

ANNUAL REPORT

2020-21



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Australian Curriculum, Assessment and Reporting Authority Annual Report 2020–21.
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Published: October 2021.

The Hon Alan Tudge MP
Minister for Education
Parliament House
Canberra ACT 2600

Dear Minister

ACARA Annual Report 2020-21

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 2021, 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 2020-21 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 of 19 August 2021, which was held by videoconference.

I acknowledge the directions set by the Education Ministers Meeting that guided ACARA's work during 2020-21 and thank the ACARA Board, Executive, staff and stakeholders for their contribution throughout the 2020-21 reporting period.

Yours faithfully

DocuSigned by:

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Norm Hart
Acting Chair

10 September 2021

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1.0

OVERVIEW

1.1 Acting Chair's foreword

On behalf of the ACARA Board, I am pleased to present our annual report for 2020–21.

This time last year, we were reflecting on a tumultuous 12 months with the effects of the pandemic reaching into every corner of the globe. The impact of COVID-19 on schooling in Australia presented extraordinary challenges for educators, students and parents.

ACARA itself also grappled with challenges wrought by COVID, adapting to new flexible working conditions and a modified work plan following the cancellation of National Assessment Program – Literacy and Numeracy (NAPLAN) tests for 2020. Despite the challenges, ACARA progressed and delivered several significant projects and ministerial reform initiatives during the reporting period.

Following ministers' direction to review the Australian Curriculum, announced in June 2020, ACARA undertook extensive and wide-ranging consultation with teachers, education stakeholders and curriculum experts to identify proposed improvements to the Foundation – Year 10 Australian Curriculum. These draft changes were released for public comment over a 10-week period from 29 April to 8 July 2021.

The Australian Curriculum reflects the national aspirations we have for our students, and this Review aims to ensure they are equipped with the knowledge and skills they need to be confident and creative individuals as well as active and informed members of their communities and our nation.

Our students deserve our best efforts and, in revising the Australian Curriculum, our focus has been on young people and preparing them for the world they will inherit: for the jobs, the challenges and the opportunities of the future.

The last 12 months have also been significant for the return of NAPLAN, the results of which will be particularly important in helping to identify any learning gain or loss during the pandemic shutdowns.



We continued to forge our close working relationships with Education Services Australia (ESA) and the Australian Institute of Teaching and School Leadership (AITSL) in progressing the national education priority of online formative assessment. We also welcomed the newly established Australian Education Research Organisation (AERO) into the national education family.

ACARA accomplished significant milestones in the reporting period, notably the successful implementation of NAPLAN Online this year as we move to have all schools online by 2022. Later this year, we look forward to providing education ministers with a revised Australian Curriculum that meets the Alice Springs (Mparntwe) Education Declaration objectives of a world-class curriculum that supports improved educational outcomes for our students.

I would like to acknowledge the leadership provided by education ministers and thank former Board Chair, Ms Belinda Robinson, 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.

Mr Norm Hart

Acting Chair, ACARA Board

(appointed Acting Chair effective 3 August 2021)

1.2 CEO's report



As we look back over the last 12 months, it is clear we are living in very different times than years past.

It is impossible to reflect without considering the life-changing impact of the worldwide COVID-19 pandemic. Humans are incredible for their ability to adapt and that is clear to see when you consider how the pandemic has impacted the way we have had to change how we live and work.

The COVID-19 virus has had a particular effect on education, not just in rising to the challenge of remote learning. ACARA's research into parent views of education in the wake of COVID-19 found the pandemic had given parents new perspectives on their children's education.

Remote learning gave many parents and carers a unique insight into schooling and fostered greater appreciation for teachers. Our research indicated that families were taking a deeper interest in the curriculum and how their children's progress is measured. It can be expected that the results of this year's NAPLAN assessments and the Australian Curriculum Review are of close interest to parents, and will provide opportunities and insights to support their children's educational journeys.

As directed by education ministers, ACARA embarked in June 2020 on the task of improving the Australian Curriculum by refining, realigning and decluttering the curriculum to make it more helpful for teachers, which then makes it more

accessible for students. We have been supported in this important task by curriculum experts and teachers from all states and territories, and the non-government sector, through new reference groups established for the Australian Curriculum Review.

A consultation curriculum was released for public comment in April 2021, presenting a unique opportunity for the community to provide feedback on the national curriculum, as it was the first time the public had been consulted on the full set of curriculum documents.

ACARA welcomed the debate that accompanied the public consultation period. All feedback will help ensure we provide education ministers with a revised world-class Australian Curriculum that meets the needs of teachers and students. The revised curriculum will then be available on an enhanced, technically sophisticated new Australian Curriculum website to launch in early 2022.

Following a hiatus in 2020 due to the impacts of COVID, the National Assessment Program – Literacy and Numeracy (NAPLAN) returned in May 2021. I am pleased to report that NAPLAN Online in particular proceeded smoothly with nearly 900,000 students completing almost 3 million online NAPLAN tests. Approximately 70% of schools took part in NAPLAN Online as part of the transition to NAPLAN going fully online in 2022. The results of the latest National Assessment Program – Civics and Citizenship (NAP-CC) test were published in January 2021. The results attracted close public interest and debate on students' understanding of our democracy and national values, demonstrating the value of the unique data and insights gained through the National Assessment Program.

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 2020–21, ACARA executed policy directions determined by the Education Ministers Meeting (known until December 2020 as the Council of Australian Governments' [COAG] Education Council) regarding curriculum, assessment, data and reporting at the national level.

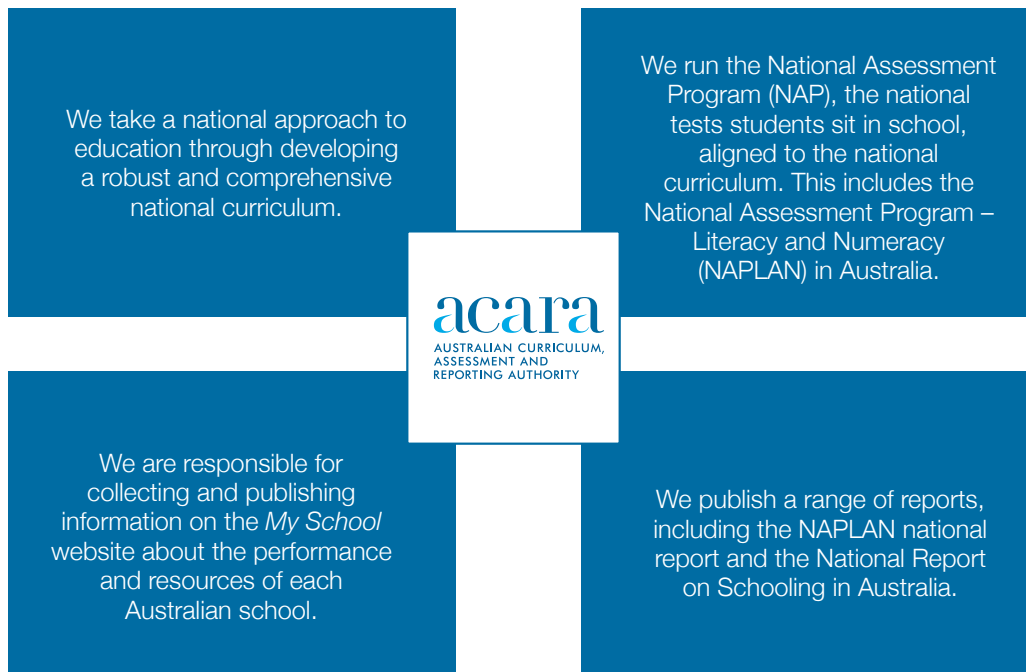
Our vision

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



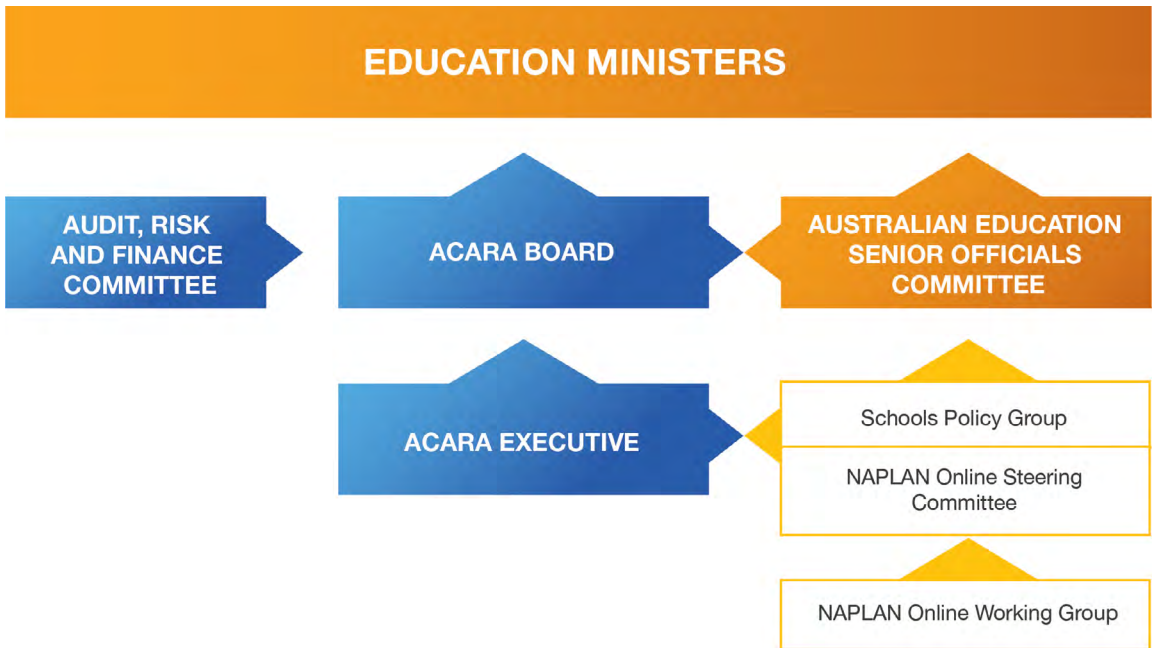
Our organisation

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 Plaza, 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.
- ACARA’s Brisbane office is located at Coorparoo Education Precinct, 347 Old Cleveland Road, Coorparoo.

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 to by the Ministerial Council, and assemble the evidence base required to review, develop and refine curriculum.

Criteria source

ACARA Corporate Plan 2020–21 and Budget Portfolio Statements (PBS) 2020–21: Education and Training – ACARA Budget Statements – Outcome 1 Program 1.1, page 104

Performance criterion	Measure	
Activities related to maintaining and enhancing the curriculum support resources available on, and the online functionality of, the Australian Curriculum website, completed each year.	Implementation support activities that have been endorsed by the Ministerial Council as part of ACARA's workplan are delivered and accessible through the Australian Curriculum website.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input checked="" type="checkbox"/>	Achieved <input type="checkbox"/>

Supporting statement

The focus during this reporting period was on the Review of the Australian Curriculum, so ACARA's work plan limited the publication of new support resources to support implementation of the current Australian Curriculum.

In this period, new STEM illustrations of practice and vodcasts were published, and multiple support resources were developed, updated and published under the Digital Technologies in focus (DTiF) project. The Respect Matters curriculum connection was also published to support teaching of respectful relationships across the curriculum.

A second illustration of practice exemplifying the Framework for Aboriginal Languages and Torres Strait Islander Languages was published; however, COVID-19 delayed finalisation of the final illustration of practice for the Framework and prevented the development of further languages work samples.

As part of reviewing the Australian Curriculum, ACARA commissioned work to define user experience requirements for improving the functionality of the Australian Curriculum website and redesigning the presentation of the digital curriculum.

Performance criterion

Agreed refinements to the F–10 Australian Curriculum undertaken.

Measure

Actions for refinements to the F–10 Australian Curriculum as agreed by the Ministerial Council undertaken and completed in 2021–22.

Result

Not achieved

Partially achieved

Achieved

Supporting statement

In June 2020, education ministers agreed to the terms of reference for ACARA's Review of the Foundation to Year 10 Australian Curriculum. ACARA was tasked with improving the Australian Curriculum by refining, realigning and decluttering curriculum content across all 8 learning areas within its existing structure. In the reporting period, ACARA consulted widely with state and territory education authorities, curriculum experts and teachers from across Australia to identify opportunities to improve the curriculum.

Proposed draft revisions to the Australian Curriculum were published on 29 April 2021 on ACARA's consultation website www.australiancurriculum.edu.au/consultation and open for public feedback until 8 July 2021. ACARA is on track to complete the review and publish the approved revised curriculum on a new Australian Curriculum website at the start of 2022.

Analysis of performance – Curriculum

Review of the Australian Curriculum

On 12 June 2020, Education Council tasked ACARA to undertake a review of the Australian Curriculum for Foundation to Year 10 (F–10) to ensure it is still meeting the needs of students and providing clear guidance for teachers. ACARA is to complete the review of all 8 learning areas by the end of 2021 (with all Languages subjects completed by the end of 2023). Once endorsed by education ministers, the revised F–10 Australian Curriculum will be published on a new, improved website and available for implementation from the start of 2022.

In this reporting period, ACARA consulted widely with around 360 practising teachers and curriculum specialists from all jurisdictions in 18 new reference groups established specifically for the review, and with national teacher professional associations and other subject matter experts, to propose draft revisions to the Australian Curriculum. To inform the review, ACARA also considered the findings from its program of research benchmarking the Australian Curriculum against the curricula of Singapore, Finland, British Columbia and New Zealand; feedback from states and territories on the effectiveness of the Australian Curriculum from its annual monitoring program; and the latest national and international developments and research in each learning area. Proposed revisions to the Australian Curriculum were published on 29 April 2021 on ACARA's consultation website (www.australiancurriculum.edu.au/consultation) and open for 10 weeks of public feedback until 8 July 2021. Feedback received from the consultation will be analysed, and revisions to the Australian Curriculum will be finalised and provided to education ministers for their consideration and endorsement by the end of 2021.

Supporting the implementation of the Digital Technologies curriculum

ACARA continued to manage the National Innovation in Science Agenda's Digital Technologies in focus (DTiF) project. Approximately 160 disadvantaged schools,

over 2,300 teachers and more than 30,000 students in metropolitan, regional, remote and very remote locations across all states and territories participated in the project. Curriculum officer support was provided for each of the schools, both face-to-face and online. Legacy products from the project including school stories, classroom ideas, assessment tasks and professional learning webinars are published on the Digital Technologies in focus section of the Australian Curriculum website (www.australiancurriculum.edu.au/resources/digital-technologies-in-focus). An external evaluation of the DTiF project was completed by Deakin University. An internal evaluation report has also been completed.

Learning progressions and Online Formative Assessment Initiative

The Online Formative Assessment Initiative (<https://www.ofai.edu.au>) is a national initiative referred to in the National School Reform Agreement (<https://www.dese.gov.au/quality-schools-package/national-school-reform-agreement>), a joint agreement between the Commonwealth, states and territories to lift student outcomes across Australian schools.

ACARA continued to collaborate with Education Services Australia (ESA) and the Australian Institute for Teaching and School Leadership (AITSL) on the alpha phase of the Online Formative Assessment Initiative, building on previous work done in the discovery phase. Where the aim of the discovery phase was to provide a proof of concept for the initiative, the alpha phase prototyped a solution, underpinned by supporting resources and empirically validated measurement scales.

Having finalised version 3 of the National Literacy and Numeracy Learning Progressions in discovery phase, parent- and student-friendly versions of the progressions were developed in the alpha phase. These were supplemented by a set of infographics, targeted at parents, illustrating student learning trajectories in key areas of literacy and numeracy. All these resources were published on the ACARA website.

ACARA worked with the University of Melbourne in 2 separate research projects to investigate the possibilities of incorporating their Students With Additional Needs (SWANs) program within the initiative. The first project mapped SWANs assessments to learning progression indicators, finding that there was considerable alignment, along with some differences in content and approach.

The second project established a framework whereby students' SWANs results could be displayed to teachers, parents and students.

Another key objective of the alpha phase was to establish measurement scales for the learning progressions. ACARA worked with the Australian Council for Educational Research (ACER) in the alpha phase to construct these measurement scales. Analysis of the scales showed that the sub-elements of the learning progressions are well ordered, validating the research-based methodology used to develop the progressions. Further analysis aligned the measurement scales for the progressions with the NAPLAN numeracy and reading scales.

ACARA's curriculum team also took several assessments that are in common use in states and territories and mapped them to the indicators and levels of the learning progressions. This enables student results on the assessments to be used to diagnose progress against the framework of the National Literacy and Numeracy Learning Progressions (NLNLPs).

ACARA continued the stream of work in relation to critical and creative thinking (CCT). Analysis of the data gathered in the discovery phase was completed. It was found that where assessments were designed to assess CCT, they can do so in a similar way to that which is described in the ACARA CCT learning continuum. However, retrospective identification of separate CCT skills was not supported by the evidence available. On balance, it was concluded that while valid CCT assessments existed, this constituted insufficient empirical evidence to describe students' CCT behaviours as a national learning progression. However, the analyses above were used to inform improvements to the ACARA CCT learning continuum as part of ACARA's review of the Australian Curriculum.

Reports on the alpha phase, along with recommendations for a potential beta (trial) phase were completed in June 2021 and submitted to education ministers for consideration.

Linkage with the National Assessment Program

The National Assessment Program (NAP) is directly linked to Australian Curriculum content. COVID-19 saw the postponement of the NAP – Information and Communication Technology Literacy (NAP–ICTL) main study assessment from October 2020 to October 2021. The curriculum specialist for Digital Technologies led an extended review of assessment modules to ensure assessment items were positioned and aligned to the assessment framework in relation to both the Australian Curriculum: Digital Technologies and the Australian Curriculum: Information and Communication Technology (ICT) capability.

2.2 National assessment

Purpose

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

Criteria source

ACARA Corporate Plan 2020–21 and Portfolio Budget Statements (PBS) 2020–21: Education and Training – ACARA Budget Statements – Outcome 1 Program 1.2, page 105

Performance criterion	Measure	
National Assessment Program (NAP) – NAPLAN and NAP sample assessments delivered as agreed by Ministerial Council.	National Reports endorsed by Ministerial Council following successful delivery of the National Assessment Program.	
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.
- Overall, the NAPLAN Online test event proceeded smoothly. Education authorities, schools and help desks successfully used the available issue management procedures.
- Prior to the tests in May, NAPLAN Online 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.

NAP–CC 2019

- The 2019 NAP – Civics and Citizenship (NAP–CC) public report was approved by the Education Council and published on ACARA's NAP website on 21 January 2020, together with the 2017 NAP – Information and Communication Technology Literacy (NAP–ICTL) technical report.

NAP–ICTL 2021

- Due to the COVID-19 pandemic impacting schools, education ministers agreed in June 2020 to postpone the NAP sample assessments by 12 months (including postponing the related field trial by 12 months).
- The NAP sample assessment cycle continues from 2021, resulting in a one-off 4-year gap (as opposed to the normal 3-year gap) in the time series for each of the sample assessments.
- The 2021 NAP–ICTL field trial was conducted successfully from 7–18 June in Victoria, Queensland and New South Wales.

Performance criterion	Measure
Advice on NAP enhancements developed.	Advice on NAP enhancements considered by Australian Education Senior Officials Committee (AESOC) and the Ministerial Council.

Result

Not achieved Partially achieved Achieved

Supporting statement

- On 11 December 2020, education ministers requested that ACARA consult with jurisdictions and stakeholders in developing options for changes to the NAPLAN writing assessment and other potential changes to the National Assessment Program (NAP), and in doing so that ACARA take account of the Independent Review of NAPLAN (naplanreview.com.au/pdfs/2020_NAPLAN_review_final_report.pdf) commissioned by New South Wales, Victoria, Queensland and Australian Capital Territory.
- Subsequently, ACARA has consulted with its reference and working groups, peak principals and parent bodies, Strategic Policy Working Group and other stakeholders.
- At their first meeting of 2021, ministers agreed in principle to ACARA's proposals for improving the writing test – such as improving the rubric used by markers and trialling automated essay scoring.
- Ministers also agreed in principle, at their mid-year meeting, to keeping the assessment of spelling, grammar and punctuation (Conventions of Language, or “CoL”) subject to other decisions in relation to NAPLAN.
- ACARA is currently in the process of finalising further advice on potential improvements to the National Assessment Program, to be submitted to ministers in mid-2021. This advice includes matters raised in the independent NAPLAN Review Final Report published in August 2020.

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 NAP tests are 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.

Several key program, school and student online readiness activities were conducted. ACARA developed items, constructed 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 November 2020, using a self-service model due to COVID-19. 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 26 October – 13 November 2020 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 low-bandwidth solutions.
- The school practice test (PT) occurred in schools from 22 March – 23 April 2021 with a coordinated practice test (CPT) that took place on 25 March 2021. CPT was successful with peak load at 12.15 AEDT with 138,750 students logged in at that time. This compares to 136,638 in NAPLAN 2019. ACARA provided 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.

- 2019 NAP–CC report was published in January 2020.
- Approximately 70% of students completed NAPLAN Online in 2021.

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 2019–20 Budget Portfolio Statements (PBS) 2020–21: Education and Training – ACARA Budget Statements – Outcome 1 Program 1.3, page 105

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

Partially achieved

Achieved

Supporting statement

The National Report on Schooling in Australia 2019 was reviewed by ACARA's advisory groups and approved by the ACARA Board in April 2021. The report was published in June 2021, following endorsement by Australian Education Senior Officials Committee (AESOC).

The National Report on Schooling data portal was updated, as scheduled, in December 2020 and April 2021. 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

The Measurement Framework for Schooling in Australia revised to reflect the Alice Springs (Mparntwe) Education Declaration.

Measure

The approved Measurement Framework for Schooling in Australia 2020 for the reporting years 2020 to 2023 is published.

ResultNot achieved Partially achieved Achieved **Supporting statement**

The revised Measurement Framework for Schooling in Australia 2020, which dictates the key performance measures reported in the National Report on Schooling, was published in December 2020, following endorsement by Education Council.

Performance criterion

Advice concerning improvements to the national reports developed.

Measure

Advice on improvements to national reports considered by ACARA Board, AESOC and the Ministerial Council.

ResultNot achieved Partially achieved Achieved **Supporting statement**

Redevelopment of several visualisations of the National Report on Schooling data portal, including long-term trends in KPMs, were published on the ACARA website on 16 June 2021.

Possible revisions to the NAPLAN national report will continue to be progressed via ACARA's advisory groups.

Analysis of performance – Data and reporting

The *My School* website was updated on 17 March 2021.

As with previous releases, the *My School* 2021 release included an additional year's data for some data sets. In summary, the key data collections released included:

- school profile data: 2014–2020
- finance data: 2014–2019
- VET in schools data: 2014–2019
- post-school destination data: 2014–2019.

NAPLAN assessments were not conducted in 2020 and therefore no updates were made to the *My School* assessment data.

Due to the implementation of home-based schooling for students throughout Australia in 2020 arising from the COVID-19 pandemic, ACARA reconvened the Student Attendance Working Group to revise and update the collection standards, particularly in relation to home-based learning.

Revised standards were agreed upon and published on the ACARA website on 4 August 2020.

Student attendance data was collected for 2020 but has not been published, as the comparability of the data was affected by varying health advice and schooling arrangements across the country resulting from the COVID-19 pandemic.

The National Report on Schooling in Australia 2019 was prepared during 2020 and published, following endorsement from AESOC, in June 2021. The National Report on Schooling data portal was updated in December 2020 and April 2021 with the latest data on schools and schooling, including:

- updates to the key performance measures for schooling for 2020
- counts of schools, students and staff for 2020, and other data from the National Schools Statistics Collection
- retention rates
- school finance data.

ACARA has continued to work with Australian 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 difficult. However, ACARA will present a revised proposal to stakeholders in quarter 3, 2021 with a view to publishing this data.

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

- The Australian Schools List website was updated quarterly.

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 (BPS) 2020–21: Education and Training – ACARA Budget Statements – Outcome 1 Program 1.4, pages 107–108

Performance criterion	Measure	
An advisory structure that is fit for purpose is in place.	Strong level of satisfaction received 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 reviewed its advisory structure during the reporting period and published it on ACARA's website. The advisory structure is broken into 4 key categories – reference groups, advisory groups, specialist and working groups, and information-sharing groups – all contributing advice to support ACARA's work.

A stakeholder survey of ACARA's reference and advisory group members was undertaken in 2020 with the following results:

- 88% agreed topics were introduced for discussion at the right time.
- 86% agreed meetings struck an appropriate balance between ACARA providing information and members providing input.
- 74% agreed papers were delivered in a timely manner allowing for adequate consideration and input.
- 83% agreed the information presented by ACARA in general is good quality, timely and consistent.
- 83% agreed ACARA provides sufficient opportunities for stakeholders to engage with ACARA's work.
- 60% agreed ACARA's governance and advisory structure were clear and fit for purpose (while 35% said they were unsure).

Performance criterion

A transparent and timely reporting process and structure are maintained.

Measure

Progress reports against the annual work plan submitted to education ministers and/or Australian Education Senior Officials Committee (AESOC) each year and at each meeting of the ACARA Board, and all advice provided when requested.

ResultNot achieved Partially achieved Achieved **Supporting statement**

ACARA provided a report on progress against its annual work plan to AESOC in November 2020 and to education ministers in December 2020. Progress reports against the 2020–21 work plan were presented to each meeting of the ACARA Board for consideration. A report on the previous year's progress against ACARA's Charter was submitted to education ministers and AESOC in September 2020.

ACARA developed advice as directed on key matters relating to national curriculum, assessment and reporting that was considered by ministers. 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.

ResultNot achieved Partially achieved Achieved **Supporting statement**

Frequency of engagement with stakeholders and groups was increased through additional curriculum reference groups that were convened to support the Review of the F–10 Australian Curriculum. 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 Review of the F–10 Australian Curriculum and the National Assessment Program.

ACARA continued working throughout the year with its consultative 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.

All relevant Education Ministers Meetings and AESOC meetings were attended by ACARA.

Performance criterion

Research relating to curriculum, assessment or reporting to advance ACARA's work in these areas commissioned and published.

Measure

Two pieces of research available through ACARA's website(s) and availability communicated to stakeholders.

ResultNot achieved Partially achieved Achieved **Supporting statement**

Four pieces of research commissioned by ACARA or undertaken by ACARA are publicly available. This research is assisting ACARA in its review of the NAPLAN Writing assessment and improving ACARA's ongoing work activities:

- review of the NAPLAN Marking Rubrics
- NAPLAN Writing Rubric Review Final Report
- findings relating to schools that consistently achieve above average progress in NAPLAN assessments
- the impact of COVID-19 on parents' understanding of their children's education.

Analysis of performance – National collaboration and leadership

Supporting statement

Due to the impacts of COVID-19 on international and national travel, we did not host visiting delegations during the reporting period.

In keeping with the goal of enhancing ACARA's reputation as a national and international leader in curriculum development and national assessment, ACARA's CEO participated as a speaker and panellist in several conferences and seminars during the reporting period, as did ACARA staff, who presented in their areas of expertise.

ACARA also made a submission about the Australian Curriculum to the Standing Committee on Communications and the Arts Inquiry into Australia's creative and cultural industries and institutions.

The ACARA CEO participated in the below conferences and events.

Month	Event (Location)
Sep-20	The Australian Association of Special Education National Conference (Adelaide)
Nov-20	2020 Annual Maths Conference (Western Australia)
Nov-20	Schools Plus and Salesforce Collaboration Forum (online)
Feb-21	Sydney Morning Herald Schools Summit (Sydney)
Mar-21	ResearchEd (Sydney)
Apr-21	The Age Schools Summit (Melbourne)
May-21	Principals Association Victoria Catholic Secondary Schools General Meeting (Melbourne)
May-21	Christian Schools Australian National Policy Forum (Canberra)
June-21	Australian Curriculum Studies Association's Australian Curriculum Conference (online)

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 2020–21

Performance criterion	Measure
Aboriginal and Torres Strait Islander employment strategy implemented (2020–21) resulting in an increase in the number of Aboriginal and Torres Strait Islander employees (2022–23).	Aboriginal and Torres Strait Islander employment strategy implemented (2020–21) with an increase in the number of Aboriginal and Torres Strait Islander employees as measured in 2022–23.
Result Not achieved <input type="checkbox"/> Partially achieved <input type="checkbox"/> Achieved <input checked="" type="checkbox"/>	

Supporting statement

ACARA continues to work with Aboriginal and Torres Strait Islander employment providers and maintains an Aboriginal and Torres Strait Islander internship program supporting university students. ACARA continues to work towards our goal of increasing Aboriginal and Torres Strait Islander employment opportunities in the coming years.

Performance criterion

Links established with the education sector and other feeder organisations, from which employees are sourced.

Measure

Formal arrangements developed for secondments or lateral transfers.

ResultNot achieved Partially achieved Achieved **Supporting statement**

A cross-sector talent mobility framework has been developed and aligned to the ACARA workforce planning cycle. A broadened national network of partner organisations within the education sector has been established to enable formal arrangements. Secondment agreements continue to be an essential and active strategy for sourcing talent.

2.6 Risk oversight

Purpose

ACARA will maintain a risk management policy framework, consistent with ISO 31000, that is compliant with the *Public Governance, Performance and Accountability Act 2013*. ACARA's risk management policy framework is supported by a risk-based internal audit plan that is focused on providing assurance over key controls and assists ACARA to achieve its objectives by aligning internal audit activity to the areas of highest risk.

Criteria source

ACARA Corporate Plan 2020–21

Performance criterion	Measure	
ACARA's executive leadership team trained in the updated risk management framework and new risk management system.	100% of ACARA's executive staff trained.	
Result		
Not achieved <input type="checkbox"/>	Partially achieved <input checked="" type="checkbox"/>	Achieved <input type="checkbox"/>

Supporting statement

ACARA's executive leadership team are trained in the risk management framework, which is in the process of a further update. As part of this process, the executive leadership team provided input into reporting from the new risk management tool.

Training in the new risk management tool will follow the completion of the framework updates and this training will carry into 2021–22.

Partial achievement of this measure is attributed to unforeseen data transfer issues to the new tool.



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* (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 2020–21.

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 federal Minister for Finance and the federal Minister for Education about requirements under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

Responsible minister

The Australian Government Minister for Education (the Minister) is the responsible minister for ACARA.

During this reporting period, the Ministers for Education were the Hon Dan Tehan MP (1 July 2020 to 22 December 2020) and the Hon Alan Tudge (from 22 December 2020).

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, a deputy chair and other members nominated by states, territories, Independent Schools Australia and the National Catholic Education Commission. Each member is appointed by the Minister by written instrument, with agreement through the Education Ministers Meeting.

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 that 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 and the NAPLAN Online Steering Committee, 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 the NAPLAN Online Steering Committee (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 to implement NAPLAN Online. NOSC is supported by the NAPLAN Online Working Group that provides operational advice and feedback to NOSC about processes, policy, and program activities that support the successful transition of NAPLAN Online.

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 2020–21 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 Board members to fulfil their governance responsibilities.

For the financial year to 30 June 2021, 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 2020–21; in allocating resources; and in managing enterprise-wide risks, legislative compliance, stakeholder relations and corporate governance. In 2020–21, 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 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

- 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

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

- 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
- 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.

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; and 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 for the training 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. Members attend training on delivering a common marker training package to the state and territory markers in their jurisdiction. The group also advises on required changes to marking guide exemplars. 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 and contributes to reviews of 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.

National Framework for Assessing English Language Proficiency Working Group

National Framework for Assessing English Language Proficiency Working Group first met in March 2020. The working group was established to provide advice on options for a nationally consistent approach to measuring and reporting on the English language proficiency levels of students for whom English is an additional language or dialect (EAL/D students). The group includes representatives from all education departments, and the Catholic and independent school sectors.

Student Attendance 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.

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 state and territory curriculum and school authorities. 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 and NAPLAN Online 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.

Accountability and reporting

ACARA has a range of mechanisms to ensure transparency and accountability in its operations. Key documents for 2020–21 included:

- ACARA Charter – endorsed by Education Council in November 2016, providing strategic directions for ACARA
- ACARA Corporate Plan 2020–21 – 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
- ACARA Quadrennial Work Plan 2020–21 to 2023–24 – endorsed by education ministers in June 2020
- ACARA Annual Work Plan 2020–21 – endorsed by the education ministers and against which progress is monitored and reported on
- ACARA Annual Report 2019–20 – provided to the Minister for Education for presentation to the Australian Parliament, required by section 46 of the PGPA Act.

3.2 The Board

The Australian Curriculum, Assessment and Reporting Authority Act 2008 (www.legislation.gov.au/Details/C2014C00108) 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), the National Catholic Education Commission (NCEC), the Board Chair and Deputy Chair. Members are appointed by the federal Minister for Education, subject to agreement by the Ministerial Council.

During the reporting period, the appointment of 6 members ended, in accordance with section 18 of the ACARA Act. In line with sections 13 and 14 of the ACARA Act, the maximum of a 6-year appointment of one of these members came to an end. There were 4 appointments to the Board during 2020–21 and one reappointment.

Board membership

Membership of the ACARA Board is established under section 13 of the ACARA Act. The ACARA Board held 10 meetings during the 2020–21 reporting period.

Acting Chair *(effective 3 August 2021)*

Mr Norm Hart

Mr Hart is 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 on 31 December 2014 as APPA president, Mr Hart represented principals in government, Catholic and independent primary schools across Australia.

Qualifications held:

BEdStudies, DipT, MEd, MAICD

Mr Allan Blagaich

Mr Allan Blagaich is Executive Director, School Curriculum and Standards, Western Australia Department of Education, and nominee of the Western Australian Minister for Education.

Qualifications held:

BA, DipEd

Ms Meg Brighton

Ms Meg Brighton is Deputy Director-General, ACT Health, and nominee of the Australian Capital Territory Minister for Education.

Qualifications held:

BA, MCom

Ms Susan Cameron

Ms Susan Cameron is Executive Director, Curriculum and Department for Education South Australia, and nominee of the South Australian Minister for Education.

Qualifications held:

DipT, BEd

Ms Sharyn Donald

At the time of her appointment, Ms Sharyn Donald was Chief Executive Officer of the Victorian Curriculum and Assessment Authority and was the nominee of the Victorian Minister for Education. Ms Donald was seconded to the Department of Health and Human Services.

Qualifications held:

BHMS(Ed), MEd

Mr Stephen Gniel

Mr Stephen Gniel is Chief Executive Officer of the Victorian Curriculum and Assessment Authority, and nominee of the Victorian Minister for Education.

Qualifications held:

Bed, MBA

Ms Carolyn Grantskalns

Ms Carolyn Grantskalns is Chief Executive of the Association of Independent Schools, South Australia, and nominee of Independent Schools Australia.

Qualifications held:

BA, DipT, FACEL

Mayor Michael Hewitson AM

Mayor Michael Hewitson AM is an author and the retired foundation principal of Trinity College, Gawler; Mayor of Unley, South Australia; and nominee of the Australian Minister for Education.

Qualifications held:

BSc(Hons), DipEd, BEd, FACE

Dr David Howes

Dr David Howes is Deputy Secretary, Schools and Regional Services, Department of Education and Training, Victoria and nominee of the Victorian Minister for Education.

Qualifications held:

BA(Hons), DipEd, MEd, EMPA, PhD

Mr Peter Kelly

Mr Peter Kelly is the Deputy Director-General, State Schools at the Department of Education, Queensland and nominee of the Queensland Minister for Education.

Qualifications held:

BEd, DipT

Dr Sofia Kesidou

Dr Sofia Kesidou is Executive Director, Curriculum and Assessment Standards, New South Wales Education Standards Authority and nominee of the New South Wales Minister for Education.

Qualifications held:

BSc(Hons), PhDv

Mr Tony Luttrell

Mr Tony Luttrell is the Director, Strategic Data Management, Department of Education, Tasmania and nominee of the Tasmanian Minister for Education.

Qualifications held:

BCom, FCPA

Dr Neil McGoran

Dr Neil McGoran is Director of Catholic Education, South Australia, and nominee of the National Catholic Education Commission.

Qualifications held:

BA, GradDipEd, GradCertRE, MEd(Curric), EdD, MBA

Ms Leanne Nixon

Ms Leanne Nixon is Deputy Secretary, School Performance – North, New South Wales Department of Education and nominee of the Northern Territory Minister for Education. At the time of Leanne's appointment to the Board, she held the position of Deputy Chief Executive, Department of Education, Northern Territory and nominee of the Northern Territory Minister for Education.

Qualifications held:

BA, GradDipEd, MEdStudies

Mr Derek Scott

Mr Derek Scott is Chief Executive Officer and Principal of Haileybury, and nominee of the Australian Government.

Qualifications held:

DipEd(Mon), BA(Politics) (Auckland), MEdMgt (Melb)

Board member appointments

Members 2020–21	Initial appointment start	Appointment ending
Ms Belinda Robinson, FAICD FRSN, Chair	3 August 2018	3 August 2021
Mr Norm Hart,* Deputy Chair	24 May 2018	24 May 2021
Mr Allan Blagaich*	22 May 2018	22 May 2021
Ms Meg Brighton	5 March 2020	5 March 2023
Ms Susan Cameron	18 June 2017	5 August 2023
Ms Sharyn Donald	5 August 2020	27 October 2020
Mr Stephen Gniel	3 June 2021	3 June 2024
Ms Carolyn Grantskalns	5 August 2020	5 August 2023
Mayor Michael Hewitson AM	7 July 2014	30 November 2020
Dr David Howes	16 June 2015	5 August 2020
Mr Peter Kelly	10 April 2019	10 April 2022
Dr Sophia Kesidou	24 November 2019	24 November 2022
Mr Tony Luttrell	31 March 2019	31 March 2022
Dr Neil McGoran*	22 May 2018	22 May 2021
Ms Leanne Nixon	2 October 2019	2 October 2022
Mr Derek Scott	21 January 2021	21 January 2024

* Board members to be reappointed.

Meetings of the Board

Date	Meeting	Apologies	Location
15 July 2020	91	Susan Cameron David Howes	Videoconference
19–20 August 2020	92	Sharyn Donald Carolyn Grantskalns (19 Aug 2020)	Videoconference
16 October 2020	93	Sharyn Donald Michael Hewitson	Videoconference
4 December 2020	94	NIL	Videoconference
19 February 2021	95	NIL	Realm Hotel Canberra and Videoconference
22 March 2021	96	Leanne Nixon	Videoconference
31 March 2021	97	Susan Cameron	Videoconference
14 April 2021	98	NIL	Videoconference
23 April 2021	99	Allan Blagaich Meg Brighton	ACARA Sydney office and Videoconference
16 June 2021 This meeting was inquorate	100	Sofia Kesidou Leanne Nixon	Hilton Adelaide and Videoconference

Committees of the Board

Audit, Risk and Finance Committee

The Audit, Risk and Finance Committee provides assurance and assistance to the ACARA Board on governance arrangements, financial reporting, systems of risk management, oversight of systems of internal control and performance monitoring. 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 4–6 members (including the Chair), with a minimum of 2 members of the ACARA Board. During the reporting period, the committee provided independent assurance and advice to the Board on ACARA's governance, risk control and compliance framework, and financial statement responsibilities. In 2020–21, the Audit, Risk and Finance Committee met 4 times.

The Audit, Risk and Finance Committee comprises:

- Mayor Michael Hewitson AM (Committee Chair), BSc(Hons), DipEd, BEd, FACE (appointment to the committee ended 30 November 2020)
- Mr Tony Luttrell (Committee Chair), BCom, FCPA (appointed to the committee 1 December 2020)
- 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

Date	Meeting	Apologies	Location
11 August 2020	Meeting 50		Tele/videoconference
10 November 2020	Meeting 51	Leanne Nixon Dennis Clark	Tele/videoconference
9 February 2021	Meeting 52	Leanne Nixon	Tele/videoconference
18 May 2021	Meeting 53	Leanne Nixon	Tele/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 the Australian Government legislation, there is a requirement for all agencies to have a fraud control plan. To satisfy this requirement, ACARA had a fraud control policy and plan in place in 2020–21.

The core objectives of ACARA's fraud control policy are to identify potential fraud risk categories to which ACARA is exposed and to 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. In the 2020–21 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.

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 per cent contribution by the Commonwealth and 50 per cent 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

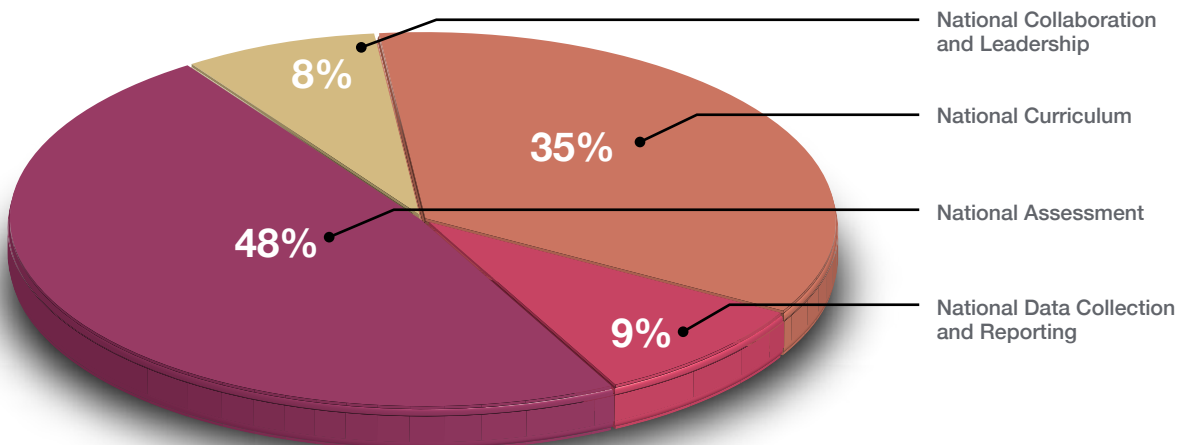
ACARA reported a surplus result of \$0.07 million for the year ended 30 June 2021, against a budgeted deficit of \$1.57 million.

Of the \$1.64 million difference, \$0.86 million is attributable to timing differences (recognition of revenue in FY20 for which work was completed in FY21) created as a result of AASB 15 (a technical deficit). \$2.16 million for activities delayed to FY22 per direction of the Australian Government Minister for Education. The remaining \$0.34 million is predominantly attributable to underspend in travel and headcount as a result of COVID-19 impacts.

At 30 June 2021, the cash and cash-equivalent balance of ACARA was \$10.42 million. 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 2021.

ACARA FY21 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 2021.

3.5 Workforce management

Staff profile

As at 30 June 2021, 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 (2020–21)

	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 current report period (2020-21)

	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

All ongoing employees previous report period (2019-2020)

	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	18	6	24	-	-	-	39
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	22	9	31	-	-	-	48

All non-ongoing employees previous report period (2019–2020)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	14	-	14	17	2	19	-	-	-	33
Qld	1	-	1	1	-	1	-	-	-	2
SA	-	-	-	3	-	3	-	-	-	3
Tas	1	-	1	-	-	-	-	-	-	1
Vic	3	-	3	3	-	3	-	-	-	6
WA	4	-	4	6	-	6	-	-	-	10
ACT	1	-	1	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	24	-	24	30	2	32	-	-	-	56

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 achievement.

Leadership

The ACARA executive has been focused on ensuring support for ACARA's workforce and responsiveness to the implications of COVID-19 for 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. The report indicated that ACARA's COVID-19 response processes and controls were assessed to be designed and operating effectively during the period 1 March 2020 to 26 March 2021.

Most importantly, as the COVID-19 pandemic continues, ACARA's leadership continues to maintain a vital role in connecting and supporting our workforce. This applies 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 continuing implementation of the ACARA People Strategy, greater emphasis has been placed on talent management, development and engagement at ACARA.

Development plans were implemented in 2020–21 for all employees, with 360-feedback reports and debrief sessions completed for the leadership in late 2019–20, to provide further insights. ACARA's approach to the performance review cycle was also revised for the 2020–21 year, cascading goals from the CEO and executive through the leadership structure. This has placed greater emphasis on vision and strategic alignment as part of performance discussions throughout the year.

ACARA's training and professional development commitment in 2020–21 moved from a focus on leadership development, to a review of the professional development framework. This will be launched early in 2021–22, with an emphasis on employee ownership with leader-facilitated outcomes.

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 2020–21, ACARA made progress on a number of RAP deliverables, including:

- the ACARA Board committing to embedding cultural competence development into the annual rhythm of their meetings, including on-Country experiences preceding alternate Board meetings. The first of these experiences took place in June 2021, with members of the Board and executive staff visiting Taoundi Aboriginal College as guests of Dr Peter Buckskin, a member of our Aboriginal and Torres Strait Islander Advisory Group, with more planned for 2021–22
- marking dates of cultural significance for First Nations Australian Peoples, including National Reconciliation Week and NAIDOC week
- presenting an Acknowledgment of Country or Place at the beginning of meetings and ACARA events, internal and external
- developing a range of documents to support ACARA staff and the RAP Working Group (RAPWG), including updates to documentation to assist staff deliver a personalised Acknowledgement of Country or Place
- inclusion of an Acknowledgement of Country in ACARA's email signature block for all staff. Approval has also been provided to include this Acknowledgement of Country on ACARA's new website when launched. The wording was developed in collaboration with ACARA's Aboriginal and Torres Strait Islander Advisory Group
- providing all new ACARA staff with the opportunity to complete cultural competency training
- induction of new ACARA staff includes information on ACARA's RAP as well as cultural protocols
- consultations to develop protocols and templates required to address Indigenous Cultural and Intellectual Property (ICIP) principles
- completing the 2020 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.

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
- Director, Curriculum, Ms Janet Davy
- 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

Mr 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).

General Manager, Assessment and Reporting

Mr Peter Titmanis

Mr 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.

Director, Curriculum

Ms Janet Davy

Ms 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. As with 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, Communications and Strategic Relations

Ms Ann-Maree Ashburn

Ms 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

Mr 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:

- Budget Estimates (28 October 2020)
- Additional Estimates (25 March 2021)
- Budget Estimates (4 June 2021).

Judicial decisions and reviews by outside bodies

There was no decision by the Administrative Appeals Tribunal (AAT) in relation to ACARA's operations during this 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 2020–21, 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.

Description of non-compliance	Remedial action
N/A	N/A

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 2020–21, the COVID-19 pandemic provided additional challenges and opportunities, with employee health and safety paramount. ACARA initially introduced an office roster for Sydney, Perth and Adelaide locations for employees to record dates and times to access the office, to ensure employee attendance was maintained and remained COVID-compliant. ACARA subsequently registered as a COVID-safe organisation with Service New South Wales and introduced new QR code registration systems at all locations for employees and any accompanying visitors to scan on arrival.

The Work Health and Safety (WHS) committee continues to meet on a quarterly basis. A Business Continuity Plan (BCP) group was established early in the pandemic, which then transitioned to the “Flexible working arrangements employee representative group”, meeting monthly from January 2021 to discuss matters relating to the new normal working arrangements following COVID-19. Topics were raised via representation of key business areas and work locations, noting that we operate a nationally dispersed workforce.

ACARA introduced a new flexible working policy following an initial trial period, in consultation with our employees. The updated policy took effect from January 2021, with support material and FAQs to assist managers and employees. Remote or home-based risk assessments were updated, with all employees and contractors required to complete the assessment with evidence of their home-based workstation setup.

Wellbeing became a significant focus for ACARA through the pandemic, which further addressed one of 4 key pillars of the ACARA People Strategy (Foster Employee Wellbeing). This encompasses health and wellbeing, work health and safety, and flexible workplaces, and will continue throughout 2021–22.

In December 2020, ACARA's Employee Assistance Program (EAP) provider delivered a virtual session on wellbeing for all employees and contractors. ACARA is now liaising with Lifeworks to access an employee portal to provide further support material and resources. This is expected to be accessible early in 2021–22 to all ACARA's employees and contractors.

ACARA's commitment to providing a safe workplace is implemented through its national WHS Committee with a representative from each key location. The committee promotes awareness of WHS in the workplace and meets every 3 months to discuss health and safety issues identified by staff, and any hazards that have been identified during workplace inspections.

WHS performance

During 2020–21, 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 2020–21, 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 through reimbursements, 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 2020–21, 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 2020–21, ACARA continued to embed the use of new technologies and to improve flexible workplace practices. This was enabled by means of initiatives:

- ACARA's Sydney office continued collecting plastic bottle caps for Envision, an Australian organisation that recycles plastic bottle tops to make prosthetics for hands and arms, and mobility aids, for people in need.
- Sydney and Perth offices use video-conferencing 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 2021 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 ACARA, the Australian Curriculum, Assessment and Reporting Authority, 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.

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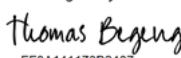
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Mr. Norm Hart
Acting Chair, Accountable Authority
Dated this 19th day of August 2021

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Mr. David de Carvalho
Chief Executive Officer
Dated this 19th day of August 2021

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Mr. Thomas Begeng
Chief Financial Officer
Dated this 19th day of August 2021



INDEPENDENT AUDITOR'S REPORT

To the Minister for Education and Youth

Opinion

In my opinion, the financial statements of the Australian Curriculum, Assessment and Reporting Authority (the Entity) for the year ended 30 June 2021:

- (a) comply with Australian Accounting Standards – Reduced Disclosure Requirements 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 2021 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 2021 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
- and Notes to and forming part of 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 – Reduced Disclosure Requirements 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



Mark Vial
Acting Executive Director
Delegate of the Auditor-General

Canberra

24 August 2021

Statement of Comprehensive Income For the Year Ended 30 June 2021

	Note	2021 \$'000	2020 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1(a)	16,487	16,214	21,405
Supplier expenses	2.1(b)	14,945	15,794	12,688
Depreciation and amortisation	3.2	1,078	1,542	1,420
Finance costs	2.1(c)	64	71	26
Write-down of assets	2.1(d)	-	100	-
Total expenses		32,574	33,721	35,539
Own Source Income				
Revenue				
Revenue from jurisdictions – States and Territories	2.2(a)	12,971	11,930	14,138
Other revenue – Projects	2.2(a)	7,533	10,321	7,430
Interest – Bank deposits	2.2(b)	65	180	180
Total own source revenue		20,569	22,431	21,748
Net cost of / (contribution by) services		12,005	11,290	13,791
Revenue from Government – Australian Government		12,070	12,626	12,221
Surplus / (deficit) attributable to the Australian Government		65	1,336	(1,570)
Other Comprehensive Income				
Changes in asset revaluation		-	-	-
Total comprehensive income / (deficit) attributable to the Australian Government		65	1,336	(1,570)

Budget Variances Commentary

- Employee benefits – With the commencement of the Curriculum Review project, the majority of positions were sourced as secondees or contractors, whereas the budget was for employees. See supplier expenses.
- Supplier expenses – The use of secondees, casual staff and contractors to service short-term project engagements and specialised work. In addition, some budgeted work was deferred to the next financial year and some funding returned per grants agreements. Anticipated expenses in relation to the returned revenue was also not incurred.
- Depreciation and amortisation – A large intangible ICT capital project is still underway and did not qualify to commence amortisation in the FY21 year.
- Interest : bank deposits – Due to dramatically 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 reader’s 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 2021

	Note	2021 \$'000	2020 \$'000	Original Budget \$'000
Assets				
Financial Assets				
Cash and cash equivalents		10,418	11,454	6,996
Trade and other receivables	3.1(a)	427	401	376
Accrued revenue		5	53	57
Total financial assets		10,850	11,908	7,429
Non-financial assets				
Fixtures and fittings	3.2(a)	59	76	-
Plant and equipment	3.2(a)	113	114	3,665
Intangibles	3.2(a)	1,050	-	-
Right-of-use assets	3.2(a)	4,908	5,505	4,485
Other assets	3.2(b)	579	423	543
Total non-financial assets		6,709	6,118	8,693
Total Assets		17,559	18,026	16,122
Liabilities				
Payables				
Suppliers	3.3(a)	3,913	3,480	4,630
Deferred revenue	3.3(b)	487	1,003	253
Other payables	3.3(c)	217	284	-
Total payables		4,617	4,767	4,883
Interest-bearing liabilities				
Leases	3.4	5,364	5,865	4,953
Total interest-bearing liabilities		5,364	5,865	4,953
Provisions				
Make-good provision	3.5	439	386	397
Employee provisions	4.1	2,789	2,723	3,174
Total provisions		3,228	3,109	3,571
Total Liabilities		13,209	13,741	13,407
Net Assets		4,350	4,285	2,715
Equity				
Retained surplus		4,350	4,285	2,715
Total Equity		4,350	4,285	2,715

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

Budget Variances Commentary

1. Cash and cash equivalent deposits – The increased cash represents the surplus for the year, against a budgeted loss, as well as the result of high June expenses, that are not paid until July.
2. Trade and other receivables – There were a substantial amount of June expenses which resulted in a larger than normal GST receivable balance at the end of the year.
3. Intangibles – It was assumed in the budget that the ICT build would be capitalised in the current financial year. The ICT asset still represents a WIP and is reflected in intangibles. This amount was budgeted in plant & equipment, however, was subsequently recognised in intangible.
4. Suppliers – Some Assessment and Reporting activities have been placed on hold, by direction of the minister. These activities are planned to take place in FY22 and are the main attributing factor to the FY21 P&L surplus against budget.
5. Deferred Revenue – The funding for 3 projects remains on the balance sheet, per the applicable funding agreements in place, and the application of AASB 15.
6. Employee provisions – With project positions filled by secondees and contractors, the expected 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 reader’s 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 2021

	Retained earnings			Total equity		
	2021 \$'000	2020 \$'000	Original Budget \$'000	2021 \$'000	2020 \$'000	Original Budget \$'000
Opening Balance	4,285	1,329	4,285	4,285	1,329	4,285
Adjustment for changes in accounting policies	-	1,620	-	-	1,620	-
Adjusted opening balance	4,285	2,949	4,285	4,285	2,949	4,285
Comprehensive Income						
Surplus / (deficit) for the period	65	1,336	(1,570)	65	1,336	(1,570)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income	65	1,336	(1,570)	65	1,336	(1,570)
Closing balance as at 30 June	4,350	4,285	2,715	4,350	4,285	2,715

Budget Variances Commentary

1. Surplus / (deficit) for the period – A number of Assessment and Reporting activities have been placed on hold, by direction of the minister. These activities are planned to take place in FY22 and are the main attributing factor to the FY21 P&L surplus against budget of \$1.6m.

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 reader’s 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 2021

	2021 \$'000	2020 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash Received			
Receipts from Government – Australian Government	17,375	19,201	16,085
Receipts from jurisdictions – States and Territories	15,294	16,641	16,977
Interest	76	165	178
Net GST received	1,382	1,178	-
Other cash received	57	79	-
Total cash received	34,184	37,264	33,240
Cash used			
Employees	(15,718)	(15,479)	(21,238)
Suppliers	(18,348)	(17,495)	(11,647)
Interest payments on lease liability	(63)	-	(26)
Total cash used	(34,129)	(32,974)	(32,911)
Net cash received from operating activities	55	4,290	329
INVESTING ACTIVITIES			
Cash used			
Purchase of Property, Plant and Equipment, and Intangibles	(1,091)	(208)	(3,875)
Disposal of Property, Plant and Equipment	-	100	-
Total cash used	(1,091)	(108)	(3,875)
Net cash used by investing activities	(1,091)	(108)	(3,875)
FINANCING ACTIVITIES			
Cash used			
Payment of Lease Liabilities	(890)	(681)	(912)
Total cash used	(890)	(681)	(912)
Net cash used by financing activities	(890)	(681)	(912)
Net increase/(decrease) in cash held	(1,036)	3,501	(4,458)
<i>Cash and cash equivalents at the beginning of the reporting period</i>	11,454	7,953	11,454
<i>Cash and cash equivalents at the end of the reporting period</i>	10,418	11,454	6,996

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 timeframe has been delayed so less money was spent.

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 reader’s 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 2021

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1. Overview

1.1 Objectives of the Entity

The entity is a corporate not-for-profit Australian Commonwealth controlled entity. The entity 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 the entity 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 general purpose financial statements and 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 – Reduced Disclosure Requirements 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

In view of the high occupancy rate at the ACARA Perth offices, it is the opinion of management that it is likely ACARA would renew the lease from December 2022; it was previously considered that it would be unlikely to renew as the impact of COVID-19 was considerably less clear. This decision was made by the Executive Leadership Team (ELT) in May 2021, and the related ROU schedule and balances were adjusted for this assumption in May 2021.

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 and had a material effect on the entity's financial statements, have been disclosed below.

1. Overview (cont'd)

1.5 Taxation

The entity is exempt from all forms of taxation except Fringe Benefits Tax (FBT) 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 2021.

2. Financial Performance

2.1 Expenses

	2021 \$'000	2020 \$'000
2.1(a): Employee benefits		
Wages and salaries	13,724	13,382
Superannuation – defined contribution plans	1,407	1,427
Leave and other entitlements	1,020	1,405
Separation and redundancies	336	-
Total employee benefits	16,487	16,214

2.1(b): Supplier expenses

	2021 \$'000	2020 \$'000
Goods and services supplied or rendered		
Secondments, casual staff, contractors, and consultants	5,126	4,546
NAPLAN item development and testing	3,508	4,428
Website development and maintenance	339	203
Travel and accommodation	237	802
Staff-related expenses – payroll tax and recruitment	831	950
Consultants – Curriculum Development	2,205	1,387
Office infrastructure	328	352
IT expenses	984	1,577
Audit fees payable to the Australian National Audit Office	48	43
Legal expenses	179	175
Other operational expenditure	939	1,052
Total goods and services supplied or rendered	14,724	15,515
Goods supplied	514	525
Services supplied	14,210	14,990
Total goods and services supplied or rendered	14,724	15,515
Other suppliers		
Operating lease rentals		
Short-term and low value leases	107	112
Workers' compensation expense	114	167
Total other suppliers	221	279
Total Suppliers	14,945	15,794

Accounting Policy: Employee benefits: Accounting policies for employee-related expenses is contained in the People and relationships section.

The Entity has short-term lease commitments of \$0 as at 30 June 2021.

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.

	2021 \$'000	2020 \$'000
2.1(c): Finance costs		
Interest on lease liability	64	71
Total finance costs	64	71

2. Financial Performance (cont'd)

2.1(d): Write-down of assets

Loss on disposal

Total write-down of assets

2021 \$'000	2020 \$'000
-	100
-	100

2.2 Revenue

2.2(a): Revenue

Sales of goods

Rendering of services

Total revenue

2021 \$'000	2020 \$'000
-	-
20,504	22,251
20,504	22,251
Disaggregation of revenue	
<u>Major product / service line:</u>	
Operating Contributions – State and Territory Governments	12,971
Funded Projects	7,533
	20,504
	11,930
	10,321
	22,251
<u>Type of customer:</u>	
Australian Commonwealth entities	6,725
State and Territory Governments	13,754
Non-Government entities	25
	20,504
	7,809
	14,422
	20
	22,251

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

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 will be 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'd)

2.2(b): Interest revenue

Interest revenue: Term deposits and bank accounts
Total interest revenue

	2021 \$'000	2020 \$'000
Interest revenue: Term deposits and bank accounts	65	180
Total interest revenue	65	180

Interest Revenue

Interest revenue is recognised using the effective interest method.

3. Financial Position

3.1(a) Trade and other receivables

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

	2021 \$'000	2020 \$'000
Receivables for goods and services	17	241
GST receivable	410	160
Total trade and other receivables	427	401

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 2021 and 30 June 2020. A total of \$nil (2020: \$nil) was past due and not impaired in the range of 31 – 60 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'd)

3.2 Non-Financial Assets

3.2(a) Reconciliation of Opening and Closing Balances Plant and Equipment, Intangibles & ROU 2021

	Fixtures & Fittings \$'000	Plant and equipment \$'000	Intangibles \$'000	Right-of-use asset \$'000	Total \$'000
As at 1 July 2020					
Gross book value	1,996	771	-	6,473	9,240
Accumulated depreciation and amortisation	(1,920)	(657)	-	(968)	(3,545)
Total as at 1 July 2020	76	114	-	5,505	5,695
Additions – by purchase	-	41	1,050	-	1,091
Revaluation – Make-Good Provision	48	-	-	-	48
Revaluation – ROU Asset	-	-	-	182	182
Other movements of right of use assets (Perth lease)	-	-	-	191	191
Disposals	-	-	-	-	-
Depreciation and amortisation	(65)	(42)	-	-	(107)
Depreciation on right-of-use assets	-	-	-	(970)	(970)
Total as at 30 June 2021	59	113	1,050	4,908	6,130

No indications of impairment were found for plant and equipment.

3.2(b) Other non-financial assets

	2021 \$'000	2020 \$'000
Prepaid expenses	566	416
Deposit bond	13	7
Total other non-financial assets	579	423

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

Plant and Equipment

Accounting Policy

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.

ACARA has commenced the construction of an internally generated intangible asset in relation to a new ICT platform. The asset was considered capital work in progress as at 30 June, has not been commissioned and has not yet commenced depreciating. Any research costs associated with the construction of this asset were expenses as incurred during the year.

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'd)

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 the “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.

Intangibles

ACARA has commenced the construction of an internally generated intangible asset in relation to a new ICT platform. The asset was considered capital work in progress as at 30 June 2021, has not been commissioned and has not yet commenced depreciating. Any research costs associated with the construction of this asset were expensed as incurred during the year.

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

	2021	2020
	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 2021.

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.

3.3 Payables

3.3 (a): Suppliers

Trade creditors and accruals – no more than 12 months

Total suppliers

	2021 \$'000	2020 \$'000
Trade creditors and accruals – no more than 12 months	3,913	3,480
Total suppliers	3,913	3,480

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 and Territories grants – contributions

Commonwealth project funds

Total Deferred Revenue

	2021 \$'000	2020 \$'000
Commonwealth grants - contributions	-	100
States and Territories grants – contributions	-	-
Commonwealth project funds	487	903
Total Deferred Revenue	487	1,003

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 2021 the amount of deferred revenue was \$487,156 (2020: \$1,003,500) and project work funding, for expenditure to be incurred in future financial years for the delivery of ACARA's project contracts.

3.3(c): Other payables

Salaries and wages

Superannuation

Payroll tax

Potential LSL transfer

Total Other payables

	2021 \$'000	2020 \$'000
Salaries and wages	197	160
Superannuation	20	17
Payroll tax	-	61
Potential LSL transfer	-	46
Total Other payables	217	284

3. Financial Position (Cont'd)

3.4 Leases

Lease Liability – Sydney
Lease Liability – Perth

Total leases

	2021 \$'000	2020 \$'000
Lease Liability – Sydney	4,833	5,605
Lease Liability – Perth	531	261
Total leases	5,364	5,866

Total cash outflow for leases for the year ended 30 June 2021 was \$953k.

Maturity Analysis – contractual undiscounted cashflows

Within 1 year
Between 1 and 5 years
More than 5 years

Total leases

	\$'000
Within 1 year	1,004
Between 1 and 5 years	4,516
More than 5 years	-
Total leases	5,520

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 2020

Additional provision made

Amounts used

Amounts reversed

Present value entry for current year

Total as at 30 June 2021

	Provision for restoration \$'000	Total \$'000
Total as at 1 July 2020	386	386
Additional provision made	48	48
Amounts used	-	-
Amounts reversed	-	-
Present value entry for current year	5	5
Total as at 30 June 2021	439	439

The entity currently has one agreement (2020: one 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. The entity has made a provision to reflect the present value of this obligation.

4. People and relationships

	2021 \$'000	2020 \$'000
Leave - not more than 12 months	1,783	1,519
Leave - more than 12 months	1,006	1,204
Total employee provisions	2,789	2,723

Employee Benefits Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected within 12 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 10-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 contributes a minimum of 10.5% of superannuable salaries on behalf of its employees. The superannuation liability for the final month of the year was paid in June 2021.

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	<i>Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office) Determination 2020</i> . There were no increased determinations applicable to ACARA's Board.
ACARA CEO	<i>Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2020</i> . 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	<i>ACARA Enterprise Agreement 2017, ACARA Act 2008 Subsection 34(2) Determination 2020, Schedule 1 Classification Levels and Salaries</i> . 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 2021, ACARA had 15 (2020: 11) 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 summarised 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
Edel David	Director, NAPLAN Online Project Management Office	Part year - Ceased 24th July 2020
Janet Davy	Director, Curriculum	Full year
Katherine Griffiths	Director, NAPLAN Online Project Management Office	Part year - Appointed 27th July 2020
Peter Titmanis	General Manager, Assessment and Reporting	Full year
Thomas Begeng	Director, Corporate Services	Full year
Belinda Robinson	Board Chair	Full year
Norm Hart	Deputy Chair	Full year
Carolyn Grantskalns	Board Member	Part year - Appointed 5th August 2020
Derek Scott	Board Member	Part year - Appointed 21st January 2021
Michael Hewitson	Board Member & Chair of Audit and Risk and Finance Committee	Part year - Ceased 30th November 2020
Neil McGoran	Board Member	Full year
Tony Luttrell	Board Member & Chair of Audit and Risk and Finance Committee (part year)	Full year
Valerie Gould	Board Member	Part year - Ceased 18th June 2020

Key management personnel remuneration is reported in the table below:

	2021 \$'000	2020 \$'000
Short-term employee benefits:		
Director fees / salary	2,016	2,059
Total short-term employee benefits	2,016	2,059
Post-employment benefits:		
Superannuation	200	194
Total post-employment benefits	200	194
Other long-term benefits:		
Long-service leave	43	37
Total other long-term benefits	43	37
Termination benefits	-	-
Total senior executive remuneration expenses¹	2,259	2,290

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 pages 79 and 80, is 26 individuals (17 Board Members, 2 independent ARFC members and 7 ACARA Executive staff).

In 2020: there were 24 individuals (14 Board Members, 3 independent ARFC members, and 7 ACARA Executive staff).

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 for 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 2020-21		Short-term benefits	Post-employment benefits	Other long-term benefits	Termination Benefits	Total Annual Remuneration 2021 \$'000
Name (*active part year)	Position Title	Base Salary	Super-annuation	Long Service Leave		
Belinda Robinson	*Chair, ACARA Board, Vice-President University Relations and Strategy, University of Canberra	120,987	405	-	-	121,392
Norm Hart	Deputy Chair, ACARA Board	83,150	7,899	-	-	91,049
Allan Blagaich	Executive Director, School Curriculum and Standards Authority Western Australia	-	-	-	-	-
Carolyn Grantskalns* (*appointed 5 Aug'20)	Chief Executive, Association of Independent Schools, South Australia	9,385	-	-	-	9,385
David Howes* (*ended 5 Aug'20)	Deputy Secretary, Schools and Regional Services, Department of Education and Training, Victoria	-	-	-	-	-
Derek Scott* (*appointed 21 Jan'21)	Chief Executive Officer, Principal of Haileybury	6,882	654	-	-	7,536
Leanne Nixon	Deputy Secretary, School Performance North, NSW Department of Education	-	-	-	-	-
Meg Brighton	Deputy Director-General, ACT Health	-	-	-	-	-
Michael Hewitson AM* (*ended 30 Nov'20)	Mayor of Unley	4,218	401	-	-	4,619
Neil McGoran	Director of Catholic Education South Australia	14,430	-	-	-	14,430
Peter Kelly	Deputy Director-General State Schools, Queensland Department of Education	-	-	-	-	-
Sharyn Donald* (*5 Aug'20 - 27 Oct'20)	Executive Lead, COVID Regional Response, Department of Health and Human Services, Melbourne	-	-	-	-	-
Sofia Kesidou	Executive Director Curriculum and Assessment Standards, NSW Education Standards Authority	-	-	-	-	-
Stephen Gniel* (*appointed May'21)	Chief Executive Officer, Victorian Curriculum and Assessment Authority	-	-	-	-	-
Susan Cameron	Executive Director, Curriculum and Learning, Department of Education, SA	-	-	-	-	-
Tony Luttrell	Director Strategic Data Management, Department of Education, Tasmania , current ARFC chair.	12,432	1,181	-	-	13,613
Valerie Gould* (*ended 18 Jun'20)	Executive Director of the Association of Independent Schools, Western Australia	2,220	-	-	-	2,220
David deCarvalho	Chief Executive Officer	419,331	52,932	10,039	-	482,302
Ann-Maree Ashburn	Director, Communications and Strategic Relations	225,690	23,427	5,578	-	254,695
Edel David * (*ended 24 Jul'20)	Director, National Program Management Office (NAPLAN Online)	11,868	1,756	637	-	14,261
Janet Davy	Director, Curriculum	318,015	32,513	7,742	-	358,270
Kate Griffiths * (*appointed 27 Jul'20)	Director, National Program Management Office (NAPLAN Online)	215,022	22,031	4,632	-	241,685
Peter Titmanis	General Manager, Assessment and Reporting	307,093	32,130	7,650	-	346,873
Thomas Begeng	Director, Corporate Services	252,278	23,972	6,307	-	282,557
Total Annual Remuneration for ACARA KMP Remuneration		2,003,001	199,301	42,585	-	2,244,886

* Part year Employment

4. People and relationships (Cont'd)

ARFC Remuneration for 2020-21		Short-term benefits	Post-employment benefits	Other long-term benefits	Termination Benefits	Total Annual Remuneration 2021 \$'000
Name (*active part year)	Position Title	Base Salary	Super-annuation	Long Service Leave		
Lisa Barnes	ACARA ARFC Deputy Chair Head of School, Avondale Business School. Faculty of Education, Business and Science at Avondale University College	4,036	-	-	-	4,036
Dennis Clark	ACARA ARFC Member CEO, Clark Corporate Consulting	3,027	-	-	-	3,027
Norm Hart	Deputy Chair, ACARA Board	-	-	-	-	-
Tony Luttrell	Director Strategic Data Management, Department of Education, Tasmania	2,442	232	-	-	2,674
Leanne Nixon	Deputy Secretary, School Performance North, NSW Department of Education	-	-	-	-	-
Michael Hewitson AM* (*ended 30 Nov'20)	Mayor of Unley	2,997	285	-	-	3,282
Total Annual Remuneration for ACARA ARFC		12,503	517	-	-	13,019

* 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 2020-21 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.

	2021 \$'000	2020 \$'000
Transactions with directors, key management personnel or their related entities	765	235

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

	2021 \$'000	2020 \$'000
Western Australia School Curriculum and Standards Authority	10	(2)
Association of Independent Schools, Western Australia	-	12
NSW Education Standards Authority	9	1
NSW Department of Education	202	-
Australian Capital Territory Education Directorate	-	(2)
Victorian Curriculum and Assessment Authority	218	216
Department of Education and Training, Victoria	78	-
Haileybury School, Victoria	3	-
Queensland Department of Education	75	-
Tasmanian Department of Education	159	-
Association of Independent Schools, South Australia	3	-
Catholic Education, South Australia	2	4
South Australian Department of Education and Child Development	6	6
	765	235

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. Financial Instruments

	2021	2020
	\$'000	\$'000
Financial assets, at amortised cost		
Bank	1,918	1,954
Term deposits	8,500	9,500
Accrued revenue	5	53
Trade debtors	17	241
Total financial assets	10,440	11,908

	2021	2020
	\$'000	\$'000
Financial liabilities		
Suppliers	3,913	3,480
Total financial liabilities	3,913	3,480

Accounting Policy

Financial assets

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.

5. Financial Instruments (cont'd)

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).

	2021 \$'000	2020 \$'000
Net gains or losses on financial assets		
Interest revenue	65	180
Net gains / (losses) on financial assets	65	180

6. Managing uncertainties

6.1. Contingent Assets and Liabilities

There are no contingent assets or liabilities at 30 June 2021 (30 June 2020: nil).

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

	2021 \$'000	2020 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10,418	11,454
Trade and other receivables	427	401
Accrued revenue	5	53
Other non-financial assets	579	423
Total no more than 12 months	11,429	12,331
More than 12 months		
Fixtures and fittings	59	76
Plant and equipment	113	114
Intangibles	1,050	-
Right-of-use assets	4,908	5,505
Total more than 12 months	6,130	5,695
Total assets	17,559	18,026

	2021 \$'000	2020 \$'000
Liabilities expected to be recovered in:		
No more than 12 months		
Suppliers	3,913	3,480
Deferred revenue	487	1,003
Leases	978	922
Employee provisions	1,783	1,519
Other payables	217	284
Total no more than 12 months	7,378	7,208
More than 12 months		
Leases	4,386	4,943
Make-good provision	439	386
Employee provisions	1,006	1,204
Total more than 12 months	5,831	6,533
Total liabilities	13,209	13,741

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 or Report	Page Number
17BE	Contents of annual report		
17BE(a)	Details of the legislation establishing the body	1.3, 3.1	8, 30
17BE(b)(i)	A summary of the objects and functions of the entity as set out in legislation	3.1	30
17BE(b)ii	The purposes of the entity as included in the entity's corporate plan for the reporting period	1.3, 2.0	8, 12
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	30
17BE(d)	Directions given to the entity by the Minister under an Act or instrument during the reporting period	3.6	54
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	54
17BE(f)	Particulars of non-compliance with: <ol 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	54
17BE(g)	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	2.0	12

PGPA Rule Reference	Description	Part or Report	Page Number
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	53
17BE(j)	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	3.2	36
17BE(k)	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	1.3	8
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	46
17BE(l)	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	1.3	9
17BE(m)	Information relating to the main corporate governance practices used by the entity during the reporting period	3.1	30
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 	4.0	82

PGPA Rule Reference	Description	Part or Report	Page Number
17BE(p)	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	N/A	
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	53
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	53
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	
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	54

PGPA Rule Reference	Description	Part or Report	Page Number
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	42, 81
17BE(ta)	Information about executive remuneration	4.0	80



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