



Victorian Curriculum and Assessment Authority

Annual Report
2008–09





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The Hon. Bronwyn Pike, MP
Minister for Education
2 Treasury Place
East Melbourne Victoria 3002

Dear Minister

I have pleasure in submitting the annual report of the Victorian Curriculum and Assessment Authority (VCAA). All reporting is conducted in accordance with the *Financial Management Act 1994*.

Yours sincerely

A handwritten signature in black ink, appearing to read "Peter McPhee". The signature is written in a cursive style with a large initial 'P'.

Professor Peter McPhee
Chair

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Report of the Chair



Professor Peter McPhee

The VCAA is dedicated to embracing initiatives and concepts that improve education for all young Victorians. This commitment is exemplified by the extensive VCAA contribution to the national curriculum project and the early years learning frameworks which made great strides forward during the reporting period. At the same time, the VCAA has continued to deliver consistently high-quality curriculum and assessment services.

The reporting year saw the establishment of the Australian Curriculum, Assessment and Reporting Authority (ACARA), which replaced the interim National Curriculum Board. The appointment of Mr John Firth, Chief Executive Officer, as the Victorian representative on the ACARA Board was a proud moment for the VCAA. The ACARA work plan has been approved until 2010 and specifies the addition of Arts, Geography and Languages other than English (LOTE) to the original suite of English, Mathematics, Science and History. The VCAA strongly supports a national curriculum and is engaged through the provision of advice on national content, policy and achievement standards to ACARA and State, Territory and Commonwealth government education Ministers. The VCAA is keen to promote a flexible state approach to national curriculum implementation while encouraging national collaboration. Continued close liaison with stakeholders will ensure that schools and communities can contribute to national consultations and remain informed of the latest developments.

Intensive work has led to a completed draft of the Victorian Early Years Learning and Development Framework (VEYLDF), which links the Victorian Essential Learning Standards (VELS) with the learning outcomes defined in the national Early Years Learning Framework (EYLF) for children aged 0–8 years. The EYLF is being launched in July 2009; the implementation of the VEYLDF is earmarked for January 2010. Partnership, collaboration and consultation have proven to be the cornerstone of the successful work on this exciting initiative.

The VCAA had a successful 2008 and 2009 National Assessment Program – Literacy and Numeracy (NAPLAN) testing period, with Victoria taking a leading role in item development and test construction. Victoria was the best or equal best performing state on most components. During the reporting period, the VCAA also celebrated another successful release of Victorian Certificate of Education (VCE) and Victorian Certificate of Applied Learning (VCAL) results.

The VCAA has a long commitment to working with and responding to the community. The Black Saturday bushfires had devastating and tragic effects on communities and their environment. Consultation with schools and students led to the provision of review sessions for those VCE studies being examined in June, and assistance with and streamlining of various enrolment and special provision procedures in affected areas.

Development of the landmark LOTE Aboriginal Languages – Protocols and Standards, a document detailing standards for teaching Aboriginal languages in Australian schools and protocols for teaching Aboriginal languages, culture and reclamation, involved widespread consultation with Aboriginal groups, associations and communities.

The celebration of student achievement has an essential role in education. My attendance at a number of VCAA-coordinated events, such as the annual VCE Season of Excellence and the VCAL Achievement Awards that showcase the finest examples of student excellence, has been most rewarding. These events reflect the high standard of Victorian education and the talent and passion of all students, teachers and organisations involved.

During my final year as Chair I have been aided by the commitment and effort of VCAA staff, VCAA Board and Committee members, Professor Peter Dawkins, Secretary of the Department of Education and Early Childhood Development (DEECD); and John Firth, VCAA Chief Executive Officer. During this time, I welcomed Vicki Miles and Professor Collette Tayler as new members of the Board. I would like to thank outgoing member, Cathy Pianta, whose expertise and commitment will be greatly missed. I also extend my congratulations to Debra Punton, Helen Staindl, Glen Pearsall, Esmerelda Bamblett and John Maddock, who were all reappointed for another term on the Board.

I feel privileged to have had the opportunity to chair a board that oversees the very fine work of the VCAA, work which is of great importance to so many people in Victoria.



Professor Peter McPhee

Report of the Chief Executive Officer



John Firth

The 2008–09 reporting period saw the VCAA undertake major new work in the early years and contribute substantially to the expanding national curriculum work while maintaining successful delivery of curriculum and assessment programs for Victorian students. The VCAA contributed to the development of the national EYLF while completing the draft VEYLF.

The first set of NAPLAN test results were delivered to students in September 2008. The second round of NAPLAN tests were successfully delivered in May 2009. VCAA staff have made major contributions to the development of the national tests. The interim National Curriculum Board was replaced by ACARA, which took over the responsibility for the development of the national curriculum. The VCAA has worked closely with both bodies to maximise opportunities for Victorian schools and organisations to participate in the initial development work. As always, the timely and accurate delivery of results for VCE and VCAL students remains the highest of priorities. Individual VCE studies were reviewed and revised on our normal schedule to ensure that they retain their currency and are informed by regular evaluation.

The successful operation of the assessment centre is a major legacy of the late Ian Leggett. Ian masterminded its design to ensure that we would have a first-rate facility, which is able to be adapted as our own technology becomes increasingly sophisticated. Sadly, Ian passed away in May – his memory endures in the VCAA and in many schools who worked with him.

Our international projects continue to thrive and provide an international profile for our world-class curriculum and assessment products. The Board's International Working Party is overseeing discussions about the implications of the national developments for our international work. This work will lead into next year's strategic planning.

Years 3, 5, 7 and 9 testing

The NAPLAN tests were conducted between 12 and 14 May 2009 and staff from across the organisation contributed to their successful delivery to some 240,000 Victorian students. I would like to thank the teachers and principals throughout Victoria for their support in ensuring this success. The information available to parents, schools, systems and the VCAA is invaluable in planning further effective teaching and learning. We are continuing to develop our support services to assist schools to use these data to improve student learning.

During the past year we continued to expand the range and availability of on-demand tests for classroom teachers from the 1370 Victorian schools now registered with this service. Over a 12-month period, 41,330 English and Mathematics tests were downloaded. This represents a major commitment to an evidence-based approach to student and school improvement. We are working with DEECD colleagues to further enhance this service.

Victorian Essential Learning Standards

It has been a year both of change and considerable achievement for the VELS Unit.

A consistent focus for the unit throughout the year has been to review and reconsider the kinds of resources that are provided to best support schools in the implementation of the VELS. This has led to an increase in the number of visits to schools to evaluate implementation and the number of workshops conducted for teachers, network leaders and curriculum leaders from all sectors.

A highlight of the year was the completion and approval by the VCAA Board of the Aboriginal Languages Protocols and Standards for P–10. This was a significant achievement and marks an important contribution to reconciliation.

Two major initiatives this year were the VELS Teacher Graduate forum and Tertiary Educators forums, which were held in January and February 2009. The forums provided an important opportunity to open up dialogue with two new and crucial groups of stakeholders. Participants' evaluation of both forums was extremely positive and the unit has been asked to hold these forums again in 2010.

Another successful initiative undertaken for the first time in 2009 was the conduct of the VELS implementation forums held in March and May 2009. Over 100 participants – principals and curriculum leaders – representing the three sectors attended the forums to share their experiences, raise issues and discuss possible resolutions. Again the evaluation was extremely positive with one participant rating the forums as 'the best professional development activity I have attended!'

Victorian Early Years Learning and Development Framework

The Early Years Learning Unit, in partnership with the DEECD, has managed the development and implementation of the VEYLF. The framework is aligned with the national EYLF and links to the VELs in the early years of school.

The trial and validation process of the draft framework is managed by the VCAA and takes place between August and October 2009. The purpose of the trial and validation is to inform the final draft of the framework and to identify service requirements to support implementation in January 2010.

The framework:

- describes effective ways in which professionals can work with children and families through the practice principles for learning and development
- describes what children should know and be able to do in the early years and links the learning outcomes from the national EYLF to the VELs
- outlines ways to support children's transitions into and between early childhood education and care, and school
- outlines effective ways to approach the assessment of learning and development that occurs for children from birth to 8 years.

Victorian Certificate of Education

The VCE continues to be a highly valued end-of-school certificate that is accepted internationally as the basis for selection into university study. The VCE is offered in China and Vanuatu by schools working in partnership with Victorian schools. This report notes the vast number of examinations taken by VCE students in all the subjects we offer.

The security and integrity of VCE examinations are crucial to the VCAA. The examinations were conducted and marked successfully and in a timely manner. Accurate results for all students were reported and distributed on schedule. This achievement requires a huge effort from staff. Our examination setters, chief assessors, markers and numerous casual staff operate a 24-hour, 7-days-a-week program in November and December to ensure that students receive their results mid-December. This provides students with time to receive feedback, advice and counselling before finalising their tertiary entrance applications.

In the 2008 end-of-year VCE examinations, the VCAA Review Committee penalised five serious breaches of examination rules with reductions of one to four grades in the subjects in which the breach of rules occurred.

Victorian Certificate of Applied Learning

The VCAL continues to grow in both the number of enrolments and number of providers. In 2008, there were 15,641 enrolments with 423 providers. In 2009, 16 VCAL providers delivered the VCAL for the first time.

The On-Track destination data for Intermediate and Senior VCAL students indicated that 23.3 per cent of the 2008 VCAL students continued with further education or training, and 65.8 per cent commenced an apprenticeship, traineeship or employment. This means that 89.1 per cent of VCAL students had a pathway to further education, training or work.

During the year, the VCAL Literacy and Numeracy Skills units were reviewed and revised.

The VCAA, the DEECD, Deakin University and a number of community organisations have lodged a submission for an Australian Research Council linkage grant to undertake research over three years on the impact and effectiveness of learning beyond the classroom.

The VCAL unit has also worked closely with the DEECD on an evaluation of community VCAL programs and a program to promote pathways to higher education for VCAL students.

National developments

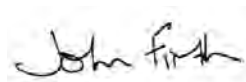
The interim National Curriculum Board was replaced by ACARA in 2009. As the initial curriculum work developed, the VCAA liaised closely with both bodies to maximise participation opportunities for Victorian schools and stakeholders. The VCAA organised a series of forums in each region to discuss ‘The Shape of the Australian Curriculum’ paper and statewide forums for each of the four subject areas in which national curriculum is being developed – English, Mathematics, Science and History. As the work progresses, the VCAA will continue to work with ACARA to ensure that consultation is most effective and that the ensuing national curriculum is of the highest quality.

Board membership

In April 2009, Board member Cathy Pianta completed her term of service. She has served the VCAA exceptionally well over a period of five years. She was an active member of numerous Board committees and working parties, and her contribution was exemplary.

Debra Punton, Helen Staindl, Glen Pearsall, Esmerelda Bamblett and John Maddock were reappointed for a further term and we welcomed two new Board members – Vicki Miles, Principal, Trafalgar Primary School and Professor Collette Tayler, Chair of Early Childhood Education and Care, Graduate School of Education, University of Melbourne.

I wish to thank Peter McPhee and all Board and committee members for their commitment, expertise and direction. Their contribution to the quality of our work is immense. It is a privilege to lead enthusiastic and professional staff who provide high-quality curriculum and assessment services to the students of Victoria.



John Firth

The year in review

Vision

Every young Victorian thrives, learns and grows to enjoy a productive, rewarding and fulfilling life, while contributing to their local and global communities.

Mission

To provide high-quality curriculum, assessment and reporting that promotes individual lifelong learning.

Outcomes

Early childhood years 0–8

Maximise the health, wellbeing and cognitive development of children through integration of learning and care, and ensure a seamless learning transition between the early and primary years.

Middle years 9–15

Provide curriculum and assessment services that give students a solid foundation of knowledge, skills and personal attributes for further study.

Post-compulsory years 16+

Provide study choices, assessment and reports of student learning to promote successful transition to further work or study.

Key achievements

This section provides an overview of the major achievements and activities, specific to the VCAA outcomes, that occurred during the reporting period.

Early childhood years 0–8 and middle years 9–15

- A strategic partnership was developed with the Office for Children and Portfolio Coordination in the DEECD to contribute to the successful development of the national EYLF.
- Progress was made according to planned timelines in developing the VEYLDF in partnership with the Office for Children and Portfolio Coordination.
- Stakeholder forums in the early childhood sector were successfully established and managed.
- The Aboriginal Languages Protocols and Standards for inclusion in the VELS LOTE domain were completed.
- New forms of stakeholder engagement with tertiary educators and teacher graduates were developed.
- The VELS support materials website was redeveloped.
- New VELS implementation resources were published.
- The VCAA Board Victorian National Curriculum Steering Committee was established.
- Responses to interim National Curriculum Board discussion papers were submitted.
- Ten regional forums and four subject-based consultation forums on proposed national curriculum were delivered with over 1000 teachers and educators attending.
- Curriculum Branch staff were seconded/appointed to key roles in the development of national curriculum.
- The VCAA collaborated with the New South Wales Department of Education and Training to develop and apply generic performance descriptors (A–E) to student work samples in English and Mathematics.
- The VCAA collaborated with the DEECD to initiate the Sample Assessment Project (SAP) to develop new assessment tools for the domains of Thinking Skills, Health and Human Development and Geography.
- Conference papers were delivered to international audiences in Estonia on the place of dialogue in school education and Finland on ICT tools for visualisation of thinking.
- The NAPLAN 2008 reporting process was successfully implemented, with parents and schools receiving their results on time.
- The existing Achievement Improvement Monitor (AIM) Data Service, which provides Victorian schools with a range of online reports for the AIM, was successfully modified to incorporate NAPLAN school data and was supported by high-quality, extensive professional development for school personnel.

- NAPLAN 2009 tests were successfully implemented in Victorian schools with the processing of results meeting the required performance standards.
- A series of six English and six Mathematics progress tests were released to schools in October 2008 through the On Demand assessment system.
- There was a significant increase in schools accessing the On Demand system with the number of test downloads up from 15,008 in 2008 to 41,330 in 2009.
- An independent survey regarding the effectiveness of the On Demand assessment program was conducted with all stakeholders and the results used as the basis for future planning.

Post-compulsory years 16+

- Reviews of seven VCE studies were completed within agreed timelines.
- Implementation briefings for seven revised studies were conducted statewide.
- Reviews of nine VCE studies commenced.
- The strategic review of the *VCE Study Design Style Guide* began.
- The review of the Extension Studies program commenced.
- Growth in VCAL enrolments from 15,600 in 2008 to 17,249 in 2009 (as at May 2009) was recorded.
- Growth in Vocational Education and Training (VET) enrolments from 55,249 in 2007 to 57,989 in 2008 was recorded.
- Conference papers to international audiences in the United Kingdom and the United States were delivered on assessment in senior secondary schools, the use of ICT in Mathematics education and the place of applied learning in the secondary school curriculum.
- A training program for the delivery of the VET in Schools program was provided for 20 educators in Brunei.
- Following a review of the 2008 processes, infrastructure and processes enabling the marking of the General Achievement Test (GAT) online were successfully maintained with enhancements.
- Planning for online marking of some VCE subjects commenced.
- Statewide briefings were held for teachers on the assessment of VCE school-assessed coursework and for senior school coordinators on curriculum and assessment, including statistical moderation.
- Security arrangements for the conduct of the VCE examinations were appropriate with no breaches of security reported.
- Enhanced professional development sessions were developed for the VCE Data and Examination Results Services, which empowered school staff to analyse their own school's performance during the session and on return to their school.

Summary of financial results

The 2008–09 financial year was the seventh full operating year for the VCAA.

The main source of funding for the VCAA's operations is the Department of Education and Early Childhood Development. The balance of funding is derived from a number of external sources including overseas student fees, publication sales, student services and royalties.

Revenue totalled \$49.3 million, compared with \$51.3 million in the previous year. This was due primarily to a \$2.4 million reduction in capital grant funding and a reduction of \$2.5 million in other income. This was offset by an increase in VCAA's operating appropriation of \$1.3 million, Commonwealth grants by \$0.5 million, special funding by \$0.9 million and royalties by \$0.2 million.

Expenditure totalled \$49.2 million, compared to \$46 million in the previous year. This equated to a surplus of \$0.2 million being reported for the 2008–09 financial year, compared to a surplus of \$5.3 million in the previous year.

Balance sheet net assets increased by \$0.2 million, represented by a \$2.1 million decrease in total assets offset by a decrease in total liabilities of \$2.3 million.

Total assets over the 2008–09 financial year decreased by \$2.1 million. Receivables from the DEECD decreased by \$2.4 million but this was offset by an increase of \$0.3 million in other receivables.

Liabilities decreased by \$2.3 million mainly as a decrease in accrued expenses of \$2.7 million, again offset by an increase in accrued employee benefits of \$0.4 million.

There are presently no known events that could adversely affect the operation of the VCAA during the next reporting year.

Summary of financial position

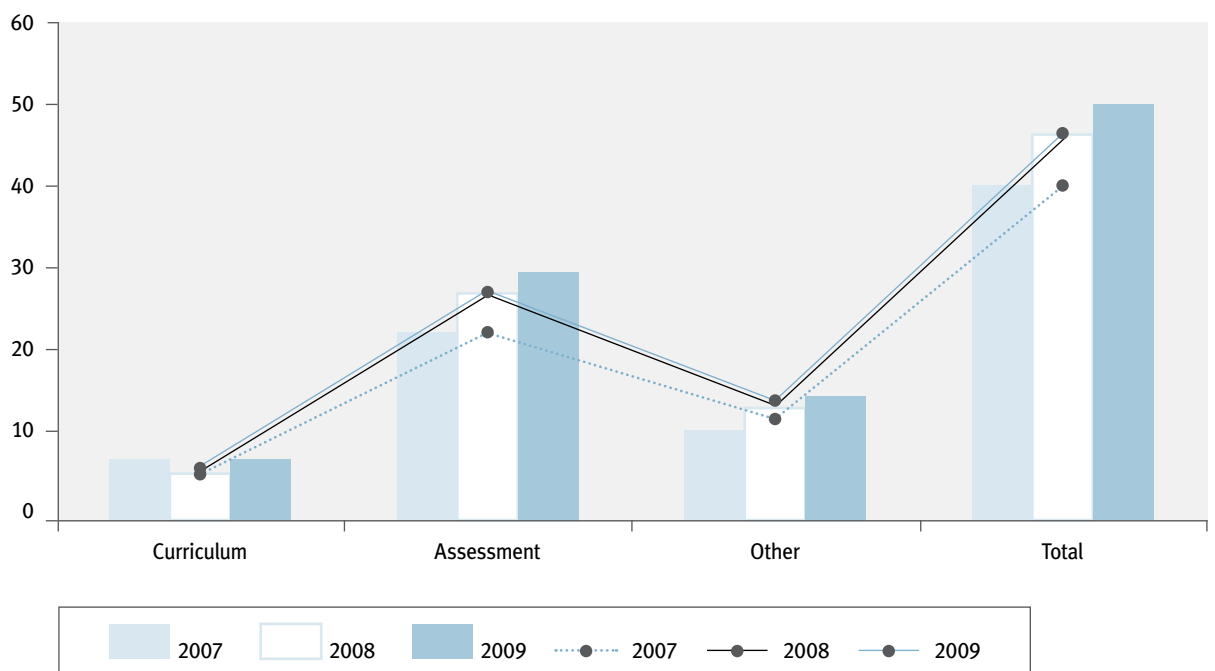
	Surplus/(Deficit)	Revenue	Expenses	Assets	Liabilities
30 June 2009	168,839	49,334,999	49,166,160	16,055,259	6,205,815
30 June 2008	5,291,207	51,353,394	46,062,187	18,166,565	8,485,960
30 June 2007	(509,283)	39,932,858	40,442,141	13,861,233	9,471,835

Performance against budgetary objectives as at 30 June 2009

	Actual \$			Budget \$		
	2009	2008	2007	2009	2008	2007
Revenue	49,334,999	51,353,394	39,932,858	47,662,688	53,950,784	38,667,748
Expenditure						
Assessment	29,992,737	28,589,757	23,942,312	29,009,121	28,620,021	23,091,763
Curriculum	5,554,409	4,977,108	5,635,421	6,020,618	5,041,535	6,036,460
Other	13,619,014	12,495,322	10,864,408	12,915,809	13,088,995	9,986,786
Total	49,166,160	46,062,187	40,442,141	47,945,548	46,750,551	39,115,009
Operating result	168,839	5,291,207	(509,283)	(282,860)	7,200,233	(447,261)

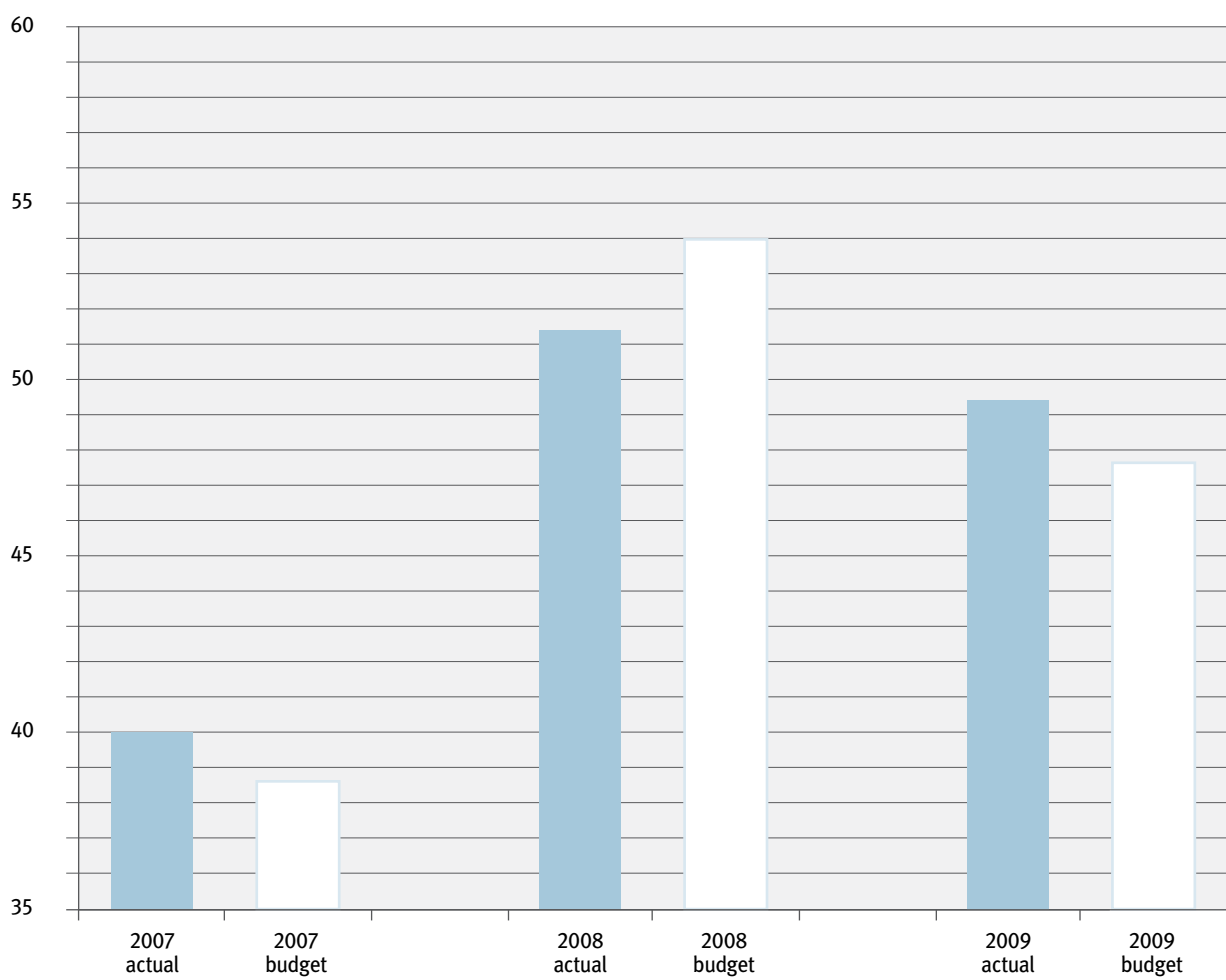
Expenditure (actual vs budget)

Millions



VCAA revenue

Millions



About the Victorian Curriculum and Assessment Authority

Governance

Establishment

The VCAA came into operation on 1 March 2001 and was the successor to the Board of Studies. The VCAA Board steers the VCAA on behalf of the Minister for Education while the Chief Executive Officer (CEO) manages the VCAA on behalf of the Minister. The CEO is responsible to the VCAA for policy and operational matters and to the Secretary for budgetary, personnel and other administrative matters. The VCAA is accountable to the Minister for Education.

Objectives

The *Education and Training Reform Act 2006* sets out the following objectives for the VCAA:

- to develop high-quality courses and curriculum and assessment products and services
- to carry out functions as a body registered under Chapter 4¹
- to provide linkages that will facilitate movement between those courses and other courses.

The VCAA must act within the scope of the functions and powers conferred upon it by the Act and other relevant legislation. The functions and powers of the VCAA are set out in sections 2.5.3 and 2.5.5 of the *Education and Training Reform Act 2006*.

VCAA Board

Board membership

The 14 members of the VCAA Board are drawn from educationists and community representatives.

The members of the Board for the reporting period were: Esmerelda Bamblett, Tony Coppola, Professor Peter Dawkins, Polly Flanagan, Tony Larkin, John Maddock, Professor Peter McPhee, Vicki Miles, Glen Pearsall, Catherine Pianta, Debra Punton, Helen Staindl, Professor Collette Tayler and Professor Sue Willis.

During 2008–09, two new Board members were appointed for three-year terms: Professor Collette Tayler and Vicki Miles on 16 July 2008. John Maddock, Debra Punton, Esmerelda Bamblett, Glen Pearsall and Helen Staindl were each reappointed for a further three-year term from 5 May 2009. Catherine Pianta resigned from the Board on 27 April 2009.

¹ Pursuant to s. 4.3.10 of the Act, the VCAA is registered for a five-year period, commencing 30 September 2007, as a body that awards, confers and issues registered qualifications (VCE and VCAL) with the VRQA.

VCAA committees

Executive Committee

The Executive Committee, established under section 2.5.7 of the *Education and Training Reform Act 2006*, provides recommendations to the Board and acts under the delegation of the VCAA's power in matters of urgency and matters related to overseas programs, Review Committee decisions, issues with sectoral implications, approval for use of common seal for contracts over \$100,000, legislative compliance, and confidential and sensitive matters.

In 2008–09, the Executive Committee comprised the VCAA Chair Professor Peter McPhee, Chief Executive Officer John Firth, Debra Punton, Tony Larkin and Professor Peter Dawkins.

Audit Committee

In 2008–09, the VCAA Audit Committee comprised four Board members: John Maddock (Committee Chair), Tony Coppola, Catherine Pianta and Tony Larkin, and two coopted external members, Stuart Alford and Peter McMullin. The Audit Committee is responsible for governance, risk management and business assurance of the VCAA.

The prime functions of the Committee are to:

- foster an ethical culture within the VCAA in conjunction with senior management and the VCAA Board
- monitor compliance with relevant acts and regulations, and with any agreements negotiated with funding bodies
- provide advice to the VCAA Board on governance matters
- monitor, improve and maintain the credibility and objectivity of the accountability process (including financial reporting)
- provide a formal forum for communication between the VCAA Board and senior financial management
- improve the effectiveness of the internal and external audit functions, providing a forum for communication and reporting between the VCAA Board and the internal and external auditors
- monitor the quality of internal and external reporting of financial and non-financial information.

P–10 Curriculum and Assessment Committee

The P–10 Curriculum and Assessment Committee comprised VCAA Board members plus the following coopted members: Professor Jillian Blackmore, Tony Mackay and Professor Peter Stacey.

The Committee provides expert advice and makes recommendations to the Board on:

- policies, standards and criteria for the development of curriculum and assessment programs for students in Years P–10
- the development and evaluation of the VELS for Years P–10
- the relationship between P–10 curriculum and post-compulsory pathways in education and training, including the VCE
- the implementation of NAPLAN
- the monitoring and reporting of student participation in P–10 assessment programs
- the provision of material for schools and of professional development for teachers to support the implementation of VCAA P–10 curriculum and assessment programs
- research on matters relating to P–10 curriculum, standards and assessment.

Post-compulsory Curriculum and Assessment Committee

The Post-compulsory Curriculum and Assessment Committee comprised VCAA Board members plus the following coopted members: Professor Jillian Blackmore, Tony Mackay and Professor Peter Stacey.

The Committee provides expert advice and makes recommendations to the VCAA Board on:

- the development, evaluation and approval of curriculum and assessment in the post-compulsory years
- policies, criteria and standards for curriculum, assessments and courses designed to be undertaken in the post-compulsory years
- policy and procedures for the design, delivery and evaluation of assessments and assessment products and services for the VCE, VCAL and other post-compulsory qualifications available to students
- patterns of participation and quality of outcomes relating to courses of study in the post-compulsory years including related professional development and research
- the provision of material for schools and of professional development for teachers to support the implementation of post-compulsory curriculum and assessment programs
- research on matters relating to post-compulsory curriculum and assessments.

Review Committee

The Review Committee consists of three persons who are either members of the VCAA Board or staff of the VCAA. A Board member chairs Review Committee hearings. The Review Committee acts on the VCAA Board's behalf and is responsible for:

- hearing student appeals against penalties imposed by schools on students for breaches of rules relating to school-assessed tasks and school-assessed coursework
- hearing charges alleging serious breaches of rules relating to VCE examinations and imposing penalties where appropriate
- when necessary, cancelling or altering student results.

Appeals Committee

A student affected by a decision of the Review Committee, other than a decision made under section 2.5.2.1 of the *Education and Training Reform Act 2006*, may apply for a review of the decision by the Appeals Committee on the grounds that the decision was unreasonable and/or the penalty imposed was too harsh.

The Appeals Committee is an independent body with panel members appointed by the Minister for Education. Members must not be a member of the VCAA Board or staff.

VCE Review Committees and Study Reference Groups

VCE Review Committees are established to review and evaluate VCE studies and to prepare proposals for new and revised studies for the approval of the VCAA Board. These committees include practising VCE teachers from each sector, academic and curriculum experts, and business and training sector representatives (see Appendix 1).

VCAA Study Reference Groups oversee the development of new VCE studies.

Organisation structure

Chair, VCAA Board

Professor Peter McPhee

Professor Peter McPhee was appointed VCAA Chair in October 2006 and Provost of the University of Melbourne in September 2007. The latter role brings together the management of academic and student support functions with particular responsibilities for the quality of teaching and learning at undergraduate and postgraduate levels and for the whole-of-campus student experience. He has held a Personal Chair in History at the University of Melbourne since 1993 and has been Deputy Dean and Acting Dean of the School of Graduate Studies, Head of the Department of History and Officer and President of the Academic Board. Professor McPhee has been elected a Fellow of the Australian Academy of the Humanities and a Fellow of the Academy of Social Sciences, and was awarded a Centenary Medal for Services to Education. Most recently, Professor Peter McPhee led the Curriculum Commission at the University, the largest overhaul to the curriculum in 150 years, which saw the Melbourne Model come into effect in 2008.

Chief Executive Officer

John Firth

John Firth has been CEO of the VCAA since August 2005. Previously, he managed the Curriculum Branch at the VCAA and its predecessor, the Board of Studies, for 12 years. John has been responsible for the development of the first P–10 curriculum framework for Victorian schools – the Curriculum and Standards Framework; its substantial revision in 1998 and its replacement by the VELS in 2004. He played a leading role in the full recognition of VCE VET and the successful development and implementation of the VCAL. John is a member of the Department Portfolio Board and has forged close relationships with each of the sector authorities in Victoria. In 2009, he was appointed as a member of the ACARA.

General Manager, Assessment and Reporting

Dr David Philips

The General Manager, Assessment and Reporting Branch, is responsible for policies and procedures associated with assessment, certification, analysis and reporting of student achievement. The Branch also collects and processes students' enrolment and assessment data and conducts measurement activities.

David has held management positions in educational knowledge and research, secondary examination implementation, policy and research, and assessment research and development project contracts.

Acting Assistant General Manager, Assessment Operations

Joe Pellegrino

The responsibilities of the Acting Assistant General Manager, Assessment Operations, include Centre Management, Assessment Operations, Assessment Services and Resources, P–10 Assessment and VCE examinations. The primary task of staff at the Assessment Centre is to develop and implement operational processes associated with the setting, security, assessment and processing of VCE written examinations, VCE Arts Performance and LOTE oral examinations, Years 3, 5, 7 and 9 NAPLAN tests, school-assessed coursework and visitation review, and appointment of all sessional assessment staff.

Joe has worked in the areas of P–10 assessment, assessment operations and project management.

General Manager, Curriculum

David Howes

The General Manager, Curriculum, is responsible for the operations of the Curriculum Branch, which includes leadership of project teams, VCE Review Committees, VELS Working Groups, the Vocational Education Reference Group and the Curriculum and Assessment committees of the VCAA Board. These committees and groups provide advice and recommendations to the VCAA on the development, implementation and monitoring of the VCE and VCAL, including VET programs, and the P–10 VELs.

David's professional background includes acting executive roles within the Department of Education and Early Childhood Development and education advisory roles for state government.

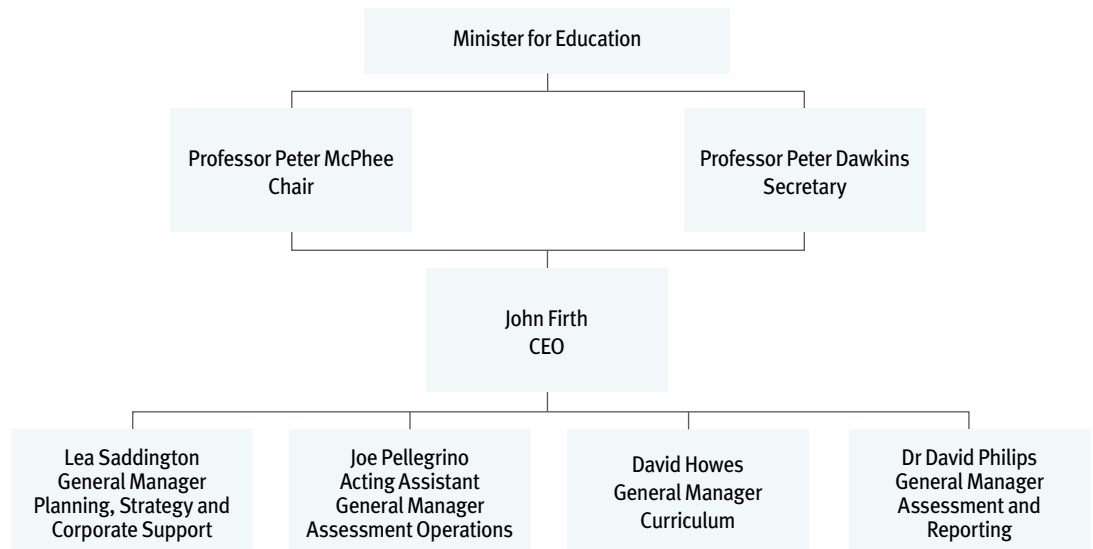
General Manager, Planning, Strategy and Corporate Support

Lea Saddington

The General Manager, Planning, Strategy and Corporate Support, is responsible for managing the Corporate Services Branch, which is responsible for supporting VCAA business including Board Governance, Strategic Policy and Planning, Corporate Governance, Finance, Human Resources, Information Technology, Public Affairs and Legal Services.

Lea has worked at executive level in a number of statutory authorities and in the private sector.

Organisation chart at 30 June 2009



VCAA staff establishment

At June 2009, the VCAA had an establishment of 201.1 full-time equivalent positions. During the year, the VCAA also employed approximately 322 casual employees and just over 3644 sessional employees.

More detail is provided in the workforce statistics section (see Appendix 3).

Working with the community

The VCAA ensures that the diverse nature of Australian society is reflected in all aspects of its operations. It has a strong commitment to the principles set out in Victoria’s recently published multicultural policy, All of Us. This policy sets out a framework for continuing to strengthen multiculturalism across the State and stresses the need for partnerships, harmonious community relations, advocacy and supportive programs. The VCAA is committed to valuing, respecting and meeting the needs of our culturally and linguistically diverse communities and the needs of women, youth and Aboriginal people.

Cultural and linguistic diversity

The delivery of culturally responsive programs developed by the VCAA ensures that respect and appreciation for cultural and linguistic diversity are a normal part of all curriculum and assessment policies, programs and procedures. The VCAA aims to reflect the DEECD’s Cultural Diversity Plan and the Victorian Government’s newly published strategy for schools, Education for Global and Multicultural Citizenship 2009–2013, both in its interaction with schools and within its own administrative structures and procedures.

In 2008–09, the VCAA:

- offered 46 languages at VCE level for Victorian students
- coordinated a national project to investigate strategies for improving student access to Asian and other language courses at the senior secondary school level
- participated in a national project to investigate the possibility of developing a course for heritage learners in four Asian languages
- provided a VELS parent booklet in 16 community languages
- conducted a wide range of seminars and workshops on VCE LOTE and on the implications of the VELS for the teaching of LOTE at P–10 levels, including interdisciplinary approaches and strategies for teaching Intercultural Knowledge and Language Awareness
- developed and published online annotated student work samples for nine LOTEs, covering both Pathway 1 and Pathway 2
- organised, in conjunction with the National Institute of Deaf Studies and Sign Language (La Trobe University), the filming of samples of student work for AUSLAN and published them online with appropriate annotations
- produced a DVD of procedures for the VCE AUSLAN interactive sign examination
- provided a professional development program on VCE LOTE course writing for teachers and principals from approximately 80 community-based single-study providers
- conducted regular meetings with the leadership team of the Victorian School of Languages (the biggest LOTE provider in Victoria)
- provided access to VCE courses in English as a second language (ESL) for students from non-English-speaking backgrounds
- hosted the position of National Coordinator for the Australia-wide Collaborative and Assessment Framework for Languages project until December 2008
- participated in the development of the new strategy for Victorian government schools – Education for Global and Multicultural Citizenship 2009–2013
- participated in a project conducted by Community Languages Australia and Human Rights and Equal Opportunity Commission to design curriculum materials to combat racism against Muslim students
- collaborated in a project conducted by Monash University to devise training courses for teachers in after-hours community language schools
- participated in the Ministerial Council on LOTE, ESL and Multicultural Education, the annual conference of Community Languages Victoria, the languages forum run by the DEECD, and ran sessions at the Modern Language Teachers' Association of Victoria's annual conference.

Indigenous affairs

The VCAA developed a curriculum document setting out protocols for teaching Aboriginal languages, culture and reclamation in Victorian schools and generic standards for Aboriginal languages based on the existing VELS (LOTE). The VCAA Board approved the document in June 2009. The development of the document involved a statewide community consultation commissioned by the VCAA and conducted by the Victorian Aboriginal Corporation for Languages in late 2008, with local Aboriginal Education Consultative Groups, the Victorian Aboriginal Education Association Inc., the Victorian Aboriginal Corporation for Languages and other Aboriginal community organisations. Strong endorsement was provided for the project by the Aboriginal community.

The VCAA continued to offer extensive support to schools teaching, and planning to teach, the VCE Indigenous languages study – Indigenous Languages of Victoria: Revival and Reclamation. The VCAA Indigenous Languages Implementation Group continued to meet regularly to provide support for teachers of Indigenous languages through planning professional development activities and the development of implementation support materials.

VCAA officers participated in a Monash University steering committee for a project involving the development of a web portal, which will provide access to digital resources that support the teaching of Indigenous languages in Victorian schools.

Women

The VCAA is committed to the promotion of equality of women, both in its communication with schools and within its own workforce. In developing educational programs that remain fair and accessible to all, the VCAA assures a commitment to equity and diversity at all times.

Youth

The VCAA provides advice and support for young people to help them make informed choices about pathways that will direct them into work and further study. This support includes a wide range of study options in the post-compulsory years of schooling.

Recognising achievement

The VCAA celebrates and promotes young people's achievements in several ways. This includes the annual VCE Season of Excellence where a representative sample of exemplary work in design, technology and media, and in the visual and performing arts completed by VCE students from the previous year are exhibited. Works are presented in two exhibitions – Top Arts and Top Designs. Top Screen shows short films, and the performing arts are showcased in the Top Class concert series and the final event, Top Acts. Season events are complemented by associated education programs, publications and online content.

The VCE Achiever Awards recognise the efforts of VCE students in promoting community involvement in their local school and wider community. The VCAL Achievement Awards recognise the outstanding achievements of young people who participate in the VCAL, and the contribution and achievement of VCAL teachers and partner organisations in the development and delivery of innovative VCAL programs.

The Plain English Speaking Award provides an excellent opportunity for students to build self-confidence and extend their skills in oral communication, speech writing and research.

The Margaret Schofield Memorial scholarship, coordinated by the VCAA on behalf of the Margaret Schofield Memorial Trust, is awarded to a government school student of VCE Music Performance who has been accepted into a tertiary course and is committed to a career in music performance.

Disability

The VCAA will initiate a Disability Action Plan in 2009 to review and refine its processes over the period 2009–11. The plan aims to improve outcomes for people with disabilities in relation to accessible curriculum, consultation, information and communication processes, employment, physical access to facilities and awareness among staff.

Support for students affected by bushfires

Many students were significantly affected by the tragic Victorian bushfires of 7 February 2009. Students suffered loss of family, friends and neighbours and loss of property and dislocation. Transport routes were cut or cancelled and students were unable to attend school. Some students were involved in fighting fires or in protecting property.

In determining how the VCAA could best support these students, school cluster consultation sessions were held at Yea High School, the Gippsland Regional Office, Diamond Valley College and Lilydale Secondary College.

In response to needs expressed at these sessions, the VCAA implemented a number of initiatives to help support students. These initiatives included:

- free-of-charge replacement of original study results that had been lost in the bushfires
- the provision, upon request, of extra time, for finalising enrolments by required dates
- the provision, upon request, of extra time for schools to submit marks for school-assessed coursework involving fieldwork and outdoor activities including specific study support
- the streamlining of the process for Special Examination Arrangements and Derived Examination Scores whereby schools could submit group applications for students whose performance in the June examinations was adversely affected by the bushfires
- the provision of review sessions for Unit 3 subjects being examined in June.

Review sessions

Students in bushfire-affected areas missed a significant number of VCE classes at the beginning of the school year. Teachers indicated that these students would benefit from review sessions for Unit 3 subjects being examined in June. As a result, the VCAA ran a series of review sessions in Gippsland, Emerald, Broadford and Diamond Valley in May 2009 in the following studies: Accounting, Biology, Chemistry, Environmental Science, Physics and Psychology. At each of the four locations, sessions were run over two days with three sessions per day.

National curriculum

The VCAA has contributed strongly to the development of a national curriculum. In June 2009, the new Australian Curriculum, Assessment and Reporting Authority (ACARA) was established. The ACARA has taken over the responsibility for the development of the national curriculum from the interim National Curriculum Board (NCB).

Significant developments have included the decision by Commonwealth and State Ministers for Education that the Arts should be included in the second stage of national curriculum development, together with Geography and Languages. The ministers have also requested that the ACARA provide advice on what approach should be taken to the inclusion of health and physical education, information and communication technology, design and technology, economics, business, and civics and citizenship.

The VCAA has strongly supported the development of the national curriculum. Senior staff members, Margaret Mackenzie and Lynn Redley, were seconded to the office of the NCB for periods of four and twelve months respectively. The VCAA History Manager, Pat Hincks, is one of the writers of the History curriculum. The Mathematics Manager, David Leigh-Lancaster, and Science Manager, Maria James, are members of the Reference Groups for Mathematics and Science respectively.

The VCAA Board has established a steering committee to provide advice on the development of the national curriculum. Members provide a wide cross-section of experience including the government, Catholic and independent school sectors, universities and skills training, and industry and subject associations. In addition, the Board provided advice to the NCB on key issues arising from the initial papers published by the NCB.

During 2008–09, the VCAA conducted 14 consultation forums on the national curriculum. These included six in regional Victoria and four in the metropolitan regions, and four focused on the initial four national curriculum subjects. These were attended by over 1000 participants from primary, secondary and tertiary sectors, and provided a constructive and appreciated avenue of engagement for Victorian educators.

The development of a national curriculum will represent an increasing focus of the VCAA's work in 2009–10. Immediate priorities are, first, providing clear communication to Victorian schools and other education providers about the national curriculum; second, considering transition plans for its implementation in Victoria; third, through effective consultation processes, ensuring that the national curriculum reflects the best of what Victoria currently provides and assisting the further development of Victoria's curriculum.

Early childhood years 0–8 and middle years 9–15

Early childhood

During the reporting period, significant progress was made towards the completion of one of the Victorian Government's key commitments in the Blueprint for Education and Early Childhood Development, the development of the Victorian Early Years Learning and Development Framework (VEYLDF). The VCAA is leading this work in partnership with the Office for Children and Portfolio Coordination in the Department of Education and Early Childhood Development. The purpose of the VEYLDF is to describe common goals for children from 0–8 years of age.

During 2008–09, the VCAA played an influential role in the development by the Commonwealth Government, in partnership with the States and Territories, of the first national Early Years Learning Framework (EYLF) for 0–5-year-olds. The framework and associated *Families' Guide* was prepared for its launch in July 2009. It is anticipated that an associated *Educators' Guide* will be launched later in the year.

The Victorian framework will be based on the national framework but will link the learning outcomes of the national EYLF to the VELS and will describe effective pedagogy and approaches for children from birth to 8 years of age.

Drafting and preparation for validation of the VEYLDF was completed, with implementation to begin in January 2010.

This work has been overseen by a Steering Committee jointly chaired by the VCAA and Office for Children and Portfolio Coordination. In addition, a Learning and Development Advisory Group and a Practitioner Advisory Group have been established and supported by the VCAA to inform the development of the VEYLDF.

A number of significant consultation events were held during 2008–09 including three deliberative forums. The purpose of these forums was to engage in discussion about key aspects of early childhood policy development with a range of stakeholders. Twenty-three consultations were held across Victoria in partnership with the DEECD to inform the development of the EYLF. Eight parent focus groups were held to seek views on the content of the national EYLF and directions for the Victorian framework. A VCAA e-Bulletin was established to alert peak bodies and other key stakeholders to updates and key milestones in the development of the EYLF and the VEYLDF.

A Communications strategy has been developed by the VCAA and the DEECD to outline the most effective communications approaches to support the launch and implementation of the Victorian Framework in 2009–10 and beyond.

In July 2008, the VCAA was very pleased to welcome Professor Collette Tayler, Chair of Early Childhood Education and Care at the University of Melbourne, as a new member of the VCAA Board.

P–10 curriculum

The VCAA develops quality curriculum for the compulsory years of schooling (P–10), and a range of curriculum and assessment support materials to assist teachers in the implementation of their teaching, learning and assessment programs. The VCAA also provides timely and high-quality advice to its stakeholders related to the implementation of curriculum and the development of teaching and learning programs.

Victorian Essential Learning Standards

The VCAA has continued to support all schools in the implementation of the VELS through the provision of high-quality resources. A particular focus of 2008–09 was the organisation of a number of forums for different stakeholders to support the delivery of the VELS.

Achievements

- Two forums for over 140 graduate teachers and 50 tertiary educators responsible for teacher training courses were conducted.
- VELS Impact Forums for over 100 principals and curriculum leaders were conducted.
- Resources including sample units, annotated student work samples and concepts and skills charts were published.
- The ACACA project (in conjunction with New South Wales, Queensland and Western Australia) was designed to develop and test generic performance descriptors in P–10 English and Mathematics.
- Stage 1 of the two-year Sample Assessment project in partnership with the Office for Policy, Research and Innovation in the DEECD to develop quality assessment instruments for three VELS domains was implemented.

P–10 assessment

National Assessment Program – Literacy and Numeracy 2008

The VCAA reported the results of NAPLAN 2008 to schools and parents in September 2008. Student results were referenced to the single national achievement scale, which consists of ten bands. Each year level was reported against a range of six of the bands:

- Year 3: Bands 1–6
- Year 5: Bands 3–8
- Year 7: Bands 4–9
- Year 9: Bands 5–10.

For the National Assessment program achievement bands, the higher the band, the greater the complexity of the skills assessed.

Parents of children who undertook the NAPLAN 2009 tests were issued with a report that showed their child’s achievement in Reading, Writing, Language Conventions (spelling, grammar and punctuation) and Numeracy. Individual results were referenced to the national average and the middle 60 per cent of all students who completed the test.

For NAPLAN testing, national benchmarks were replaced by a National Minimum Standard (NMS) for each year level. Whereas the national benchmarks were defined by a discrete set of skills and were represented as a single point on each jurisdiction’s assessment scale, the NMS encompasses an entire band and therefore represents a wider range of the typical skills demonstrated by students at this level.

Students with results in the band representing the NMS typically demonstrated the basic elements of literacy and numeracy for that year level.

Relationship between year levels and the National Minimum Standards

Year level	Below NMS	At NMS	Above NMS
Year 3	Band 1	Band 2	Band 3–6
Year 5	Band 3	Band 4	Band 5–8
Year 7	Band 4	Band 5	Band 6–9
Year 9	Band 5	Band 6	Band 7–10

Parent reports also provided interpretive text, which provided assistance in reading the report, described the content of each test and provided a summary of the typical skills and knowledge assessed at each particular band for each subject area.

National Assessment Program – Literacy and Numeracy 2009

The VCAA implemented the NAPLAN in Victoria from 12–14 May 2009, with more than 60,000 Victorian students in each of Years 3, 5, 7 and 9 undertaking Language Conventions (spelling, grammar and punctuation), Writing, Reading and Numeracy tests within the testing period.

The tests were developed under the project management of the Curriculum Corporation and based on national Statements of Learning from all States and Territories and expert advice on assessment.

The Curriculum Corporation was responsible for project direction for NAPLAN in 2008 and 2009. This responsibility included the development, trialling and construction of all final tests. Test construction was done in consultation with the VCAA and test administration authorities from all other jurisdictions, the Commonwealth Government and non-government school representatives. An independent Expert Advisory Group of internationally renowned experts in measurement and assessment also provided advice on issues relating to the quality of the tests and integrity of the data, and guided the methodologies applied in constructing and reporting on the national tests. To ensure the validity of NAPLAN testing, all test items were trialled with a sample group of students across Australia prior to the construction of the final tests.

Work has begun on NAPLAN 2010 tests and the process of item review is well underway. Trialling of proposed NAPLAN 2010 test items across Australia was planned for August 2009. The VCAA continues to take a leading role in all aspects of item development and test construction, and provides expert advice about all other matters related to NAPLAN testing.

Achievements

- NAPLAN parent reports for more than 240,000 Victorian students across approximately 2400 schools were delivered on time and within budget.
- The existing AIM Data Service was modified to enable NAPLAN results and school reports to be incorporated.
- NAPLAN school reports were delivered via the secure NAPLAN Data Service and supported with professional development for teachers, principals and curriculum leaders at multiple locations across Victoria.
- During the NAPLAN 2009 testing period, tests for more than 240,000 Victorian students were delivered to, administered by and returned from more than 2400 schools, within budget and to scheduled timelines. The work involved over 330 markers and centre leaders.

On Demand Assessment

On Demand Assessment is an online resource for teachers that offers tests designed to link to curriculum and standards. Both general ability tests and topic-specific assessments are provided. On Demand tests can be administered to a single student and/or a whole class.

The VCAA conducted professional development sessions for teachers and school assessment personnel across Victoria and a series of progress tests were released to schools in October 2008.

An On Demand Project Board was established to ensure that strategic objectives were clearly identified and monitored. An online survey into the On Demand Assessment program was conducted from September to December 2008.

Achievements

- Professional development sessions were conducted in metropolitan and regional centres across Victoria, with more than 750 people attending.
- Six English and six Mathematics progress tests were released in October 2008 and there were more than 750 downloads of the tests.
- Survey responses from more than 240 schools in relation to the program highlighted the popularity of the program and feedback was overwhelmingly positive.

Post-compulsory years 16+

The VCAA develops the curriculum and manages the assessment of the VCE, which enables VCE students to acquire skills and knowledge in a wide range of studies. It is also responsible for ensuring the quality of the school-assessed component of the VCE and the external examinations in June and November. The VCAL is a practical alternative to the VCE for Years 11 and 12 students and develops work-related experience, literacy and numeracy skills, and the opportunity to build personal skills. The VCAA is responsible for developing and maintaining the recognition arrangements for vocational education and training within the VCE and the VCAL.

Post-compulsory curriculum

Victorian Certificate of Education

The VCAA supports the delivery of the VCE curriculum through the provision of advice and resources to teachers. This includes access to a wide range of VCAA curriculum materials and resources on the VCAA website. The VCAA also conducts statewide professional development sessions to accompany the introduction of revised VCE studies.

The VCE curriculum is subject to rigorous quality assurance processes through annual monitoring activities and cyclical evaluation and reaccreditation. This ensures that the highest quality curriculum is available to all Victorian students.

The VCE covers a broad range of studies. Over 130 options are available at Year 12 level, including 46 LOTE subjects, 28 VCE VET programs and 13 school-based apprenticeships and traineeships. The VCAA provides curriculum implementation support for revised VCE studies. VCE VET programs are fully integrated within the VCE and provide students with credit in the VCE and credit for national training credentials issued within the Australian Qualifications Framework.

Victorian Certificate of Applied Learning

There are three VCAL levels: Foundation, Intermediate and Senior. Students start and complete the VCAL at the level that matches their needs and abilities. A VCAL student's learning program must comprise four compulsory curriculum strands. These are:

- literacy and numeracy skills
- work-related skills
- industry specific skills
- personal development skills.

Some students who have completed the Senior VCAL or the VCE are able to enrol in Senior Extension VCAL, a program operating in three government secondary schools.

Vocational Education and Training in Schools

VET in Schools programs allow students to combine general and vocational studies with senior secondary education. Students are also provided with pathways into training, further education and employment, and direct experience in business and industry.

Students undertaking VET in Schools through either the VCE or the VCAL are able to include nationally recognised vocational education and training in their study program. In Victoria, the term VCE VET has been adopted to clearly describe the formalised arrangements where VET certificates have been incorporated in the VCE. Most students undertaking vocational education and training as part of their VCE or VCAL are enrolled in VCE VET programs.

The VCAA develops VCE VET programs from national training package VET qualifications or nationally recognised curriculum, which can contribute directly as VCE studies. Students are able to select from a suite of vocational certificates approved by the VCAA for inclusion in the VCE.

Students may enrol in a VET certificate in a school-based apprenticeship or traineeship program in a range of industry areas promoted by industry stakeholders. Students undertaking other VET training at Certificate II level or above are eligible for block credit recognition. This provides broader pathways for VCE students because they are given access to a greater range of VET programs and the opportunity to tailor their studies to local employment circumstances. It enables greater student uptake of school-based apprenticeships and traineeships in a wider range of industries.

Through both the industry and the work-related skills strands of the VCAL, students are able to gain credit for vocational education and training undertaken in any industry or training setting.

VET in Schools enrolments

In 2008, a total of 43,489 students were enrolled in VET in Schools with 599 providers. This resulted in 57,989 certificate enrolments across a range of industry areas. These enrolments included 7313 enrolments in school-based apprenticeships and traineeships.

Achievements

- During 2008, eight VCE studies were reviewed: Art, Business Management, Economics, Classical Studies, Studio Arts, Texts and Traditions, Psychology, and Health and Human Development. Consequently, teacher professional development programs are being conducted in 2009 and resources have been created for the newly accredited studies during the first half of 2009. The revised VCE Study Designs will be implemented in 2010.
- During 2009, the following VCE Studies are undergoing review: Information Technology, Legal Studies, Music, Agricultural and Horticultural Studies, Physical Education, Food and Technology, and Religion and Society. These revised study designs will be implemented in 2011.
- The VCAA delivered professional development (induction workshops for new VCAL providers) or sponsored professional development opportunities for VCAL teachers across all regions.
- The review of VCAL Literacy and Numeracy Skills units was completed and the VRQA reaccredited the units for a further five years.
- The VCAL Achievement Awards were organised where 34 students, four partner organisations and 19 teachers were recognised for their outstanding achievements in the VCAL.
- A total of 444 VCAL providers participated in the VCAL quality assurance process.
- The following VCE VET programs were redeveloped during 2008 and implemented in 2009: Applied Fashion Design and Technology, Business, Equine Industry, Hospitality, Interactive Digital Multimedia.
- The VCAA provided:
 - assessment handbooks for VCE studies that were revised in 2008
 - briefings for publishers advising them of changes to curriculum
 - statewide briefings on new developments in VCE VET programs and the VCAL to approximately 800 VET coordinators, VCAL coordinators, teachers, Local Learning and Employment Networks (LLENs), Local Community Partnerships (LCPs) and Registered Training Organisations in 13 locations during November and December 2008
 - activity workshops in 13 scored VCE VET programs over five days in February–March 2009 for 200 assessors from private providers, adult community education providers, TAFE institutes and schools
 - professional development seminars in partnership with subject associations for VCE VET Information Technology, Sport and Recreation, Business and Hospitality
 - professional development and presentations for teachers of Building, Community Services, Dance and Music
 - advice to Agri-Foods Industry Skills Council and consultations with the Transport and Logistics Skills Council
 - a response to the Department of Education, Employment and Workplace Relations on the proposed Job Ready Certificate that built on work undertaken on the assessment and reporting of employability skills.

The VCAA also developed high-quality materials to support the implementation of training packages and scored assessment in VCE VET programs.

Enrolments in VET in Schools continued to be popular as a result of increased flexibility in the choice of VET certificates, achieved in part through the expansion of block credit recognition arrangements and the uptake of school-based apprenticeships and traineeships.

Post-compulsory assessment

The VCAA has responsibility for both the VCE and the VCAL. The VCAA develops high-quality curriculum and assessments, teacher support materials and related professional development activities to support the delivery of the two certificates.

The VCAA also develops programs that lead to VET qualifications, a popular choice within both senior secondary qualifications.

Victorian Certificate of Education

During the November 2008 examination period, 124 written examinations – including those provided by the Collaborative and Assessment Framework for Languages – were conducted over 16 days.

All student examinations were processed and assessed, and examination scores finalised, over a period of 45 days.

Outcomes of graded assessment 2008

Students undertaking Units 3 and 4 sequences will usually participate in graded assessment although particular schools or students may opt out of graded assessment. Graded assessment comprises school-assessed coursework and/or school-assessed tasks and external examinations. In 2008, the median grade awarded was B, with 60.7 per cent of grades attained B or higher.

VCE VET programs

In 2008–09, 14 VCE VET programs provided students with the option of undertaking scored assessment of the designated Units 3 and 4 sequences.

Scored assessment is available in the following VCE VET programs: Business Administration, Community Services, Dance, Electrotechnology, Engineering Studies, Equine Industry, Financial Services, Furnishing, Hospitality (Operations), Information Technology, Laboratory Skills, Multimedia, Music Industry, and Sport and Recreation.

The study score for a VCE VET program is calculated through assessments on a set of coursework tasks and an examination at the end of the year. The score allows students to use their VCE VET programs for direct contribution to their ENTER.

VCE high grades 2003–08

	2003	2004	2005	2006	2007	2008
Total number of grades	790,462	787,625	777,182	779,045	763,368	787,814
Number of A+ grades	108,428	108,559	107,972	107,819	105,968	106,805
Percentage of A+ grades	13.7	13.8	13.9	13.8	13.9	13.6
Number of A grades	125,087	126,364	124,998	125,035	122,212	122,563
Percentage of A grades	15.8	16.0	16.1	16.0	16.0	15.6

Note: Total number of grades excludes the number NA (not assessed).

VCE study scores 2003–08

	2003	2004	2005	2006	2007	2008
Number of study scores	263,653	263,009	255,024	256,297	251,366	259,687
Students with at least one study score	75,543	76,050	74,781	74,406	74,509	75,541
Students with at least one study score of 40+	14,652	14,435	14,567	14,458	14,317	14,597
Students with at least one study score of 50	625	606	614	631	599	625
Number of study scores of 50	696	692	684	701	672	687

Victorian Certificate of Applied Learning

The VCAL is available for students in Years 11 and 12. It provides a statewide credential through which participating students can receive recognition for their achievements in programs that have traditionally not provided credit within a formal qualification. This can include recognition of learning that occurs in structured workplace settings, locally developed programs, community projects and youth development programs.

In 2008, 423 providers, comprising government schools, Catholic and independent schools, TAFE institutes and adult and community education organisations, had 15,641 student enrolments.

The On-Track destination data for Intermediate and Senior VCAL students indicated that 23.3 per cent of the 2008 VCAL students continued with further education or training and 65.8 per cent commenced an apprenticeship, traineeship or employment. This means that 89.1 per cent of VCAL students had a pathway to further education, training or work.

Achievements

- During the reporting period the VCAA:
 - awarded:
 - 47,660 VCE certificates
 - 7258 VCAL certificates
 - delivered to students’ homes:
 - 78,602 VCE statements of results
 - 76,707 GAT statements
 - 3053 VCAL statements of results
 - 14,552 VET statements of results
 - recorded 551 successful completions of university extension studies
 - delivered to students through their school:
 - 63,539 VCE statements of results
 - 11,160 VCAL statements of results
 - 5273 VET statements of results
 - delivered:
 - 523 GAT statements to overseas students (Crawford Schools)
 - 230 certificates and statements of results to overseas VCE providers
 - provided the VCAA and the VTAC joint information service for students who accessed results:
 - 5967 by telephone
 - 24,453 by SMS
 - 50,211 by Internet.
- The General Achievement Test (GAT) was marked online for the second year with improvements to the marking interface. Assessors can now view multiple pages of student responses. Online monitoring processes have also been improved, which allow for more immediate feedback to assessors.
- Security arrangements for the administration, dispatch, collection and processing of VCE examinations were maintained at existing high levels.
- A second three-year cycle of VCE examination security audit visits of all exam centres commenced in 2008.
- A series of VCE review sessions were held for students affected by the February 2009 bushfires. The sessions focused on the six mid-year examinations: Accounting, Biology, Environmental Science, Chemistry, Physics and Psychology and were held in Gippsland, Emerald, Broadford and Diamond Creek.

Financial report – 30 June 2009

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Comprehensive operating statement for the financial year ended 30 June 2009

		Year ended 30 June 2009	Year ended 30 June 2008
	Notes	\$	\$
Continuing operations			
Income from transactions			
Operating appropriations	2	37,971,200	36,602,294
Capital appropriations	2	600,000	3,000,000
Commonwealth grants	2	5,157,353	4,677,647
Other grants	2	1,222,901	309,081
User charges	2	2,302,405	2,067,963
Interest	2	408,388	436,179
Transfer employee benefits	2	0	2,748,099
Resources received free of charge	2	1,672,752	1,512,131
Total income from transactions		49,334,999	51,353,394
Expenses from transactions			
Employee benefits	3	28,535,060	26,744,524
Depreciation and amortisation	3	1,116,342	465,765
Supplies and services	3	17,829,196	17,325,720
Other expenses	3	5,226	7,222
Resources received free of charge	3	1,672,752	1,512,131
Total expenses from transactions		49,158,576	46,055,362
Net result from transactions		176,423	5,298,032
Other economic flows included in net result			
Net loss on financial instruments and contractual receivables	4	7,584	6,825
Total other economic flows included in net result		7,584	6,825
Comprehensive result		168,839	5,291,207

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

Balance sheet as at 30 June 2009

		Year ended 30 June 2009	Year ended 30 June 2008
	Notes	\$	\$
Assets			
Financial assets			
Cash and cash equivalents	5	7,930,140	3,567,406
Receivables	6	2,589,023	9,256,747
Prepayments	7	542,221	297,399
Total financial assets		11,061,384	13,121,552
Non-financial assets			
Plant and equipment	8	674,473	188,790
Leasehold improvements	8	462,647	752,677
Leased assets	8	121,273	82,629
Intangible assets	9	3,735,482	0
Work in progress	10	0	4,020,917
Total non-financial assets		4,993,875	5,045,013
Total assets		16,055,259	18,166,565
Liabilities			
Payables	11	6,083,133	8,402,255
Financial liabilities	13	122,682	83,705
Total liabilities		6,205,815	8,485,960
Net assets		9,849,444	9,680,605
Equity			
Contributed capital	14	4,698,492	4,698,492
Accumulated surplus	15	5,150,952	4,982,113
Total equity		9,849,444	9,680,605

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

Statement of changes in equity for the financial year ended 30 June 2009

	Notes	Equity at 1 July 2008	Total comprehensive result	Transactions with owners in their capacity as owners	Equity at 30 June 2009
Accumulated surplus		4,982,113	168,839	0	5,150,952
Contributed capital		4,698,492	0	0	4,698,492
Total equity at the end of financial year		9,680,605	168,839	0	9,849,444

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

Statement of changes in equity for the financial year ended 30 June 2008

	Notes	Equity at 1 July 2007	Total comprehensive result	Transactions with owners in their capacity as owners	Equity at 30 June 2008
Accumulated surplus/ (deficit)		(309,094)	5,291,207	0	4,982,113
Contributed capital		4,698,492	0	0	4,698,492
Total equity at the end of financial year		4,389,398	5,291,207	0	9,680,605

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

Cash flow statement for the financial year ended 30 June 2009

		Year ended 30 June 2009	Year ended 30 June 2008
		\$	\$
	Notes		
Cash flows from operating activities			
Receipts			
Receipts from Government		51,862,066	38,554,519
Interest received		408,388	437,930
Goods and Services Tax recovered from ATO		1,951,547	1,742,025
Other receipts		2,423,420	2,151,341
Total receipts		56,645,421	42,885,815
Payments			
Payments to employees		(28,115,108)	(26,127,651)
Goods and Services Tax paid to the ATO		(77,342)	(61,349)
Payments to suppliers		(22,093,677)	(15,891,123)
Total payments		(50,286,127)	(42,080,123)
Net cash flows from/(used in) operating activities	20	6,359,294	805,692
Cash flows from investing activities			
Payment for non-financial assets		(66,417)	(428,858)
Proceeds from sale of fixed assets		13,545	14,909
Payment for work in progress		(1,886,018)	(1,376,101)
Net cash flows from/(used in) investing activities		(1,938,890)	(1,790,050)
Cash flows from financing activities			
Repayment of finance leases		(57,670)	(57,424)
Net cash flows from/(used in) financing activities		(57,670)	(57,424)
Net increase/(decrease) in cash and cash equivalents		4,362,734	(1,041,782)
Cash and cash equivalents at beginning of the financial year		3,567,406	4,609,188
Cash and cash equivalents at end of the financial year	21	7,930,140	3,567,406

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

Notes to the financial statements 30 June 2009

Note 1 Summary of significant accounting policies

Statement of compliance

The financial report is a general purpose financial report which has been prepared on an accrual basis in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards and Interpretations (AASs). AASs include Australian equivalents to International Financial Reporting Standards.

In complying with AASs, Victorian Curriculum and Assessment Authority (VCAA) has, where relevant, applied those paragraphs applicable to not-for-profit entities.

Basis of preparation

The financial report has been prepared on the basis of historical cost, where cost is based on the fair values of the consideration given in exchange for assets.

In the application of AASs, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substances of the underlying transactions or other events are reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2009 and the comparative information presented in these financial statements for the year ended 30 June 2008.

Scope and presentation of financial statements – GAAP–GFS convergence

Early adoption of AASB 101 (September 2007)

As a result of a statewide policy to improve consistency in public sector reporting, AASB 1049 Whole of Government and General Government Sector Financial Reporting became applicable for annual reporting periods beginning on or after 1 July 2008. AASB 1049 converges Australian Generally Accepted Accounting Principles (GAAP) and Government Finance Statistics (GFS) reporting. VCAA has revised the presentation of its complete set of financial statements to align with the AASB 1049 presentation format, used in the Financial Report for the State and the general government sector. It also includes additional disclosure requirements.

(a) Reporting entity

The financial report covers the Victorian Curriculum and Assessment Authority (VCAA) as an individual reporting entity, established under the *Education and Training Reform Act 2006*. The principal address is:

Victorian Curriculum Assessment Authority
41 St Andrews Place
East Melbourne VIC 3002

The VCAA is headed by the Chief Executive Officer (CEO), whose powers and functions are set out in Part 2.5 of the Act. The CEO is responsible for the VCAA policy and operational matters and to the Secretary of the Department of Education and Early Childhood Development (DEECD) for budgetary, personnel and other administrative matters.

(b) Objectives and funding

The VCAA’s objectives are to create a school curriculum and assessment framework that supports high-quality education and the recognition of student achievements which engages students and helps them to move on to work and further study.

The VCAA is predominantly funded by accrual-based appropriations (excluding depreciation funding) from DEECD for the provision of outputs. As a statutory authority, the VCAA also derives revenue from a number of external sources, including Commonwealth Government, overseas student fees, publication sales, student services, royalties and other administrative fees.

(c) Events after reporting date

Assets, liabilities, income and expenses arise from past transactions or other past events. Where the transactions result from an agreement between the VCAA and other parties, the transactions are only recognised when the agreement is irrevocable at or before balance date. Adjustments are made to amounts recognised in the financial statements for events which occur after the reporting date and before the date the statements are authorised for issue, where those events provide information about conditions which existed at the reporting date. Note disclosure is made about events between the balance date and the date the statements are authorised for issue where the events relate to condition which arose after the reporting date and which may have a material impact on the results of subsequent years.

(d) Goods and Services Tax

Income, expenses, assets and liabilities are recognised net of the amount of associated *Goods and Services Tax (GST)*, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the balance sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the taxation authority, are presented as operating cash flows.

(e) Income from transactions

All income received by the VCAA is required to be paid into the VCAA Fund.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes. Revenue is recognised for each of the major activities as follows:

Grants

Grants are recognised as income when the VCAA gains control of the underlying assets. Where grants are reciprocal, income is recognised as performance occurs under the grant. Non-reciprocal grants are recognised as income when the grant is received or receivable. Conditional grants may be reciprocal or non-reciprocal depending on the terms of the grant.

Royalties

VCAA intellectual property is captured and maintained in a register, with royalties recognised as income when the VCAA gains control of the underlying asset.

Fees, publications and other

Fees from overseas students are recognised in the period that the service is provided. Where student fees of a reciprocal nature have been received in respect of services to be delivered in the following financial year, such amounts are deferred and disclosed as fees in advance.

Publication and other miscellaneous revenue received are recognised as revenue on provision of service.

Interest revenue

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield on the financial asset.

Resources provided and received free of charge

Contributions of resources provided free of charge are recognised at their fair value when the VCAA obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions, unless received from another government department or agency as a consequence of a restructuring of administrative arrangements. In which case, such transfer will be recognised at carrying value. Contributions in the form of services are only recognised when a fair value can be reliably determined and the services would have been purchased if not donated.

The value of the VCAA accommodation costs from the DEECD is recognised in the operating statement as an expense offset by an increase to revenue as resources received free of charge.

(f) Expenses from transactions

Grants and other payments

Grants and other payments to third parties are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as grants, subsidies and other transfer payments.

Employee benefits

Employee benefits expenses include all costs related to employment including salaries, leave entitlements and superannuation contributions. These are recognised when incurred.

Superannuation

Defined contribution plans

Contributions to defined contribution superannuation plans are expensed when incurred.

Defined benefit plans

The VCAA does not recognise any defined benefit liability in respect of these superannuation plans because the VCAA has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury and Finance centrally recognises the defined benefit liability or surplus of most Victorian government employees in such funds.

Resources provided free of charge

Resources provided free of charge are recognised at their fair value.

Depreciation and amortisation

Depreciation is provided plant and equipment, leasehold improvements, and leased assets. Depreciation is generally calculated on a straight-line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value. Leasehold improvements are depreciated over the period of the lease or estimated useful life, whichever is the shorter, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

Amortisation is provided on computer software and other intangible assets. Amortisation is generally calculated on a straight-line basis so as to write off the net cost or other revalued amount of each asset over its expected useful life to its estimated residual value.

The expected useful lives for the financial years ended 30 June 2009 and 30 June 2008 and depreciation rates are as follows:

Asset class	Useful life (in years)	
	2009	2008
Plant and equipment (including computer equipment)	3–5	3–5
Leased assets (motor vehicles)	5–10	5–10
Leasehold improvements	5	5
Intangible assets (including computer software)	5	5

Where items of plant and equipment have separately identifiable components, which are subject to regular replacement, those components are assigned useful lives distinct from the item of plant and equipment to which they relate.

(g) Other economic flows included in net result

Impairment of non-financial assets

Intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested annually for impairment (i.e. as to whether their carrying value exceeds their recoverable amount and so require write-downs) and whenever there is an indication that the asset may be impaired. All other assets are assessed annually for indications of impairment, except for financial assets and non-current assets classified as held for sale.

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their possible recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off by a charge to the operating statement except to the extent that the write-down can be debited to an asset revaluation reserve amount applicable to that class of asset.

It is deemed that, in the event of the loss of an asset, the future economic benefits arising from the use of the asset will be replaced unless a specific decision to the contrary has been made. The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell. Recoverable amount for assets held primarily to generate net cash inflows is measured at the higher of the present value of future cash flows expected to be obtained from the asset and fair value less costs to sell.

Supplies and services

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including school requisites and maintenance costs, incurred in the normal operations of the VCAA. These items are recognised as an expense in the reporting period in which they are incurred. Inventories are expensed when purchased.

(h) Financial assets

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank and investments, mainly deposits at call, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Receivables

Receivables consist of debtors in relation to goods and services, accrued employee benefits and GST input tax credits recoverable.

Receivables are recognised initially at fair value and subsequently measured at amortised cost, using effective interest rate method, less any accumulated impairment.

A provision for doubtful receivables is made when there is objective evidence that the debts will not be collected. Bad debts are written off when identified.

(i) Non-financial assets

Plant and equipment, leasehold improvements and leased assets (motor vehicles)

Plant and equipment, leasehold improvements and leased assets are measured at cost less accumulated depreciation and impairment.

Intangible assets

Intangible assets are initially recognised at cost. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to VCAA. Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets with finite useful lives are amortised on a systematic (typically straight-line) basis over the asset's useful life. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each annual reporting period.

In addition, an assessment is made at each reporting date to determine whether there are indicators that the intangible asset concerned is impaired. If so, the assets concerned are tested as to whether their carrying value exceeds their recoverable amount.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually or whenever there is an indication that the asset may be impaired. The useful lives of intangible assets that are not being amortised are reviewed each period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset.

Non-financial assets constructed by the VCAA

The cost of non-current assets constructed by the VCAA represents the software development costs capitalised for the Assessment Processing System Redevelopment (APS-R) and includes the cost of all materials used in construction, and direct labour on the project. Continued development will take place in 2009/10. Upon completion the cost will be fully amortised over the useful life of the asset.

An impairment test was applied to the project at the end of the 2008/09 financial year.

(j) Liabilities

Payables

Payables consist predominantly of creditors and other sundry liabilities. Payables represent liabilities for goods and services provided to VCAA that are unpaid at the end of the financial year. Payables are initially measured at fair value, being the cost of the goods and services, and then subsequently measured at amortised cost.

Employee benefits

Long service leave and annual leave

The liabilities for long service leave and annual leave are recognised by the Department of Education and Early Childhood Development (DEECD).

(k) Contributions by owners

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions have also been designated as contributions by owners.

Transfers of net assets arising from administrative restructuring are treated as distributions to or contributions by owners.

(l) Cash flow statement

For the purpose of the cash flow statement, cash comprises cash on hand, cash at bank, bank overdrafts and deposits at call, and highly liquid investments with short periods to maturity that are readily convertible to cash on hand and are subject to an insignificant risk of changes in value.

(m) Functional and presentation currency

The functional currency of the VCAA is the Australian dollar, which has also been identified as the presentation currency of the VCAA.

(n) Rounding of amounts

Amounts in the financial report have been rounded to the nearest dollar, unless otherwise stated.

(o) Commitments

Commitments are disclosed at their nominal value and inclusive of the GST payable.

(p) Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

(q) Prospective accounting changes

Service concessions

In December 2007, the Australian Accounting Standards Board (AASB) decided that:

- (a) the requirements of Interpretation 12 are not obligatory for public sector grantors; however
- (b) grantors are required to consider Interpretation 12 when developing their accounting policy under the hierarchy for selecting accounting policies set out in AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

The AASB did not decide on a preferred accounting policy for grantors, as the International Public Sector Accounting Standards Board (IPSASB) currently has a project looking at accounting for service concessions from an international public sector perspective. The IPSASB intends to issue an Exposure Draft in December 2009 and a new IPSASB standard is expected during 2010. Any Australian public sector standard is therefore unlikely before 2010–11.

As a result of the above and the continuing uncertainty and lack of applicable accounting guidance on the recognition and measurement by the State of assets arising from some service concession arrangements, there has been no change in policy and those assets are currently not recognised.

Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2009 reporting period. The Department of Treasury and Finance assesses the impact of these new standards and advises of their applicability and early adoption where applicable.

As advised in Note 1 VCAA has early adopted the September 2007 version of AASB 101.

As at 30 June 2009, the following standards and interpretations had been issued but were not mandatory for financial year ending 30 June 2009. VCAA has not, and does not intend to, adopt these standards early.

Standard/Interpretation	Summary	Applicable for annual reporting periods beginning or ending on	Impact on VCAA financial statements
AASB 8 Operating Segments	Supersedes AASB 114 Segment Reporting	Beginning 1 Jan 2009	Not applicable to the VCAA
AASB 123 Borrowing Costs	Option to expense borrowing cost related to a qualifying asset has been removed. Entities are now required to capitalise borrowing costs relevant to qualifying assets.	Beginning 1 Jan 2009	Not applicable to the VCAA
AASB 2007–6 Amendments to Australian Accounting Standards arising from AASB 123 (AASB 1, AASB 101, AASB 107, AASB 111, AASB 116, AASB 138, and Interpretations 1 & 12)	An accompanying amending standard, also introduced consequential amendments into other standards.	Beginning 1 Jan 2009	Not applicable to the VCAA
AASB 2008–2 Amendments to Australian Accounting Standards –Puttable Financial Instruments and Obligations arising on Liquidation (AASB 7, AASB 101, AASB 132, AASB 139 & Interpretation 2)	This Amending Standard introduces an exception to the definition of financial liability to classify as equity instruments certain puttable financial instruments and certain instruments that impose on an entity an obligation to deliver to another party a pro rata share of the net assets of the entity only on liquidation of the entity.	Beginning 1 July 2009	Not applicable to the VCAA

Standard/Interpretation	Summary	Applicable for annual reporting periods beginning or ending on	Impact on VCAA financial statements
AASB 2008–3 Amendments to Australian Accounting Standards arising from AASB 3 & AASB 127 (AASB 1, 2, 4, 5, 7, 101, 107, 112, 114, 116, 121, 128, 131, 132, 133, 134, 136, 137, 138 & 139 and Interpretations 9 & 107)	This Standard gives effects to consequential editorial changes to other Australian Accounting Standards arising from revised AASB3 and amended AASB 127.	Beginning 1 July 2009	Impact not expected to be significant
AASB 2008–5 Amendments to Australian Accounting Standards arising from the Annual Improvements Project (AASB 5, 7, 101, 102, 107, 108, 110, 116, 118, 119, 120, 123, 127, 128, 129, 131, 132, 134, 136, 138, 139, 140, 141, 1023 & 1038)	Some amendments result in accounting changes for presentation, recognition and measurement purposes. While some other amendments that relate to terminology and editorial changes are expected to have no or minimal effect on VCAA's accounting.	Beginning 1 Jan 2009	Impact is being evaluated
AASB 2008–6 Further amendments to Australian Accounting Standards arising from the Annual Improvements project (AASB 1 & AASB 5)	The amendments require all the assets and liabilities of a for-sale subsidiary to be classified as held for sale and clarify the disclosures required when the subsidiary is part of a disposal group that meets the definition of a discounted operation.	Beginning 1 Jan 2009	Not applicable to the VCAA
AASB 2008–7 Amendments to Australian Accounting Standards – Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate (AASB 1, 118, 121, 127 & 136)	Changes mainly relate to treatment of dividends from subsidiaries or controlled entities.	Beginning 1 Jan 2009	Not applicable to the VCAA
AASB 2008–8 Amendments to Australian Accounting Standards – Eligible Hedged Items (AASB 139)	The amendments to AASB 139 clarify how the principles that determine whether a hedged risk or portion of cash flows is eligible for designation as a hedged item should be applied in particular situations.	Beginning 1 July 2009	Not applicable to the VCAA
AASB 2008–9 Amendments to AASB 1049 for consistency with AASB 101	Amendments to AASB 1049 for consistency with AASB 101 (September 2007 version).	Beginning 1 Jan 2009	Not applicable to VCAA except for certain presentation formats

Note 2

Income from transactions

	2009 \$	2008 \$
Operating appropriations	37,971,200	36,602,294
Capital appropriations	600,000	3,000,000
Commonwealth grant	5,157,353	4,677,647
Other grants	1,222,901	309,081
Transfer employee benefits ⁽ⁱ⁾	0	2,748,099
User charges	1,803,791	1,739,214
Royalties	473,928	207,088
Miscellaneous income	24,686	121,661
Interest	408,388	436,179
Resources received free of charge ⁽ⁱⁱ⁾	1,672,752	1,512,131
Property rentals and outgoings		
Total revenue	49,334,999	51,353,394

⁽ⁱ⁾ Under the new *Education and Training Reform Act 2006*, VCAA staff are recognised as DEECD employees. In accordance with the Act, the VCAA current and non-current liabilities relating to employment benefits were written back in 2008 through the operating statement as these liabilities now reside within the DEECD financial statements.

VCAA receives an operating appropriation of which the employee costs are met.

⁽ⁱⁱ⁾ Free of charge relates to two separate building occupancy arrangements:

- Occupancy of 41 St Andrews Place, East Melbourne
- Occupancy of the VCAA's Assessment Centre at Coburg.

Property rentals and outgoings were paid on the VCAA's behalf by the DEECD. These amounts have been recognised in the operating statement as expenditure offset by an increase to revenue as resources received free of charge.

Note 3 Expenses

	2009 \$	2008 \$
Employee benefits		
Salaries and allowances	16,569,924	15,228,609
Fees for setting, vetting and assessing examinations	7,978,145	7,826,055
Salary on-costs	3,913,446	3,625,220
Other	73,545	64,640
	28,535,060	26,744,524
Depreciation and amortisation		
Amortisation of leasehold improvements	290,030	271,496
Amortisation of leased assets	37,775	35,490
Amortisation of intangible assets	530,932	0
Amortisation of plant and equipment	257,605	158,779
	1,116,342	465,765
Supplies and services		
Administrative expenses	836,670	866,235
Auditor-general fees	31,636	27,027
Internal audit fees	4,035	0
Computer and internet expenses	1,534,848	1,095,216
Contractors	6,744,852	7,285,414
Consultants	598,131	447,993
Doubtful debts	20,000	20,000
Exam centre supervisor grants	2,778,002	2,355,589
Freight and cartage	634,965	471,734
Furniture and equipment	67,248	157,387
Hire and leasing of venues	480,627	324,711
Motor vehicles expenses	22,508	21,711
Office supplies	214,544	233,074
Printing and production	1,502,353	1,235,425
Staff training	174,664	273,843
Teacher release and development grants	649,553	1,045,420
Travelling and personal expenses	467,185	372,378
Utilities	849,814	783,563
Warehouse rental and outgoings	217,561	166,256

Note 3 Expenses (cont.)

	2009 \$	2008 \$
Write-off of fixed assets	0	142,744
Disposal of motor vehicles	17,829,196	17,325,720
Proceeds from sale of motor vehicles	(13,545)	(14,909)
Less written-down value of fixed assets disposed	18,771	22,131
Resources received free of charge	5,226	7,222
	1,672,752	1,512,131
Total expenses	49,158,576	46,055,362

Note 4 Other economic flows included in net results

	2009 \$	2008 \$
Net loss on financial instruments and contractual receivables	7,584	6,825
	7,584	6,825

Note 5 Cash and cash equivalents

	2009 \$	2008 \$
Cash on hand	400	400
Cash at bank ⁽ⁱ⁾	7,929,740	3,567,006
	7,930,140	3,567,406

⁽ⁱ⁾ Includes investments held at call.

Note 6 Receivables

	2009 \$	2008 \$
Current contractual receivables		
Fee-paying overseas students	755,163	636,643
Other receivables	509,187	67,630
Provision for doubtful contractual receivables	(20,000)	(20,000)
	1,244,350	684,273
Current statutory receivables		
Operating appropriation receivable ⁽ⁱ⁾	815,194	3,219,260
Commonwealth grant	0	4,677,647
GST input tax credit recoverable	529,479	675,567
	1,344,673	8,572,474
Total current receivables	2,589,023	9,256,747

⁽ⁱ⁾ Monies owed by DEECD for the balance of 2008/09 operating grant at 30 June.

Note 7 Prepayments

	2009 \$	2008 \$
Current prepayments		
Software maintenance	472,245	128,057
Computer hardware	0	70,500
Operating costs	69,976	98,842
Total current prepayments	542,221	297,399

Note 8

Plant and equipment, leasehold improvements and leased assets

	2009 \$	2008 \$
Plant and equipment		
At cost	1,066,492	323,204
Less accumulated depreciation	392,019	134,414
	674,473	188,790
Leasehold improvements		
At cost	1,140,129	1,140,129
Less accumulated amortisation	677,482	387,452
	462,647	752,677
Leasehold assets		
Motor vehicles at cost	205,454	120,402
Less accumulated amortisation	84,181	37,773
	121,273	82,629
Total property, equipment and motor vehicles	1,258,393	1,024,096

Reconciliation

Reconciliations of the carrying amounts of each asset class at the beginning and end of the financial year are set out below:

	Plant and equipment \$	Leasehold improvements \$	Leased assets \$	Total assets \$
2009				
Opening balance	188,790	752,677	82,629	1,024,096
Additions	743,288	0	95,189	838,477
Disposals	0	0	(18,770)	(18,770)
Depreciation/amortisation	(257,605)	(290,030)	(37,775)	(585,410)
Closing balance	674,473	462,647	121,273	1,258,393
2008				
Opening balance	334,468	816,601	182,184	1,333,253
Additions	155,844	207,572	0	363,416
Disposals	(142,743)	0	(64,065)	(206,808)
Depreciation/amortisation	(158,779)	(271,496)	(35,490)	(465,765)
Closing balance	188,790	752,677	82,629	1,024,096

Note 9

Intangible assets

	2009 \$	2008 \$
Intangible assets		
At cost	4,266,414	0
Less accumulated depreciation	530,932	0
	3,735,482	0

Reconciliation

Reconciliations of the carrying amounts at the beginning and end of the financial year are set out below:

	Intangible assets \$	Total intangible assets \$
2009		
Opening balance	0	0
Additions	4,266,414	4,266,414
Disposals	0	0
Depreciation/amortisation	(530,932)	(530,932)
Closing balance	3,735,482	3,735,482
2008		
Opening balance	0	0
Additions	0	0
Disposals	0	0
Depreciation/amortisation	0	0
Closing balance	0	0

Note 10

Work in progress

	2009 \$	2008 \$
Work in progress	0	4,020,917
	0	4,020,917

Reconciliation

Reconciliations of the carrying amount for work in progress at the beginning and end of the financial year is set out below:

	Work in progress \$	Total work in progress \$
2009		
Opening balance	4,020,917	4,020,917
Additions	965,715	965,715
Transferred to fixed and intangible assets	(4,986,632)	(4,986,632)
Closing balance (i)	0	0
2008		
Opening balance	2,560,536	2,560,536
Additions	1,460,381	1,460,381
Closing balance	4,020,917	4,020,917

Note 11 Payables

	2009 \$	2008 \$
Current contractual payables		
Accrued employee benefits	2,290,646	1,870,694
Fees in advance	517,546	500,083
Amounts payable to government departments	244,636	0
Accrued expenses	2,926,510	5,662,781
Other payables	67,329	0
	6,046,667	8,033,558
Current statutory payables		
GST payable	36,466	3,198
Group tax payable	0	365,499
	36,466	368,697
Total current payables	6,083,133	8,402,255

Note 12 Employee benefits

(a) Provision for employee benefits

	2009 \$	2008 \$
Current		
Long service leave		
Short term at nominal value	0	0
Long term at present value	0	0
Annual leave		
Short term at nominal value	0	0
	0	0
Non-current		
Long service leave	0	0
Total	0	0

Reconciliation	2009 \$	2008 \$
Opening balance	0	4,568,404
Additional provisions recognised	0	1,260,510
Reductions arising from payments/other sacrifices of future economic benefits	0	(991,157)
Reduction due to changes in the capture of employee benefits	0	(4,837,757)
Closing balance	0	0

Under the new *Education and Training Reform Act 2006*, VCAA staff are recognised as DEECD employees. In accordance with the Act the current and non-current liabilities relating to employment obligations have been written back through the operating statement as these liabilities now reside within the DEECD financial statements.

(b) Government employees' superannuation fund

Superannuation contributions for the reporting period are included as part of salaries and associated costs in the operating statement of the VCAA.

The name and details of the major employee superannuation funds and contributions made by the VCAA are as follows:

Payments to the State Superannuation Fund and the Victorian Superannuation Fund were made during the 2007–08 financial year by DEECD, in respect to permanent staff positioned within VCAA. DEECD was reimbursed an amount of \$1,588,523 at balance date for these contributions, which has been calculated at an average rate of 10.60 per cent of actual salaries.

In addition to the above, the VCAA paid contributions on behalf of eligible casual and sessional employees into 62 different funds. Contributions are calculated at a rate of 9 per cent pursuant to the provisions of the *Superannuation Guarantee Act 1992*.

	2009 \$	2008 \$
Total contributions	733,682	723,851
Comprised of:		
VicSuper	670,579	670,471
Catholic Super Fund	16,638	13,846
Tertiary Education Super Scheme	11,776	10,891
Other (2009 – 59 different funds) (2008 – 49 different funds)	34,689	28,643

The VCAA has no loans from the employee superannuation funds.

No liability is recognised in the balance sheet for the VCAA's share of the state's unfunded superannuation liability. The State's unfunded superannuation liability has been reflected in the financial statements of the Department of Treasury and Finance.

Note 13 Financial liabilities

	2009 \$	2008 \$
Current		
Motor vehicles under finance lease	85,638	51,814
Non-current		
Motor vehicles under finance lease	37,044	31,891
Total financial liabilities	122,682	83,705

Note 14 Contributed capital

	2009 \$	2008 \$
Balance 1 July	4,698,492	4,698,492
Contributions of equity	–	–
Balance 30 June	4,698,492	4,698,492

Note 15 Accumulated surplus/(deficit)

	2009 \$	2008 \$
Accumulated surplus/(deficit) at the beginning of the financial year	4,982,113	(309,094)
Net result for the reporting period	168,839	5,291,207
Accumulated surplus at the end of the financial year	5,150,952	4,982,113

Note 16

Financial instruments

Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instruments are disclosed in Note 1 to the financial statements.

(a) Interest rate risk

The VCAA's exposure to interest rate risks and the effective weighted interest rate by maturity periods is set out in the table below. Interest rates of financial assets and financial liabilities, recognised at balance date, are as follows:

	Notes	Weighed average effective interest rate %	Variable interest rate	Maturity dates		Non-interest bearing	Total
				Less than 1 year	1–5 years		
2009							
Financial assets:							
Cash and cash equivalents	4	5.76%	7,930,140	–	–	–	7,930,140
Receivables	6		–	–	–	2,589,023	2,589,023
			7,930,140	–	–	2,589,023	10,519,163
Financial liabilities:							
Payables	10		–	–	–	5,565,587	5,565,587
Financial liabilities	12	7.28%	–	85,638	37,044	–	122,682
			–	85,638	37,044	5,565,587	5,688,269

	Notes	Weighed average effective interest rate %	Variable interest rate	Maturity dates		Non-interest bearing	Total
				Less than 1 year	1–5 years		
2008							
Financial assets							
Cash and cash equivalents	4	6.75%	3,567,006	–	–	400	3,567,406
Receivables	6		–	–	–	9,256,747	9,256,747
			3,567,006	–	–	9,257,147	12,824,153
Financial liabilities							
Payables	10		–	–	–	7,902,172	7,902,172
Financial liabilities	12	6.94%	–	51,814	31,891	–	83,705
			–	51,814	31,891	7,902,172	7,985,877

(b) Fair values

The aggregate fair value of financial assets and financial liabilities, recognised at balance date, are as follows:

	Total carrying amount and aggregate net fair value as per balance sheet	
	2009 \$	2008 \$
(i) Financial assets		
Cash assets	7,930,140	3,567,406
Receivables	2,589,023	9,256,747
Total financial assets	10,519,163	12,824,153
(i) Financial liabilities		
Payables	5,565,587	7,902,172
Financial liabilities	122,682	83,705
Total financial liabilities	5,688,269	7,985,877

The following methods and assumptions are used to determine the net fair values of financial assets and financial liabilities:

Recognised financial instruments

Cash and other financial assets: The carrying amount approximates fair value because of their short-term maturity.

Receivables and payables: The carrying amount approximates fair value.

Financial liabilities: The carrying amount approximates fair value.

(c) Credit risk

Credit risk arises when there is the possibility of the VCAA's debtors defaulting on their contractual obligations resulting in financial loss to the VCAA. The VCAA measures credit risk on a fair value basis and monitors risk on a regular basis. Credit risk to the VCAA's financial assets is minimal because the main debtor is DEECD.

(d) Liquidity risk

Liquidity risk arises when the VCAA is unable to meet its financial obligations as they fall due. The VCAA operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, make payment within 30 days from the date of resolution. In addition, to support DEECD's request that the VCAA draw on accumulated reserves to fund operating activities the Secretary has signed a letter of comfort.

(e) Market risk

The VCAA's exposure to market risk is primarily through interest rate risk with no exposure to foreign currency and other price risks.

(f) Sensitivity analysis disclosure

The VCAA has performed a sensitivity analysis relating to its exposure to interest risk at balance date. This sensitivity analysis demonstrates the effect on the current year results and equity which could result from a change in this risk.

Interest rate sensitivity analysis

At 30 June 2009, the effect on the profit and equity as a result of changes in the interest rate, with all other variables remaining constant would be as follows:

	2009 \$	2008 \$
Change in profit		
Increase in interest rate by 1%	79,301	35,674
Decrease in interest rate by 1%	79,301	35,674
Change in equity		
Increase in interest rate by 1%	79,301	35,674
Decrease in interest rate by 1%	79,301	35,674

The above interest rate sensitivity analysis has been performed on the assumption that all other variables remain unchanged.

Only cash and cash equivalents would be affected by a movement in interest rates as other financial instruments are either interest free or subject to fixed interest rates.

No sensitivity analysis has been performed on foreign exchange risk, as the VCAA is not exposed to foreign currency fluctuations.

Note 17

Responsible persons

Responsible persons and executive officers

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding the responsible Ministers and the responsible persons for the reporting period.

Names

The persons who held the positions of Ministers and accountable officers in the VCAA at any time during the financial period are as follows:

Responsible Minister

Minister for Education

The Hon. Bronwyn Pike, MP 1 July 2008 – 30 June 2009

Acting Minister for Education

The Hon. Maxine Morand, MP 1 July 2008 – 11 July 2008
6 February 2009 – 22 February 2009
14 June 2009 – 21 June 2009

Accountable Officer

Mr John Firth

VCAA Board Members

Professor Peter McPhee, Chair

Ms Esmeralda Bamblett Reappointed 5 May 2009

Mr Tony Coppola

Professor Peter Dawkins

Ms Polly Flanagan

Mr Tony Larkin

Mr John Maddock Reappointed 5 May 2009

Ms Vicki Miles Appointed 16 July 2009

Mr Glen Pearsall Reappointed 5 May 2009

Ms Catherine Pianta Term concluded 27 April 2009

Ms Debra Punton Reappointed 5 May 2009

Ms Helen Staindl Reappointed 5 May 2009

Professor Collette Tayler Appointed 16 July 2009

Professor Sue Willis

Remuneration of responsible persons

Remuneration received or receivable by the accountable officer and VCAA Board members (responsible persons) in connection with the management of the VCAA during the reporting period is shown below in relevant income bands.

Income	2009	2008
\$0	5	5
\$1–\$9,999	8	8
\$30,000–\$39,999	1	1
\$220,000–\$229,999		1
\$230,000–\$239,999	1	
Total remuneration received, or due and receivable by responsible persons:	\$306,754	\$282,684

Amounts relating to the Ministers are reported in the financial statements of the Department of Premier and Cabinet.

Remuneration of executives

The number of executive officers and their remuneration during the reporting period are shown in the first two columns in the table below in their relevant income bands. The base remuneration of executive officers is shown in the third and fourth columns. Base remuneration is exclusive of bonus payments, long service leave payments, redundancy payments and retirement benefits.

Several factors have affected total remuneration payable to executives over the year, including contract renegotiation, new appointments, retirements and bonus payments. These bonus payments depend on the terms of the individual employment contracts. This has had an impact on total remuneration due to the inclusion of annual leave, long service leave payments and retirement benefits.

The executive officers receiving total remuneration exceeding \$100,000 during the reporting period are shown in the table below in their relevant income bands.

Income band	Total remuneration		Base remuneration	
	2009 No.	2008 No.	2009 No.	2008 No.
\$120,000–129,999				1
\$130,000–139,999	1		1	1
\$140,000–149,999		1		
\$160,000–169,999	1	1	2	1
\$170,000–179,999	1	1		
Total numbers	3	3	3	3
	\$562,226	\$481,909	\$550,623	\$426,231

Note 18 Economic dependency

The VCAA is dependant on the State Government, through the DEECD for a significant volume of its operating revenue, provision of human and employment resources, information system support, financial facilities and ongoing financial support as reported in note 1. A letter of comfort is negotiated annually with DEECD.

Note 19 Segmental reporting

The VCAA operates predominately in the education sector and its primary responsibility is the development of curriculum and assessment for all Victorian schools.

Note 20

Reconciliation of net result for the period to net cash flows from operating activities

	Year ended 30 June 2009	Year ended 30 June 2008
	\$	\$
Net result for the period	168,839	5,291,207
Non-cash movements		
Depreciation of plant and equipment	257,605	158,779
Amortisation of leasehold improvements	290,029	271,496
Amortisation of intangible assets	530,932	0
Amortisation of leased assets (motor vehicles)	37,775	35,490
Bad debts	27,584	26,825
Movements included in investing and financing activities		
Loss/(profit) on sale of assets	5,225	149,966
Movements in assets and liabilities		
Receivables	6,909,239	(4,036,367)
Other current assets	(244,822)	(186,348)
Accounts payable	(1,623,112)	3,663,048
Employee benefits – Annual leave provision	0	(1,192,870)
Employee benefits – Long service leave provision	0	(3,375,534)
Net cash flows from/(used in) operating activities	6,359,294	805,692

Note 21

Reconciliation of cash

For the purposes of the statement of cash flows, the VCAA considers cash to include amounts on hand and amounts held in the bank and investment accounts. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

	As at 30 June 2009	As at 30 June 2008
	\$	\$
Cash on hand	400	400
Cash at bank	7,929,740	3,567,006
Total cash at end of period	7,930,140	3,567,406

Note 22

Remuneration of auditors

	2009	2008
	\$	\$
Audit general fees	31,636	27,027
Internal audit fees	4,035	0
	35,671	27,027

Note 23

Operating leases

	2009	2008
Non-cancellable operating leases payable	\$	\$
Not longer than one year	176,105	208,401
Longer than one year and not longer than five years	193,135	369,240
Longer than five years	0	0
Total non-cancellable operating leases payable	369,240	587,641

Note 24

Commitments for expenditure

(a) Capital expenditure commitments

	2009	2008
Intangible assets		
Payable:		
Not more than one year	1,958,371	1,156,000
Longer than one year and not longer than five years	0	0
Longer than five years	0	0
Total capital expenditure commitments	1,958,371	1,156,000

Operating expenditure commitments

	2009	2008
Outstanding commitments		
Payable:		
Not more than one year	294,319	0
Longer than one year and not longer than five years	0	0
Longer than five years	0	0
Total operating expenditure commitments	294,319	0

Note 25 Contingent liabilities and contingent assets

	2009	2008
Contingent liabilities/assets	0	0

The VCAA does not have any contingent liabilities or assets.

Note 26 Subsequent events

There are no subsequent events that have occurred subsequent to 30 June 2009.

ACCOUNTABLE OFFICER'S AND CHIEF FINANCE AND ACCOUNTING OFFICER'S DECLARATION

We certify that the attached financial statements for the VCAA have been prepared in accordance with Standing Direction 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian accounting standards and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2009 and financial position of the VCAA at 30 June 2009.

We are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 23 September 2009.



Peter McPhee
Chair

23 September 2009, Melbourne



John Firth
Chief Executive Officer

23 September 2009, Melbourne



Scott Moore
Chief Finance and
Accounting Officer

23 September 2009, Melbourne

VAGO

Victorian Auditor-General's Office

INDEPENDENT AUDITOR'S REPORT

To the Members of the Board, Victorian Curriculum and Assessment Authority

The Financial Report

The accompanying financial report for the year ended 30 June 2009 of the Victorian Curriculum and Assessment Authority which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, a summary of significant accounting policies and other explanatory notes to and forming part of the financial report, and the Accountable Officer's and Chief Finance and Accounting Officer's declaration has been audited.

The Board Members' Responsibility for the Financial Report

The Members of the Board of the Victorian Curriculum and Assessment Authority are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the financial reporting requirements of the *Financial Management Act 1994*. This responsibility includes:

- establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error
- selecting and applying appropriate accounting policies
- making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. These Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report 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. An audit also includes evaluating the appropriateness of the accounting policies used, and the reasonableness of accounting estimates made by the Members of the Board, as well as evaluating the overall presentation of the financial report.

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

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Level 24, 35 Collins Street, Melbourne Vic. 3000
 Telephone 61 3 8601 7000 Facsimile 61 3 8601 7010 Email comments@audit.vic.gov.au Website www.audit.vic.gov.au

Auditing in the Public Interest

VAGO

Victorian Auditor-General's Office

Independent Auditor's Report (continued)

Matters Relating to the Electronic Presentation of the Audited Financial Report

This auditor's report relates to the financial report published in both the annual report and on the website of the Victorian Curriculum and Assessment Authority for the year ended 30 June 2009. The Members of the Board of the Victorian Curriculum and Assessment Authority are responsible for the integrity of the website. I have not been engaged to report on the integrity of the website. The auditor's report refers only to the statements named above. An opinion is not provided on any other information which may have been hyperlinked to or from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications, they are advised to refer to the hard copy of the audited financial report to confirm the information included in the audited financial report presented on the Victorian Curriculum and Assessment Authority website.

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the financial report presents fairly, in all material respects, the financial position of the Victorian Curriculum and Assessment Authority as at 30 June 2009 and its financial performance and cash flows for the year then ended in accordance with applicable Australian Accounting Standards (including the Australian Accounting Interpretations), and the financial reporting requirements of *Financial Management Act 1994*.

MELBOURNE
25 September 2009


D D R Pearson
Auditor-General

Appendix 1

2008–09 VCE Study Review Panels and Teams

VCE Information Technology Review Panel

Ms Kelly Beattie	Drouin Secondary College
Mr Steven Bird	University of Melbourne
Ms Antonia Caridi	Sacré Coeur
Ms Selina Dennis	Strathmore Secondary College
Mr Graham Dobb	Northern Metropolitan Institute of TAFE
Ms Claudia Graham	Overnewton Anglican Community School
Ms Maggie Iaquinto	Bialik College
Mr Adrian Janson	Melbourne High School
Mr Rob Mercer	Swinburne University of Technology
Ms Charmaine Taylor	Melton Secondary College
Mr Robert Timmer-Arends	Brighton Secondary College
Ms Judy Zuccon	Aquinas College

VCE Legal Studies Review Panel

Ms Jules Aldous	Shelford Girls Grammar School
Ms Megan Blake	Brighton Grammar School
Mr Ashley Evans	McKinnon Secondary College
Ms Lisa Filippin	Mills Oakley Lawyers
Ms Cathy Gentile	St Monica's College
Mr Michael Hayes	Law Institute of Victoria
Ms Michelle Humphreys	Eltham College of Education
Mr Simon Phelan	Haileybury College
Mr Geoffrey Shaw	Strathcona Girls Grammar School
Ms Sandra Venneri	Monash University/Whitefriars College

VCE Agricultural and Horticultural Studies Review Panel

Mr Peter Allen	Monbulk College
Mr Craig Beaumont	Bendigo Senior Secondary College
Mr Andrew Crosby	Elizabeth Murdoch College
Mr Matthew Dickinson	Ballarat Grammar School
Dr Robert Edis	Melbourne School of Land and Environment, University of Melbourne
Mr Alan Ford	Ballarat Grammar School
Ms Sherin Halliday	LandLearn, Department of Primary Industries
Ms Seleena Nichols	Padua College
Ms Sarah Parker	Victoria Farmers Federation
Ms Margaret Wright	Leongatha Secondary College

VCE Music Review Panel

Mr Peter Barlow	Assumption College
Mr Peter Bohmer	Penleigh and Essendon Grammar School
Ms Ophelia Bryant	Korowa Anglican Girls' Grammar School
Mr Robert Burke	Monash University
Ms Melinda Ceresoli	The Hamilton and Alexandra College
Mr Simon Collins	Melbourne Symphony Orchestra
Ms Alison Conrau	Sacré Coeur
Ms Vivienne Doolan	Croydon High School
Mr Edward Dorn	University High School
Ms Jane Erwin	Academy of Mary Immaculate
Ms Jennifer Gillan	Victorian College of the Arts Secondary School
Ms Pepita Gillies	Braybrook College
Mr David Graham	Lowther Hall
Mr Matthew Harris	Lavalla Catholic College
Mr Geoff Hayhow	Westbourne Grammar School
Ms Natalie Heath	Parade College
Dr Neryl Jeanneret	University of Melbourne
Mr Peter Kaighin	Mount Erin Secondary College
Ms Katina Kondos	Victorian College of the Arts Secondary School
Ms Bronia Kornhauser	Monash University
Ms Susan Lyons	Bendigo Senior Secondary College
Ms Elizabeth Mitchell	University of Melbourne
Ms Lynne Morton	Grovedale College
Mr Michael Sargeant	Victorian College of the Arts Secondary School
Ms Deborah Smith	DS Music
Mr Jon Snyder	Siriuslogic
Ms Amy Wert	St Joseph's College
Ms Lynlee Williams	Eltham High School
Mr Lachlan Wilson	Box Hill Institute of TAFE
Mr Adam Yee	The King David School

VCE Physical Education Review Panel

Dr Amanda Benson	RMIT
Ms Helen Brown	Deakin University
Mr Mark Corrie	The Knox School
Ms Lisa Hasker	Victorian Institute of Sport
Dr Dennis Hemphill	Victoria University
Mr Christopher Hick	Kardinia International College
Ms Katherine Jones	Penola Catholic College
Mr Robert Malpeli	Balwyn High School
Mr Paul Seery	Bendigo Senior Secondary College
Ms Rachel Whittle	Our Lady of Sion College
Mr Mark Zahra	Maribyrnong Secondary College

VCE Food and Technology Study Writing Team

Louise Stephens	Kilbreda College
Laurel Tully	Educational Consultant

VCE Religion and Society Study Writing Team

Ms Elaine Richardson	Mt Scopus Memorial College
Ms Mary Tuohy	St Bede's College

Appendix 2

Statutory reporting requirements

Consultancies and major contracts

During the reporting period no consultancies in excess of or less than \$100,000 were awarded and no contracts with a value of \$10 million or above were awarded.

Competitive neutrality

In a report to the DEECD on the National Competition policy, the VCAA was identified as not subject to the Competition Code. The report found that the VCAA had little, if any, potential to be involved in anti-competitive practices. Although the VCAA's activities are mainly regulatory in nature, the VCAA is empowered to charge fees for the services it provides under section 2.5.5 of the *Education and Training Reform Act 2006*.

Building Act 1993

The building occupied by the VCAA at 41 St Andrews Place is a government-owned building. A formal occupancy arrangement with the DEECD is current. The VCAA is committed to providing a safe and secure building for staff and visitors and full compliance with the provisions of the *Building Act 1993*.

Most of the VCAA's assessment-related units are based at a site in Coburg. The VCAA also has the occupancy of a single warehouse facility to cater for the organisation's storage needs.

Public accountability and compliance

Under the accrual output-based appropriation, budgeting, performance monitoring and reporting model introduced by the Government in the 1998–99 budget, accountability for departments and government agencies commenced with the publication of budget portfolio financial statements in the annual Budget Paper No. 3 and ended with the publication of actual results in respective annual reports.

The VCAA, in conjunction with the DEECD, reported its performance against outputs on a quarterly basis and its financial aggregates on a monthly basis to the Department of Treasury and Finance.

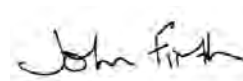
Risk attestation compliance statement

We, Peter McPhee and John Firth, certify that the VCAA has risk management processes in place consistent with the Australian/New Zealand Risk Management Standard and an internal control system is in place that enables the executive to understand, manage and satisfactorily control risk exposures. The VCAA Audit Committee verifies this assurance and that the risk profiles of the VCAA has been critically reviewed within the last 12 months.

The VCAA Audit Committee verifies the information contained within the risk attestation plan and recommends to the Chair, Peter McPhee and Chief Executive Officer, John Firth that they sign the risk management attestation for 2008–09.



Professor Peter McPhee



John Firth

Industrial disputes and time lost due to injury

Industrial disputes

There were no staff hours lost as a result of industrial disputes during the financial year.

Industrial accidents

There were no staff hours lost as a direct result of industrial accidents, but 1160 hours were spent on the rehabilitation of previously injured workers.

Appendix 3 Workforce statistics

Full-time equivalent of staff in the VCAA on pay by sex and classification ending June 2009

Classification	2008–09			2007–08		
	Males	Females	Total	Males	Females	Total
E02	2.0	1.0	3.0	2.0	–	2.0
E03	1.0	–	1.0	2.0	–	2.0
Senior Technical Specialist	–	–	–	0.8	–	0.8
VPSG6	16.0	8.0	24.0	15.0	12.0	27.0
VPSG5	21.3	47.7	69.0	22.2	40.8	63.0
VPSG4	14.0	19.6	33.6	9.0	12.0	21.0
VPSG3	18.8	26.9	45.7	17.8	26.0	43.8
VPSG2	7.8	17.0	24.8	9.0	17.8	26.8
Total	80.9	120.2	201.1	77.8	108.6	186.4

Occupational health and safety

The VCAA's occupational health and safety (OHS) objectives are:

- to prevent injury/illness from occurring in the workplace
- to maintain the good health and wellbeing of all staff
- to comply with all statutory requirements of Acts and Regulations, codes of practice and standards.

To fulfil these objectives the VCAA:

- is proactive in ensuring that the workplace is safe and without risk to health
- is continually monitoring the health and wellbeing of the employees and conducting quarterly risk assessments of the work environment
- is actively assisting OHS representatives to maintain their knowledge and keep abreast of any legislative changes to the *Occupational Health and Safety Act 2004*
- developed and applied OHS policies, procedures and practices in accordance with statutory requirements and accepted health and safety standards.

Major initiatives in 2008–09 included:

- monitoring and responding to feedback of the OHS management system implemented by Noel Arnold and Associates in 2007
- preparing an information booklet on the in-house online incident reporting system to be given to all employees as part of their induction
- placing OHS awareness posters in heavy-traffic areas
- reviewing and upgrading the first aid skills, including AED (Automatic External Defibrillator) training, of all first aid officers
- maintaining the knowledge level of all building wardens through practical drills and actively seeking additional wardens.

Performance targets

OHS performance met or exceeded its targets in 2008–09. During the reporting period, the VCAA received one standard claim and no Improvement or Prohibition Notices were issued to the VCAA. The target for 2009–10 is to reasonably maintain this standard.

Workplace Consultative Committee

The Workplace Consultative Committee was established in 2004 as a forum to identify and resolve staff issues related to accommodation, OHS, professional development and training, planned changes to structures and programs, and human resource activities.

The Committee meets monthly to develop and recommend policies and practices to promote a healthy and mutually supportive work culture and environment within the organisation, provide a consultation forum for staff and management, and act in an advisory capacity to executive management.

Merit training

Ten VCAA staff completed the accreditation training during the reporting period. Eighty-eight current staff have trained in merit-based selection procedures. A merit protection-accredited person is required to be included on all selection panels and in many other situations where personnel decisions are made.

Appendix 4 Freedom of Information

Publication requirements

The information required to be published pursuant to section 7 of the *Freedom of Information Act 1982* (FOI Act) follows, except for information required by that section published elsewhere in this report.

Queries about the availability of and charges for other material prepared under Part II of the FOI Act should be directed to the following address:

The FOI Officer
VCAA
41 St Andrews Place
East Melbourne 3002
Telephone (03) 9651 4535
Email: foi.vcaa@edumail.vic.gov.au

Categories of documents

The following are the general categories of documents maintained by the VCAA:

- correspondence, administrative and policy documents
- paper records on registered files
- minutes, agendas and papers.

Paper records of agendas, agenda papers and confirmed minutes of meetings are maintained in registered files. An index of outcomes is also maintained.

Personnel documents

Paper records on remuneration and appointments to the VCAA are maintained in registered files.

Accounting records

Accounting records are maintained on a computerised accounting system. The records deal with general ledger entries, accounts payable, payroll and other accounting functions. Paper records are also kept as registered files.

Student records

Personal, enrolment and assessment information for VCE and VCAL students are maintained using the Victorian Assessment Software System, a web-based system that provides direct communication between the VCAA and VCE and VCAL provider schools.

Other categories of documents maintained internally include records associated with curriculum and examinations. Some records are protected from public release on the grounds of personal privacy, others by the restrictions placed on examination materials. Previous examination papers are published on the VCAA website.

Information provided by the VCAA about its operations covers VCE and VCAL areas of study, school assessment, examinations, curriculum and standards for P–10, the VELs, NAPLAN, GAT and other more general information.

Freedom of Information arrangements

Access to records

Access to some records held by the VCAA, such as VCE students wishing to obtain replacement statements and/or certificates, can be organised via established routine procedures. The VCAA's Information Services staff can provide initial information to people regarding such protocols. Applicants seeking access to documents that are not the subject of VCAA access procedures should address their request to the authorised officer.

Requesting access under the FOI Act

Applicants are required under the FOI Act to submit applications requesting access to documents in writing in a way that clearly describes the document(s) sought. The request should specify that the application is made under the FOI Act and should not form part of a letter on another subject. The applicant should provide the following information:

- name
- address
- telephone number (where applicant can be contacted during business hours)
- details of document(s) requested
- the form of access required, such as copies of documents, inspection of files or other.

Fees

An application fee is required unless evidence of hardship is provided. Applicants are advised that other charges may be made in accordance with the Freedom of Information (Access Charges) Regulations 2004. Details of the fee and access charges can be found at <http://www.foi.vic.gov.au/>.

Appeals

Applicants may appeal against a decision made in response to requests for access to documents, for the amendments of records or against the cost levied for allowing access to documents. Information about the appropriate avenue of appeal will be conveyed to the applicant in the letter advising of the initial decision. Applicants are advised to consult Part VI of the FOI Act for further information about appeal rights.

Correction of personal information

A request for correction or amendment of personal information in a document held by the agency must be made in writing. It should specify particulars of how and why the person making the request believes the information to be incorrect, incomplete, misleading or out of date. It should also specify the amendments they wish to make.

Summary for year ended 30 June 2009

In 2008–09, three requests under the FOI Act were made. One was from a Member of Parliament and the request was partially granted. Two were from journalists and the applicants in each case were advised that their application was not compliant with section 17(2) of the FOI Act. In each case the applicant declined an offer of consultation to refine the application and the applications lapsed.

Appendix 5

Additional information

Consistent with the requirements of the *Financial Management Act 1994*, the VCAA has prepared material on the following topics, details of which, if not published in the annual report, are available to the public on request.

Information retained by the VCAA includes details, where applicable, of:

- changes in prices, fees, charges, rates and levies
- major research and development activities
- major promotional, public relations and marketing activities
- shares held by senior officers as nominees or held beneficially in a statutory authority or subsidiary
- declaration of pecuniary interests
- OHS assessments and measures
- industrial relations issues
- major committees sponsored by the VCAA
- major external reviews carried out on the VCAA
- details of overseas visits undertaken, including a summary of the objectives and outcomes of each visit
- details of publications produced by the entity about the activities of the entity and where the publications can be obtained.

Enquiries regarding details of this information should be addressed to:

General Manager
Planning, Strategy and Corporate Support
VCAA
41 St Andrews Place
East Melbourne 3002
Telephone (03) 9651 4348
Email: vcaa@edumail.vic.gov.au

Appendix 6

Whistleblowers Protection Act 2001

The *Whistleblowers Protection Act 2001* DEECD Guidelines have been adopted as the appropriate procedures for managing disclosures made under the Act concerning Board members and/or employees of the VCAA.

VCAA Guidelines

The VCAA does not tolerate improper conduct by its employees or officers nor the taking of reprisals against those who come forward to disclose such conduct under the *Whistleblowers Protection Act 2001* (the Act).

The VCAA recognises the value of transparency and accountability in its administrative and management practices and supports the making of disclosures that reveal corrupt conduct, conduct involving a substantial mismanagement of public resources, or a substantial risk to public health and safety or the environment. The alleged conduct must be serious enough to constitute, if proven, a criminal offence or reasonable grounds for dismissal to satisfy the Act.

Corrupt conduct

Corrupt conduct means:

- conduct that adversely affects the honest performance of functions
- the dishonest performance of functions or performance with inappropriate partiality
- conduct that amounts to a breach of public trust
- conduct that amounts to the misuse of information/material acquired in the course of one's duties
- a conspiracy or attempt to engage in the above conduct.

The reporting system

Contact persons within the VCAA

Disclosures of improper conduct or detrimental action by employees of the VCAA may be made directly to the following:

Protected Disclosure Coordinator

Dr John McSwiney
Manager Corporate Governance
Telephone: (03) 9651 4311

Protected Disclosure Officer

Doug Hamilton
Senior Investigator Compliance FOI and Privacy Officer
Telephone: (03) 9651 4535

All correspondence, telephone calls and emails from internal or external whistleblowers will be referred to the Protected Disclosure Coordinator. Where a person is contemplating making a disclosure and is concerned about confidentiality, he or she can call the Protected Disclosure Coordinator and request a meeting in a discreet location away from the workplace.

Alternative contact persons

A disclosure about improper conduct or detrimental action by employees of the VCAA may also be made directly to the Ombudsman.

The Ombudsman Victoria
459 Collins Street
Melbourne Victoria 3000
(DX 210174)
Internet: www.ombudsman.vic.gov.au
Email: ombudvic@ombudsman.vic.gov.au
Telephone: (03) 9613 6222

Report on activity under the *Whistleblowers Protection Act 2001*

No disclosures were made during the reporting period.

Disclosures	Number
Number and types of disclosure made to the public body during the year	0
Number of disclosures referred during the year by the Ombudsman	0
Number and types of disclosed matters referred to the public body during the year by the Ombudsman	0
Number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate	0
Number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year	0
Number of requests made under section 74 during the year to the Ombudsman to investigate disclosed matters	0
Number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
Number of types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
Recommendations of the Ombudsman under this Act that relate to the public body	0

Appendix 7

Privacy policy

The VCAA is committed to the privacy principles in all its data-gathering procedures.

Complaints-handling procedures

Contacting the VCAA

The VCAA makes every attempt to settle queries or complaints about privacy through direct communication with the party involved.

First contact is made through the Privacy Officer or via email: <privacy.vcaa@edumail.vic.gov.au>.

If, through informal discussion, a complaint is not resolved to the satisfaction of the complainant, then a written complaint is lodged with the VCAA.

Lodging a complaint in writing

Written complaints are lodged with:

The Privacy Officer
VCAA
41 St Andrews Place
East Melbourne 3002

Details provided in the complaint must include:

- name and address of person lodging the complaint
- privacy concern(s)
- if applicable, how concern(s) could be remedied.

Confirmation from the VCAA

Within 14 days of receipt of a complaint, the Privacy Officer:

- confirms receipt of the complaint in writing and informs the complainant that an investigation will be conducted and a response provided as soon as practicable, but in no more than 45 days from the day the complaint is received at the VCAA
- commences an investigation into the complaint.

Summary for the year

For the year ending 30 June 2009, one written complaint lodged in 2007–08 was conciliated in the Victorian Civil and Administrative Tribunal. There were no complaints lodged during the reporting period.

For further information regarding privacy legislation, refer to the Victorian Privacy Commissioner's website at <www.privacy.vic.gov.au>.

Appendix 8

Disclosure index

Ministerial Directions

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Legislation

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<i>Occupational Health and Safety Act 2004</i>	86
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Appendix 9

Board meeting attendance

	A	B
Esmerelda Bamblett ²	6	7
Tony Coppola	7	7
Professor Peter Dawkins ¹	7	7
Polly Flanagan	7	7
Tony Larkin	7	7
John Maddock ²	5	7
Professor Peter McPhee	7	7
Vicki Miles ²	6	7
Glen Pearsall ²	4	7
Cathy Pianta ²	2	6
Debra Punton	7	7
Helen Staindl ²	6	7
Professor Collette Tayler ²	4	7
Professor Sue Willis ²	6	7

A: Number of meetings attended

B: Number of meetings scheduled while in office

¹ Represented by Dahle Suggett on 29 October 2008 and 1 April 2009; Tony Cook on 25 February 2009 and Edmund Misson on 3 June 2009.

² Granted leave of absence by Chair.

Acronyms and abbreviations

AAS	Australian Accounting Standard
AASB	Australian Accounting Standards Board
ACARA	Australian Curriculum, Assessment and Reporting Authority
AED	Automatic External Defibrillator
AIM	Achievement Improvement Monitor
APS-R	Assessment Processing System-Redevelopment
CEO	Chief Executive Officer
DEECD	Department of Education and Early Childhood Development
ESL	English as a second language
EYLF	Early Years Learning Framework
FOI	Freedom of Information
GAAP	Generally Accepted Accounting Principles
GAT	General Achievement Test
GFS	Government Finance Statistics
GST	Goods and Services Tax
ICT	Information and communications technology
LCP	Local Community Partnership
LLEN	Local Learning and Employment Network
LOTE	Languages other than English
NAPLAN	National Assessment Program – Literacy and Numeracy
NCB	National Curriculum Board
NMS	National Minimum Standard
OHS	Occupational health and safety
SAP	Sample Assessment Project
VCAA	Victorian Curriculum and Assessment Authority
VCAL	Victorian Certificate of Applied Learning
VCE	Victorian Certificate of Education
VELS	Victorian Essential Learning Standards
VET	Vocational Education and Training
VEYLDF	Victorian Early Years Learning and Development Framework
VRQA	Victorian Registration and Qualifications Authority

