report 2021–22

On behalf of the Board of the Australian Curriculum, Assessment and Reporting Authority (ACARA), I am pleased to present the annual report for the financial year ended 30 June 2022, pursuant to section 46 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

As ACARA is a corporate Commonwealth entity, this document has been prepared in accordance with the requirements of section 17BE of the *Public Governance, Performance and Accountability Rule 2014* (the PGPA Rule). The ACARA Board is the accountable authority for ACARA under the PGPA Act and is responsible for preparing and providing the annual report to you as Minister for Education.

ACARA's annual performance statements for 2021–22 are included in this document, in accordance with section 39 of the PGPA Act and Resource Management Guide No. 134 Annual performance statements for Commonwealth entities.

As per the requirements of section 17BB of the PGPA Rule, this annual report was approved by resolution of the ACARA Board at its meeting on 24 August 2022, held at Level 13, 280 Elizabeth Street, Surry Hills NSW 2010.

I acknowledge the directions set by the Education Ministers' Meeting that guided ACARA's work during 2021–22 and thank the ACARA Board, Executive, staff and stakeholders for their contribution throughout the 2021–22 reporting period.

Yours sincerely



Derek Scott
Chair

24 August 2022

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1.0

OVERVIEW

1.1 Chair's foreword

On behalf of the ACARA Board, I am pleased to present our annual report for 2021–22.

For ACARA, the significance of the last 12 months lies not just in how we adapted to the impact of the COVID-19 worldwide pandemic, but also in the success of completing key projects in our work plan.

We accomplished significant milestones in the reporting period, with the completion of 2 important projects now heralding a new era for ACARA: the transition of all schools to an online National Assessment Program – Literacy and Numeracy (NAPLAN) assessment, and endorsement and publication of the Australian Curriculum, Version 9.0.

NAPLAN is an important event in the school calendar and a key mechanism through which our schools, governments and parents can see whether young Australians are developing important foundational literacy and numeracy skills. The successful transition to online assessment is important in continuing to improve NAPLAN by providing a better assessment, more precise and timely results, and a more engaging experience for students.

The Australian Curriculum has also evolved. A national curriculum ensures the same high standard of curriculum content and expectation of learning is available to every student, regardless of where they live. It reflects the priorities and expectations we hold for our young people, and the updated Australian Curriculum, Version 9.0 is one that sets high standards.

Our new Australian Curriculum, Version 9.0 website is not just the host for the updated curriculum but is one of the few digitalised curriculum websites in the world, with interactivity and features that will make it easier for teachers to plan their work and teach.

ACARA will focus in coming years on developing resources and materials to support teachers as they implement Version 9.0 of the curriculum. We are also moving into a new phase of work for the National Assessment Program, implementing changes focused on supporting improvement in educational outcomes. We are well underway progressing the improvements agreed to by



ministers and look forward to working with all states, territories and schools. These changes will mean valuable and timely data is available to inform teaching and learning programs.

We continued our close working relationships with our colleagues at Education Services Australia (ESA), the Australian Institute for Teaching and School Leadership (AITSL) and the Australian Education Research Organisation (AERO).

We have a work program of innovation, improvement and evolution in providing world-class curriculum, assessment and reporting with the objective of inspiring improvement in the learning of all young Australians. Our focus remains steadfast on young people and preparing them for the world they will inherit, for the jobs, challenges and opportunities of the future.

I would like to acknowledge the leadership provided by education ministers and thank acting Board Chair, Mr Norm Hart, the ACARA Board, ACARA's staff and executive, and our stakeholders for their efforts and their dedication in supporting the delivery of ACARA's important work. As ever, we acknowledge the commitment and expertise of teachers and the work of schools.

Mr Derek Scott
Chair, ACARA Board

(appointed Chair effective 26 November 2021)

1.2 CEO's report



The last 12 months have been significant for ACARA; the *why* of our work has not changed but the *how* and the *what* have undergone important shifts.

Perhaps it will be decades before any reflections omit a reference to the pandemic; certainly, that moment has not yet come.

In the last annual report, I noted that we are living in very different times than years past.

That is still true, but it is also true to say that these different times have finally begun to feel more everyday and ordinary. Our staff embraced new ways of working brought on by the pandemic, while rediscovering the advantages of connecting in the office as the lockdowns lifted.

We have adapted well to hybrid working conditions prompted by the COVID-19 pandemic. Supported by our information technology and communications teams, we have adeptly used online collaboration tools and information sharing to bring us together, despite working in different locations and time zones.

Our ways of working have changed and, with input from our people, we have been able to provide a flexible working model that keeps our staff safe and supports our work delivery, while maintaining both office-based collaboration and work-life balance.

Unfortunately, 2021 brought with it more remote learning. We congratulate our teachers and schools for adapting and ushering our students through the lockdowns, and we applaud the resilience of students, parents and carers.

The first half of 2021 heralded the first National Assessment Program – Literacy and Numeracy (NAPLAN) in 2 years. Later in 2021, we were able to release the first NAPLAN summary and national reports since the pandemic began and there was particular interest in the outcomes. The NAPLAN 2021 data indicated no significant impact on students' literacy and numeracy achievement at the national or state/territory level over the previous 2 years.

There were some significant differences apparent, however, when assessing long-term trends in the gaps between different demographic groups; for example, between male and female students, where the gap between the groups is widening when compared to 2016 results.

In an important development for our work program, in March 2022 education ministers announced improvements to the National Assessment Program (NAP), with the test event moving from May to March from 2023 and the introduction of opt-in assessments to be available to all schools in the NAP domains of science, civics and citizenship, and digital literacy, phasing in from 2024.

These changes should further assist teachers in supporting enhanced learning outcomes.

And so, the NAPLAN test event in May was an important milestone that marked the first year all schools took the test online and the last year that the test took place in May.

The test event went exceptionally well, with a record 4.3 million tests successfully submitted by more than 1.2 million students in 9,315 campuses and schools across Australia. I thank the students, teachers and schools who helped make that happen, particularly those who grappled with the unique challenges of staffing and attendance impacted by COVID-19 and, in some cases, floods.

As the NAP enters a new era so has the Australian Curriculum, with education ministers endorsing the updated Australian Curriculum, Version 9.0. The new curriculum was published on an enhanced new website in May 2022.

The endorsement of the new curriculum was the culmination of many years of research, consultation and collaboration through the Australian Curriculum Review. The outcome is a more stripped-back and teachable curriculum that identifies the essential content our students should learn. Together with new resources designed to support our teachers, it is expected the Australian Curriculum will lead to improved student outcomes.

The process saw significant debate around what should or shouldn't be in a national curriculum. Such a debate was always expected and welcomed. A national curriculum is an expression of the community's aspirations for its children. It is an issue that leads to passionate debate, and our endorsed curriculum is the better for that debate.

The launch of the new specially built website was an impressive achievement for ACARA as an organisation and a testament to the hard work of our curriculum, ICT and communications specialists, who maintained their business-as-usual duties alongside writing a new curriculum and building a brand-new website.

The resulting Version 9.0 website has been designed with teachers for teachers and is one of the few digitalised curricula in the world.

At a Board and executive level, we also had changes as we welcomed our new Chair, Derek Scott, and Curriculum Director, Sharon Foster. I thank Acting Chair, Norm Hart, for his stewardship. I also wish to thank our previous Curriculum Director, Janet Davy, for her hard work, dedication and commitment in stewarding much of the Australian Curriculum Review prior to her departure. We also pay tribute and express our gratitude to Peter Titmanis, who retired at the end of June. Peter headed up ACARA's Assessment and Reporting team and has been involved in NAPLAN from the very beginning. Both he and

Janet have made important contributions to education in Australia.

I look forward to the next 12 months and would like to thank all of our staff, stakeholders and partners, who support ACARA's vision to inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting.

Mr David de Carvalho
CEO, ACARA

1.3 About us

Our role and function

The Australian Curriculum, Assessment and Reporting Authority (ACARA) is an independent statutory authority and a corporate Commonwealth entity established under Section 5 of the *Australian Curriculum, Assessment and Reporting Authority Act* on 8 December 2008 and operational since 28 May 2009.

As per past years, during 2021–22, ACARA executed policy directions determined by the Education Ministers Meeting regarding curriculum, assessment, data and reporting at the national level.

Our vision

Inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting.

Our purpose

To be the authoritative source of advice on, and delivery of, national curriculum, assessment and reporting for all Australian education ministers, with international recognition of our work.

Our work



Our organisation

The ACARA Board is ACARA's accountable authority for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). ACARA's operations are led by ACARA's Chief Executive Officer (CEO). The authority comprises 5 business units: Curriculum, Assessment and Reporting, Communications and Strategic Relations, Corporate Services, and Office of the Chief Executive.

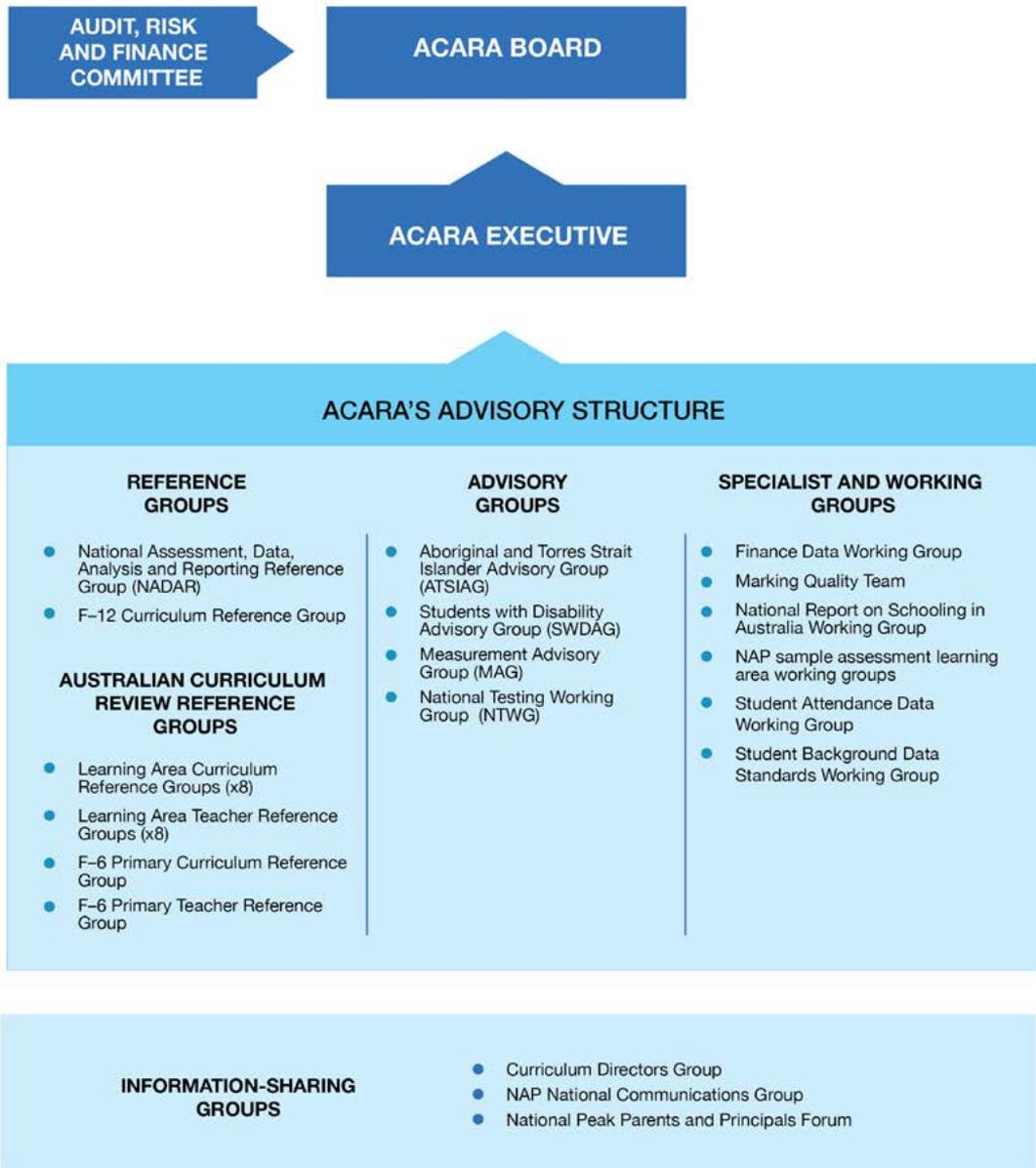
Our offices

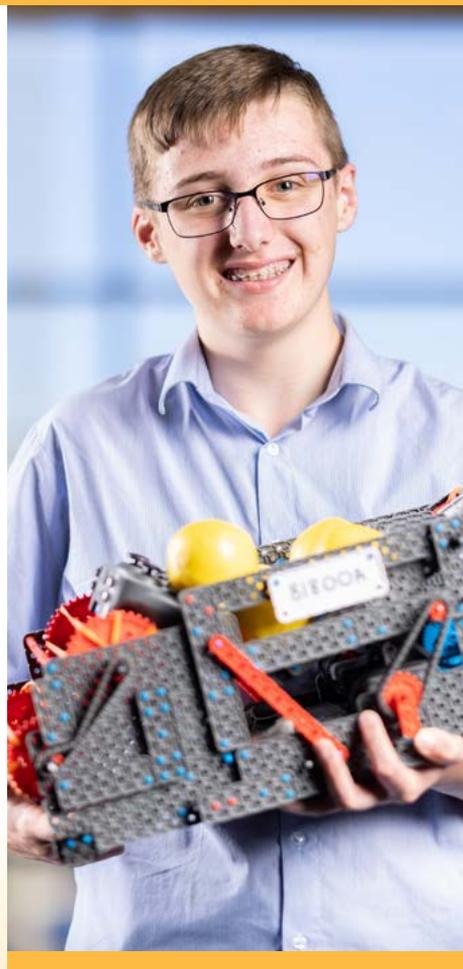
- ACARA's head office is located at Level 13, Tower B, Centennial Place, 280 Elizabeth Street, Sydney.
- ACARA's Perth office is located at Level 17, 140 St Georges Terrace, Perth.
- ACARA's Melbourne office is located at Nicholson Office, Level 10, 440 Collins Street, Melbourne.
- ACARA's Adelaide office is located at Level 2, 70 Hindmarsh Square, Adelaide.

Our governance structure



Our advisory structure





2.0

ANNUAL
PERFORMANCE
STATEMENTS

2.1 National curriculum

Purpose

To provide a world-class curriculum from Foundation to Year 12 in specified learning areas as agreed by education ministers, and assemble the evidence base required to review, develop and refine curriculum.

Criteria source

ACARA Corporate Plan 2021–22 and Portfolio Budget Statements (PBS) 2021–22: Education, Skills and Employment – ACARA Budget Statements – Outcome 1

Performance criterion	Measure
Activities related to maintaining and enhancing the curriculum support resources available on, and the online functionality of, the new Australian Curriculum website (released in January 2022) completed each year.	Implementation support activities that have been endorsed by education ministers as part of ACARA’s work plan are delivered and accessible through the Australian Curriculum website (released in January 2022).
Result Not achieved <input type="checkbox"/> Partially achieved <input checked="" type="checkbox"/> Achieved <input type="checkbox"/>	

Supporting statement

- The revised Australian Curriculum, Version 9.0, was endorsed by education ministers in April 2022 and therefore the new Australian Curriculum website was not released until May 2022. Endorsement in April 2022 rather than December 2021 meant there has been insufficient time to update and publish any work samples.
- New resources to support the teaching of The Arts and the first 4 Languages have been published on the Australian Curriculum, Version 9.0 website.

Performance criterion	Measure	
Agreed refinements to the F–10 Australian Curriculum undertaken.	Actions for refinements to the F–10 Australian Curriculum as agreed by education ministers undertaken and completed.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input type="checkbox"/>	Achieved <input checked="" type="checkbox"/>

Supporting statement

- The refined Australian Curriculum, Version 9.0, was endorsed by education ministers in April 2022.
- The Terms of Reference for the Australian Curriculum Review specified that the curriculum would be refined, realigned and decluttered, and this has been met.
- The content descriptions and achievement standards in all the learning areas have been reviewed and, where necessary, refined and realigned.
- There has been a 21% reduction in content across all the learning areas.
- The elements and organising ideas in the general capabilities and cross-curriculum priorities respectively have been reviewed and refined.

Performance criterion	Measure	
Refinements to the F–10 Australian Curriculum undertaken in collaboration with jurisdictions and stakeholders.	F–10 Australian Curriculum reviewed, and revised version published on updated Australian Curriculum website as agreed by education ministers.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input type="checkbox"/>	Achieved <input checked="" type="checkbox"/>

Supporting statement

- Eighteen reference groups were formed to support the Australian Curriculum Review. The members of these groups were nominated by the state/territory education and curriculum authorities. Each reference group met regularly to agree on the directions for the revisions.
- A 10-week public consultation period was completed. A total of 6,161 online surveys were completed. Over 900 email submissions, plus over 11,000 “templated responses” from one email address, were received.

- All state and territory members (other than the ACT), along with the National Catholic Education Commission (NCEC) and Independent Schools Australia (ISA), provided detailed written jurisdiction feedback.
- The endorsed Australian Curriculum, Version 9.0 was released on a new website in May 2022. This website has additional functionality showing the alignment of content in the Australian Curriculum, Version 9.0.

Analysis of performance – Curriculum

- The independent analysis of the public consultation data was completed and 10 final consultation reports have been published on the ACARA website.
- A new process for the recognition of alternative curricula has been developed and approved by the ACARA Board.
- Five more Australian Curriculum Languages have been released for public consultation.

2.2 National assessment

Purpose

To provide a quality, comprehensive and cohesive suite of national assessments.

Criteria source

ACARA Corporate Plan 2021–22 and Portfolio Budget Statements (PBS) 2021–22: Education, Skills and Training – ACARA Budget Statements – Outcome 1 Program 1.2, page 109

Performance criterion	Measure	
National Assessment Program (NAP) – NAPLAN and NAP sample assessments delivered as agreed by education ministers.	National reports on results of NAPLAN and NAP sample assessments are reviewed by jurisdictions and published.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input type="checkbox"/>	Achieved <input checked="" type="checkbox"/>

Supporting statement

NAPLAN 2021

- In May 2021, NAPLAN tests were administered in both paper and online modes with approximately 870,000 students (70%) in over 6,300 schools in all states and territories participating online. The online test window was held from 11–21 May with paper tests conducted from 11–13 May.
- For online schools, the final Student and School Summary Reports (SSSRs) were released to test administration authorities from 12 August 2021, with a preliminary version released on 19 July 2021.
- The following NAPLAN 2021 reports were released on ACARA's NAP website:
 - The NAPLAN 2021 summary information (preliminary results) was released on 24 August 2021.
 - The NAPLAN 2021 National Report and Report of Test Incidents were both published on 15 December 2021.
 - The NAPLAN 2021 Technical Report was published on 28 June 2022.

NAP-ICTL 2022

- Due to the COVID-19 pandemic impacting schools, education ministers agreed in August 2021 to postpone the NAP sample assessments by another 12 months. (In June 2020, education ministers agreed to postpone the NAP sample assessments by 12 months.)
- The NAP sample assessment cycle continues from 2022, resulting in a one-off 5-year gap (as opposed to the normal 3-year gap) in the time series for each of the sample assessments.
- An additional NAP-ICTL 2022 field trial was conducted successfully from 6–17 June 2022 in Western Australia, South Australia, Victoria and New South Wales.

Performance criterion	Measure
Transition to NAPLAN Online completed, as agreed by education ministers.	NAPLAN Online undertaken by all schools

Result

Not achieved
 Partially achieved
 Achieved

Supporting statement

- In May 2022, transition to NAPLAN online concluded with all students and schools* completing NAPLAN online. The NAPLAN 2022 test window was held from 10–20 May, with the security period ending on 3 June. Students and schools impacted by COVID were able to utilise the security period for testing, subject to approval from test administration authorities.
- Overall, the NAPLAN test event proceeded smoothly. Education authorities, schools and help desks successfully used the available issue management procedures when necessary.
- Prior to the tests in May, schools participated in school readiness testing and platform readiness testing. During the practice test, teachers were able to rehearse procedures and students were able to familiarise themselves with the testing process and item types.
- Students from Years 3, 5, 7 and 9 across 9,317 schools and campuses participated in online NAPLAN tests this year. This is compared to 6,376 schools and campuses participating in NAPLAN online in 2021. A total of 4.32 million online tests were submitted during this year’s test window, compared to 2.95 million tests submitted in 2021.
- The low/no bandwidth (LNB) solutions were used by 50 schools in 3 jurisdictions (NSW 2 schools, NT 42 schools and Qld 5 schools). A total of 1,647 tests were submitted using the LNB solutions.
- On Day 2 of the test window, over 981,000 tests were submitted and a peak load of 315,000 concurrent student logins achieved. This was the highest volume of tests submitted in a single day during the test window and well above the NAPLAN 2021 maximum number of tests submitted on a single day of 669,000 tests (also Day 2) with a peak concurrent load of 195,000 students.

* except for Year 3 students, who completed writing on paper, students with particular accessibility requirements such as Braille, and some alternative curriculum schools

Analysis of performance – Assessment

During the reporting period, ACARA worked with the NAPLAN Online Steering Committee (NOSC) and Education Services Australia (ESA) (the agency responsible for the online assessment and delivery system, “the platform”) to ensure that the NAPLAN tests developed by ACARA were delivered to users as expected. ACARA undertook quality assurance and certification of test items, the targeted test design and platform functionalities related to the student experience, including those delivered via the low/no bandwidth (LNB) solution.

A number of key program, school and student online readiness activities were conducted. ACARA developed items, constructed tests, trialled the tests, provided communications and supporting materials, and undertook quality assurance testing for each event.

- The School Readiness Test (SRT) was conducted in schools from June to December 2021. ACARA provided omnibus tests for each year level, as well as a writing test.
- The Platform Readiness Test (PRT) was conducted in a sample of schools from 25 October – 12 November 2021 as a full end-to-end test of the platform and post-test processes, including monitoring, reporting and quality assurance. ACARA provided branching tests for all domains for all year levels. ACARA was also responsible for quality assurance of test delivery via the LNB solutions.
- The school practice test occurred in schools from 15 March – 22 April 2022, with a Coordinated Practice Test (CPT) that took place on 24 March 2022. CPT was successful with peak load at 12:00 pm AEDT with approximately 175,000 students logged in at that time. This is higher than the peak load for the previous year’s CPT of approximately 140,000. ACARA provided writing and omnibus tests for this event, which reflected the item types present in the NAPLAN tests.
- Demonstration tests on the NAP website are available publicly, providing a valuable resource for schools and parents throughout the year.

Guidance materials for all readiness and assessment events are updated each year in consultation with jurisdictions. These include the National Protocols for Test Administration as well as information for principals, school NAPLAN coordinators and test administrators.

A Service Resilience Framework was developed and practised in consultation with test administration authorities and ESA. This outlined protocols for escalating issues and communication of these during test events.

Moving NAPLAN to Term 1

Education ministers announced in March 2022 that NAPLAN testing will move to Term 1 from 2023. As agreed by ministers, the NAPLAN 2023 test window will be scheduled from 15 to 27 March 2023, followed by a 4-day security period. Moving the test forward means this valuable data set will be available earlier in the year to inform teaching and learning programs, and to give parents information about their child’s performance earlier in the year.

ACARA has been working closely with test administration authorities and ESA to revise the project schedule following this decision, with key high-level dates and approach agreed to nationally.

NAP sample opt-in tests

Education ministers also announced in March 2022 that:

- In addition to the triennial program of sample assessments in science, civics and citizenship, and digital literacy, new assessments in these domains for Year 6 and Year 10 students will be available as opt-in assessments for all schools, starting with science in 2024.
- Results of opt-in assessments will be available to participating schools in order to support their teaching and learning programs, but will not be reported publicly.
- From 2023, the existing NAP sample program will move from October to Term 2 and will be undertaken at the same time as the opt-in assessments, allowing results from the opt-in tests to be compared against the national scale and results from the NAP sample program.

Interested schools will be able to opt in to assessments in the NAP sample domains for Year 6 and Year 10 students, to support their teaching and learning programs, starting with science in 2024. For schools that take up the opportunity, these opt-in assessments will provide information about school and student performance in relation to national proficiency standards and national mean scores as well as strengths and weaknesses. They will show teachers how well students are acquiring essential knowledge and understanding in key areas of science, civics and citizenship, and digital literacy.

ACARA is progressing activities to ensure the above outcomes are achieved.

2.3 National data and reporting

Purpose

To provide and apply a comprehensive and reliable national measurement framework; to facilitate the use and dissemination of data for research and policy development in accordance with agreed protocols; to present detailed, accessible, timely and meaningful school education performance information.

Criteria source

ACARA Corporate Plan 2021–22 and Budget Portfolio Statements (PBS) 2021–22: Education, Skills and Training – ACARA Budget Statements – Outcome 1 Program 1.3, page 110

Performance criterion	Measure	
The National Report on Schooling in Australia is published.	Publication of The National Report on Schooling and updated National Report on Schooling data portal.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input type="checkbox"/>	Achieved <input checked="" type="checkbox"/>

Supporting statement

The National Report on Schooling in Australia 2020 was reviewed by ACARA’s advisory groups and published on 13 April 2022, along with new 2021 data on the National Report on Schooling data portal.

The National Report on Schooling data portal was updated, as scheduled, in December 2021 and April 2022. The data portal provides interactive access to national data sets for schooling, covering general statistics and the nationally agreed key performance measures (KPMs) for schooling specified in the Measurement Framework for Schooling in Australia. The portal allows for a timely release of statistical data relating to the National Report on Schooling in Australia in advance of the annual report being published.

Performance criterion	Measure	
The redesign of ACARA’s suite of websites includes a reporting channel.	Rebuild of the reporting channel has commenced.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input checked="" type="checkbox"/>	Achieved <input type="checkbox"/>

Supporting statement

Planning has commenced, with work undertaken to refresh and rearrange the content on the existing Reporting website. This is an interim measure pending consultation, design and development of the new reporting channel being completed as part of the redesign of ACARA’s websites. The reporting channel is anticipated to be launched in 2024.

Analysis of performance – Data and reporting

The *My School* website was updated on 16 March 2022.

As with previous releases, the *My School* 2022 release included an additional year’s data for some data sets. In summary, the key data collections released included:

- school profile data: 2014–2021
- finance data: 2014–2020
- VET in schools data: 2014–2020
- post-school destination data: 2014–2020
- NAPLAN data: 2014–2021.

The National Report on Schooling in Australia 2020 was published in April 2022. The National Report on Schooling data portal was updated in December 2021 and April 2022 with the latest data on schools and schooling, including:

- updates to the key performance measures for schooling for 2021
- counts of schools, students and staff for 2021 and other data from the National Schools Statistics Collection
- retention rates
- school finance data.

ACARA has continued to work with Australasian Curriculum, Assessment and Certification Authorities (ACACA) agencies and other stakeholders in the redevelopment of measures of senior secondary outcomes using administrative data. Achieving agreement on reporting methodologies, given the differences between states and territories, has proven challenging and is ongoing.

ACARA published the Data standards manual: Student background characteristics – 2022 edition on 1 March 2022. The revision of this was done in consultation with stakeholders during October to December 2021.

The Australian Schools List website was updated quarterly to align with the beginning of each school term, using updates received from school registration authorities.

During the reporting year, ACARA continued to provide access to the data collected by ACARA to third parties under the Data Access Protocols 2015.

2.4 National collaboration and leadership

Purpose

To provide effective national leadership in curriculum development, educational assessment and national reporting, and closely collaborate with jurisdictions, the non-government education sectors and relevant stakeholders in pursuing the national education agenda.

Criteria source

Budget Portfolio Statements (PBS) 2021–22: Education, Skills and Employment – ACARA Budget Statements – Outcome 1 Program 1.4, page 111

Performance criterion	Measure	
An advisory structure that is fit for purpose is in place.	Advisory structure reviewed and level of satisfaction received is at 60% or above as measured through surveys in 2021 and 2023.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input type="checkbox"/>	Achieved <input checked="" type="checkbox"/>

Supporting statement

ACARA’s stakeholder survey, undertaken in 2021, showed strong improvements overall since 2019 when the survey was last taken, with improved perceptions of overall reputation and quality of stakeholder relationships evident. In 2021, 72% of ACARA’s advisory group members agreed that ACARA’s governance and advisory structure is clear and fit for purpose: an increase from 61% agreeing in 2019. Eighty-one per cent of members agreed that ACARA provided sufficient opportunities to engage with ACARA’s work: an increase of 10% from 2019 when 71% agreed.

Performance criterion

A transparent reporting process and structure are maintained, and timely provision of advice to jurisdictions.

Measure

Progress reports against the annual work plan submitted to EMM and/or AESOC each year and at each meeting of the ACARA Board, and all advice provided when requested.

Result

Not achieved

Partially achieved

Achieved

Supporting statement

ACARA submitted a progress report against its 2021–22 work plan, for consideration, to each meeting of the ACARA Board during the reporting period.

ACARA provided a report on progress against its annual work plan to AESOC and to education ministers halfway through the reporting year, in accordance with the ACARA Charter. A full report on the previous year's progress against ACARA's Charter was submitted to education ministers and AESOC in September 2021.

ACARA developed advice as directed on key matters relating to national curriculum and assessment and reporting. Important to this advice was the revised version of the Foundation to Year 10 Australian Curriculum that was provided to education ministers in April 2022 and endorsed, plus advice on reforms to the National Assessment Program, considered by ministers in November 2021.

All advice was drafted in consultation with key stakeholders and partners, and approved by the ACARA Board in advance of being submitted to ministers for consideration.

Performance criterion

Collaboration with partners (government and non-government school sectors), national stakeholders and international education bodies is clearly maintained.

Measure

Increased frequency of engagement through scheduled meetings of ACARA's key advisory groups, ACARA's attendance at key working groups and peak body opportunities, and evidence of communication with international education bodies.

Result

Not achieved

Partially achieved

Achieved

Supporting statement

ACARA attended all Education Ministers Meetings and AESOC meetings as required, in addition to each scheduled meeting of the Schools Policy Group. ACARA scheduled 3 additional forums with the Schools Policy Group and National Assessment, Data, Analysis and Reporting Reference Group (NADAR) so that key matters relating to reforms to the National Assessment Program could be discussed.

With the F–10 Australian Curriculum Review still in progress during the first half of the reporting year, meetings were held with the many curriculum reference groups that were specifically convened to support the review.

ACARA continued working throughout the year with its consultative and information-sharing bodies, the NAP National Communications Group and the National Peak Parents and Principals Forum. ACARA held stakeholder briefings in advance of major releases for those not formally participating in ACARA-run groups and consulted widely on a range of issues.

Frequency of engagement with stakeholders and groups was increased through additional consultation, collaboration and briefings regarding the F–10 Australian Curriculum Review. In addition, there was increased attendance at key working groups, and peak body and education-related conference opportunities, where ACARA spoke to matters relating to the F–10 Australian Curriculum Review and the National Assessment Program.

ACARA consulted widely with key education stakeholders and groups, with some of the work including 18 reference groups of around 360 practising teachers and curriculum specialists from across Australia, and an informal listening tour of 24 primary schools from each sector in each jurisdiction. In addition, primary teachers in 47 primary schools tested the draft primary curriculum.

ACARA also delivered social media communications targeting specific learning area sub-groups with curated content designed to inform stakeholders about the Australian Curriculum Review process and the consultation curriculum, and encourage feedback on the review.

Performance criterion	Measure	
Research relating to curriculum, assessment or reporting to advance ACARA’s work in these areas commissioned and published.	Two pieces of research available through ACARA’s website(s) and availability communicated to stakeholders.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input type="checkbox"/>	Achieved <input checked="" type="checkbox"/>

Supporting statement

For NAPLAN 2021, a set of additional analyses were performed that had not been included in previous national reports. These additional analyses included trends in achievement gaps between certain groups since 2016: specifically, analysis on achievement gaps between male and female students, Indigenous and non-Indigenous students, students from major cities and regional areas, and students from regional and remote areas. The research was published on the NAP website.

As part of the F–10 Australian Curriculum Review, ACARA engaged the Institute for Social Science Research at The University of Queensland to independently analyse the qualitative and quantitative data gathered via feedback on the review as submitted through online surveys, email submissions and jurisdiction responses. In total, 10 consultation reports covering each key learning area as well as the general capabilities and cross-curriculum priorities were published on the ACARA website in May 2022.

Analysis of performance – Collaboration and leadership

Stakeholder engagement

The continuing impacts of COVID-19 meant that ACARA did not host any visiting delegations during the reporting period.

In November 2021, ACARA met with the Consulate-General of the Democratic Republic of Timor-Leste to discuss the Australian Curriculum Review.

ACARA held an online meeting with representatives from the South African National Department of Basic Education (DBE) to discuss ACARA's experiences with introducing online assessment, both in relation to test content and administration across the country.

ACARA representatives participated as speakers and panellists in many conferences and seminars during the reporting period:

Month	Event (Location)
Jul-21	AFMLTA International Languages Conference (biennial)
Aug-21	ACER Research Conference 2021
Sep-21	The Australian Association of Special Education National Conference
Sep-21	Early Childhood Australia National Conference 2021
Sep-21	The Mathematical Association of Tasmania 2021 Conference
Sep-21	National Outdoor Education Conference
Mar-22	SMH Schools Summit
Mar-22	The Age Schools Summit
May-22	AIATSIS Summit

2.5 Operational capability

Purpose

ACARA will recruit, develop and retain high-performing staff and will foster a positive and agile work culture. Its people will reflect the diversity and dynamism of the education community and will have the skills and values needed to support ACARA's ongoing responsibilities as well as advance the authority's strategic proposals.

Criteria source

ACARA Corporate Plan 2021–22

Performance criterion	Measure	
Improvements in employee perceptions in the climate surveys by 2023.	Strong level of staff satisfaction and/or engagement, with the overall engagement score increasing to at least 80% and the wellbeing score increasing to at least 75%.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input checked="" type="checkbox"/>	Achieved <input type="checkbox"/>

Supporting statement

Engagement represents the level of job satisfaction and staff commitment to the organisation. The survey showed that engagement for ACARA is high, with 82% of survey respondents indicating they are engaged. The engagement results are 9% higher than the previous survey (2019), and when compared to the public sector benchmark, ACARA's results are 8% higher than is typical at other similar organisations.

Similarly, wellbeing is measured as a reflection of the emotional wellness of staff at work, and their ability to successfully manage job stress. ACARA's results indicated 74% of respondents felt well at work. The wellbeing outcome was 4% higher than ACARA's previous survey (2019), and 12% higher when compared to the public sector benchmark, or other similar organisations.



3.0

MANAGEMENT AND
ACCOUNTABILITY

3.1 Corporate governance

Enabling legislation and functions

ACARA is an independent statutory authority and a corporate Commonwealth entity established under section 5 of the *Australian Curriculum, Assessment and Reporting Authority Act 2008* (the ACARA Act) on 8 December 2008.

The ACARA Act outlines the authority's functions, which are to:

- develop and administer a national school curriculum, including curriculum content and achievement standards, for school subjects specified by ACARA's Charter
- develop and administer national assessments
- collect, manage and analyse student assessment data and other data relating to schools and comparative school performance
- facilitate information-sharing arrangements between Australian government bodies in relation to collection, management and analysis of school data
- publish information relating to school education, including information relating to comparative school performance
- provide school curriculum resource services, education research services and other related services
- provide information, resources, support and guidance to the teaching profession, and perform other related functions.

There were no changes to ACARA's enabling legislation in 2021–22.

Directions and reporting

Section 7 (3) of the ACARA Act requires ACARA to perform its functions and exercise its powers in line with the Charter set by education ministers. ACARA's strategic directions are set by its Charter and any other written instructions from Education Ministers Meeting. ACARA reports to education ministers on progress against its Charter each year. ACARA reports to the Australian Government Minister for Finance and the Australian Government Minister for Education about requirements under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

Responsible minister

During the reporting period, the responsible minister for ACARA was:

- Hon. Alan Tudge MP, Minister for Education and Youth, from 22 December 2020 to 23 May 2022
- Hon. Jason Clare MP, Minister for Education, from 1 June 2022.

Governance framework

ACARA's governance framework provides the structure for informed decision-making, risk management and accountability. The framework has its foundation in the ACARA Act, which establishes a 13-member governing body. The ACARA Board (the Board) includes a Chair, Deputy Chair, and members nominated by state and territory ministers for education, the Australian Government, Independent Schools Australia and the National Catholic Education Commission (NCEC). Each member is appointed by the minister by written instrument, with the agreement of the Ministerial Council.

Among other responsibilities, ACARA Board members are required to disclose to their fellow directors any material personal interest they may have in matters relating to the affairs of the authority. Information about procurement undertaken by ACARA is tabled at each meeting, so Board members can disclose potential or actual conflicts. A record of all disclosures is maintained by ACARA.

The Board is accountable to the Parliament of Australia through the minister. The Board is responsible for ensuring the proper and efficient performance of ACARA, and is the accountable authority under the PGPA Act.

Further information about the Board, including membership, can be seen at 3.2 The Board.

ACARA must undertake its work in accordance with any directions given to it by education ministers and in accordance with the Charter, which is agreed to by the Ministerial Council. In progressing its work, ACARA collaborates with the Schools Policy Group (SPG) and the NAPLAN Online Steering Committee (NOSC), which, in turn, report to the Australian Education Senior Officials Committee (AESOC). ACARA's CEO is the Senior Responsible Officer for NAPLAN Online and is the Chair of NOSC.

NOSC provides advice to the Senior Responsible Officer on technical and operational matters in relation to the implementation of the NAPLAN online work program. NOSC is also a decision-making body on lower-level operational issues in relation to implementing NAPLAN online. NOSC is supported by the NAPLAN Online Working Group, which provides operational advice and feedback to NOSC about processes, policy and program activities that support the successful transition to NAPLAN online.

SPG provides high-level strategic policy advice to AESOC on national school matters, and consists of senior officials with responsibility for school education policy. AESOC is directly responsible to education ministers for the execution of their decisions. In addition, AESOC provides policy advice to education ministers, considers education ministers' papers prior to their progress to ministers, and manages and coordinates jurisdictions' funding contributions for nationally agreed projects and initiatives.

ACARA's advisory structure allows for input and advice from key stakeholder groups and experts. This advice assists the executive in making recommendations to the ACARA Board and to the Education Ministers Meeting. It also supports ACARA in achieving the objectives of its Charter in a consultative and collaborative way.

An overview of ACARA's advisory groups in 2021–22 can be seen on the following pages.

Chief Executive Officer

The Chief Executive Officer (CEO) is responsible for the operations of ACARA and is accountable to the ACARA Board. The CEO consults the Board on matters of strategic significance and provides information necessary for the Board members to fulfil their governance responsibilities.

For the financial year to 30 June 2022, ACARA's CEO was Mr David de Carvalho.

Executive Leadership Team

The Executive Leadership Team is a standing committee that supports the CEO in managing the day-to-day administration of ACARA. Responsibilities include, but are not limited to, the performance of ACARA in achieving the outcomes of the Portfolio Budget Statements; in fulfilling the mission, purposes and objectives outlined in ACARA's Corporate Plan 2021–22; in allocating resources; and in managing enterprise-wide risks, legislative compliance, stakeholder relations and corporate governance. In 2021–22, the Executive Leadership Team met fortnightly.

Advisory structure

ACARA is supported by an advisory structure made up of reference, advisory, specialist and working groups that provide input and expertise across ACARA's work priorities.

Reference groups

ACARA has 2 key reference groups that ensure jurisdictions and a range of stakeholder organisations have regular and meaningful opportunities to provide advice and feedback to ACARA. Members represent the high-level views of their jurisdiction or organisation and, as far as practicable, communicate information back to their jurisdiction or organisation.

National Assessment, Data, Analysis and Reporting Reference Group

The National Assessment, Data, Analysis and Reporting Reference Group (NADAR) provides ACARA's executive with high-level advice on the appropriateness of, and opportunities and potential risks associated with, the work proposed and undertaken by ACARA within the scope of its remit. The group ensures that jurisdictions and organisations have regular and meaningful opportunities to provide advice and feedback to ACARA on its assessment and reporting work program. The group has representatives from all departments of education, test administration authorities (where these are separate from the department), the Catholic and independent school sectors, and other relevant stakeholders.

F–12 Curriculum Reference Group

The F–12 Curriculum Reference Group gives high-level expert advice to the ACARA executive in support of strategic initiatives that enhance the development, implementation and improvement of the Australian Curriculum. Members of this group bring a range of jurisdictional perspectives that reflect national, state and territory priorities. The group has representatives from each state and territory, and federal government, nominated by the relevant member of the Australian Education Senior Officials Committee (AESOC), one nominee from the National Catholic Education Commission (NCEC), and one nominee from Independent Schools Australia.

Reference groups for the Review of the F–10 Australian Curriculum

ACARA's F–12 Curriculum Reference Group is the main advisory group with oversight of key issues emerging from across the learning area review processes. ACARA's other existing advisory structures also provide the mechanism for wider stakeholder engagement and consultation.

In addition, to support ACARA's review of the F–10 Australian Curriculum, ACARA established:

A. Two new reference groups in each of the 8 learning areas:

- a curriculum reference group, made up of the learning area curriculum officers and specialists from state and territory education authorities and the non-government sectors, to provide jurisdictional advice and feedback throughout the review process
- a teacher reference group, made up of practising primary and secondary teachers nominated by state and territory education authorities and the non-government sectors, to provide practitioner feedback on content changes

B. Two new primary (F–6) reference groups:

- a primary (F–6) curriculum reference group, made up of primary curriculum officers and specialists from state and territory education authorities and the non-government sectors, to provide jurisdictional advice and feedback throughout the review process
- a primary (F–6) teacher reference group, made up of practising teachers with early years, primary and multi-age class experience, nominated by state and territory education authorities and the non-government sectors, to review F–6 curriculum content for manageability, consistency and clarity across the learning areas.

Advisory groups

Advisory groups provide expert advice and development input throughout the year. Membership is granted through a nomination process by jurisdictions and organisations and/or based on expertise in a particular field.

Aboriginal and Torres Strait Islander Advisory Group

The Aboriginal and Torres Strait Islander Advisory Group provides ACARA with expert guidance and advice about the representation of Aboriginal and Torres Strait Islander Histories and Cultures in the Australian Curriculum. It also advises ACARA on the protocols and cultural sensitivities that need to be considered by ACARA business units as ACARA proceeds with its curriculum, assessment and reporting programs. The group comprises individuals with demonstrated expertise in Aboriginal and Torres Strait Islander education and community engagement.

Students with Disability Advisory Group

The Students with Disability Advisory Group provides ACARA with high-level advice and expertise regarding the needs of students with disability in relation to ACARA's curriculum, assessment and reporting programs.

The group has representatives from each state, territory and federal government education department or curriculum authority, the National Catholic Education Commission, Independent Schools Australia, the Australian Association of Special Education, Children and Young People with Disability Australia, and peak national principals' associations. The advisory group also includes 2 individuals with relevant research expertise in the area of students with disability.

Measurement Advisory Group

The Measurement Advisory Group provides ACARA's executive with expert, independent educational measurement and assessment advice, and input for the National Assessment Program (NAP) and the National Assessment Program – Literacy and Numeracy (NAPLAN).

It also provides input into all other assessment and educational measurement activities defined by ACARA's Charter, work plan and priorities.

The group comprises nationally and/or internationally recognised independent experts in the field of educational measurement.

National Testing Working Group

The National Testing Working Group is a forum for information-sharing and collaboration about NAPLAN between ACARA, testing authorities and stakeholders. The group provides advice on operational processes and products of NAPLAN, test development and national operational policy, and administration and reporting activities. It also provides quality assurance to achieve high-quality tests in a nationally consistent framework. The group has representatives from all test administration authorities, and the Catholic and independent school sectors.

Specialist and working groups

Specialist groups provide expert advice and development input on an as-needs basis. Many are time-bound, formed for a specific purpose and retired at the end of a project. Membership is granted through a nomination process by jurisdictions and organisations, and/or is based on expertise in a particular field.

Finance Data Working Group

The Finance Data Working Group gives advice and assistance to ACARA's executive on ACARA's national responsibilities associated with financial reporting on schooling and Australia's schools. This helps ACARA in the collection and reporting of school finance data for *My School*. The group has representatives from all departments of education, the Catholic and independent school sectors, and other relevant stakeholders.

Marking Quality Team

The Marking Quality Team participates in the development and review of NAPLAN writing prompts. Members develop consensus scores and annotations for the training, practice and control materials used to ensure national consistency of marking for the NAPLAN writing tests. The group also advises on required changes to marking guide exemplars and the online marking training package. Members attend marking training workshops, and train and monitor the markers in their jurisdiction. During the NAPLAN marking period, members provide ACARA with data for the national monitoring of marking. The Marking Quality Team works closely with the National Testing Working Group. The group has representatives from departments of education, test administration authorities (where these are separate from the department), and the Catholic and independent school sectors.

National Report on Schooling in Australia Working Group

The National Report on Schooling in Australia (ANR) Working Group helps develop the planning framework and format for the annual National Report on Schooling in Australia including the ANR data portal. It contributes to and reviews the draft report. The group has representatives from all departments of education, the Catholic and independent school sectors, and other relevant stakeholders.

NAP sample assessment learning area working groups

NAP sample assessment learning area working groups give ACARA advice about proposed assessment materials from curriculum, psychometric and equity perspectives for their learning areas. They examine draft assessment instruments to make sure these instruments are of appropriate difficulty and are valid, free of bias and accessible to all participating students.

Student Attendance Data Working Group

The Student Attendance Data Working Group gives advice and assistance with respect to ACARA's national responsibilities associated with student attendance reporting. This helps ACARA in the collection and reporting of school attendance data for *My School* and national student attendance for the National Report on Schooling in Australia. The group has representatives from all departments of education, the Catholic and independent school sectors, the Australian Bureau of Statistics and the Productivity Commission.

Student Background Data Standards Working Group

The Student Background Data Standards Working Group first met in October 2021 to assist ACARA with revising the Data Standards Manual: Student Background Characteristics. It also gives advice and assistance with respect to ACARA's national responsibilities associated with collecting and the use of student background data. This helps ACARA in the collection and reporting of school profile data and similar student NAPLAN data for *My School*. The group has representatives from all departments of education, the Catholic and independent school sectors, the Australian Bureau of Statistics and the National Schools Interoperability Program.

Information-sharing groups

In addition to its formal advisory structure, ACARA convenes a number of information-sharing groups that help disseminate messages and materials, identify potential issues and provide feedback on key topics.

Curriculum Directors Group

The Curriculum Directors Group facilitates information-sharing, collaboration and support for the Australian Curriculum between ACARA and representatives of federal, state, territory and jurisdiction curriculum and school organisations. Members are drawn from government, Catholic and independent school sectors across all jurisdictions, bringing to the group high-level curriculum implementation expertise.

NAP National Communications Group

The NAP National Communications Group helps facilitate implementation of the NAPLAN online communications and engagement strategy, and allows group members to be informed about ACARA's NAP communications activities. The group comprises representatives from each jurisdiction and sector through nomination by the relevant organisation. The group acts as a conduit for coordinating communications and engagement activities concerning NAPLAN within their organisation or jurisdiction.

National Peak Parents and Principals Forum

The National Peak Parents and Principals Forum facilitates dialogue, collaboration and support between ACARA, school principals and parents. It comprises the national peak parent and principal bodies that represent state-level members and constituents, and cascades information down through their networks. Significant out-of-session collaboration occurs between ACARA and group members to distribute news and resources, cooperate on media initiatives and exchange advice on specific topics.

- ACARA Quadrennial Work Plan 2021–22 to 2024–25 – endorsed by education ministers in August 2021
- ACARA Annual Work Plan 2021–22 – endorsed by education ministers and against which progress is monitored and reported on
- ACARA Annual Report 2020–21 – provided to the Minister for Education for presentation to the Australian Parliament, required by section 46 of the PGPA Act.

Accountability and reporting

ACARA has a range of mechanisms to ensure transparency and accountability in its operations. Key documents for 2021–22 included:

- ACARA Charter – endorsed by Education Council in November 2016, providing strategic directions for ACARA
- ACARA Corporate Plan 2021–22 – a requirement of section 35 of the PGPA Act
- Portfolio Budget Statements (PBS) – annual statements informing members of the Australian Parliament on proposed allocation of resources to government outcomes and programs

3.2 The Board

The *Australian Curriculum, Assessment and Reporting Authority Act 2008* (the ACARA Act) defines the structure of the ACARA Board (the Board). The Board comprises 13 members including nominees of state and territory ministers for education, the Australian Government, Independent Schools Australia (ISA) and the National Catholic Education Commission (NCEC), and the Chair and Deputy Chair. Members are appointed by the Australian Government Minister for Education, subject to agreement by the Ministerial Council.

During the 2021–22 reporting period, the appointment of 9 members ended, in accordance with section 18 of the ACARA Act. There were 5 reappointments to the Board, with one member reappointed as the Chair. There were 3 new appointments made.

Board membership

Membership of the ACARA Board is established under section 13 of the ACARA Act. The ACARA Board held 8 meetings during the reporting period.

Chair

Mr Derek Scott

Derek Scott is the CEO and Principal of Haileybury, which has schools in Melbourne and Darwin, and programs in China, Vietnam and the Philippines.

Mr Scott is one of Australia's most highly regarded education leaders. He is on the Australian Government's Council for International Education and the Victorian International Education Advisory Council, and is Chair of the Associated Public Schools of Victoria. He was also one of 4 members on the panel conducting a review of Initial Teacher Education in Australia in 2021. He has an extensive background in curriculum development. Prior to joining the teaching profession, he had a career as a journalist.

Mr Scott was awarded the Australian Principal of Year at the 2019 Australian Education Awards.

Deputy Chair – Mr Norm Hart

Norm Hart is a former president of the Australian Primary Principals Association (APPA), appointed to APPA in January 2011. He began his teaching career on Palm Island, Queensland, in 1975 and was appointed as a primary school principal in 1978. Over a 30-year period, Mr Hart led small one-teacher schools through to large schools with over 700 students. He has also held the positions of president of the Queensland Association of State School Principals and the Australian Government Primary Principals Association. Until his retirement as APPA president on 31 December 2014, Mr Hart represented principals in government, Catholic and independent primary schools across Australia.

Board members (2021–22)

Name	Qualifications	Position	Commencement	Cessation
Ms Belinda Robinson, FAICD Chair	BA, MEnvLaww	Former Chief Executive of Universities Australia with experience as a company director on ASX-listed, not-for-profit and government boards	3 August 2018	3 August 2021
Mr Derek Scott Chair	DipEd(Mon), BA(Politics), MEDMgt	Chief Executive Officer and Principal of Haileybury	24 November 2021	23 November 2024
Mr Norm Hart Deputy Chair	BEdStudies, DipT, MEd, MAICD	Former president of the Australian Primary Principals Association (APPA)	22 July 2021	21 July 2024
Mr Allan Blagaich Non-executive member	BA, DipEd	Executive Director, School Curriculum and Standards, Western Australia Department of Education, nominee of the Western Australian Education Minister	13 October 2021	12 October 2024
Ms Meg Brighton Non-executive member	BA, MCom	At time of appointment, Director, General Education Directorate, ACT, nominee of the Australian Capital Territory Education Minister	5 March 2020	24 March 2022
Ms Susan Cameron Non-executive member	DipT, BEd	Executive Director, Curriculum and Department for Education South Australia, nominee of the South Australian Education Minister	18 June 2017	23 December 2021
Mr Stephen Gniel Non-executive member	BEd, MBA	Chief Executive Officer of the Victorian Curriculum and Assessment Authority, nominee of the Victorian Education Minister	3 June 2021	2 June 2024
Ms Carolyn Grantskalns Non-executive member	BA, DipT, FACEL	Chief Executive of the Association of Independent Schools, South Australia, nominee of Independent Schools Australia	5 August 2020	4 August 2023
Mr Peter Kelly Non-executive member	BEd, DipT	At time of appointment, Deputy Director-General, State Schools at the Department of Education, nominee of the Queensland Education Minister	10 April 2019	22 March 2022
Dr Sofia Kesidou Non-executive member	BSc(Hons), PhD	Executive Director, Curriculum and Assessment Standards, New South Wales Education Standards Authority, nominee of the New South Wales Education Minister	24 November 2019	27 January 2022

Name	Qualifications	Position	Commencement	Cessation
Mr Tony Luttrell Non-executive member	BCom, FCPA	Former Director, Strategic Data Management, Department of Education, Tasmania, nominee of the Tasmanian Education Minister	31 March 2019	30 March 2025
Dr Neil McGoran Non-executive member	BA, GradDipEd, GradCertRE, MEd(Curric), EdD, MBA	Director of Catholic Education, South Australia, nominee of the National Catholic Education Commission	22 May 2018	22 July 2024
Dr Fiona Mueller Non-executive member	BA, Grad Dip Ed, MED, PhD	Adjunct Scholar with the Centre for Independent Studies, nominee of the Australian Government	24 March 2022	23 March 2025
Ms Leanne Nixon Non-executive member	BA, GradDipEd, MEdStudies	Deputy Secretary, School Performance – North, New South Wales Department of Education, nominee of the Northern Territory Education Minister	2 October 2019	24 March 2022
Mr Derek Scott Non-executive member	DipEd(Mon), BA(Politics) MEdMgt	Chief Executive Officer and Principal of Haileybury, nominee of the Australian Government Minister	21 January 2021	23 November 2021
Ms Jane Simmons PSM Non-executive member	BEd Music, MEd Admin	Deputy Director-General, ACT Education Directorate, nominee of the Australian Capital Territory Education Minister	24 March 2022	23 March 2025
Ms Jacklyn Roberts Non-executive member		Principal, Bakewell Primary School, Northern Territory, nominee of the Northern Territory Education Minister	24 March 2022	23 March 2025

Meetings of the Board

Date	Meeting	Apologies	Location
19–20 August 2021	101	Ms Leanne Nixon Ms Meg Brighton (for 19 August 2021)	Videoconference
15 September 2021	Special Purpose	Mr Tony Luttrell Ms Leanne Nixon	
14 October 2021	102	Ms Meg Brighton Dr Neil McGoran Ms Leanne Nixon	Videoconference
3 December 2021	103	Ms Leanne Nixon	Videoconference
23 February 2022	104	None	Videoconference
28 March 2022	Special Purpose	Mr Allan Blagaich	Videoconference
5 May 2022	105	None	ACARA Office Sydney and Videoconference
22–23 June 2022	106	None	Bakewell Primary School and Haileybury Rendall School, Darwin

Committees of the Board

Audit, Risk and Finance Committee

The Audit, Risk and Finance Committee provides independent assurance and advice to the ACARA Board on ACARA's risk, control and compliance framework, financial performance and external financial statement responsibilities. The [Audit, Risk and Finance Committee Charter](#) is published to ACARA's website¹.

Audit, Risk and Finance Committee membership

ACARA's Audit, Risk and Finance Committee comprises 4 members (including the Chair), with a minimum of 2 members of the ACARA Board.

During the reporting period, ACARA's Audit, Risk and Finance Committee comprised:

- Mr Tony Luttrell (Chair), BCom, FCPA
- Associate Professor Lisa Barnes (Deputy Chair and independent member), BEc, JP, FTIA, FCPA, MBA, DBA, GAICD, FTIA, FGIA, FCIA, CAANZ
- Mr Norm Hart, BEdStudies, DipT, MEd, MAICD
- Mr Dennis Clark (independent member), BEc, DipEd, FCPA, FCA, FCIS, FGIA, FAICG(Dip), FAIM, MIIA (Aust), MIMC, MIPAA, MRMIA, MGRCI
- Ms Leanne Nixon, BA, GradDipEd, MEdStudies.

Audit, Risk and Finance Committee meetings

During 2021–22, the Audit, Risk and Finance Committee met 5 times.

Date	Meeting	Apologies	Location
10 August 2021	54	Ms Leanne Nixon	Videoconference
9 November 2021	55	Ms Leanne Nixon	Videoconference
8 February 2022	56	Ms Leanne Nixon	Videoconference
15 February 2022	Special Purpose	None	Videoconference
10 May 2022	57	None	Videoconference

¹ <https://www.acara.edu.au/docs/default-source/corporate-publications/audit-and-risk-committee-charter1.pdf>

3.3 Risk management

ACARA has a risk management framework in place, which sets guidelines for risk management at all levels of the organisation, including stipulating ACARA's risk appetite in various domains.

The aims of ACARA's risk management framework are to:

- enable ACARA to proactively identify and manage its risks in a systematic and structured way
- integrate risk management processes into strategic and business planning
- promote risk awareness and attention to the ongoing review, treatment, monitoring and reporting of risks throughout the organisation.

The structure of ACARA's documents and the corresponding implementation process, including terminology, assessment and evaluation criteria, are based on the standard for risk management ISO 31000 and align with guidance material issued by the Australian Government Department of Finance.

Fraud control

Under Australian Government legislation, there is a requirement for all agencies to have a fraud control plan. ACARA had a fraud control policy and plan in place in 2021–22.

The core objectives of ACARA's fraud control policy are to identify potential fraud risk categories to which ACARA is exposed and outline responsibilities for fraud control.

ACARA has also undertaken fraud risk assessments and has in place appropriate mechanisms that meet the specific needs of ACARA for preventing, detecting, investigating and dealing with fraud. During the reporting period, ACARA took all reasonable measures to prevent fraud and had systems in place to appropriately deal with any detected instances of fraud relating to the entity.

ACARA's fraud control register is reviewed by the ACARA Board on a quarterly basis.

3.4 Financial management

ACARA is an independent statutory authority and a corporate Commonwealth entity that manages funding in accordance with its Charter. Its funding is approved by Education Council, which has endorsed a 50% contribution by the Commonwealth and 50% contributions by state and territory governments.

ACARA also delivers priority projects on behalf of the Australian Government, which provides a separate revenue source above its Charter funding.

ACARA manages all funding in compliance with government policy, guidelines and legislative requirements, where applicable. ACARA's financial accountability and reporting responsibilities are set out in section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and are based on efficient, effective and ethical use of allocated resources. ACARA

works within a financial control framework, which ensures that ACARA administers its responsibilities appropriately and effectively.

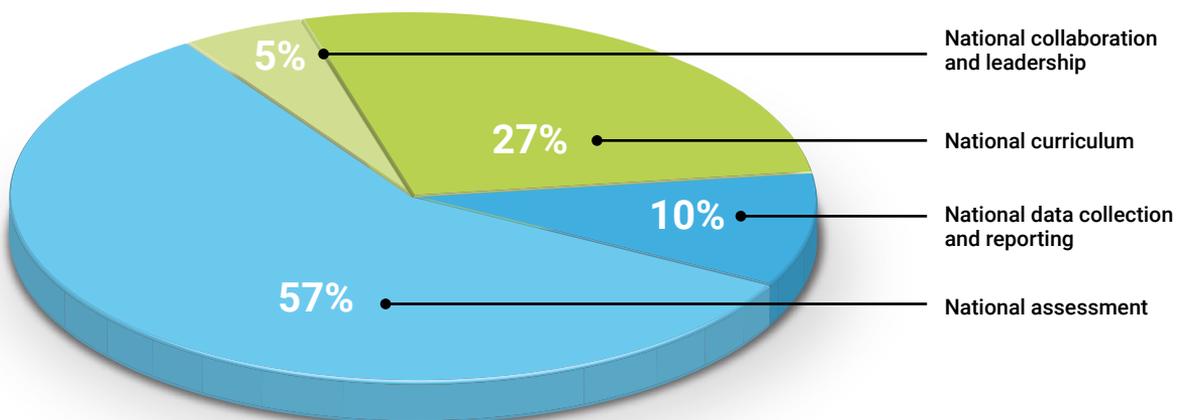
Analysis of financial performance

ACARA reported a deficit result of \$0.08 million for the year ended 30 June 2022, against a budget of break even.

At 30 June 2022, the cash and cash-equivalent balance of ACARA was \$5.97 million. Throughout the year, where cash and cash-equivalents exceeded ACARA's at call requirements, they were transferred to investments in accordance with ACARA's investment strategy.

The following pie graph provides a breakdown of ACARA Program Expenditure for the year ended 30 June 2022.

ACARA FY22 expenditure by work plan



Factors that have affected or may affect operations

No major financial factors have impacted ACARA's operations to date. ACARA's operations are dependent on funding from state, territory and federal governments.

Reportable decisions or issues

Under paragraph 19(1)(c), (d) or (e) of the PGPA Act, ACARA must notify the Australian Government Minister for Education of any significant decisions or issues. There were no significant decisions or issues reportable under these provisions for the year ended 30 June 2022.

3.5 Workforce management

Staff profile

As at 30 June 2022, ACARA's employees comprised 98.57 full-time equivalent (FTE) staff, in addition to 7 staff members engaged as secondees from state or territory agencies.

All ongoing employees current report period (1 July 2021 – 30 June 2022)

	Male			Female			Indeterminate			Total
	Full-time	Part-time	Total Male	Full-time	Part-time	Total Female	Full-time	Part-time	Total Indeterminate	
NSW	15	1	16	19	5	24	-	-	-	40
Qld	-	-	-	-	-	-	-	-	-	-
SA	1	-	1	-	-	-	-	-	-	1
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	1	-	1	-	-	-	1
WA	4	-	4	2	2	4	-	-	-	8
ACT	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	20	1	21	22	7	29	-	-	-	50

All non-ongoing employees current report period (1 July 2021 – 30 June 2022)

	Male			Female			Indeterminate			Total
	Full-time	Part-time	Total Male	Full-time	Part-time	Total Female	Full-time	Part-time	Total Indeterminate	
NSW	6	-	6	11	1	12	-	-	-	18
Qld	1	-	1	1	-	1	-	-	-	2
SA	-	1	1	2	-	2	-	-	-	3
Tas	-	-	-	-	-	-	-	-	-	-
Vic	1	-	1	3	-	3	-	-	-	4
WA	3	-	3	7	-	7	-	-	-	10
ACT	1	-	1	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	12	1	13	24	1	25	-	-	-	38

All ongoing employees previous report period (1 July 2020 – 30 June 2021)

	Male			Female			Indeterminate			Total
	Full-time	Part-time	Total Male	Full-time	Part-time	Total Female	Full-time	Part-time	Total Indeterminate	
NSW	15	-	15	14	5	19	-	-	-	34
Qld	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	1	1	-	-	-	1
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	1	-	1	-	-	-	1
WA	2	-	2	3	2	5	-	-	-	7
ACT	-	-	-	-	-	-	-	-	-	-
NT	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	17	-	17	18	8	26	-	-	-	43

All non-ongoing employees previous report period (1 July 2020 – 30 June 2021)

	Male			Female			Indeterminate			Total
	Full-time	Part-time	Total Male	Full-time	Part-time	Total Female	Full-time	Part-time	Total Indeterminate	
NSW	9	-	9	15	2	17	-	-	-	26
Qld	1	-	1	1	-	1	-	-	-	2
SA	1	-	1	3	-	3	-	-	-	4
Tas	-	-	-	-	-	-	-	-	-	-
Vic	1	-	1	3	-	3	-	-	-	4
WA	3	-	3	7	-	7	-	-	-	10
ACT	1	-	1	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	16	-	16	29	2	31	-	-	-	47

ACARA's diverse workforce brings to the organisation a valuable range of skills and expertise, helping foster productive relationships within the education sector. Many staff members are considered experts in their fields, bringing to their roles important local and international experience. They have been recruited or seconded from positions within state and territory education departments; curriculum, assessment and certification authorities; the non-government school sector; federal and state government agencies; and the private sector. This means that ACARA's workforce reflects the complexity and dynamism of Australia's education community.

A key aspect of ACARA's work involves collaboration with a broad network of advisory and reference groups from states and territories. Although members of these groups are not represented in ACARA's staff profile, they make a significant national contribution to ACARA's work and achievements.

Leadership

Throughout 2021–22, the ACARA executive continued to focus on ensuring support for ACARA's workforce and responsiveness to the implications of COVID during the reporting period. The executive commissioned an internal audit report on the effectiveness of ACARA's response to a broad range of issues related to the COVID-19 pandemic.

As the COVID-19 pandemic continued, ACARA's leadership maintained their vital role in connecting and supporting our workforce. This continues to apply to our nationally dispersed workforce as well as to individual employees and contractors who have been able to work from home throughout the pandemic.

As part of the implementation of the ACARA People Strategy, continued emphasis has been placed on wellbeing, talent management and engagement at ACARA.

The recent climate survey (March 2022) reinforced the progression of ACARA's leadership, with strong engagement and progress outcomes. The survey progress score in particular reflected staff perceptions of organisational performance. The results showed that progress for ACARA is high, with 82% of respondents indicating they are satisfied with ACARA's progress and success in delivering outcomes. This progress result was 27% higher than the previous survey (2019). When compared to the public sector benchmark, the result was 23% higher than is typical at other similar organisations.

ACARA's Leadership Forum continues, with content and delivery owned and driven by the CEO and executive, engaging all leaders at ACARA across all locations on a range of topics from strategic to operational leadership.

Reconciliation Action Plan

ACARA's current "Innovate" Reconciliation Action Plan (RAP), launched in 2019, has provided all business areas and employees with the opportunity to support a range of actions to help drive ACARA's contribution to reconciliation. The Innovate RAP is aligned to ACARA's strategic plan, and includes a number of clear, tangible and practical actions to develop and strengthen relationships with First Nations Australian Peoples, and to engage staff and stakeholders in reconciliation.

The Innovate RAP supports ACARA's vision of inspiring improvement in the learning of all young Australians with a range of measures. ACARA ensures that the Australian Curriculum is inclusive of Aboriginal and Torres Strait Islander perspectives. The National Assessment Program (NAP) provides high-quality assessment that is respectful of First Nations Australian Peoples' historical and contemporary realities. ACARA's reporting provides an evidence base to inform policymakers and governments, and assist with ensuring equitable outcomes for First Nations Australian students.

Over the course of 2021–22, ACARA made progress on a number of RAP deliverables, including:

- collaborating with Reconciliation Australia to seek guidance and feedback about our current RAP actions and support to guide the planning and implementation of our Innovate RAP Phase 2 to commence from 2023–25
- forming partnerships with other national agencies, including the Australian Education Research organisation (AERO), the Australian Institute for Teaching and School Leadership (AITSL), Education Services Australia (ESA) and The Australian Children's Education and Care Quality Authority (ACECQA), to discuss reconciliation

- updating the Terms of Reference of the Reconciliation Action Plan Working Group (RAPWG), including improving processes to consult with the First Nations Australian Advisory Group and Executive Leadership Team
- seeking feedback relating to Indigenous Cultural and Intellectual Property (ICIP) principles, rights and wording within our Acknowledgement of Country or Place script from ACARA's First Nations Australian Advisory Group
- updating ACARA's Acknowledgement of Country or Place and Welcome to Country or Place protocols to support ACARA staff and the RAPWG, including updates to documentation to assist staff to deliver a personalised Acknowledgement of Country or Place
- acknowledging intellectual property rights and making changes to the signature block, ensuring the correct use and acknowledgement of artwork in signature blocks and across ACARA documents.
- ensuring all new ACARA staff are provided the opportunity to complete cultural competency training
- ensuring induction of new ACARA staff includes information to support new staff with information on ACARA's RAP as well as cultural protocols
- providing opportunities for staff to listen to speakers and participate in yarning circles facilitated by First Nations Australians
- continuing work to develop protocols and templates required to address ICIP principles
- continuing work to support the work of CareerTrackers, a program that facilitates paid internships for Indigenous university students
- registering to complete the 2022 Workplace RAP Barometer, which monitors reconciliation at the workplace level and is managed by Polity Research & Consulting; the data collected will aid significantly in our planning of the next RAP.

In April 2021, the ACARA Board agreed to include on-Country cultural experiences for the Board as part of future meeting arrangements. The COVID pandemic prevented meetings being held face-to-face; however, at the end of 2020–21, an on-Country experience was held in Adelaide with members participating in cultural activities organised by Tauondi Aboriginal College. During the 2021–22 reporting period, an on-Country experience was organised for the ACARA Board in Darwin, where members learned of the spiritual and cultural significance of Larrakia Country through a saltwater welcome ceremony at Old Man Rock, Casuarina Coastal Reserve, and also gained an understanding of the kinship system through a practical exercise that provided the Board a deeper level of cultural insight.

Executive Leadership Team

The Executive Leadership Team (ELT) is responsible for ACARA's day-to-day operations and contributing to ACARA's strategic direction. The team has evolved with ACARA and comprised the following staff over the course of the financial year:

- Chief Executive Officer, Mr David de Carvalho
- General Manager, Assessment and Reporting, Mr Peter Titmanis (retired 30 June 2022)
- Executive Director, Assessment and Reporting, Mr Russell Dyer (joined 14 June 2022)
- Director, Curriculum, Ms Janet Davy (retired 8 December 2021)
- Director, Curriculum, Ms Sharon Foster (joined November 2021)
- Director, Communications and Strategic Relations, Ms Ann-Maree Ashburn
- Director, Corporate Services and Chief Financial Officer, Mr Thomas Begeng.

Chief Executive Officer

Mr David de Carvalho joined ACARA in March 2019, bringing to ACARA a wealth of leadership experience from the education sector and from the public sector at both the federal and state government levels.

Mr de Carvalho was chief executive officer of the New South Wales Education Standards Authority from January 2017 until February 2019. Prior to that, he was deputy secretary at the New South Wales Department of Family and Community Services.

Mr de Carvalho has also led the National Catholic Education Commission and was head of the Higher Education Division in the Australian Government Department of Education. He started his career as a secondary school teacher and has served on the boards of the Australian Council for Educational Research and the Curriculum Corporation (now Education Services Australia).

Mr de Carvalho was reappointed as ACARA's CEO in March 2022.

General Manager, Assessment and Reporting

Mr Peter Titmanis joined ACARA in January 2019. Prior to joining ACARA, he was executive director, strategic initiatives and performance, at the Western Australian Department of Education.

Mr Titmanis began his career as a secondary science teacher, then a university lecturer in education. He has extensive experience on national initiatives, including NAPLAN and NAPLAN online, and has wide-ranging experience in school accountability and reporting.

Mr Titmanis holds a Postgraduate Diploma in Science Education from Curtin University, a Diploma of Education from the University of Western Australia and a Bachelor of Science from the University of Western Australia.

Executive Director, Assessment and Reporting

Mr Russell Dyer joined ACARA in June 2022, with over 40 years' experience in education in Western Australia.

Prior to joining ACARA, Mr Dyer's most recent position was Assistant Executive Director, Examinations, Certification and Testing in the Western Australian Department of Education supporting the School Curriculum and Standards Authority.

Mr Dyer began his career as a science teacher and has worked in a range of roles including supporting teaching and learning, gifted and talented, curriculum development, school performance and review, standards setting, senior secondary certification, the administration of Year 12 examinations, and national and state testing, including NAPLAN and the Online Literacy and Numeracy Assessment.

Mr Dyer has extensive experience on state and national initiatives, including implementing the reforms to the Western Australian Certificate of Education and leading the transition to NAPLAN online in Western Australia.

Director, Curriculum

Ms Janet Davy joined ACARA in April 2018. She was previously deputy secretary within the New South Wales Department of Education, which followed her role as group manager for curriculum, assessment and teaching in the Australian Government Department of Education, Employment and Workplace Relations and prior to that, secretary of the Australian Capital Territory Department of Education. Like many of ACARA's staff, Ms Davy began her career as a teacher, teaching Personal Development, Health and Physical Education (PDHPE) to Sydney secondary students.

Ms Davy held various senior curriculum roles in the department and the New South Wales Board of Studies. She also worked with AusAID (Papua New Guinea and the Solomon Islands), undertaking high-level change management roles, including a position of program manager for the Papua New Guinea Education Capacity Building Program.

Director, Curriculum

Ms Sharon Foster was appointed Director, Curriculum at ACARA in November 2021. She initially joined ACARA in September 2020 as Senior Manager, leading the consultation process for the Australian Curriculum Review.

Ms Foster came to ACARA from the Victorian Curriculum and Assessment Authority (VCAA), where she was the Manager of the Victorian Curriculum: F-10 Unit, responsible for the development and delivery of the Victorian F-10 Curriculum. Prior to that, she worked in senior program and policy roles across the Department of Education and Training, Victoria, focused on developing and delivering curriculum projects and professional learning programs.

Ms Foster started her career as a secondary school teacher and progressed to assistant principal before moving into the health sector to develop education programs and projects. Throughout her career, she has also worked as an education and communications consultant for a range of private sector and not-for-profit organisations.

Director, Communications and Strategic Relations

Ms Ann-Maree Ashburn joined ACARA in July 2016 with over 20 years' experience in government, communications and stakeholder relations. Ms Ashburn has worked at a senior level in government, including as a ministerial adviser, and has held senior corporate affairs and communications roles in the corporate and not-for-profit sectors, including at Oil States International, Insurance Australia Group, the American Chamber of Commerce in Singapore, and Hill and Knowlton.

Director, Corporate Services

Mr Thomas Begeng joined ACARA in October 2019. Immediately prior to joining ACARA, Mr Begeng was managing director of a consulting practice specialising in technology transformation projects. Mr Begeng has over 20 years' experience in a range of board, senior finance and operations roles in the corporate, government and not-for-profit sectors, including chief financial officer and board member of Medibank Health Solutions, director of corporate services for Lifeline Australia and chief operating officer of HealthShare NSW.

Mr Begeng has a Bachelor of Commerce (Accounting) and is a member of the Institute of Public Accountants (Australia), Institute of Financial Accountants (UK) and CEO institute.

3.6 Reporting on other requirements

Evidence to parliamentary committees

ACARA attended the following hearings of the Senate Education and Employment Legislation Committee to give evidence:

- Supplementary Budget Estimates (28 October 2021)
- Additional Estimates (17 February 2022)
- Budget Estimates (6 April 2022).

Judicial decisions and reviews by outside bodies

There was no decision by the Administrative Appeals Tribunal (AAT) in relation to ACARA's operations during the reporting period.

There were no reports made about ACARA's performance or ACARA's officers or employees by the Auditor-General, parliamentary committees, the Commonwealth Ombudsman or the Office of the Australian Information Commissioner.

Compliance with the PGPA Act

During 2021–22, ACARA maintained appropriate internal controls and processes to review its compliance with the finance law, including to ensure that instances of significant non-compliance were notified to the responsible minister in accordance with section 19 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act). ACARA identified no instances of significant non-compliance and did not report any non-compliance to the Minister for Education in the reporting period.

Work health and safety

ACARA is committed to providing a workplace that enables all activities to be executed in a healthy and safe environment, where employees feel safe and are not at risk of physical or mental injury.

In 2021–22, the COVID-19 pandemic continued to impact the ACARA workforce, with employee health and safety remaining the primary focus.

All employees nationally continue to be provided the opportunity to work from home, with ongoing support provided to employees for their basic home office setup. Office attendance is managed in accordance with public health orders and building management vaccination requirements.

The Work Health and Safety (WHS) committee continues to meet on a quarterly basis to seek to improve WHS processes and have oversight of ACARA's WHS plans and processes.

ACARA's Employee Assistance Program (EAP) provider has delivered several virtual sessions on wellbeing for all employees and contractors. Topics included mental health in the workplace, mindfulness and pillars of resilience.

People leaders have also received training on promoting a positive mental health culture, which is aligned to the People Strategy pillar of fostering employee wellbeing. To prompt continuous implementation of their learnings, all leaders received 3-weekly follow-up notifications with a short video and resources.

ACARA is now working with Lifeworks to access an employee portal providing further wellbeing and mental health support material and resources.

ACARA's climate survey was completed in March 2022, with wellbeing results improving by 4% on the previous survey (December 2019) and 12% above the public sector benchmark of similar organisations. The results demonstrate an ongoing improvement and focus at ACARA, which is visible through the positive emotional wellness of staff and their ability to successfully manage workload and stress.

The occurrence of WHS matters each year is low. Regular reporting to ELT through the WHS committee ensures appropriate due diligence and duty of care. There were no incidents reported for the previous year and no investigations were required into high potential incidents or a serious incident. Hazard reporting remains low but has been encouraged, particularly with risks associated with remote working.

WHS performance

During 2021–22, no new claims were submitted to Comcare. No provisional improvement notices (section 90, *Work Health and Safety Act 2011*), prohibition notices (section 195) or improvement notices (section 191) were issued. There were no investigations undertaken by Comcare arising out of ACARA's responsibility in "conducting a business or undertaking", in accordance with the Act.

ACARA's Audit, Risk and Finance Committee is advised of any issues arising and the actions carried out to mitigate WHS risks.

In 2021–22, consistent with the legislative requirements of the *Work Health and Safety Act 2011*, and in managing practices throughout the pandemic, ACARA aimed to provide and promote a safe and healthy workplace by:

- eliminating or reducing the risk of hazards, while continuing to provide the option to work from home for all staff, with ongoing support offered for employees' and contractors' essential home office setups
- registering ACARA as a COVID-safe organisation with Service New South Wales, introducing signage for the COVID-safe status, and introducing QR code registration systems for all office locations
- providing continued COVID-19 responses that included health and safety updates for all staff while working from home
- providing significant additional sanitation practices for all ACARA office locations (these measures have remained in place throughout the pandemic)
- promoting the Employee Assistance Program and monitoring take-up throughout
- continuing support for influenza vaccinations with pharmacy vouchers, ensuring availability of influenza vaccinations for all ACARA staff

- encouraging staff reporting of any incidents or hazards in addition to office inspections (COVID-19 restrictions permitting).

Insurance and indemnities

During the reporting period, ACARA held insurance protecting directors and officers from liability for the consequences of managerial misconduct or negligence, to the extent that the provision of the indemnity is not prevented by applicable legislation.

Ministerial directions and government policy orders

No policy orders or ministerial directions under the Act or instrument have been issued by the Australian Government under the PGPA Act during the year.

Ecologically sustainable development and environmental performance

ACARA continues its commitment to ecological sustainability across its operations. During the reporting period, ACARA continued to embed the use of new technologies and to improve flexible workplace practices. This was enabled by means of 2 initiatives:

- All ACARA offices use videoconferencing facilities as a preference to travel, wherever possible.
- ACARA continued its recycling program through its Sydney office tenancy. Items that are recycled include glass, paper, metal, plastics and printer cartridges.



4.0

FINANCIAL
STATEMENTS

Statement by the Accountable Authority, Chief Executive Officer and Chief Financial Officer

In our opinion, the attached financial statements for the year ended 30 June 2022 comply with subsection 42 (2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41 (2) of the PGPA Act.

In our opinion, at the date of this statement, there were reasonable grounds to believe that the Australian Curriculum, Assessment and Reporting Authority (ACARA), has sufficient funds to meet its debts and will be able to pay its debts as and when they fall due.

This Statement is made in accordance with a resolution of the directors.



Mr. Derek Scott

Chair, Accountable Authority

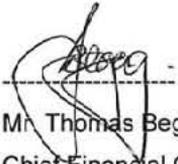
Dated this 24th day of August 2022



Mr. David de Carvalho

Chief Executive Officer

Dated this 24th day of August 2022



Mr. Thomas Begeng

Chief Financial Officer

Dated this 24th day of August 2022



INDEPENDENT AUDITOR'S REPORT

To the Minister for Education

Opinion

In my opinion, the financial statements of the Australian Curriculum, Assessment and Reporting Authority (the Entity) for the year ended 30 June 2022:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2022 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2022 and for the year then ended:

- Statement by the Accountable Authority, Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office 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 Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Board is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Board is also responsible for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Board is also responsible for disclosing, as applicable, matters related

to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Rahul Tejani
Executive Director
Delegate of the Auditor-General

Canberra
29 August 2022

Statement of Comprehensive Income For the Year Ended 30 June 2022

	Note	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1(a)	14,916	16,487	16,611
Supplier expenses	2.1(b)	13,158	14,945	9,754
Depreciation and amortisation	3.2	1,136	1,078	1,838
Finance costs	2.1(c)	72	64	53
Write-down of assets	2.1(d)	-	-	-
Total expenses		29,282	32,574	28,256
Own Source Income				
Revenue				
Revenue from Jurisdictions – States and Territories	2.2(a)	13,400	12,971	14,058
Other revenue – Projects	2.2(a)	2,376	7,533	-
Interest – Bank deposits	2.2(b)	28	65	140
Total own source revenue		15,804	20,569	14,198
Net cost of / (contribution by) services		13,478	12,005	14,058
Revenue from Government – Australian Government	2.2(a)	13,400	12,070	14,058
Surplus / (deficit) attributable to the Australian Government		(78)	65	-
Other Comprehensive Income				
Changes in asset revaluation		-	-	-
Total comprehensive income / (deficit) attributable to the Australian Government		(78)	65	-

Budget Variances Commentary

1. Employee benefits – The reduction in employee benefits compared to budget, should be considered alongside the increase in supplier expenses. Where the engagement of secondees, casual staff and contractors has been utilised throughout the year.
2. Supplier expenses – The use of secondees, casual staff and contractors to service short term project and backfill positions has resulted in an increased spend for the year.
3. Depreciation and amortisation – A large intangible ICT capital project, for the Australian Curriculum website was commissioned in May 2022.
4. Interest: bank deposits – Due to substantially reduced short term investment rates, the budgeted interest earned was not achieved.

Variances are considered to be “major” based on the following:

- The variance between budget and actual is greater than 10%; and
- An item below this threshold but which is considered important for the readers understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

The above statement should be read in conjunction with the accompanying notes

Statement of Financial Position

As at 30 June 2022

	Note	2022 \$'000	2021 \$'000	Original Budget \$'000
Assets				
Financial Assets				
Cash and cash equivalents	3.1 (a)	5,972	10,418	6,699
Trade and other receivables	3.1 (b)	219	427	160
Accrued revenue		350	5	18
Total financial assets		6,541	10,850	6,877
Non-financial assets				
Fixtures and fittings	3.2(a)	54	59	-
Plant and equipment	3.2(a)	72	113	2,087
Intangibles	3.2(a)	4,367	1,050	-
Right-of-use assets	3.2(a)	4,006	4,908	3,569
Other non-financial assets	3.2(b)	506	579	513
Total non-financial assets		9,005	6,709	6,169
Total Assets		15,546	17,559	13,046
Liabilities				
Payables				
Suppliers	3.3(a)	3,428	3,913	2,966
Deferred Revenue	3.3(b)	-	487	-
Other payables	3.3(c)	327	217	-
Total payables		3,755	4,617	2,966
Interest-bearing liabilities				
Leases	3.4	4,473	5,364	4,040
Total interest-bearing liabilities		4,473	5,364	4,040
Provisions				
Make-good provision	3.5	444	439	444
Employee provisions	4.1	2,602	2,789	2,881
Total provisions		3,046	3,228	3,325
Total Liabilities		11,274	13,209	10,331
Net Assets		4,272	4,350	2,715
Equity				
Retained surplus		4,272	4,350	2,715
Total Equity		4,272	4,350	2,715

The above statement should be read in conjunction with the accompanying notes

Budget Variances Commentary

1. Trade and other receivables – June 2021 GST receivable was substantially higher than June 2022, due to the timing of supplier invoices received.
2. Intangibles – This amount was budgeted in the Plant Equipment, however was subsequently recognised in intangibles when the website was commissioned in May 2022.
3. Suppliers – In June 2022 there was a larger accrual for pending supplier invoices than the budget assumptions provided for. This is due to timing on these expenses.
4. Employee provisions – With project positions filled by secondees and contractors, the expected employee provisions have been reduced, as the liability remains with their substantive employer.

Variances are considered to be “major” based on the following:

- The variance between budget and actual is greater than 10%; and
- An item below this threshold but which is considered important for the readers understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

The above statement should be read in conjunction with the accompanying notes

Statement of Changes in Equity For the Year Ended 30 June 2022

	Retained earnings			Total equity		
	2022 \$'000	2021 \$'000	Original Budget \$'000	2022 \$'000	2021 \$'000	Original Budget \$'000
Balance carried forward from previous period	4,350	4,285	2,715	4,350	4,285	2,715
Adjustment for changes in accounting policies	-	-	-	-	-	-
Adjusted opening balance	4,350	4,285	2,715	4,350	4,285	2,715
Comprehensive Income						
(Deficit) / Surplus for the period	(78)	65	-	(78)	65	-
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	(78)	65	-	(78)	65	-
Closing balance as at 30 June	4,272	4,350	2,715	4,272	4,350	2,715

Budget Variances Commentary

1. Closing balance as at 30 June – The result was favourable compared to budget due to activities being moved into the following year, where revenue was recognised in FY21. We have had the same impact again from activities moving from FY22 to be completed in FY23.

Variances are considered to be “major” based on the following:

- The variance between budget and actual is greater than 10%; and
- An item below this threshold but which is considered important for the readers understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

The above statement should be read in conjunction with the accompanying notes

Cash Flow Statement

For the Year Ended 30 June 2022

	2022 \$'000	2021 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash Received			
Receipts from Government – Australian Government	14,058	17,375	16,085
Receipts from Jurisdictions – States and Territories	14,058	15,294	11,994
Interest	25	76	140
Net GST received	1,821	1,382	-
Other cash received	599	57	-
Total cash received	30,561	34,184	28,219
Cash used			
Employees	(14,651)	(15,718)	(16,781)
Suppliers	(15,891)	(18,348)	(10,058)
Interest payments on lease liability	(57)	(63)	(53)
Total cash used	(30,599)	(34,129)	(26,892)
Net cash received from operating activities	(38)	55	1,327
INVESTING ACTIVITIES			
Cash used			
Purchase of Property, Plant and Equipment, and Intangibles	(3,449)	(1,091)	(245)
Disposal of Property, Plant and Equipment	-	-	-
Total cash used	(3,449)	(1,091)	(245)
Net cash used by investing activities	(3,449)	(1,091)	(245)
FINANCING ACTIVITIES			
Cash used			
Payment of Lease Liabilities	(959)	(890)	(951)
Total cash used	(959)	(890)	(951)
Net cash used by financing activities	(959)	(890)	(951)
Net increase/(decrease) in cash held	(4,446)	(1,036)	131
<i>Cash and cash equivalents at the beginning of the reporting period</i>	10,418	11,454	6,568
<i>Cash and cash equivalents at the end of the reporting period</i>	5,972	10,418	6,699

The above statement should be read in conjunction with the accompanying notes

Budget Variances

1. Employees – The budget included an assumption that the majority of project resources would be engaged as employees. In reality these resources were engaged as secondees and contractors. Therefore, it is recommended the reader considers employee and supplier expenses together.
2. Suppliers – The budget included an assumption that the majority of project resources would be engaged as employees. In reality these resources were engaged as secondees and contractors. Therefore, it is recommended the reader considers employee and supplier expenses together.
3. Purchase of property, plant and equipment, and intangibles – The anticipated purchases of new computer and office equipment was not required. Additionally, the intangible ICT asset expense has increased against the original budget.

Variances are considered to be “major” based on the following:

- The variance between budget and actual is greater than 10%; and
- An item below this threshold but which is considered important for the readers understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of ACARA.

The above statement should be read in conjunction with the accompanying notes

Index to the Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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1. Overview

1.1 Objectives of the Entity

ACARA is a corporate not for profit Australian Commonwealth controlled entity. ACARA is structured to meet the following outcome:

Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection and performance reporting system.

The continued existence of ACARA in its present form and current programs is dependent on Education Council policy, and on continued funding by Commonwealth, State and Territory governments.

1.2 Basis of Preparation of the Financial Report

The financial statements are required by section 42 of the Public Governance, Performance and Accountability Act 2013.

The financial statements and notes have been prepared in accordance with:

- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets and liabilities at fair value.

Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values and are rounded to the nearest thousand dollars unless otherwise specified.

1.3 Critical Estimates and Judgements

Sydney lease has no changes in FY22, and the Perth lease has been extended for a further 5 years and 2 months, of which the two months are rent free as an additional incentive. The ROU was updated in June 2022, with the new term commencing in December 2022.

1.4 New Australian Accounting Standards

No accounting standard has been adopted earlier than the application date as stated in the standard.

All new/revised/amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect on the entity's financial statements.

Standard/Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaces the reduced disclosure requirements (RDR) framework. The application of AASB 1060 involves some reduction in disclosure compared to the RDR with no impact on the reported financial position, financial performance and cash flows of the entity.

1.5 Taxation

The entity is exempt from all forms of taxation except Fringe Benefits Tax (FBT), Payroll Tax, and the Goods and Services Tax (GST).

1.6 Events after Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the results of the financial statements as at 30 June 2022.

2. Financial Performance

2.1 Expenses

2.1(a): Employee benefits

Wages and salaries	
Superannuation	
Leave and other entitlements	
Separation and redundancies	
Total employee benefits	

	2022 \$'000	2021 \$'000
Wages and salaries	12,575	13,724
Superannuation	1,299	1,407
Leave and other entitlements	1,023	1,020
Separation and redundancies	19	336
Total employee benefits	14,916	16,487

Accounting Policy: Employee benefits:

Accounting policies for employee related expenses is contained in the People and relationships section.

2.1(b): Supplier expenses

Goods and services supplied or rendered

Secondments, casual staff, contractors, and consultants	
NAPLAN item development and testing	
Website development and maintenance	
Travel and accommodation	
Staff related expenses – payroll tax and recruitment	
Consultants – Curriculum Development & NAP	
Office infrastructure	
IT expenses	
Audit fees payable to the ANAO	
Legal Expenses	
Other operational expenditure	

Total goods and services supplied or rendered

Goods supplied	
Services supplied	

Total goods and services supplied or rendered

Other suppliers

Operating lease rentals	
Short term and low value leases	
Workers' compensation expense	

Total other suppliers

Total Suppliers

	2022 \$'000	2021 \$'000
Secondments, casual staff, contractors, and consultants	3,617	5,126
NAPLAN item development and testing	3,277	3,508
Website development and maintenance	337	339
Travel and accommodation	152	237
Staff related expenses – payroll tax and recruitment	917	831
Consultants – Curriculum Development & NAP	1,407	2,205
Office infrastructure	315	328
IT expenses	1,882	984
Audit fees payable to the ANAO	48	48
Legal Expenses	108	179
Other operational expenditure	867	939
Total goods and services supplied or rendered	12,927	14,724
Goods supplied	676	514
Services supplied	12,251	14,210
Total goods and services supplied or rendered	12,927	14,724
Operating lease rentals		
Short term and low value leases	140	107
Workers' compensation expense	91	114
Total other suppliers	231	221
Total Suppliers	13,158	14,945

The Entity has short-term lease commitments of \$17k as at 30 June 2022.

Accounting Policy: Short-term leases and leases of low-value assets: ACARA has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). ACARA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

2.1(c): Finance costs

Interest on lease liability	
-----------------------------	--

Total finance costs

	2022 \$'000	2021 \$'000
Interest on lease liability	72	64
Total finance costs	72	64

The above lease disclosures should be read in conjunction with the accompanying notes 2.1(b), 3.2(a) & 3.4

2. Financial Performance (cont.)

2.2 Own source revenue

2.2(a): Revenue

Sales of goods
Rendering of services

Total revenue

Disaggregation of revenue

Major product / service line:

Operating Contributions – State and Territory Governments
Funded Projects

Type of customer:

Australian Commonwealth entities
State and Territory Governments
Non-Government entities

Timing of transfer of goods and services:

Over time
Point in time

	2022 \$'000	2021 \$'000
Sales of goods	-	-
Rendering of services	15,776	20,504
Total revenue	15,776	20,504
Disaggregation of revenue		
Major product / service line:		
Operating Contributions – State and Territory Governments	13,400	12,971
Funded Projects	2,376	7,533
	15,776	20,504
Type of customer:		
Australian Commonwealth entities	1,715	6,725
State and Territory Governments	13,706	13,754
Non-Government entities	355	25
	15,776	20,504
Timing of transfer of goods and services:		
<u>Over time</u>	15,746	20,426
<u>Point in time</u>	30	78
	15,776	20,504

Accounting Policy - Revenue from Jurisdictions and Government

Revenue from jurisdictions is recognised when the following applies.

- ACARA has obtained control of the revenue, and the revenue can be reliably measured.
- It is detailed in the contract agreement that economic benefits associated with the transaction will flow to the entity in full.
- The stage of completion of the transaction at the end of the reporting period, can be measured reliably, and is specifically referenced in the contract agreement.
- The costs incurred for the transaction and cost to complete the transaction can be measured reliably, and milestones are detailed in the contract agreement.
- When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue shall be recognised in full in the period.

The principal activities of ACARA are detailed in the objectives of the entity (S1.1). ACARA is funded to operate as a government entity, and also complete projects as required by the governing jurisdictions. Where a performance obligation is satisfied over time, it will be stipulated in the applicable agreement, if not recognition is determined upon funds transfer. Where no specific performance obligation is stipulated revenue is recognised on receipt in accordance with AASB 1058.

The transaction price is the total amount of consideration to which ACARA expects to be entitled in exchange for transferring services to a customer. The consideration promised in a contract with a jurisdiction may include fixed amounts, variable amounts, or both. ACARA has applied the practical expedient (AASB 15.121) to the financial statements, as all remaining performance obligations were completed by June 2022.

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

2. Financial Performance (cont.)

2.2(b): Interest revenue

Interest revenue: Term deposits and bank accounts
Total interest revenue

2022 \$'000	2021 \$'000
28	65
28	65

Interest Revenue

Interest revenue is recognised using the effective interest method.

3. Financial Position

3.1(a): Cash and cash equivalents

Cash in special accounts
Cash on hand or on deposit
Other
Total cash and cash equivalents

2022 \$'000	2021 \$'000
-	-
5,972	10,418
-	-
5,972	10,418

The closing balance of Cash in special accounts does not include amounts held in trust: [\$nil in 2022 and \$nil in 2021].

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents include the following:

- Cash on hand,
- Demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- Cash in special accounts.

3.1(b) Trade and other receivables

Receivables for goods and services
GST Receivable
Total trade and other receivables

2022 \$'000	2021 \$'000
17	17
202	410
219	427

All trade and other receivables are expected to be recovered in less than 12 months.

There are no trade and other receivables that are impaired at 30 June 2022. A total of \$13,619 (2021: \$nil) was past due and not impaired in the range of 61 – 90 days.

Accounting Policy - Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

3. Financial Position (cont.)

3.2 Revaluations of non-financial assets and Intangible Assets

3.2(a) Reconciliation of Opening and Closing Balances of Plant and Equipment, Intangibles & ROU 2022

	Fixtures & Fittings \$`000	Plant and equipment \$`000	Intangibles \$`000	Right-of- use asset \$`000	Total \$`000
As at 1 July 2021					
Gross book value	2,043	503	1,050	6,664	10,260
Accumulated depreciation and amortisation	(1,984)	(390)	-	(1,756)	(4,130)
Total as at 1 July 2021	59	113	1,050	4,908	6,130
Additions – by purchase	18	8	3,423	-	3,449
Revaluation – Make Good Provision	-	-	-	-	-
Revaluation – ROU Asset	-	-	-	57	57
Other movements of right of use assets (Perth lease)	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation and amortisation	(23)	(49)	(106)	-	(178)
Depreciation on right-of-use assets	-	-	-	(959)	(959)
Total as at 30 June 2022	54	72	4,367	4,006	8,499

No indications of impairment were found for plant and equipment.

Accounting Policy

Asset recognition threshold

Purchases of plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to ‘make good’ provisions in Sydney taken up by the entity where there exists an obligation to return the leased space to its original condition.

These costs are included in the value of other operational expenses with a corresponding provision for the ‘make good’ recognised.

Plant and Equipment

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor’s accounts immediately prior to the restructuring.

3. Financial Position (cont.)

Intangibles

ACARA is currently constructing several internally generated intangible assets, relating to a new ICT platform. The first asset has been capitalised as at 1 May 2022, with amortisation commencing at the same time, being when the asset was commissioned. Any research costs associated with the construction of this asset were expensed during the year.

In FY22, a management decision was made to amortise this asset over 7 years. The asset value and amortization will be reviewed on an annual basis. The initial review for potential impairment will be completed at the end of FY23.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease, less any lease incentives received. These assets are accounted for as separate asset classes to corresponding assets owned outright.

On initial adoption of AASB 16 ACARA adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Fixtures and fittings
Plant and Equipment
Right-of-use assets

	2022	2021
	4 years	4 years
	3 years	3 years
	Life of lease	Life of lease

3. Financial Position (Cont'd)

Impairment

All assets were assessed for impairment at 30 June 2022.

Where indications of impairment exist, the asset's recoverable amount is estimated, and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the entity were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

3.2(b) Other non-financial assets

Prepaid expenses

Deposit Bond

Other non-financial assets

Total other non-financial assets

	2022 \$'000	2021 \$'000
Prepaid expenses	493	566
Deposit Bond	13	13
Other non-financial assets	-	-
Total other non-financial assets	506	579

No indications of impairment were found for other non-financial assets.

3.3 Payables

3.3 (a): Suppliers

Trade creditors and accruals – no more than 12 months

Total suppliers

	2022 \$'000	2021 \$'000
Trade creditors and accruals – no more than 12 months	3,428	3,913
Total suppliers	3,428	3,913

Settlement is usually made net 30 days.

Payables are recognised to the extent that the goods or services have been received and not paid or where payments for services have been received in advance.

3.3 (b): Deferred Revenue

Commonwealth grants - contributions

States & Territories grants – contributions

Commonwealth project funds

Total Deferred Revenue

	2022 \$'000	2021 \$'000
Commonwealth grants - contributions	-	-
States & Territories grants – contributions	-	-
Commonwealth project funds	-	487
Total Deferred Revenue	-	487

Deferred Revenue

Where ACARA receives grants in advance of the period for which work is yet to be completed and the contract agreement states as such, the grant is recognised as deferred revenue in the Statement of Financial Position as a liability. At 30 June 2022 the amount of deferred revenue was \$nil (2021: \$487,156) in project work and charter funding.

3. Financial Position (Cont'd)

3.3(c): Other payables

Salaries and wages
Superannuation
Payroll tax
Potential LSL transfer
Total Other payables

2022	2021
\$'000	\$'000
249	197
26	20
52	-
-	-
327	217

3.4 Leases

Lease Liability – Sydney
Lease Liability – Perth
Total leases

2022	2021
\$'000	\$'000
3,991	4,833
482	531
4,473	5,364

Total cash outflow for leases for the year ended 30 June 2022 was \$1,016k (2021: \$953k).

Maturity Analysis

Within 1 year
Between 1 to 5 years
More than 5 years
Total leases

\$'000
1,044
3,706
-
4,750

The above disclosures should be read in conjunction with the accompanying notes 2.1(b),2.1(c) & 3.2(a)

Accounting Policy

For all new contracts entered into, ACARA considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

3.5 Make Good Provision

Total as at 1 July 2021
Additional provision made
Amounts used
Amounts reversed
Present value entry for current year
Total as at 30 June 2022

Provision for restoration	Total
\$'000	\$'000
439	439
-	-
-	-
-	-
5	-
444	439

ACARA currently has 1 (2021: 1) agreement for the leasing of premises which has a provision requiring the entity to restore the premises to their original condition at the conclusion of the lease. ACARA has made a provision to reflect the present value of this obligation.

4. People and relationships

4.1 Employee provisions

Leave - not more than 12 months

Leave - more than 12 months

Total employee provisions

	2022	2021
	\$'000	\$'000
Leave - not more than 12 months	1,690	1,783
Leave - more than 12 months	912	1,006
Total employee provisions	2,602	2,789

Employee Benefits Accounting Policy

Liabilities for 'short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave entitlements are non-vesting and the average sick leave taken in future years by employees of ACARA is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including ACARA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the Australian Government shorthand method. In applying this method, the accrued long service leave for each employee as at reporting date is probability weighted, based on the Australian Government probability profile. The amount obtained for each employee is then discounted, using the ten-year Treasury bond rate. The estimate of the present value of the liability reflects the attrition rates and pay increases through promotion and inflation.

Superannuation

Upon commencing of employment with ACARA, employees nominate an approved superannuation scheme of their choice.

ACARA generally contributes 10.5% of superannuable salaries on behalf of its employees. Some employees have chosen to reduce their super component to the SGC rate (FY22: 10%), and their contracts updated accordingly. The superannuation liability for the final month of the year was paid in June 2022.

4. People and relationships (Cont'd)

4.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of ACARA, directly or indirectly, including any director (whether executive or otherwise). ACARA has determined the key management personnel to be the Directors, Chief Executive Officer and the Executive staff reporting to the Chief Executive Officer.

Policies and procedures

The framework for determining the remuneration of Key Management Personnel (KMP) is set out below:

Position	Instrument to set remuneration determination by ACARA
ACARA Board Chair; Deputy Chair; Board Members	Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office) Determination 2020. There were no increased determinations applicable to ACARA's Board.
ACARA CEO	Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2020. There was no increased determination applicable to ACARA's CEO as the full-time office holder.
ACARA Executive	ACARA executives are appointed on independent contracts. ACARA has detailed position descriptions for all positions, incl. ACARA's executive. These positions are evaluated using the Mercer CED job evaluation methodology, determining the appropriate classification before advertising. Evaluations reflect expertise, complexity, overall impact and the level of authority the position is required by ACARA. Executive appointments are further assisted by third party executive search agencies, assessing market competitiveness, within the approved range and budget restraints. The CEO signs off all remuneration offers for executive appointments.
Highly paid ACARA employees	ACARA Enterprise Agreement 2017, ACARA Act 2008 Subsection 34(2) Determination 2020, Schedule 1 Classification Levels and Salaries. ACARA has detailed position descriptions for all positions, incl. ACARA's highly paid employees. These positions are evaluated using the Mercer CED job evaluation methodology, determining the appropriate classification before advertising. Evaluations reflect expertise, complexity, overall impact and the level of authority the position is required by ACARA. For our most senior appointments, ACARA will consider the merits of further assistance by third party executive search agencies, assessing market competitiveness, within the approved classification range and budget restraints. The CEO or the relevant executive signs off all remuneration offers for appointment.

4. People and relationships (Cont'd)

Key Management Personnel Remuneration Disclosure

During the reporting period ended 30 June 2022, ACARA had fifteen (2021: fifteen) executives or board members who meet the definition of key management personnel and were remunerated. Their names and the length of term as KMP are summarized below:

Name	Position	Term as KMP
David De Carvalho	Chief Executive Officer, ACARA	Full year
Ann-Maree Ashburn	Director, Communications and Strategic Relations	Full year
Janet Davy	Director, Curriculum	Part year – Ceased 8 th December 2021
Katherine Griffiths	Director, NAPLAN Online Project Management Office	Full Year
Sharon Foster	Director, Curriculum	Part Year – Appointed 15 th November 2021
Peter Titmanis	General Manager, Assessment and Reporting	Full year
Thomas Begeng	Director, Corporate Services	Full year
Belinda Robinson	Board Chair	Part year – Ceased 3 rd August 2021
Russell Dyer	Executive Director, Assessment and Reporting	Part year – Appointed 14 th June 2022
Norm Hart	Deputy Chair	Full year
Carolyn Grantskalns	Board Member	Full year
Derek Scott	Board Chair	Appointed 24 th November 2021
Neil McGoran	Board Member	Full year
Tony Luttrell	Board Member & Chair of Audit and Risk and Finance Committee	Full year
Fiona Mueller	Board Member	Part year – Appointed 24 th March 2022

Key management personnel remuneration is reported in the table below:

	2022 \$'000	2021 \$'000
Short-term employee benefits:		
Director fees / salary	1,979	2,016
Total short-term employee benefits	1,979	2,016
Post-employment benefits:		
Superannuation	209	200
Total post-employment benefits	209	200
Other long-term benefits:		
Long-service leave	43	43
Total other long-term benefits	43	43
Termination benefits	-	-
Total senior executive remuneration expenses¹	2,231	2,259

4. People and relationships (Cont'd)

Key management personnel remuneration expense for the reporting period

The total number of key management personnel that are included in the tables on the following pages, is 27 individuals (17 Board Members, 2 independent ARFC members and 8 ACARA Executive staff) in 2021: 26 individuals (17 Board Members, 2 independent ARFC members, and 7 ACARA Executive staff).

1. The above key management personnel remuneration excludes remuneration and other benefits of the education minister. The directors of ACARA are appointed by the Minister for Education. The remuneration of the Minister of Education and other benefits are set by the Remuneration Tribunal and are not paid by ACARA.

In accordance with the PGPA Rule, the above information has been disaggregated on the subsequent pages.

4. People and relationships (Cont'd)

Key Management Personnel Remuneration for 2021-22		Short-term benefits	Post-employment benefits	Other long-term benefits	Termination Benefits	Total Annual Remuneration 2022
Name (*active part year)	Position Title	Base Salary	Super-annuation	Long Service Leave		\$'000
Belinda Robinson * (ceased Aug21)	*Chair, ACARA Board, Vice-President University Relations and Strategy, University of Canberra	10,739	-	-	-	10,739
Norm Hart	Deputy Chair, ACARA Board	92,103	9,217	-	-	101,319
Allan Blagaich	Executive Director, School Curriculum and Standards Authority Western Australia	-	-	-	-	-
Carolyn Grantskalns	Chief Executive, Association of Independent Schools, South Australia	9,546	-	-	-	9,546
Derek Scott	Chair, ACARA Board, Chief Executive Officer, Principal of Haileybury	71,382	7,405	-	-	78,787
Neil McGoran	Director of Catholic Education South Australia	7,992	-	-	-	7,992
Peter Kelly *(ceased Mar22)	Deputy Director-General State Schools, Queensland Department of Education	-	-	-	-	-
Sofia Kesidou *(ceased Jan22)	Executive Director Curriculum and Assessment Standards, NSW Education Standards Authority	-	-	-	-	-
Leanne Nixon *(ceased Mar'22)	Deputy Secretary, School Performance North, NSW Department of Education	-	-	-	-	-
Stephen Gniel	Chief Executive Officer, Victorian Curriculum and Assessment Authority	-	-	-	-	-
Susan Cameron *(ceased Dec21)	Executive Director, Curriculum and Learning, Department of Education, SA	-	-	-	-	-
Meg Brighton *(ceased Mar22)	Deputy Director-General ACT Health	-	-	-	-	-
Jane Simmons *(appointed Mar22)	Deputy Director, General ACT Education Directorate	-	-	-	-	-
Fiona Mueller *(appointed Mar22)	Adjunct Scholar, Centre for Independent Studies	4,662	-	-	-	4,662
Jackie Roberts *(appointed Mar22)	Principal at Bakewell Primary School – Department of Education Northern Territory	-	-	-	-	-
Tony Luttrell	Former Director Strategic Data Management, Department of Education, Tasmania , current ARFC chair.	11,100	1,110	-	-	12,210
David deCarvalho	Chief Executive Officer	375,313	53,118	10,039	-	438,470
Ann-Maree Ashburn	Director, Communications and Strategic Relations	245,810	25,518	6,034	-	277,362
Janet Davy * (ceased Dec21)	Director, Curriculum	150,189	14,593	3,643	-	168,425
Sharon Foster *(appointed Nov 21)	Director, Curriculum	165,902	16,558	3,822	-	186,282
Katherine Griffiths	Director, National Program Management Office (NAPLAN Online)	212,446	21,987	5,240	-	239,672
Peter Titmanis	General Manager, Assessment and Reporting	327,755	33,396	7,881	-	369,032
Thomas Begeng	Director, Corporate Services	265,941	23,687	6,526	-	296,154
Russell Dyer *(appointed Jun22)	Executive Director, Assessment and Reporting	14,401	1,444	212	-	16,056
Total Annual Remuneration for ACARA KMP Remuneration		1,965,280	208,032	43,396	-	2,216,708

* Part year Employment

4. People and relationships (Cont'd)

ARFC Remuneration for 2021-22		Short-term benefits	Post-employment benefits	Other long-term benefits	Termination Benefits	Total Annual Remuneration 2022
Name (*active part year)	Position Title	Base Salary	Super-annuation	Long Service Leave		\$'000
Lisa Barnes	ACARA ARFC Deputy Chair Head of School, Avondale Business School. Faculty of Education, Business and Science at Avondale University College	4,440	-	-	-	4,440
Dennis Clark	ACARA ARFC Member CEO, Clark Corporate Consulting	3,330	-	-	-	3,330
Tony Luttrell	Former Director Strategic Data Management, Department of Education, Tasmania	5,772	577	-	-	6,349
Leanne Nixon *(ceased Mar'22)	Deputy Secretary, School Performance North, NSW Department of Education	-	-	-	-	-
Norm Hart	Deputy Chair, ACARA Board	-	-	-	-	-
Total Annual Remuneration for ACARA ARFC		13,542	577	-	-	14,119

* Part year Employment

4. People and relationships (Cont'd)

1. The above table does not include any Annual Leave and Long Service Leave paid out on termination, which are accrued in the year.
2. ACARA did not pay any bonuses or any short or long term, other benefits and allowances during the 2021-22 year.
3. Some of ACARA's Board members do not receive remuneration for ACARA Board duty; in some cases, this is due to the provisions of legislation, in other cases it is based on an individual decision regarding the effect of their employers' policies.

4.3. Related Party Disclosures

ACARA is an Australian Government controlled entity. Related parties to this entity are directors and key management personnel. Several directors of ACARA held directorships or senior roles with other companies or government agencies. All transactions between ACARA and entities with directors or key management personnel common to ACARA, are conducted using commercial and arm-length principles. Members are excluded from discussions on matters in which they may have a conflict of interest.

	2022 \$'000	2021 \$'000
Transactions with directors, key management personnel or their related entities	328	765

Details of companies and government agencies which ACARA has engaged for services and with which ACARA Directors are associated.

	2022 \$'000	2021 \$'000
Western Australia School Curriculum and Standards Authority	28	10
NSW Education Standards Authority	-	9
NSW Department of Education	-	202
Victorian Curriculum and Assessment Authority	170	218
Department of Education and Training, Victoria	-	78
Haileybury School, Victoria	(3)	3
Queensland Department of Education	-	75
Tasmanian Department of Education	119	159
Association of Independent Schools, South Australia	4	3
Catholic Education, South Australia	6	2
Centre for Independent Studies	2	-
South Australian Department of Education and Child Development	2	6
	328	765

Prior Year Comparison Commentary

- 1) NSW Department of Education provided secondees throughout FY21.
- 2) Department of Education and Training, Victorian provided secondees throughout FY21.
- 3) Queensland Department of Education provided secondees throughout FY21.
- 4) Tasmania Department of Education provided resources to assist with the Australian Curriculum Review.

5. Managing uncertainties

5.1. Contingent Assets and Liabilities

There are no contingent assets or liabilities at 30 June 2022 (30 June 2021: nil).

6. Financial Instruments

	2022	2021
	\$'000	\$'000
Financial assets, at amortised cost		
Bank	2,972	1,918
Term Deposits	3,000	8,500
Accrued Revenue	350	5
Trade Debtors	17	17
Total financial assets at amortised cost	6,339	10,440

	2022	2021
	\$'000	\$'000
Financial liabilities		
Suppliers	3,428	3,913
Total financial liabilities	3,428	3,913

Accounting Policy

Financial assets

In accordance with AASB 9 *Financial instruments*, ACARA classifies its financial assets in the following categories:

- Financial assets at fair value through profit or loss.
- Financial assets measured at amortised cost.

The classification has depended on both ACARA's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

6. Financial Instruments (cont.)

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss, or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Net gains or losses on financial assets at amortised cost

Interest revenue

Net gains / (losses) on financial assets at amortised cost

2022	2021
\$'000	\$'000
28	65
28	65

Other Information

7. Current/non-current distinction for Assets and Liabilities

Assets expected to be recovered in:

No more than 12 months

Cash and cash equivalents

Trade and other receivables

Accrued revenue

Other non-financial assets

Total no more than 12 months

More than 12 months

Fixtures and fittings

Plant and equipment

Intangibles

Right-of-use assets

Total more than 12 months

Total assets

	2022 \$'000	2021 \$'000
	5,972	10,418
	219	427
	350	5
	506	579
	7,047	11,429
	54	59
	72	113
	4,367	1,050
	4,006	4,908
	8,499	6,130
	15,546	17,559

Liabilities expected to be settled in:

No more than 12 months

Suppliers

Deferred Revenue

Leases

Employee provisions

Other payables

Total no more than 12 months

More than 12 months

Leases

Make-good provision

Employee provisions

Total more than 12 months

Total liabilities

	2022 \$'000	2021 \$'000
	3,428	3,913
	-	487
	983	978
	1,690	1,783
	327	217
	6,428	7,378
	3,490	4,386
	444	439
	912	1,006
	4,846	5,831
	11,274	13,209

Compliance index

Under the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), ACARA is required to provide an index of the mandatory annual report requirements from section 28E. Below is an index that provides the location of these mandatory requirements within this annual report.

PGPA Rule reference	Description	Part of report	Page number	Requirement
17BE	Contents of annual report			
17BE(a)	Details of the legislation establishing the body	1.3, 3.1	9, 29	Mandatory
17BE(b)(i)	A summary of the objects and functions of the entity as set out in legislation	3.1	29	Mandatory
17BE(b)(ii)	The purposes of the entity as included in the entity's corporate plan for the reporting period	1.3, 2.0	9, 13	Mandatory
17BE(c)	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	3.1	29	Mandatory
17BE(d)	Directions given to the entity by the Minister under an Act or instrument during the reporting period	3.6	52	If applicable, mandatory
17BE(e)	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	3.6	52	If applicable, mandatory
17BE(f)	Particulars of non-compliance with: <ul style="list-style-type: none"> a. a direction given to the entity by the Minister under an Act or instrument during the reporting period; or b. a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act 	3.6	52	If applicable, mandatory
17BE(g)	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	2.0	13	Mandatory

PGPA Rule reference	Description	Part of report	Page number	Requirement
17BE(h), 17BE(i)	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to <ul style="list-style-type: none"> • non-compliance with finance law and action taken to • remedy non-compliance 	3.6	51	If applicable, mandatory
17BE(j)	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	3.2	35	Mandatory
17BE(k)	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	1.3	10	Mandatory
17BE(ka)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: <ol style="list-style-type: none"> a. statistics on full-time employees; b. statistics on part-time employees; c. statistics on gender; d. statistics on staff location 	3.5	43	Mandatory
17BE(l)	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	1.3	10	Mandatory
17BE(m)	Information relating to the main corporate governance practices used by the entity during the reporting period	3.1	29	Mandatory
17BE(n), 17BE(o)	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): <ol style="list-style-type: none"> a. the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and b. the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions 	N/A		If applicable, mandatory

PGPA Rule reference	Description	Part of report	Page number	Requirement
17BE(p)	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	N/A		If applicable, mandatory
17BE(q)	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	3.6	51	If applicable, mandatory
17BE(r)	Particulars of any reports on the entity given by: <ul style="list-style-type: none"> a. the Auditor-General (other than a report under section 43 of the Act); or b. a Parliamentary Committee; or c. the Commonwealth Ombudsman; or the Office of the Australian Information Commissioner 	3.6	51	If applicable, mandatory
17BE(s)	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	N/A		If applicable, mandatory
17BE(t)	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	3.6	52	If applicable, mandatory

PGPA Rule reference	Description	Part of report	Page number	Requirement
17BE(taa)	<p>The following information about the audit committee for the entity:</p> <ul style="list-style-type: none"> a. a direct electronic address of the charter determining the functions of the audit committee; b. the name of each member of the audit committee; c. the qualifications, knowledge, skills or experience of each member of the audit committee; d. information about each member's attendance at meetings of the audit committee; e. the remuneration of each member of the audit committee 	3.2, 4.0	39, 78	Mandatory
17BE(ta)	Information about executive remuneration	4.0	77	Mandatory

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AUSTRALIAN CURRICULUM,
ASSESSMENT AND
REPORTING AUTHORITY

