

# Victorian Curriculum and Assessment Authority Annual Report 2009–10









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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

**Professor Adam Shoemaker** 

Chair

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# Report of the Chair



**Professor Adam Shoemaker** 

As incoming Chair of the VCAA, I am absolutely delighted to be able to shine a light on some of the organisation's many achievements during the reporting period.

I think it is fair to say that the areas of curriculum design and assessment have recently taken centre stage in education across Australia. The development and implementation of the National Assessment Program – Literacy and Numeracy (NAPLAN) tests (and the associated creation of the My School website) are two excellent cases in point. The important first moves towards the establishment of national curriculum in the disciplines of English, Mathematics, Science and History are also well underway.

The state of Victoria – and the VCAA itself – are centrally involved in all of these initiatives. Not only does the Chief Executive Officer (CEO) of the VCAA, John Firth, sit on the board of the Australian Curriculum, Assessment and Reporting Authority (ACARA), but the VCAA's developing focus on the general capabilities of literacy, numeracy, ICT, thinking skills, creativity, self-management, teamwork, intercultural understanding, ethical behaviour and social competence, which has been pioneered in this state, will undoubtedly have an influence on the national debate about such areas of learning as ethics, ICT enablement, creative practice and thinking skills.

The groundbreaking work completed in Victoria during 2009 in the field of Indigenous Languages (Aboriginal Languages, cultures and reclamation in Victorian schools: standards P—10 and protocols) and with respect to the Victorian Early Years Learning and Development Framework (VEYLDF) are key examples of Victoria leading the nation in curriculum research and design. Australia needs such outstanding initiatives in order for the cooperative federalist model of curriculum innovation to thrive. I have no doubt that it will.

Beyond this, it is fascinating to observe how wide-ranging the work of the VCAA has become. From hosting premier student performances and exhibitions in the VCAA Season of Excellence – culminating with the Top Acts celebration at Hamer Hall each May – to overseeing the largest and most diverse group of international languages being taught anywhere in the country, the Authority makes a significant contribution to Victoria's reputation as the education capital of Australia.

At the same time, the VCAA undertook, and completed, some major reviews over the past 12 months, including the review of Extension Studies, which led to the recommendation and approval that such offerings remain but should be transformed into a Higher Education Studies within the Victorian Certificate of Education (VCE) program. The third annual VCAA Examination Feedback Survey in 2009 revealed a very high level of satisfaction on the part of the 971 respondents around the state – the majority of whom were teachers each with more than 10 years' experience. Both of these outcomes indicate a strong culture in the VCAA of listening carefully to educational partners and of applying their suggestions for improvements.

Interestingly, that same formula has worked extremely well in the area of the Victorian Certificate of Applied Learning (VCAL) studies. The year 2009 saw a record number of students in VCAL offerings, with 17,699 enrolments and 430 providers. The former represented a 13 per cent increase on the 2008 level while the latter rose by 1.6 per cent. What is remarkable is the striking and steady growth in VCAL programs since their inception five years ago; clearly a major need has been identified and continues to grow.

Transitions continued apace in 2009 with the construction of two new Victorian Selective Entry schools in metropolitan Melbourne (the Nossal High School in Berwick and the Suzanne Corey School in Melton). The same year saw the creation of the specialist 10–12 John Monash Science School, located at Monash University, Clayton campus. In all of these cases, the role of the Department, so ably led by Secretary Professor Peter Dawkins, has been pivotal and the Department's collaboration with, and support for, the VCAA has been equally impressive.

There could not be a more interesting time to be chairing the VCAA. I would like to thank the Minister and the Secretary, and the Authority's Chief Executive Officer and all of its staff and leadership team for making the experience such a stimulating and rewarding one.

**Professor Adam Shoemaker** 

Adam/hornan

Chair

# Report of the Chief Executive Officer



John Firth

The 2009–10 reporting period was a period of consolidation of our existing programs in both curriculum and assessment and increasing participation in the development of the Australian Curriculum for the VCAA. The Victorian Auditor-General's office conducted a major performance audit of the administration of the VCE and the report was tabled in Parliament on 9 June 2010.

The report concluded that 'The VCAA is effectively administering the VCE, providing a high level of assurance that the results students received are accurate and have been marked consistently and accurately. It has established strong processes and quality controls, and has developed clear and comprehensive guidance to assist schools to administer school-based assessments'.

The report's six recommendations for improvements have been accepted in principle and will be implemented as resourcing allows. This level of endorsement from the statutory body charged with monitoring and assessing the performance of government operations is most welcome and reassuring.

### NAPLAN testing

NAPLAN tests were conducted between 11 and 13 May 2010 and staff from across the organisation contributed to their successful delivery to more than 240,000 Victorian students. I take this opportunity to thank the teachers and principals throughout Victoria for their support in ensuring the successful implementation of this national program. The information available to parents, schools, systems and the VCAA is invaluable in planning further teaching and learning programs. We are continuing to develop our support services to assist schools to use these data to improve student learning through statewide professional development and new reports in the NAPLAN Data Service.

## On Demand Assessment program

During the past year, work commenced on enhancing the On Demand Assessment program with new tests and reporting features. Development is well underway on new Computer Adaptive Tests in English and mathematics for Years 9 and 10, and these are due for delivery to schools in Term 4, 2010. These tests will extend the program for students working beyond Victorian Essential Learning Standards (VELS) Standard Level 6. A new diagnostic report has also been developed for the Computer Adaptive Tests that will provide teachers with more detailed item-level data about individual students.

Over the last year, 25,461 English and mathematics tests were downloaded by 1149 schools, demonstrating the continued commitment of Victorian schools to an evidence-based approach to student learning. The VCAA continues to work with the Department of Education and Early Childhood Development (DEECD) to enhance online assessment for schools.

## 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, the Middle East 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 is crucial to the VCAA. The examinations were conducted and marked successfully and in a timely manner.

Online marking of VCE examinations was introduced in June 2010. This initiative will lead to further enhancements in our quality assurance processes, allowing more monitoring of marking to ensure accuracy and timeliness. As we develop online marking, teachers and other professionally qualified people from around Victoria will have a greater capacity to participate in this important work.

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 from October to early 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 relation to the 2009 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 Essential Learning Standards

The focus of the year has been on enabling Victorian teachers and educators to engage effectively in the national curriculum consultation process and to begin planning for the implementation of the national curriculum, in particular the transition period from the implementation of the first four subjects through to the implementation of the new curriculum in all learning areas.

On-going support for the current curriculum, however, has not been neglected. Two forums for teacher graduates and one for teacher educators were successfully held. The VELS website was redesigned to make it more accessible and user-friendly.

A particularly important activity throughout this year has been the development of the Sample Assessment Project (SAP). The aim of this project, which is managed in partnership with DEECD, is to develop innovative resources that enable the accurate assessment of areas of the curriculum that have not been traditionally the focus of strong assessment programs. These areas include health and physical education and thinking skills. This is ground-breaking work that is attracting national interest.

Another highlight of the year was the award of a Collaborative Internet Innovation Fund (CIIF) grant from the Department of Industry, Innovation and Regional Development to develop online resources to support the teaching and learning of Aboriginal languages. This, too, has attracted interest from stakeholders in other states and territories who are working in the area of the reclamation and revival of Aboriginal languages. The VCAA is pleased to be making a contribution to the ongoing work of national reconciliation through this project.

## Victorian Early Years Learning and Development Framework

During the reporting period, significant progress has been made towards full implementation of the VEYLDF for children aged from birth to 8 years.

The Minister for Children and Early Childhood Development released the draft Victorian framework on 6 August 2009.

The VCAA conducted a trial and validation process of the draft document throughout the state from August to October 2009. Empirical data was gathered from this process to revise and strengthen the draft framework and identify the support required for effective implementation of the VEYLDF from 2010.

A range of data-gathering techniques was employed. Interviews and surveys were conducted at 42 early years sites, 238 online responses were received, 63 participants contributed to focus group discussions, including families, playgroup coordinators and supported playgroup coordinators, maternal and child health coordinators and representatives from Victorian cultural organisations, and 39 children participated in individual interviews or small group consultations. Thirty-three statewide information sessions were attended by 2500 early childhood professionals.

The VEYLDF was released by the Minister for Children and Early Childhood Development, the Hon Maxine Morand on 27 November 2009 for statewide implementation in 2010. The Victorian framework is aligned with the Early Years Learning Framework for Australia and links to the Victorian Essential Learning Standards (VELS) in the early years of school.

The VEYLDF is being implemented in partnership by DEECD and the VCAA. A number of implementation activities and projects are underway to implement the VEYLDF.

The VCAA has maintained its consultative relationship with the Learning and Development Advisory Group and its Practitioner Advisory Group. The VCAA has developed a range of resources to support implementation, including a monthly online publication, the Early Years Exchange, and electronic links between early years learning and development outcomes and the VELS. A dedicated email address has also been established for communication with early childhood professionals.

The VCAA has initiated inquiry-based projects with a new group of practitioners who work with children from birth to age 8, as well as with a group who work with children from birth to 3 years of age.

The VCAA has commenced a key project on developing a framework for assessment and reporting on children's learning from birth to 8 years of age.

## Victorian Certificate of Applied Learning

The VCAL continues to grow in both number of enrolments and number of providers. In 2009, there were 17,699 enrolments with 430 providers. In 2011, eight new VCAL providers will deliver the VCAL for the first time. The On-Track destination data for Intermediate and Senior VCAL students indicated that 26 per cent of the 2009 VCAL students continued with further education or training, and 60 per cent commenced an apprenticeship, traineeship or employment. This means that 86 per cent of VCAL students had a pathway to further education, training or work.

During the year, the VCAL Senior Extension (Folio Enhancement) program was reviewed and revised. The VCAL Unit has also developed a new unit, Skills for Further Study. The new unit will support students who are planning to continue with further studies after their Senior VCAL.

## Australian Curriculum

The VCAA has contributed strongly to the development of the Australian Curriculum. Senior staff members Lynn Redley, Jan Nichol and Maria James have been seconded to ACARA to support curriculum development for extended periods.

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 English Manager, Marion White, is an active participant in the national and state forums.

The VCAA Board National Curriculum Steering Committee has been expanded to include members of teacher unions and principal associations. It has continued to monitor national curriculum developments and to oversee consultation with Victorian stakeholders. Consultation has included an online survey, a major consultation conference jointly hosted by the VCAA and ACARA for over 150 educators on March 17, 15 regional forums, special interest forums for tertiary educators and union members, and forums with a particular focus on students with additional learning needs, students with English as an additional language and mature-age and returning-to-study students.

The consultation process has been used to provide substantial advice to ACARA on the draft documents produced for Phase One of the national curriculum, that is English, Mathematics, Science and History.

The VCAA published an important Memorandum on 4 December 2009 that set out an expected timeline for implementation of the national curriculum. This Memorandum represented a joint approach to implementation by the VCAA and the Department of Education and Early Childhood Development, the Catholic Education Commission Victoria and Independent Schools Victoria.

Victoria was the first of the states and territories to issue such a statement and Victoria's approach has informed the approach taken by a number of other states.

A priority for all sectors is to continue to adopt a common cross-sectoral approach to support the effective implementation of the national curriculum.

The implementation of Phase One of the national curriculum, the on-going development of Phases Two and Three and the provision of effective professional development and associated resources will represent an important and increasing focus of the VCAA's work in 2010–11, in particular the provision of advice to schools that will enable teachers to work from a single curriculum source during the transition to full implementation of the national curriculum.

## **Board membership**

In August 2009, Professor Peter McPhee completed his term of service as VCAA Chair. His leadership over three years was exemplary. He was an active member of numerous Board committees and working parties, with a strong commitment to the full range of the VCAA's work.

Board member and Audit Committee Chair, John Maddock, served as Acting Chair from September to December 2009, after which Professor Adam Shoemaker was appointed as Chair for a period of three years.

Both Tony Larkin and Polly Flanagan's terms expired in June 2010, and both were reappointed by the Minister for another three-year term.

I would like to thank Adam, John and Peter for their respective stints as Chairs during the year – they each provided sterling leadership to the board. All Board members continue to show high levels of commitment and expertise. It is a privilege to work with them and with co-opted members of the various Board Committees and Working Parties.

Finally I thank the staff for their terrific work. There is a real sense of shared purpose and commitment to improving the learning of all young Victorians.

John Firth

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## 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 promote individual lifelong learning.

## **Outcomes**

## Early childhood years o-8

Provide a framework for the early years that supports children's learning and development across early childhood and school settings.

## Middle years 8-16

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 study or work.

## Key achievements

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

## Early childhood years 0-8 and middle years 8-16

- The VEYLDF was completed in partnership with the Office for Children and Portfolio Coordination in DEECD.
- Support for the implementation of the VEYLDF commenced, including the launch of a new electronic publication, the *Early Years Exchange*.
- Successful stakeholder forums in the early childhood sector continued to be held.
- Successful forums for tertiary educators and teacher graduates were held.
- An extensive consultation program on the draft Australian Curriculum
  documents was managed, including an online survey; a major consultation
  forum jointly hosted by the VCAA and ACARA for over 150 educators on 17
  March; 15 regional forums; special interest forums for tertiary educators
  and union members; and forums with a particular focus on students with
  additional learning needs, students with English as an additional language,
  and mature-age and returning-to-study students.
- Curriculum Division staff were seconded to key roles in the development of national curriculum.

- Progress was made according to planned timelines in the management of the Sample Assessment Project (SAP) in collaboration with the Office for Policy, Research and Innovation in DEECD, with a particular focus on the development of assessment tools and achievement scales for Health and Physical Education.
- The VCAA successfully led a consortium to secure funding from the Department of Innovation, Industry and Regional Development (DIIRD) to support a two-year project on using Web 2.0 technologies to teach Victorian Aboriginal Languages. Partners include the Aboriginal Community Organisation and DEECD.
- The NAPLAN 2009 reporting process was successfully implemented, with parents and schools receiving their results on time.
- The NAPLAN Data Service, which provides Victorian schools with a range of online reports, was released on time to schools in September 2009 and was supported by high-quality professional development for schools in a series of 60 professional development workshops across the state. Interest in these workshops was very high and more than 2500 school personnel attended.
- To support schools in using their NAPLAN results for future planning, a document entitled *Using NAPLAN data diagnostically* was published on the VCAA website. Response from teachers to the document was very favourable.
- NAPLAN 2010 tests were successfully implemented in Victorian schools and the processing of results met the required performance standards.
- All required data for NAPLAN 2010 was supplied on time for national analysis.
- As part of the Commonwealth Government's National Literacy and Numeracy Diagnostic Tools project, the On Demand Assessment program was trialled by teachers and students at Kingsford Smith School, Holt, ACT.
- The VCAA provided ACT colleagues with training on how to use the On Demand Assessment program
  and monitored sessions at which many ACT students undertook a range of progress and computeradaptive tests. Feedback from teachers and students was very positive.

## Post-compulsory years 16+

- Reviews of nine VCE studies commenced.
- Reviews of eight VCE studies were completed within agreed timelines.
- Implementation briefings for eight revised studies were conducted across the state.
- The strategic review of the VCE Study Design Style Guide was completed.
- The review of the Extension Studies program was completed.
- Statewide VCE briefings on requirements for school-based assessment were conducted in 13 locations.
- An annual publishers briefing was conducted.
- Consultation processes routinely conducted as part of the review and accreditation cycle were all
  moved into an online environment.
- The development of a new VCE Study, Extended Project study, commenced.
- Implementation briefings for eight revised studies were conducted across the state.
- In collaboration with the Queensland Studies Authority (QSA), the VCAA showcased the VCE at the USA Congress Education Roundtable convened by Arne Duncan, Secretary for Education, United States. Implementation briefings for seven revised studies were conducted across the state.
- The VCAL Senior Extension Folio Enhancement course was reviewed.
- A total of 357 providers participated in the VCAL quality assurance process in 2009.
- The VCAL Unit began trialling a new unit Skills for Further Study. This senior unit is intended to support VCAL students who are continuing with further study at either a TAFE institute or a university.
- Growth in VCAL certificate enrolments from 15,641 in 2008 to 17,699 in 2009 was recorded.
- Growth in vocational education and training (VET) certificate enrolments from 57,989 in 2008 to 60,766 in 2009 was recorded.
- The expansion of online marking to include selected VCE examinations commenced from June 2010.

# Summary of financial results

The 2009–10 financial year was the eighth full operating year, and another successful year for the VCAA.

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

The 2009–10 revenue totalled \$51.3 million, compared with \$49.3 million in the previous year. This was due primarily to an additional \$2.5 million in Government funding for the SAP and \$4.7 million in operating appropriation. This was partially offset by a reduction in Commonwealth grants of \$5.2 million with the discontinuation of NAPLAN funding.

Expenditure totalled \$51.2 million, compared to \$49.2 million in the previous year. This equated to a surplus of \$0.2 million being reported for the 2009–10 financial year, which is in line with the surplus of \$0.2 million in the previous year.

During the 2009–10 financial year period, the net assets increased by \$0.2 million, represented by a \$0.6 million decrease in total assets and a \$0.8 million decrease in total liabilities.

Total assets over the 2009–10 financial year decreased by \$0.6 million. In relation to the financial assets, receivables increased by \$1.8 million while cash and cash equivalents decreased by \$1.4 million. In relation to the non-financial assets, intangible assets decreased by \$0.9 million along with decreases in plant and equipment, leasehold improvements and leased assets of \$0.1 million.

Liabilities decreased by \$0.8 million. This was mainly represented by a decrease in payables of \$0.7 million, with other liabilities staying relatively stable at around \$0.1 million.

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

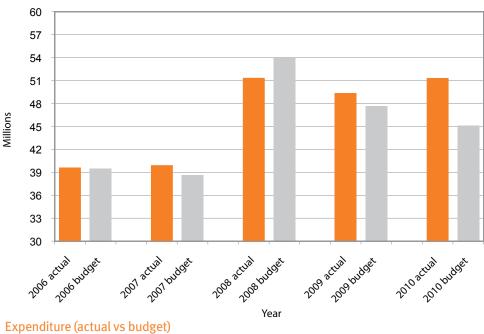
#### Summary of financial position

	Surplus/ (Deficit)	Revenue	Expenses	Assets	Liabilities
30 June 2010	157,732	51,338,210	51,180,478	15,454,302	5,447,126
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
30 June 2006	(840,842)	39,630,302	40,471,144	13,158,475	8,259,794

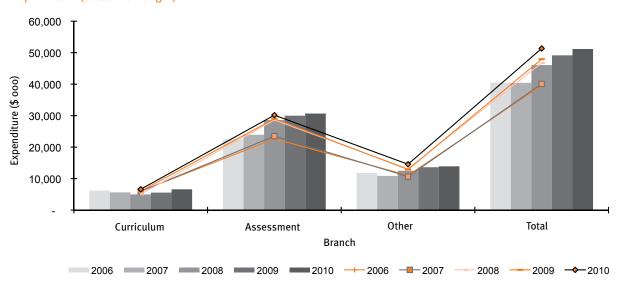
## Performance against budgetary objectives as at 30 June 2010

			Actual \$					Budget \$		
	2010	2009	2008	2007	2006	2010	2009	2008	2007	2006
Revenue	51,338,210	49,334,999	51,353,394	39,932,858	39,630,302	45,138,433	47,662,688	53,950,784	38,667,748	39,460,285
Expenditure										
Assessment	30,670,240	29,992,737	28,589,757	23,942,312	23,727,112	30,160,033	29,009,121	28,620,021	23,091,763	23,652,777
Curriculum	6,605,884	5,554,409	4,977,108	5,635,421	6,187,333	6,623,427	6,020,618	5,041,535	6,036,460	5,999,820
Other	13,904,354	13,619,014	12,495,322	10,864,408	10,556,699	14,563,108	12,915,809	13,088,995	9,986,786	9,923,128
Total	51,180,478	49,166,160	46,062,187	40,442,141	40,471,144	51,346,568	47,945,548	46,750,551	39,115,009	39,575,725
Operating result	157,732	168,839	5,291,207	(509,283)	(840,842)	(6,208,135)	(282,860)	7,200,233	(447,261)	(115,440)

#### VCAA revenue



## Expenditure (actual vs budget)



# 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* (the Act) 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 4<sup>1</sup>
- 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 13 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, Debra Punton, Professor Adam Shoemaker, Helen Staindl, Professor Collette Tayler and Professor Sue Willis.

During 2009–10, a new Board Chair, Professor Adam Shoemaker, was appointed for a three-year term from 15 December 2009; Professor Peter McPhee resigned from the Board as Chair on 22 August 2009; Polly Flanagan and Tony Larkin were each reappointed for a further three-year term in August 2010; and John Maddock served as Acting Chair from 29 September 2009 to 15 December 2009.

<sup>1.</sup> 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 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 2009–10, the Executive Committee comprised the VCAA Chair, Professor Adam Shoemaker; Chief Executive Officer, John Firth; Debra Punton; Tony Larkin; and Professor Peter Dawkins.

#### **Audit Committee**

In 2009–10, the VCAA Audit Committee comprised three Board members: John Maddock (Committee Chair), Tony Coppola and Tony Larkin, and two co-opted 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
- respond to the VCAA Board on matters referred by the VCAA Board to the Committee for further consideration or advice.

## Early Years—10 Curriculum and Assessment Committee

The Early Years—10 Curriculum and Assessment Committee comprised VCAA Board members plus the following co-opted members: Professor Jillian Blackmore and Tony Mackay.

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 Early Years to Year 10
- the implementation of the Australian curriculum
- the relationship between VEYLDF and the P-10 curriculum, and the P-10 curriculum and the post-compulsory pathways in education and training, including the VCE, VETIS (VET in Schools) and VCAL
- the administration of the NAPLAN program (Years 3, 5, 7 and 9)
- the monitoring and reporting of student participation and performance in Early Years—10 assessment programs
- the provision of resources for schools and teachers to support the implementation of VCAA Early Years—10 curriculum and assessment programs
- research on matters relating to Early Years—10 curriculum, standards and assessment at a national and international level.

## Post-compulsory Curriculum and Assessment Committee

The Post-compulsory Curriculum and Assessment Committee comprised VCAA Board members plus the following co-opted 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 members of the VCAA Board or staff.

## VCE Study Review Panels and Teams and Study Reference Groups

VCE Study Review Panels and Teams 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 panels and teams 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.

## Organisational structure

## Chair, VCAA Board

### **Professor Adam Shoemaker**

Adam Shoemaker was appointed VCAA Chair in December 2009 and commenced at Monash University as Deputy Vice-Chancellor (Education) on 3 September 2007.

Previously, Adam was Dean of the College of Arts and Social Sciences at the Australian National University (ANU) and Foundation Director of the ANU Research School of Humanities. He has a strong background in higher education management, including two years as Pro Vice-Chancellor at Queensland University of Technology and four years as Professor and Dean, Faculty of Arts at ANU.

Adam graduated with a Bachelor of Arts, with honours, from Queen's University at Kingston (Canada) and has a doctorate from the ANU. His sustained research interest is in Indigenous Australian history, literature, culture and politics, and he has been published extensively in these areas.

Adam is active in community engagement and has held a variety of national and international appointments, most notably as Chair of the Brisbane Writers Festival, President of the Association for Canadian Studies in Australia and New Zealand, and President of the Australasian Council of Deans of Arts, Social Sciences and Humanities.

## **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 was 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 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.

## **Assistant General Manager, Assessment Operations**

## Joe Pellegrino

The responsibilities of the 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 Languages other than English (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 in the Department of Education and Early Childhood Development and education advisory roles for state government.

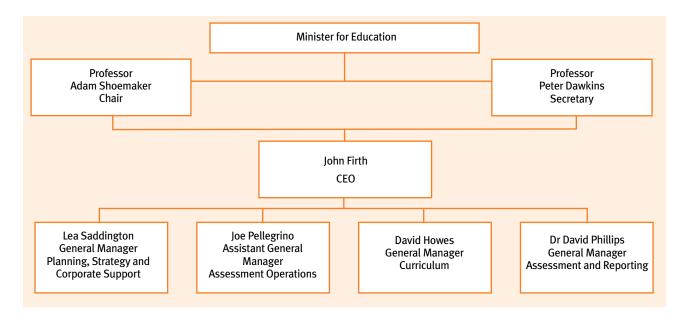
## General Manager, Planning, Strategy and Corporate Support

## 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.

# Organisational chart as at 30 June 2010



## VCAA staff establishment

At June 2010, the VCAA had an establishment of 195.9 full-time equivalent positions. During the year, the VCAA also employed approximately 340 casual employees and just over 3700 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

Culturally responsive programs developed by the VCAA ensure 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 DEECD's Cultural Diversity Plan and the Victorian Government's recently launched 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 2009-10, the VCAA:

- participated in the Australia-wide Collaborative Curriculum and Assessment Framework for Languages (CCAFL) project, preparing national examinations for 16 smaller candidature community languages
- participated in the implementation of the current strategy for Victorian government schools – Education for Global and Multicultural Citizenship 2009–2013
- participated in the development of the draft Victorian Languages Strategy
   Discussion Paper
- provided input into the revised National Statement and Plan for Languages
- participated in the national reference group devising guidelines for the ACARA paper, 'Shape of the Australian Curriculum: Languages'
- offered 46 languages at VCE level for Victorian students
- produced a report on a national project to investigate strategies for improving student access to Asian and other language courses at the senior secondary school level
- continued to participate in a national project to develop courses for heritage learners in four Asian languages
- provided a range of VELS materials in 16 community languages

- conducted a wide range of seminars and workshops on VCE LOTE and on strategies for teaching LOTE
  in the VELS, including interdisciplinary approaches and approaches to teaching and assessing the
  standards of intercultural knowledge and language awareness
- 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-Englishspeaking backgrounds
- participated in a project conducted by Community Languages Australia and the Human Rights and Equal
   Opportunity Commission to design curriculum materials to combat racism against Muslim students
- participated in a national project conducted by the Office of the Board of Studies in NSW to study proficiency levels in Asian languages attained by Year 12 students
- participated in a national project conducted by the University of South Australia and the Melbourne Language Testing Research Centre to study student proficiency in Asian languages at Years 3, 5, 9 and 12
- participated in a national project to produce reports on the current state of the teaching of Chinese, Japanese, Indonesian and Korean in Australian schools
- collaborated in a project conducted by Monash University to devise training courses for teachers in afterhours community language schools
- collaborated on the organisation of the International Division's Symposium on Languages
- presented sessions at the Modern Language Teachers' Association of Victoria's Annual Conference, the Ballarat LOTE Conference, the Japanese Teachers' Association Annual Conference, the Western Metropolitan Region Languages Forum, the AGM of the Chinese Teachers' Association, the Indonesian Teachers' Annual Conference and the Global Languages Convention
- participated in the Ministerial Council on LOTE, ESL and Multicultural Education; the annual conference of Community Languages Victoria; and the Languages Forum run by DEECD.

## Indigenous affairs

- As the result of a successful submission, the VCAA received a large sum of money from DIRD's Collaborative Internet Innovation Fund (CIIF) to conduct a project to use Web 2.0 technologies to support schools in implementing the new VELS Aboriginal Languages curriculum document. This document sets out protocols for teaching Aboriginal Languages, cultures and reclamation in Victorian schools and generic standards for Aboriginal Languages. A part-time project officer was appointed to work in this area. The VCAA is leading this project and collaborating with the Victorian Aboriginal Corporation for Languages, the Victorian Aboriginal Education Association Inc., the Victorian School of Languages, DEECD Wannik Unit, DEECD Student Learning Division and Monash University. Strong endorsement was provided for the project by the Aboriginal community.
- The VCAA continued to offer extensive support to schools that are teaching, or planning to teach, the VCE Indigenous Languages study Indigenous Languages of Victoria: Revival and Reclamation.
- The VCAA Aboriginal 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. This group is also a reference group for the CIIF project.
- The VCAA participated in the Eastern States Indigenous Languages Roundtable in Sydney.
- VCAA officers presented sessions on the teaching of Aboriginal Languages at the Grampians Regional LOTE Conference, the Modern Language Teachers' Association of Victoria's Annual Conference and the Global Languages Convention.
- The VCAA participated in the steering committee for a Monash University ARC project involving the
  development of a web portal, which will provide access to digital resources that support the teaching of
  Aboriginal 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. Within the VCAA, eligible female staff are able to nominate for the Julia Flynn Leadership program, which aims to develop women's leadership and management skills. 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.

The VCAA also supports young people by providing a telephone and email enquiry service, a range of publications offering advice on post-compulsory study options, face-to-face advice to students at Education Expos and a VCE and VCAL results call centre in collaboration with the Victorian Tertiary Admissions Centre (VTAC).

## Recognising achievement

The VCAA celebrates and promotes young people's achievements in several ways. This includes the annual VCE Season of Excellence, at which a representative sample of exemplary work in design, technology, media and 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. This year, Top Designs marked its tenth year at Melbourne Museum. In that time more than 1000 students, representing schools across the state, have displayed their work at the Museum.

At Top Screen, short films are shown, 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 contributions and achievements 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 has initiated a Disability Action Plan to review and refine its processes over the period 2009–11. The plan is aimed at improving outcomes for people with disabilities in relation to accessible curriculum, consultation, information and communication processes, employment, physical access to facilities and awareness among staff.

# Early childhood years 0–8 and middle years 8–16

## Early childhood

Implementing the VEYLDF is a partnership between DEECD and the VCAA. A number of implementation activities are underway.

Implementation projects that are the resposibility of the VCAA include:

- evaluation of the VEYLDF implementation activities from July 2010 October 2011
- an inquiry-based outcomes project to consider what children are demonstrating in the five learning and development outcomes across o-8 years. Sixty early childhood professionals are working in three groups, one group with a particular focus on children from o-3 years
- a discussion paper to inform the development of a framework for assessment and reporting (o-5 years)
- training modules for early childhood professionals working to support children learning English as a second language in the early years (0–6 years).

## 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 2009–10 was to consolidate engagement with stakeholders in all aspects of P–10 curriculum, and to engage schools and other stakeholders in consultation processes related to the development of the Australian Curriculum.

### **Achievements**

- Successful application to DIIRD for funding of \$200,000 over two years to support the development
  of a program to use Web 2.0 technologies to teach Aboriginal Languages in Victoria from Prep to
  Year 10. The VCAA Curriculum Branch is the lead organisation for this project and is working closely
  with partners from DEECD, the Aboriginal Community and Monash University.
- Two forums for 300 graduate teachers were conducted.
- Seventy tertiary educators attended the now annual forum where discussions focused on the development of a national curriculum.
- Stage 2 of the Sample Assessment Project in partnership with the Office for Policy, Research and Innovation in DEECD was progressed and aims to develop quality assessment instruments for Health and Physical Education.
- The update of the VELS website was completed.

### P-10 assessment

## National Assessment Program – Literacy and Numeracy 2009

The VCAA reported the results of NAPLAN 2009 to schools and parents in September 2009. Student results were referenced to the single national achievement scale, which consists of 10 bands. Each year level was reported against a range of six bands:

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

For the NAPLAN 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.

The reports to parents also provided interpretive text to assist parents 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.

One of the achievement bands for each year level is identified as the National Minimum Standard (NMS) for each year level. The NMS represents a wide range of the typical skills demonstrated by students at this level. Students with results in the band representing the NMS typically demonstrate the basic elements of literacy and numeracy for that year level.

Relationship between year levels and the National Minimum Standard						
Year level	Below NMS	At NMS	Above NMS			
Year 3	Band 1	Band 2	Bands 3-6			
Year 5	Band 3	Band 4	Bands 5-8			
Year 7	Band 4	Band 5	Bands 6–9			
Year 9	Band 5	Band 6	Bands 7–10			

## National Assesment Program – Literacy and Numeracy 2010 and 2011

The VCAA implemented the NAPLAN in Victoria on 11–13 May 2010. More than 240,000 Victorian students across Years 3, 5, 7 and 9 undertook Language Conventions (spelling, grammar and punctuation), Writing, Reading and Numeracy tests within the testing period.

The tests were developed under the project management of ACARA and are based on the national Statements of Learning. The Australian Council for Educational Research (ACER) was responsible for the production of all test items.

Item development and 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. The results from the trials were used to shape the construction of the final tests used for NAPLAN 2010.

Work has begun on NAPLAN 2011 tests and the process of item review is well underway. 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 2009 parent reports for more than 240,000 Victorian students across approximately 2300 school locations were delivered on time and within budget.
- NAPLAN school reports were delivered on time 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 2010 testing period, tests for more than 240,000 Victorian students were delivered to, administered by and returned from approximately 2300 school locations, within budget and to scheduled timelines. Marking of the NAPLAN Writing tests involved over 330 markers and centre leaders, working at the VCAA Assessment Centre, Coburg and Nunawading or from their own homes.

#### 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.

#### **Achievements**

• For the first time, during the latter part of 2009, the VCAA trialled a series of new literacy and numeracy test items via the online On Demand Assessment system. More than 70 schools participated in the online trial. Statistical information on approximately 1500 new test items was received. The item statistics generated from the online trial will be used to incorporate new items into the existing literacy and numeracy computer adaptive tests – particularly at the upper end of student achievement.

The VCAA develops the curriculum and manages the assessment of the VCE and the VCAL.

The VCAA is responsible for developing and maintaining the recognition arrangements for vocational education and training within the VCE and the VCAL.

## Post-compulsory years 16+

## 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. Statewide implementation sessions were conducted 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 studies, 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 that can form part of a VCE certificate. 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 2009, a total of 44,520 students were enrolled in VET in Schools with 597 providers. This resulted in 60,766 certificate enrolments across a range of industry areas. These enrolments included 5242 certificate enrolments in school-based or part-time apprenticeships and traineeships. The reduction in school-based or part-time apprenticeships can be largely attributed to the significant fall in enrolments in the Certificate II and III Retail, reflecting the overall downturn in employment patterns in the retail industry in 2009.

## **Achievements**

- During 2009, eight VCE studies were reviewed: Agricultural and Horticultural Studies, Food and Technology, Information Technology, Legal Studies, Music, Physical Education, Religion and Society and Psychology Units 3–4. Consequently, teacher implementation programs are being conducted in 2010 and resources have been created for the newly accredited studies during the first half of 2010. The revised VCE Study Designs will be implemented in 2011.
- The review cycle took account of developments in national curriculum and suspended review of those VCE studies that will be replaced by national curriculum.
- During 2010, the following VCE Studies are undergoing review: Accounting, Design and Technology, English Language, Industry and Enterprise, International Politics (International Studies and National Politics), Media, Outdoor and Environmental Studies, Sociology and Visual Communication and Design. These revised study designs will be implemented in 2012.
- The following VCE VET programs were redeveloped during 2009 and implemented in 2010: Community Services, Small Business and CISCO. Small enrolment numbers in VCE VET Retail and Plastics saw these certificates revert to Block Credit Recognition.
- The VCAA provided:
  - statewide briefings on new developments in VCE VET programs and the VCAL to approximately 900 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 2009
  - 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,
     Hospitality, Dance and Music
  - advice to Service Skills Victoria and consultations with the Transport and Logistics and Innovation and Business Skills councils
  - support to the ACACA VET group and the Performance Measurement and Reporting Taskforce on the issue of data gathering and reporting of VET activity by students undertaking the VCE or VCAL.

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 the VCE or VCAL continued to be popular as a result of greater flexibility in the choice of VET certificates. Increased retention as a consequence of the increase in the school-leaving age, increased awareness of the employment opportunities in areas of skill shortage and increased promotion of VET to students all contributed to more enrolments.

## 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 2009 examination period, 114 written examinations – including those provided by CCAFL – were conducted over 16 days.

All student examinations were processed and assessed, and examination scores finalised, over a period of 42 days.

#### VCE graded assessments and study scores 2009

Graded assessment comprises school-assessed coursework and/or school-assessed tasks and external examinations. In 2009, there was a total of 783,625 graded assessments. The median grade awarded was B and 57.8 per cent of grades were B or higher.

#### VCE graded assessments and study scores 2009

	2004	2005	2006	2007	2008	2009
Number of study scores	263,009	255,024	256,297	251,366	259,687	258,184
Students with at least one study score	76,050	74,781	74,406	74,509	75,541	76,208
Students with at least one study score of 40+	14,435	14,567	14,458	14,317	14,597	14,650
Students with at least one study score of 50	606	614	631	599	625	604
Number of study scores of 50	692	684	701	672	687	684

#### **VCE VET programs**

In 2009–10, 14 VCE VET programs provided students with the option of undertaking scored assessment of 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.

## 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 2009, a total of 430 providers, comprising government schools, Catholic and independent schools, TAFE institutes and adult and community education organisations, had 17,699 certificate enrolments.

The On-Track destination data for the 2009 Intermediate and Senior VCAL students indicated that 26 per cent continued with further education or training and 60 per cent commenced an apprenticeship, traineeship or employment. This means that 86 per cent of VCAL students had a pathway to further education, training or work.

#### **Achievements**

During the reporting period the VCAA:

- recorded:
  - 48,654 VCE completions
  - -8918 VCAL certificate completions
- delivered to students' homes:
  - 78,936 VCE statements of results
  - 77,257 GAT statements
  - 3552 VCAL statements of results
  - 14,435 VET statements of results
- recorded 577 successful completions of at least one university extension study
- delivered to students through their school:
  - -63,729 VCE statements of results
  - 12,618 VCAL statements of results
  - 26,982 VET statements of results
- delivered:
  - 523 GAT statements to overseas students (Crawford Schools)
  - 245 certificates and 321 statements of results to overseas VCE providers
- provided the VCAA and the VTAC joint information service for students, through which:
  - 1729 students accessed their results by telephone
  - 20,418 students accessed their results by SMS
  - 55,818 unique students accessed their results via the web and 1078 students accessed the web via their mobile phones.

# Financial statements for the financial year ended 30 June 2010

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# Comprehensive operating statement for the financial year ended 30 June 2010

	Notes	2010 \$	2009 \$
Continuing Operations			
Income from transactions			
Operating appropriations	2	42,650,400	37,971,200
Capital appropriations	2	170,000	600,000
Commonwealth grants	2	0	5,157,353
Other grants	2	3,388,649	1,222,901
User charges	2	3,281,567	2,302,405
Interest	2	172,482	408,388
Resources received free of charge	2	1,675,112	1,672,752
Total income from transactions		51,338,210	49,334,999
Expenses from transactions			
Employee expenses	3	30,132,714	28,535,060
Depreciation and amortisation	3	1,446,040	1,116,342
Supplies and services	3	17,935,380	17,829,196
Resources received free of charge	3	1,675,112	1,672,752
Total expenses from transactions		51,189,246	49,153,350
Net result from transactions		148,964	181,649
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	4	13,678	(5,226)
Net gain/(loss) on financial instruments	4	(4,910)	(7,584)
Total other economic flows included in net result		8,768	(12,810)
Comprehensive result		157,732	168,839

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

## Balance sheet as at 30 June 2010

	Notes	2010 \$	2009 \$
Assets			
Financial assets			
Cash and cash equivalents	5	6,532,923	7,930,140
Receivables	6	4,348,061	2,589,023
Total financial assets		10,880,984	10,519,163
Non-financial assets			
Prepayments	7	522,921	542,221
Plant and equipment	8	765,928	674,473
Leasehold improvements	8	256,749	462,647
Leased assets	8	111,104	121,273
Intangible assets	9	2,882,199	3,735,482
Work in progress	10	34,417	0
Total non-financial assets		4,573,318	5,536,096
Total assets		15,454,302	16,055,259
Liabilities			
Payables	11	5,336,683	6,083,133
Other liabilities	13	110,443	122,682
Total liabilities		5,447,126	6,205,815
Net assets		10,007,176	9,849,444
Equity			
Contributed capital	14	4,698,492	4,698,492
Accumulated surplus	15	5,308,684	5,150,952
Net Worth		10,007,176	9,849,444
Commitments for expenditure	24		
Contigent liabilities and contingent assets	25		

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 2010

			Changes due to		
	Notes	Equity at 1 July 2009	Total comprehensive result	Transactions with owner in its capacity as owner	Equity at 30 June 2010
2010					
Accumulated surplus		5,150,952	157,732	0	5,308,684
Contribution by owners		4,698,492	0	0	4,698,492
Total equity at the end of financial year		9,849,444	157,732	0	10,007,176
2009					
Accumulated surplus		4,982,113	168,839	0	5,150,952
Contribution by owners		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 statement of changes in equity should be read in conjunction with the accompanying notes.

## Cash flow statement for the financial year ended 30 June 2010

	Notes	2010 \$	2009 \$
Cash flows from operating activities			
Receipts			
Receipts from Government		44,267,800	51,862,066
Interest received		172,482	408,388
Goods and Services Tax received from ATO		1,753,298	1,951,547
Other receipts		3,538,525	2,423,420
Total receipts		49,732,105	56,645,421
Payments			
Payments to employees		(30,141,823)	(28,115,108)
Goods and Services Tax paid to ATO		(217,260)	(77,342)
Payments to suppliers		(20,269,117)	(22,093,677)
Total payments		(50,628,200)	(50,286,127)
Net cash flows from/(used in) operating activities	20	(896,095)	6,359,294
Cash flows from investing activities			
Payment for non-financial assets		(436,398)	(66,417)
Proceeds from sale of non-financial assets		45,455	13,545
Payment for work in progress		(34,417)	(1,886,018)
Net cash flows from/(used in) investing activities		(425,360)	(1,938,890)
Cash flows from financing activities			
Repayment of finance leases		(75,762)	(57,670)
Net cash flows from/(used in) financing activities		(75,762)	(57,670)
Net increase/(decrease) in cash and cash equivalents		(1,397,217)	4,362,734
Cash and cash equivalents at beginning of the financial year		7,930,140	3,567,406
Cash and cash equivalents at end of the financial year	21	6,532,923	7,930,140

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

# Notes to the financial statements 30 June 2010

## Note 1 Summary of significant accounting policies

The annual financial statements represent the audited general purpose financial statements for the Victorian Curriculum and Assessment Authority.

## (a) Statement of compliance

These financial statements have been prepared in accordance with the *Financial Management Act* 1994 and applicable Australian Accounting Standards including 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.

The annual financial statements were authorised for issue by the Chief Executive Officer of the Victorian Curriculum and Assessment Authority on 28 July 2010.

## (b) Basis of accounting preparation and measurement

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

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.

The report has been prepared in accordance with the historical cost convention except for:

- Non-current physical assets which, subsequent to acquisition, are measured at a revalued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value; and
- The fair value of an asset is generally based on its depreciated replacement value. Historical cost is based on the fair values of the consideration given in exchange for assets.

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 2010 and the comparative information presented in these financial statements for the year ended 30 June 2009.

## (c) Reporting entity

The financial statements cover 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 and 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.

### (d) 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.

DEECD has provided letters of comfort in past years to support their request that the VCAA draw on accumulated reserves to fund operating activities. The current letter of comfort documents the agreement by DEECD to fund any operational shortfall for the 2010/11 financial year activities, should it occur, to enable the VCAA to meet its financial commitments as and when they fall due, subject to the shortfall arising as a result of costs being incurred by the VCAA in its good-faith endeavours to achieve the outcomes agreed between the VCAA and DEECD.

## (e) Scope and presentation of financial statements

#### **Comprehensive operating statement**

Income and expenses in the comprehensive operating statement are classified according to whether or not they arise from 'transactions' or 'other economic flows'. This classification is consistent with the whole of government reporting format and is allowed under AASB 101 *Presentation of financial statements* 

'Transactions' and 'other economic flows' are defined by the *Australian system of government finance statistics: concepts, sources and methods* 2005 Cat. No. 5514.0 published by the Australian Bureau of Statistics.

'Transactions' are those economic flows that are considered to arise as a result of policy decisions, usually interactions between two entities by mutual agreement. Transactions also include flows within an entity, such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the Government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash.

## Note 1 Summary of significant accounting policies (continued)

'Other economic flows' are changes arising from market re-measurements. They include gains and losses from disposals, revaluations, impairments of non-current physical and intangible assets and fair value changes of financial instruments.

The net result is equivalent to profit or loss derived in accordance with AASs.

#### **Balance sheet**

Assets and liabilities are presented in liquidity order with assets aggregated into, financial assets and non-financial assets.

Current and non-current assets and liabilities (those expected to be recovered or settled beyond 12 months) are disclosed in the notes, where relevant.

### Statement of changes in equity

The statement of changes in equity presents reconciliations of each non-owner and owner equity opening balance at the beginning of the reporting period to the closing balance at the end of the reporting period. It also shows separately changes due to amounts recognised in the comprehensive result and amounts recognised in other comprehensive income related to other non-owner changes in equity.

#### **Cash flow statement**

Cash flows are classified according to whether or not they arise from operating activities, investing activities, or financing activities. This classification is consistent with requirements under AASB 107 *Statement of cash flows*.

## (f) Income from transactions

Income is recognised to the extent that it is probable that the economic benefits will flow to the entity and the income can be reliably measured. 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.

### Fair value of 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 its 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 DEECD, is recognised in the comprehensive operating statement as an expense offset by an increase to revenue as resources received free of charge.

### (g) Expenses from transactions

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

### **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 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.

#### **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.

#### **Depreciation and amortisation**

Plant and equipment, leasehold improvements, leased assets and other non-current physical assets that have a limited useful life are depreciated. 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.

## Note 1 Summary of significant accounting policies (continued)

The expected useful lives for the financial years ended 30 June 2010 and 30 June 2009 and depreciation rates are as follows:

Asset class	Useful life (in years) <b>2010</b>	Useful life (in years) 2009
Plant and equipment (including computer equipment)	3-5	3-5
Leased assets (motor vehicles)	5–10	5–10
Leasehold improvements	3-5	3-5
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.

### (h) Bad and doubtful debts

Bad and doubtful debts are assessed on a regular basis. Those bad debts considered as written off by mutual consent are classified as a transaction expense. Those written off unilaterally and the allowance for doubtful receivables, are classified as other economic flows

### (i) 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 whether there is an indication that the asset may be impaired. All other assets are assessed annually for indications of impairment, except for financial assets.

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 comprehensive 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.

#### **Disposal of non-financial assets**

Any gain or loss on the sale of non-financial assets is recognised at the date that control of the asset is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that time.

## (j) 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 predominantly of amounts owing from the Victorian Government, debtors in relation to goods and services, accrued investment income and GST input tax credits recoverable. Receivables that are contractual are classified as financial instruments. Amounts owing from the Victorian Government, taxes and other statutory receivables are not classified as financial instruments.

Receivables are recognised initially at fair value and subsequently measured at amortised cost, using effective interest rate method, less an allowance for 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.

### (k) Non financial assets

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

Plant & equipment, leasehold improvements and leased assets are measured intially at cost and subsequently revaulued at fair value less accumulated depreciation and impairment.

The fair value of non financial assets is normally determined by reference to the asset's depreciated replacement cost. For plant, equipment and vehicles, existing depreciated historical cost is generally a reasonable proxy for depreciated replacement cost because of the short lives of the assets concerned.

### **Intangible assets**

Intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. 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 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.

## (l) Prepayments

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

### Non-financial assets constructed by the VCAA

The cost of non-current assets constructed by the VCAA represents the construction of a generator at the Assessment Centre in Coburg and computer hardware that was not operational as at 30 June 2010. Upon completion the cost will be fully depreciated over the useful life of the asset.

## Note 1 Summary of significant accounting policies (continued)

## (m) Liabilities

### **Payables**

Payables consist predominantly of accounts payable 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).

#### Leases

A lease is a right to use an asset for an agreed period of time in exchange for payment. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership. Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership from the lessor to the lessee. All other leases are classified as operating leases.

At the commencement of the lease term, finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the lease property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The lease asset is depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments are apportioned between reduction of the outstanding lease liability and periodic finance expense which is calculated using the interest rate implicit in the lease and charged directly to the comprehensive operating statement. Contingent rentals associated with finance leases are recognised as an expense in the period in which they are incurred.

## (n) Equity

### **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.

### (o) 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.

## (p) 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.

## (q) Rounding of amounts

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

### (r) Commitments

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

## (s) 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.

## (t) 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.

### (u) 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.

## Note 1 Summary of significant accounting policies (continued)

## (v) AASs issued that are not yet effective

Certain new AASs have been published that are not mandatory for the 30 June 2010 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 at 30 June 2010, the following standards and interpretations had been issued but were not mandatory for financial year ending 30 June 2010. 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 9 Financial instruments	This standard simplifies requirements for the classification and measurement of financial assets resulting from Phase 1 of the IASB's project to replace IAS 39 Financial instruments: recognition and measurement (AASB 139 financial Instruments: recognition and measurement).	Beginning 1 Jan 2013	Impact is being evaluated.
AASB 124 Related party disclosures (Dec 2009)	Government related entities have been granted partial exemption with certain disclosure requirements.	Beginning 1 Jan 2011	Impact not expected to be significant.
AASB 2009–5 Further amendments to Australian Accounting Standards arising from the annual improvements project [AASB 5, 8, 101, 107, 117, 118, 136 and 139]	Some amendments will result in accounting changes for presentation, recognition or measurement purposes, while other amendments will relate to terminology and editorial changes	Beginning 1 Jan 2010	Impact not expected to be significant.
AASB 2009-8 Amendments to Australian Accounting Standards – group cash- settled share-based payment transactions [AASB 2]	The amendments clarify the scope of AASB 2.	Beginning 1 Jan 2010	Not applicable to the VCAA.
AASB 2009-9 Amendments to Australian Accounting Standards – additional exemptions for first-time adopters [AASB 1]	Applies to entities adopting Australian Accounting Standards for the first time, to ensure entities will not face undue cost or effort in the transition process in particular situations.	Beginning 1 Jan 2010	Not applicable to the VCAA.
AASB 2009-10 Amendments to Australian Accounting Standards –classification of rights issues [AASB 132]	The Standard makes amendments to AASB 132, stating that rights issues must now be classed as equity rather than derivative liabilities.	Beginning 1 Feb 2010	Not applicable to the VCAA.
AASB 2009-11 Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 and 1038 and Interpretations 10 and 12]	This gives effect to consequential changes arising from the issuance of AASB 9.	Beginning 1 Jan 2013	Impact is being evaluated

Standard/Interpretation	Summary	Applicable for annual reporting periods beginning or ending on	Impact on VCAA financial statements
AASB 2009-12 Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 and 1031 and Interpretations 2, 4, 16, 1039 and 1052]	This standard amends AASB 8 to require an entity to exercise judgement in assessing whether a government and entities known to be under the control of that government are considered a single customer for purposes of certain operating segment disclosures.  This standard also makes numerous editorial amendments to other AASs.	Beginning 1 Jan 2011	Not applicable to the VCAA.
AASB 2009-13 Amendments to Australian Accounting Standards arising from interpretation 19 [AASB 1]	Consequential amendment to AASB 1 arising from publication of Interpretation 19.	Beginning 1 Jul 2010	Not applicable to the VCAA.
AASB 2009-14 Amendments to Australian Interpretation – Prepayments of a minimum funding requirement [AASB Interpretation 14]	Amendment to Interpretation 14 arising from the issuance of Prepayments of a minimum funding requirement	Beginning 1 Jan 2011	Impact not expected to be significant.
AASB 2010-1 Amendments to Australian Accounting Standards – Limited Exemption from Comparative AASB 7 Disclosures for First-time Adopters [AASB 1 & AASB 7]	This amendment provides limited exemptions from the requirements of adhering to AASB 1 and AASB 7 that arise from AASB 2009–2.	Beginning 1 July 2010	Not applicable to the VCAA.
Erratum General Terminology changes	Editorial amendments to a range of Australian Accounting Standards and Interpretations	Beginning 1 Jan 2010	Impact not expected to be significant.
Interpretation 19 Extinguishing Financial Liabilities with Equity Instruments	Guidance to assist entity in accounting for transactions that involves extinguishing a liability fully or partially by issuing equity instruments to the creditor.	Beginning 1 July 2010	Not applicable to the VCAA.
AASB 1053 Application of Different Tiers of Australian Accounting Standards	This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements.	Beginning 1 July 2013	Not applicable to the VCAA.
AASB 2010-2 Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements	This Standard makes amendments to many Australian Accounting Standards, including Interpretations, to introduce reduced disclosure requirements to the pronouncements for application by certain types of entities.	Beginning 1 July 2013	Not applicable to the VCAA.

## Note 2 Income from transactions

	2010 \$	2009 \$
Operating appropriations	42,650,400	37,971,200
Capital appropriations	170,000	600,000
Commonwealth grant	0	5,157,353
Other grants	3,388,649	1,222,901
User charges	1,958,016	1,803,791
Royalties	458,539	473,928
Miscellaneous income	865,012	24,686
Interest	172,482	408,388
Resources received free of charge <sup>(1)</sup>		
Property rentals and outgoings	1,675,112	1,672,752
Total revenue	51,338,210	49,334,999

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

- <sup>(i)</sup> 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 comprehensive operating statement as expenditure offset by an increase to revenue as resources received free of charge.

## Note 3 Expenses

	2010 \$	2009 \$
Employee expenses		
Salaries and allowances	17,120,781	16,569,924
Fees for setting, vetting and assessing examinations	8,533,377	7,978,145
Salary on-costs	4,414,921	3,913,446
Other	63,635	73,545
	30,132,714	28,535,060
Depreciation and amortisation		
Amortisation of leasehold improvements	205,898	290,030
Amortisation of leased assets	41,916	37,775
Amortisation of intangible assets	853,283	530,932
Depreciation of plant and equipment	344,943	257,605
	1,446,040	1,116,342
Supplies and services		
Administrative expenses	684,253	836,670
Victorian Auditor-General fees	28,246	31,636
Internal audit fees	6,744	4,035
Computer and internet expenses	1,433,129	1,534,848
Contractors	7,454,767	6,744,852
Consultants	190,185	598,131
Doubtful debts	7,378	20,000
Examination centre supervisor grants	2,907,003	2,778,002
Freight and cartage	615,085	634,965
Furniture and equipment	61,919	67,248
Hire and leasing of venues	462,469	480,627
Motor vehicles expenses	51,040	22,508
Office supplies	189,768	214,544
Printing and production	1,356,643	1,502,353
Staff training	125,018	174,664
Teacher release and development grants	667,342	649,553
Travelling and personal expenses	476,108	467,185
Utilities	965,695	849,814
Warehouse rental and outgoings	252,588	217,561
	17,935,380	17,829,196
Resources received free of charge	1,675,112	1,672,752
Total expenses	51,189,246	49,153,350

## Note 4 Other economic flows included in net result

	2010 \$	2009 \$
Net gain/(loss) on non financial assets	13,678	(5,226)
Net gain/(loss) on financial instruments and contractual receivables	(4,910)	(7,584)
	8,768	(12,810)

## Note 5 Cash and cash equivalents

	2010 \$	2009 \$
Cash on hand	400	400
Cash at bank	6,532,523	7,929,740
	6,532,923	7,930,140

## Note 6 Receivables

	2010 \$	2009 \$
Current Receivables		7
Contractual		
Fee-paying overseas students	572,366	755,163
Other receivables	356,772	509,187
Provision for doubtful contractual receivables	(10,000)	(20,000)
	919,138	1,244,350
Statutory		
Operating appropriation receivable <sup>(i)</sup>	2,756,444	815,194
GST input tax credit recoverable	672,479	529,479
	3,428,923	1,344,673
Total Receivables	4,348,061	2,589,023

<sup>&</sup>lt;sup>(i)</sup> Monies owed by DEECD for the balance of 2009/10 operating appropriations as at 30 June 2010.

## Note 7 Prepayments

	2010 \$	2009 \$
Current	503,954	542,221
Non current	18,967	О
Total prepayments	522,921	542,221

# Note 8 Plant and equipment, Leasehold improvements and Leased assets

	2010 \$	2009 \$
Plant and Equipment		
At fair value	1,502,889	1,066,492
Less accumulated depreciation	736,961	392,019
	765,928	674,473
Leasehold improvements		
At fair value	1,140,129	1,140,129
Less accumulated amortisation	883,380	677,482
	256,749	462,647
Leased assets		
Motor vehicles at fair value	202,400	205,454
Less accumulated amortisation	91,296	84,181
	111,104	121,273
Total Plant and equipment, Leasehold improvements and Leased Assets	1,133,781	1,258,393

# Note 8 Plant and equipment, Leasehold improvements and Leased assets (continued)

### 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 \$
2010				
Opening balance	674,473	462,647	121,273	1,258,393
Additions	436,397	0	63,525	499,922
Disposals	О	0	(31,778)	(31,778)
Depreciation/amortisation	(344,942)	(205,898)	(41,916)	(592,756)
Closing balance	765,928	256,749	111,104	1,133,781

2009				
Opening balance	188,790	752,677	82,629	1,024,096
Additions	743,288	o	95,189	838,477
Disposals	0	o	(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

## Note 9 Intangible assets

	2010 \$	2009 \$
Intangible assets		
At fair value	4,266,414	4,266,414
Less accumulated amortisation	1,384,215	530,932
	2,882,199	3,735,482

### Reconciliation

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

	Intangible assets \$	Total Intangible assets \$
2010		
Opening balance	3,735,482	3,735,482
Additions	0	0
Disposals	0	0
Depreciation/amortisation	(853,283)	(853,283)
Closing balance	2,882,199	2,882,199
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

## Note 10 Work in progress

	2010 \$	2009 \$
Work in progress	34,41	7 0
	34,41	7 0

### Reconciliation

**Closing balance** 

Reconciliation 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 \$
2010		
Opening balance	0	0
Additions	34,417	34,417
Transferred to fixed and intangible assets	0	0
Closing balance	34,417	34,417
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)

0

## Note 11 Payables

	2010 \$	2009 \$
Current Contractual Payables		
Accrued employee benefits	2,272,180	2,290,646
Fees in advance	501,131	517,546
Amounts payable to government departments	264,232	244,636
Accrued expenses	2,171,507	2,926,510
Other payables	61,451	67,329
	5,270,501	6,046,667
Current Statutory Payables		
GST payable	55,470	36,466
Group tax payable	10,712	0
	66,182	36,466
Total Current Payables	5,336,683	6,083,133

## Note 12 Employee benefits

### (a) Provision for employee benefits

Under the Education and Training Reform Act 2006, VCAA staff are recognised as DEECD employees.

### (b) Government employees' superannuation fund

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

VCAA paid contributions on behalf of eligible casual and sessional employees into 72 different funds. Contributions are calculated at a rate of 9 per cent pursuant to the provisions of the *Superannuation Guarantee Act 1992*. The name, details and amounts of the major employee superannuation funds and contributions made by the VCAA are as follows:

	Paid contribution for the year		Contribution outstanding at year end	
	2010 \$	2009 \$	2010 <b>\$</b>	2009 \$
Defined contribution plans:	'			
Vic Super	552,309	525,147	147,659	145,431
Catholic Super Fund	15,977	13,188	5,475	3,450
Tertiary Education Super Scheme	9,091	7,744	7,496	4,032
Other	39,686	26,124	10,538	8,566
Total	617,063	572,203	171,168	161,479

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 Other liabilities

	Minimum future lease payments <sup>®</sup>		Present value of minimum future lease payments	
	2010 \$	2009 \$	2010 \$	2009 \$
Other financial lease liabilities payable				
Not longer than one year	68,283	91,610	62,157	85,638
Longer than one year and not longer than five years	54,700	41,824	48,286	37,044
Longer than five years	0	0	0	0
Minimum future lease payments	122,983	133,434	110,443	122,682
Less future finance charges	(12,540)	(10,752)	0	0
Present value of minimum lease payments	110,443	122,682	110,443	122,682

<sup>(</sup>i) Minimum future lease payments include the aggregate of all lease payments and any guaranteed residual.

## Note 14 Contributed capital

	2010 \$	2009 \$
Balance 1 July	4,698,492	4,698,492
Contributions of equity	0	0
Balance 30 June	4,698,492	4,698,492

## Note 15 Accumulated surplus

	2010 \$	2009 \$
Accumulated surplus/(deficit) at the beginning of the financial year	5,150,952	4,982,113
Comprehensive result for the reporting period	157,732	168,839
Accumulated surplus at the end of the financial year	5,308,684	5,150,952

## Note 16 Financial instruments

### Financial risk management objectives and policies

VCAA's principal financial instruments comprise of:

- cash assets;
- receivables (excluding statutory receivables);
- payables (excluding statutory payables); and
- finance lease payables

### 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 exposure of financial instruments

The VCAA's exposure to interest rate risks and the 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:

			Interest rate exposure				
	Weighted average interest rate %	Carrying amount \$	Fixed interest rate \$	Variable interest rate \$	Non-interest bearing \$		
2010							
Financial assets:							
Cash and cash equivalents	3.15	6,532,923	0	6,532,923	0		
Receivables		4,348,061	0	0	4,348,061		
		10,880,984	0	6,532,923	4,348,061		
Financial liabilities:							
Payables		4,835,552	0	0	4,835,552		
Financial liabilities	6.98	110,443	110,443	0	0		
		4,945,995	110,443	0	4,835,552		
2009							
Financial assets:							
Cash and cash equivalents	5.76	7,930,140	0	7,930,140	0		
Receivables		2,589,023	0	0	2,589,023		
		10,519,163	0	7,930,140	2,589,023		
Financial liabilities:							
Payables		5,565,587	o	0	5,565,587		
Financial liabilities	7.28	122,682	122,682	o	0		
		5,688,269	122,682	0	5,565,587		

## (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		
	2010 \$	2009 \$	
(i) Financial assets			
Cash assets	6,532,923	7,930,140	
Receivables	4,348,061	2,589,023	
Total financial assets	10,880,984	10,519,163	
(ii) Financial liabilities			
Payables	4,835,552	5,565,587	
Financial liabilities	110,443	122,682	
Total financial liabilities	4,945,995	5,688,269	

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.

## Note 16 Financial instruments (continued)

## (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.

				Past due but not impaired			
	Carrying amount \$	Not past due and not impaired \$	Less than 1 month \$	1-3 months \$	3 months – 1 year \$	1 – 5 years \$	Impaired financial assets \$
2010							
Receivables							
Fee paying overseas students	572,366	0	564,167	O	8,199	0	0
Other receivables	356,772	96,016	122,683	129,484	8,589	0	0
Total	929,138	96,016	686,850	129,484	16,788	0	0
2000	_	_	_	_	_	_	
2009							
Receivables							
Foo naving overseas	755 162	•	755 162	0	0	0	0

2009							
Receivables							
Fee paying overseas students	755,163	0	755,163	0	0	0	0
Other receivables	509,187	27,355	298,264	107,731	75,837	О	0
Total	1,264,350	27,355	1,053,427	107,731	75,837	0	0

Note: The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable)

## (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 DEECD 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 disclosure analysis and assumptions

VCAA's sensitivity to market risk is determined based on the observed range of actual historical data for the proceeding five year period, with all variables other than the primary risk variable held constant. The following movements are 'reasonably possible' over the next 12 months:

• a movement of 200 basis points up and down (2009: 100 points up and down) in market interest rates (AUD)

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 2010, 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:

	Carrying	Interest rate				
	amount \$	–200 ba	sis points	+200 ba	sis points	
		Net result \$	Available-for- sale revaluation surplus \$	Net result \$	Available-for- sale revaluation surplus \$	
2010						
Contractual financial assets						
Cash and deposits	6,532,923	(130,658)	0	130,658	0	
Other contractual financial assets	919,138	0	0	0	0	
Total impact		(130,658)	0	130,658	0	

2009					
		–100 basis poi	nts	+100 basis po	ints
Contractual financial assets					
Cash and deposits	7,930,140	(79,301)	0	79,301	0
Other contractual financial assets	1,244,350	0	0	0	0
Total impact		(79,301)	0	79,301	0
Contractual financial liabilities					
Other contractual financial liabilities	5,270,501	0	0	0	0
Total impact		0	0	0	0

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 2009 – 30 June 2010

**Acting Minister for Education** 

The Hon Maxine Morand, MP 29 September 2009 – 04 October 2009

27 March 2010 – 10 April 2010 28 May 2010 – 07 June 2010

The Hon Peter Bachelor, MP 04 July 2009 – 10 July 2009

The Hon Jacinta Allan, MP 28 December 2009 – 10 January 2010
The Hon John Brumby, MP 11 January 2010 – 17 January 2010

#### **Accountable Officer**

Mr John Firth

#### **VCAA Board members**

Professor Peter McPhee, Chair Term concluded 22 August 2009 Professor Adam Shoemaker, Chair Appointed 15 December 2009

Ms Esmerelda Bamblett

Mr Tony Coppola

**Professor Peter Dawkins** 

Ms Polly Flanagan Term concluded o1 May 2010
Mr Tony Larkin Term concluded 30 June 2010

Mr John Maddock Ms Vicki Miles Mr Glen Pearsall Ms Debra Punton Ms Helen Staindl

Professor Collette Tayler

Professor Sue Willis

## Related party transactions

Professor Peter Dawkins is the Secretary of the Department of Education and Early Childhood Development (DEECD). According to the Education and Training Reform Act 2006, membership of the authority must include the Secretary of the Department; accordingly the following values of transactions between the VCAA and DEECD were as follows;

	2010 \$	2009 \$
Revenue received	2,023,970	478,351
Expenditure incurred	213,686	447,267

There were no other transactions between the VCAA or a related party with responsible persons of the VCAA or related party of those responsible persons during the reporting period.

## 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	2010 No.	2009 No.
\$o	4	5
\$1-\$9,999	9	8
\$10,000-\$19,999	1	
\$30,000-\$39,999		1
\$230,000-\$239,999		1
\$280,000-\$289,999	1	
Total remuneration received, or due and receivable by responsible persons:	\$344,117	\$306,754

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

## Note 17 Responsible persons (continued)

### Remuneration of executives

The number of executive officers, other than ministers and accountable officers, and their total 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.

	Total rem	uneration	Base rem	uneration
Income band	2010 No.	2009 No.	2010 No.	2009 No.
\$130,000–139,999		1		1
\$160,000–169,999		1	2	2
\$170,000–179,999	2	1	1	
\$180,000–189,999	1			
Total numbers	3	3	3	3
Total amount \$	\$537,893	\$562,226	\$509,058	\$550,623

## 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

	2010 \$	2009 \$
Net result for the period	157,732	168,839
Non-cash movements		
Depreciation of plant and equipment	344,943	257,605
Amortisation of leasehold improvements	205,898	290,029
Amortisation of intangible assets	853,283	530,932
Amortisation of leased assets (motor vehicles)	41,916	37,775
Bad debts	7,378	27,584
Movements included in investing and financing activities		
Loss/(Profit) on sale of assets	(13,676)	5,225
Movements in assets and liabilities		
Increase/decrease in receivables	(1,766,419)	6,909,239
Increase/decrease in prepayments	19,300	(244,822)
Increase/decrease in accounts payable	(746,450)	(1,623,112)
Net cash flows from/(used in) operating activities	(896,095)	6,359,294

## 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 2010 \$	As at 2009 \$
Cash on hand	400	400
Cash at bank	6,532,523	7,929,740
Total cash at end of period	6,532,923	7,930,140

## Note 22 Remuneration of auditors

	2010 \$	2009 \$
Victorian Auditor-General Fees	28,246	31,636
Internal Audit Fees	6,744	4,035
	34,990	35,671

## Note 23 Operating leases

		Ψ
Non cancellable operating leases payable		
Not longer than one year	229,602	176,105
Longer than one year and not longer than five years	144,337	193,135
Longer than five years	о	0
Total non cancellable operating leases payable	373,939	369,240
Note 24 Commitments for expenditure		
	2010 \$	2009 \$
(a) Capital expenditure commitments		
Intangible assets		
Payable:		
Not more than one year	0	1,958,371
Plant & Equipment		
Payable:		

2009

177,689

177,689

1,958,371

### (b) Operating expenditure commitments

Total capital expenditure commitments

### **Outsourcing commitments**

Not more than one year

Payable:

Not more than one year 294,319
Longer than one year and not longer than five years 1,191,463 0

Total operating expenditure commitments 5,544,005 294,319

## Note 25 Contingent liabilities and contingent assets

	2010 \$	2009 \$
Contingent liabilities/assets	0	0

## Note 26 Subsequent events

There are no significant events that have occurred subsequent to 30 June 2010.

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

We certify that the attached financial statements for the Victorian Curriculum and Assessment Authority (VCAA) have been prepared in accordance with Standing Direction 4.2 of the Financial Management Act 1994, applicable Financial Reporting Directions, Australian Accounting Standards, including interpretations, 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 2010 and financial position of the VCAA as at 30 June 2010.

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 28 July 2010.

Prof. Adam Shoemaker Chair

28 July 2010, Melbourne

John Firth Chief Executive Officer

DEFIRA

28 July 2010, Melbourne

Scott Moore Chief Finance and Accounting Officer

28 July 2010, Melbourne



#### INDEPENDENT AUDITOR'S REPORT

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

#### The Financial Report

The accompanying financial report for the year ended 30 June 2010 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 officer and accounting officer's declaration has been audited.

### The Board Members' Responsibility for the Financial Report

The Board Members 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 board members, 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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Auditing in the Public Interest



### 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 2010. The Board Members of the Victorian Curriculum and Assessment Authority are responsible for the integrity of the web site. I have not been engaged to report on the integrity of the web site. 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 web site.

#### 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 2010 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 the Financial Management Act 1994.

MELBOURNE 12 August 2010 D D R Pearson Auditor-General

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Auditing in the Public Interest

## **Appendices**

## Appendix 1 2009—10 VCE Study Review Panels and Teams

## **VCE Accounting Study Writing Team**

Greg Gould Methodist Ladies' College
Neville Box St Joseph's College, Melbourne
Sasha Mildenhall Taylors Lakes Secondary College

### VCE Design and Technology Review Panel

Karen Anderson Hume Central Secondary College

Mark Grech Wangaratta High School – Edwards Street Campus

Elizabeth Keep Toorak College

Aldo Marotta

Peter Murphy

Jacinta O'Leary

Robin Panousieris

University High School
Simonds Catholic College
Distance Education Centre
Assumption College

Susan Plumb Yarra Valley Grammar School

Trudi Smith Carey Baptist College
Mark Watson Design Providence
Mike Brown La Trobe University

### VCE English Language Review Panel

Debbie De Laps Victorian Association for the Teaching of English

Selina Dennis Strathmore Secondary College
Kathryn Hamilton Bendigo Senior Secondary College

Dr Kristina Love Melbourne University
Peter Pidduck Caulfield Grammar School

Timothy Rayner Scotch College

Rebecca Swain Carey Baptist Grammar School

Dr Louisa Willoughby Monash University

Kirsten Fox MacRobertson Girls' High School

Josephine Smith Victorian Association for the Teaching of English

### VCE Industry and Enterprise Review Panel

Michael Carolan Deliver Educational Consulting
Allister Rouse Waverley Christian College
Simon Hewitson The Peninsula School
David Mallia Aquinas College

Norman Owens Australian Business Week

Gary Thorn Bendigo Senior Secondary College

Alison Mitchinson Cassar Sunshine College

### VCE International Studies Review Panel

Dr Scott Burchill Deakin University

Olivera Nikolovska Williamstown High School

Damian Puglisi RMIT TAFE

Anna-Louise Simpson Haileybury College
Elias Spanos Melbourne Girls Grammar

Gregory Sturges Bendigo Senior Secondary College

Daniel Flitton The Age newspaper
Stuart Harridge Mazenod College

### **VCE Media Study Writing Team**

Brett Lamb East Doncaster Secondary College

Melinda Roberts Xavier College

Jo Flack Swinburne Senior Secondary School

#### **VCE National Politics Review Panel**

Colin Axup Melbourne High School
Kimberley Crowley Brunswick Secondary College
Paul Gilby Northcote High School
Loretta Glass Social Education Victoria

Geoff Glue Xavier College

Nicola Sabbadini St Michael's Grammar School

Dr Andrew Scott RMIT University

Bernadette Turner Catholic College Wodonga

Dr Rod Wise Bialik College

#### VCE Outdoor and Environmental Studies Review Panel

Marcia Galimi The Knox School

Dr Terry Gunn Newcomb Secondary College

Philip Hughes Wonthaggi Secondary College (McBride Campus)

Jennifer Jones Bendigo Senior Secondary College

Andrew Mannion Whitefriars College

Danielle Mates Frankston High School (7–10 campus)
Jim Mead Department of Primary Industry

Kathleen Pleasants La Trobe University
Dr Marylou Preston Monash University
John Quay University of Melbourne

#### VCE Sociology Review Panel

Professor Judith Bessant RMIT University
Jessica Chamoff Haileybury College
Margaret Conway Box Hill TAFE Institute

Pheona Donohoe Swinburne Senior Secondary College

Fiona Gontier Haileybury College
Diane Mansour Social Education Victoria

Dr Robert Phillpot Hallam Senior Secondary College

Analia Solis RMIT University

Sarah Spiteri Catholic College Wodonga Professor Michael Guilding Swinburne University

#### VCE Visual Communication and Design Study Writing Team

Jessica Flamank Mentone Girls' Secondary College

Trisha Portbury Kew Secondary College Andrew Nicholls University High School

# Appendix 2 Statutory reporting requirements

#### Consultancies and major contracts

During the reporting period no consultancies in excess of \$100,000 were awarded and no contracts with a value of \$10 million or above were awarded. The VCAA engaged no consultancies at a cost of less than \$100,000 each during 2009–10. The *Victorian Industry Participation Policy Act 2003* requires public bodies and departments to report on the implementation of the Victorian Industry Participation Policy (VIPP). The VIPP is applied to all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria. During 2009–10, the VCAA engaged one supplier with a total value of approximately \$7.95 million in metropolitan Melbourne.

#### Competitive neutrality

In a report to 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 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 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.

# 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 new claims submitted during the reporting period but 342 hours were lost due to a previous claim.

#### Risk attestation compliance statement

We, Adam Shoemaker 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, Adam Shoemaker, and Chief Executive Officer, John Firth, that they sign the risk management attestation for 2009–10.

Professor Adam Shoemaker

dam/doinago

Iohn Firth

# Appendix 3 Workforce data

Full-time equivalent of staff in the VCAA on pay by sex and classification, year ending June 2010

Classification	2009–10			2008–09		
Classification	Males	Females	Total	Males	Females	Total
E02	3.0	1.0	4.0	2.0	1.0	3.0
E03	1.0	_	1.0	1.0	_	1.0
Senior Technical Specialist	1.0	-	1.0	_	-	-
VPSG6	17.0	12.4	29.4	16.0	8.0	24.0
VPSG <sub>5</sub>	18.9	44.9	63.8	21.3	47.7	69.0
VPSG4	14.0	15.8	29.8	14.0	19.6	33.6
VPSG <sub>3</sub>	13.8	27.7	41.5	18.8	26.9	45.7
VPSG2	10.4	15.0	25.4	7.8	17.0	24.8
Total	79.1	116.8	195.9	80.9	120.2	201.1

VCAA staff are included in DEECD workforce data.

#### 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 2009-10 included:

- · reviewing and upgrading, where necessary, the OHS management system
- introducing a regular OHS section in the staff newsletter
- · actively encouraging staff to report any and all OHS and first aid issues
- continuing to review and upgrade 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 2009–10. During the reporting period, the VCAA received no standard claim and no Improvement or Prohibition Notices were issued to the VCAA.

The target for 2010-11 is to 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 six times per year 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

Fifteen VCAA staff completed the accreditation training during the reporting period.

Ninety-seven 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
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 <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 2010

In 2009–10, six requests under the FOI Act were made.

# 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**

Mr 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.

The number and types of disclosure made to the public body during the year	0
The number of disclosures referred during the year by the Ombudsman	0
The number and types of disclosed matters referred to the Public Body during the year by the Ombudsman	0
The number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate	0
The number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year	0
The number of requests made under section 74 during the year to the Ombudsman to investigate disclosed matters	0
The number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
The number of types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
Any 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 2010, there was one written complaint 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

# **Report of operations**

Legislation	Requirement	Page
Charter and purpose		
FRD 22B	Objectives, functions, powers and duties	16
FRD 22B	Nature and range of services provided	16
Management and structure		
FRD 22B	Organisation structure	19
Financial and other information		
FRD 8B	Budget portfolio outcomes	n/a
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FRD 22B	Compliance with building and maintenance provisions of the <i>Building Act</i> 1993	74
FRD 22B	Details of consultancies over \$100,000	74
FRD 22B	Details of consultancies under \$100,000	74
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FRD 22B	Summary of the financial results for the year	14
FRD 24C	Reporting of office-based environmental impacts	n/a
FRD 25	Victorian Industry Participation policy disclosures	74

# Appendix 8 Disclosure index (continued)

#### **Financial statements**

Legislation	Requirement	Page
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SD 4.2(c)	Compliance with Australian accounting standards and other authoritative pronouncements	40
SD 4.2(c)	Compliance with Ministerial Directions	n/a
SD 4.2(d)	Rounding of amounts	47
SD 4.2(c)	Accountable Officer's declaration	69
SD 4.2(f)	Compliance with model financial report	n/a
SD 4.2(b)	Operating statement	36
SD 4.2(b)	Balance sheet	37
SD 4.2(b)	Statement of cash flows during the year	39
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Other disclosures in notes to the	financial statements	
FRD 9A	Departmental disclosure of administered assets and liabilities	n/a
FRD 11	Disclosure of ex-gratia payments	n/a
FRD 13	Disclosure of parliamentary appropriations	n/a
FRD 21A	Responsible person and executive officer disclosures	64
Legislation		
Building Act 1993		74
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# Appendix 9 Board meeting attendance

Board meeting attendance		
	Α	В
Esmerelda Bamblett	5	7
Tony Coppola	6	7
Professor Peter Dawkins <sup>1</sup>	7	7
Polly Flanagan	5	6
Tony Larkin	4	7
John Maddock <sup>2</sup>	5	7
Professor Peter McPhee	1	1
Vicki Miles	5	7
Glen Pearsall	5	7
Debra Punton	7	7
Professor Adam Shoemaker	4	4
Helen Staindl	4	7
Professor Collette Tayler	4	7
Professor Sue Willis	5	7

A: Number of meetings attended B: Number of meetings scheduled while in office Represented by Chris Wardlaw on 16 September 2009 and 9 December 2009 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

ACER Australian Council for Education Research

AED Automatic External Defibrillator
ANU Australian National University

**CCAFL** Collaborative Curriculum and Assessment

Framework for Languages

CIIF Collaborative Internet Innovation Fund

**CEO** Chief Executive Officer

**DEECD** Department of Education and Early

Childhood Development

DIIRD Department of Innovation, Industry and

**Regional Development** 

**ESL** English as a second language

FOI Freedom of Information
GAT General Achievement Test
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

NMS National Minimum Standard
OHS Occupational health and safety
SAP Sample Assessment Project
TAFE Technical and Further Education

VCAA Victorian Curriculum and Assessment Authority

VCAL Victorian Certificate of Applied Learning

VCE Victorian Certificate of Education

VELS Victorian Essential Learning Standards

**VEYLDF** Victorian Early Years Learning and

**Development Framework** 

**VET** Vocational education and training

VETIS VET in Schools

VRQA Victorian Registration and Qualifications Authority

VTAC Victorian Tertiary Admissions Centre



