



Annual Report

2023–24

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

Acknowledgement of Country

ACARA acknowledges the Traditional Owners and Custodians of Country and Place throughout Australia and their continuing connection to land, waters, sky and community. We pay our respects to them and their cultures, and Elders past and present.

Copyright

© Australian Curriculum, Assessment and Reporting Authority (ACARA) 2024, unless otherwise indicated. Subject to the exceptions listed below, copyright in this document is licensed under a Creative Commons Attribution 4.0 International (CC BY) licence (<https://creativecommons.org/licenses/by/4.0/>). This means that you can use these materials for any purpose, including commercial use, provided that you attribute ACARA as the source of the copyright material.



Exceptions

The Creative Commons licence does not apply to:

1. logos, including (without limitation) the ACARA logo, the NAP logo, the Australian Curriculum logo, the My School logo, the Australian Government logo and the Education Services Australia Limited logo;
2. other trade mark protected material;
3. photographs; and
4. material owned by third parties that has been reproduced with their permission. Permission will need to be obtained from third parties to re-use their material.

Attribution

ACARA requests attribution as: “© Australian Curriculum, Assessment and Reporting Authority (ACARA) 2024, unless otherwise indicated. This material was downloaded from [insert website address] (accessed [insert date]) and [was][was not] modified. The material is licensed under CC BY 4.0 (<https://creativecommons.org/licenses/by/4.0/>). ACARA does not endorse any product that uses ACARA’s material or make any representations as to the quality of such products. Any product that uses ACARA’s material should not be taken to be affiliated with ACARA or have the sponsorship or approval of ACARA. It is up to each person to make their own assessment of the product”.

Contact details

Australian Curriculum, Assessment and Reporting Authority
Level 13, Tower B, Centennial Plaza, 280 Elizabeth Street Sydney NSW 2000
T 1300 895 563 | F 1800 982 118 | www.acara.edu.au

Australian Curriculum, Assessment and Reporting Authority Annual Report 2023–24

Further copies of this document can be downloaded from www.acara.edu.au

Note there is the potential for minor revisions of this report. Check www.acara.edu.au for any amendments.

Published: October 2024

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

Dear Minister

ACARA Annual Report 2023–24

On behalf of the Board of the Australian Curriculum, Assessment and Reporting Authority (ACARA), I am pleased to present the annual report for the financial year ended 30 June 2024, pursuant to section 46 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

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

ACARA's annual performance statements for 2023–24 are included in this document, in accordance with section 39 of the PGPA Act and Resource Management Guide No. 134 Annual performance statements for Commonwealth entities.

As per the requirements of Section 17BB of the PGPA Rule, this annual report was approved by resolution of the ACARA Board at its meeting of 22–23 August 2024, held Clarendon Room D, Melbourne Convention & Exhibition Centre, South Wharf, Victoria 3006.

I acknowledge the directions set by the Education Ministers Meeting that guided ACARA's work during 2023–24 and thank the ACARA Board, Executive, staff and stakeholders for their contribution throughout the 2023–24 reporting period.

Yours sincerely



Derek Scott
Chair

22 August 2024

Contents

1.0 Overview	5
1.1 Chair’s foreword	5
1.2 CEO report.....	6
1.3 About us	8
2.0 Annual performance statements	10
2.1 National curriculum	10
2.2 National assessment	13
2.3 National data and reporting.....	16
2.4 National collaboration and leadership.....	18
2.5 Capability and risk	20
3.0 Management and accountability	21
3.1 Corporate governance.....	21
3.2 The Board.....	26
3.3 Risk management.....	31
3.4 Financial management	32
3.5 Workforce management	34
3.6 Reporting on other requirements	38
4.0 Financial statements	42
Appendix A: List of requirements	72

1.0 Overview

1.1 Chair's foreword

On behalf of the ACARA Board, I am pleased to present our annual report for the year 2023–2024. ACARA, established by education ministers across the country in 2008, works collaboratively with our partners throughout Australia to deliver educational initiatives in the national interest. Our ongoing work spans curriculum, assessment and reporting, with a focus on supporting education authorities, teachers and schools to achieve excellent educational outcomes in classrooms and prepare students for life beyond school.

Our success hinges on the cooperation and collaboration with a range of organisations, including partner national education agencies, curriculum authorities, school sectors, principals, teachers and parent/carer groups.

During the 2023–2024 reporting year, we successfully implemented further improvements to the National Assessment Program (NAP). The NAP serves as a crucial tool for governments, education authorities and schools to assess whether young Australians are meeting important educational goals.

In 2024, NAP – Literacy and Numeracy (NAPLAN) assessments held in March saw preliminary results delivered to schools just 4 weeks after completion of testing. This significant milestone would not have been possible without the collective efforts of all our partners and stakeholders. The complexity of this reform program and the annual delivery of online national assessments should not be underestimated. It stands as a remarkable achievement for everyone involved. The data from NAPLAN assessments, along with other NAP assessments, undoubtedly help inform improvements to teaching and learning and ultimately better student outcomes.

The release of our NAP – Science Literacy report in May 2024 highlighted that while results in science literacy for students across Australia have overall remained steady, some disparities persist depending on a student's background that need our collective efforts to address. Assessments also took place for the NAP sample program in Civics and Citizenship, with the report containing the findings due to be published in early 2025.

ACARA also continued to focus on its core work of delivering the Australian Curriculum with publication of the remaining Languages curricula in 2024 finalising Version 9.0. Further curriculum implementation resources and support materials were also published, including new and updated Curriculum connection resources.

I would like to acknowledge the leadership provided by education ministers and thank my colleagues on the ACARA Board, ACARA's passionate staff and executive, and our stakeholders for their efforts and ongoing support in the delivery of ACARA's important work.

As always, it is students, teachers, principals, parents and carers who are at the centre of what we do. Reflecting on our achievements during this reporting period, we remain steadfast in our commitment to ACARA's vision to inspire improvement in the learning of all young Australians through world-class curriculum, assessment and reporting.

Mr Derek Scott
Chair, ACARA Board

1.2 CEO report

Reflecting on the past year and ACARA's achievements, having joined as the acting CEO in November 2023, what stands out is the dedication and passion I witnessed as ACARA delivered impactful initiatives in collaboration with our partners.

In the last 12 months, as a lean organisation of just over a hundred staff across the country, ACARA has delivered key programs in line with our Charter and Work Plan to drive improvements in education.

The completion of the final phase of the Australian Curriculum Version 9.0 Review, which was focused on Languages, marks the end of many years of research, consultation and collaboration, including input from teachers and curriculum specialists as well as from the public.

The result is a new curriculum that acts as a tool for the teaching profession. It sets high expectations and standards for what all young Australians should know and be able to do, promotes deeper conceptual understanding, and aims to support teachers to improve educational performance.

As new issues and technologies come to the fore, we are ensuring the curriculum provides the framework to support educators. We have worked adeptly with partners to deliver Curriculum connection resources in topics such as mental health and wellbeing, and artificial intelligence. These online tools enable educators to filter information on themes from within the Australian Curriculum by year level, learning area, general capability or cross-curriculum priority.

Our Curriculum team is also focused on supporting the implementation of the new curriculum, all while conscious of the national effort to reduce teachers' workloads. We have developed and delivered a range of resources and materials, including curriculum resources, work samples and professional learning materials, with more in the pipeline over the coming months.

Work to assess the feasibility of establishing a national bank of formative assessments is also progressing. In August 2023, ACARA undertook a national pilot using existing assessment material created by the departments of education in New South Wales and Queensland, and the Victorian Curriculum and Assessment Authority, to better understand access and sharing potential, and consider cost and efficacy. This focus on formative assessment will continue, with advice to be provided to ministers in late 2024.

2024 saw the second year of NAPLAN assessments being conducted earlier in March. Approximately 4.4 million online tests were taken by more 1.2 million students in around 9,400 schools across Australia. The earlier testing meant that for the first time in the history of NAPLAN, preliminary results were delivered to schools just 4 weeks after the last test.

This positive development means teachers had more time to consider the results alongside their own assessments, and then use them to inform their teaching and learning programs in the current school year. This is no mean feat, given the scale of this program, and so on behalf of ACARA, I would like to once again thank our partners at Education Services Australia (ESA) as well as key stakeholders across states, territories and sectors, and our teachers and students, for their support in this program.

ACARA also successfully delivered the first phase in the next stage of reforms to the National Assessment Program (NAP), as agreed by education ministers. In May 2024, we made an optional assessment in science available to schools, with assessments in civics and citizenship due to be available in 2025 and ICT (information and communication technology) literacy in 2026. More than 11,000 students took part in the first year and we anticipate more will take part as we roll out the program, helping participating schools measure student achievement in these important areas of learning.

Providing meaningful reporting that can help policymakers, educators and those in the education sector is a key role ACARA fulfils. Both our NAP – ICT Literacy and NAP – Science Literacy reports

were released in this reporting period. These reports provide valuable insights for policymakers in education, including ministers and senior education officials, as well as school leaders, teachers and all those committed to improving educational outcomes for all young Australians.

Another benefit from earlier NAPLAN assessments meant that for the first time, in December 2023, we were able to update the My School website with the NAPLAN current-year results alongside school attendance, profile and population information from the same year. With around 1.7 million visits to the website in the past 12 months, My School remains the only single source for parents, carers, families and the broader Australian community that provides nationally consistent information on schooling right across Australia.

At an organisational level, we have also made good progress in delivering against our new Reconciliation Action Plan, embedding reconciliation as business as usual in our activities, and working towards reconciliation in a meaningful way.

Findings from our 2024 employee survey, which had a record response rate of almost 90%, affirmed the high level of engagement among our staff. This is a testament to the strength of the organisation through a period of significant change and challenges. We are also proud to have been recognised with the Best Workplace Award by Xref, a global organisational change specialist. The accolade reflects ACARA's excellent management practices and our highly engaged workforce. This provides confidence that ACARA will continue to adapt and evolve to deliver our work, and meet the future needs of an ever-changing education landscape.

Finally, I would like to take this opportunity to thank our dedicated staff, the ACARA Board, former CEO David de Carvalho, and our stakeholders and partners. Having been appointed in July 2024 as the CEO for a 3-year term, I look forward to working together towards our shared vision of a world-class education system for every young person across the country.

Mr Stephen Gniel

CEO, ACARA

1.3 About us

Our role and function

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

As per past years, during 2023–24, ACARA executed policy directions determined by the Education Ministers Meeting regarding curriculum, assessment, data and reporting at the national level.

Our vision

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

Our purpose

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

Our work

We take a national approach to education through developing a robust and comprehensive national curriculum.

We run the National Assessment Program (NAP): the national tests students sit in school, aligned to the national curriculum. This includes the National Assessment Program – Literacy and Numeracy (NAPLAN).

We collect and publish on the My School website information about the performance and resources of each Australian school.

We publish a range of reports, including the NAPLAN National Report and the National Report on Schooling in Australia.

Our organisation

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

Our offices

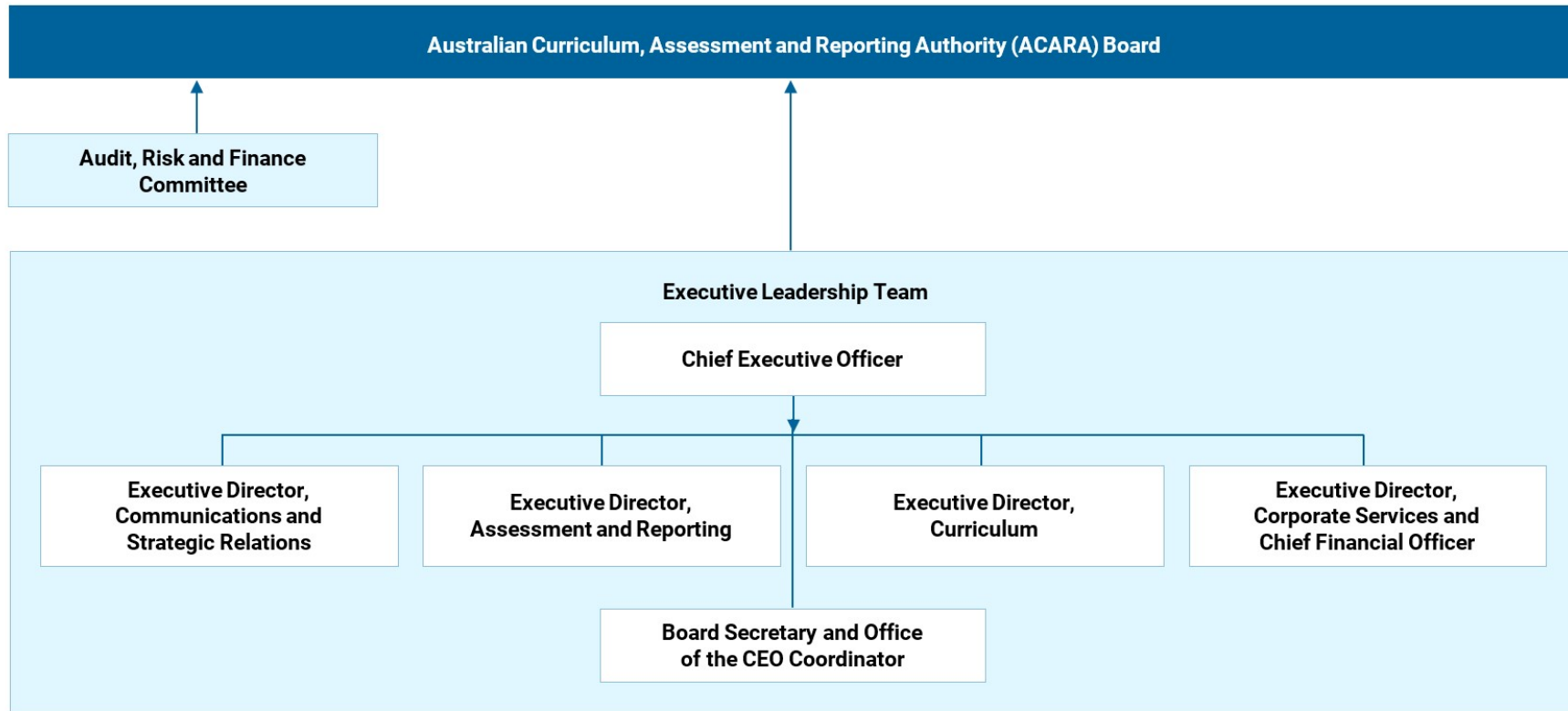
ACARA's head office is located at Level 13, Tower B, Centennial Plaza, 280 Elizabeth Street, Sydney.

ACARA's Perth office is located at Level 17, 140 St Georges Terrace, Perth.

ACARA's Melbourne office is located at Level 10, 440 Collins Street, Melbourne.

ACARA's Adelaide office is located at Office 8, 451 Pulteney Street, Adelaide.

Our organisational structure for 2023–24



2.0 Annual performance statements

2.1 National curriculum

Purpose

Provide a world-class curriculum from Foundation to Year 12 in specified learning areas as agreed to by the Education Ministers Meeting.

Criteria source

ACARA Corporate Plan 2023–24 and 2023–24 Department of Education Portfolio Budget Statements – Australian Curriculum, Assessment and Reporting Authority – Outcome 1, Program 1.1, page 87

Performance criterion	Measure	Target
A review cycle for the Australian Curriculum is developed.	Support from stakeholders on the proposed review cycle is recorded.	Australian Curriculum Review cycle frequency is approved by EMM.

Result

Partially achieved

Supporting statement

- Extensive consultation with stakeholders has been undertaken and drawn upon to make a final recommendation.
- A proposed review cycle has been developed based on these consultations and endorsed by the ACARA Board.
- This proposal will be progressed to Education Ministers Meeting (EMM) for approval in the second half of 2024.

Performance criterion	Measure	Target
The F–10 Australian Curriculum is reviewed in the remaining Languages subjects and frameworks in collaboration with jurisdictions, sectors and stakeholders.	Feedback is collected from jurisdictions and stakeholders, and approval by education ministers is received following their consideration of the Languages subjects and frameworks.	F–10 Australian Curriculum in the remaining Languages subjects and frameworks is published on the Australian Curriculum, Version 9.0 website.

Result

Achieved

Supporting statement

- The review of the remaining Languages curricula is now complete, following the same terms of reference used for the other curriculum areas in the Australian Curriculum Review held between July 2020 and April 2022.
- Four Languages (Arabic, Hindi, Turkish and Vietnamese) were submitted to the ACARA Board for endorsement in August 2023 and approved by EMM in September. The new versions were published on the Version 9.0 Australian Curriculum website in October 2023.
- Classical Greek, Latin, a Framework for Classical Languages, and Chinese for background- and first-language learners were endorsed by the ACARA Board in October 2023. They were approved by EMM out of session in January 2024 and published on the Version 9.0 Australian Curriculum website in February 2024.
- The revised Auslan curricula and the Framework for Aboriginal Languages and Torres Strait Islander Languages were endorsed by the ACARA Board in January 2024. They were approved by EMM out of session in April 2024 and published on the Version 9.0 Australian Curriculum website in April 2024.

Analysis of performance – Curriculum

Review of the Australian Curriculum

During this reporting period, the review of the Australian Curriculum: Languages continued and was completed. This included Auslan (first- and second-language learners), Chinese (first- and background-language learners), Classical Languages (Classical Greek, Latin and a Framework for Classical Languages) and the Framework for Aboriginal Languages and Torres Strait Islander Languages.

ACARA continued the Languages Curriculum Reference Groups and consulted widely with practising teachers and Languages curriculum specialists from all jurisdictions. Subject matter experts and state and territory professional teacher associations were consulted.

National Teacher Workforce Action Plan: Action 19

In December 2022, ACARA was directed by education ministers, through Action 19 of the National Teacher Workforce Action Plan, to examine how optional resources can support implementation of the national curriculum, and to provide advice on the Australian Curriculum Review cycle frequency. This has involved extensive consultation with principal associations, professional teacher associations, teacher unions, teachers and the 3 other national education architecture agencies; and 2 forums with the F–12 Curriculum Reference Group to explore the scope of support resources needed by teachers and the frequency of the Australian Curriculum Review cycle.

National Formative Assessment Resource Bank

In December 2022, education ministers agreed that the Australian Government, on behalf of AESOC, would work with ACARA, ESA, New South Wales, Victoria and Queensland to develop a detailed approach to sharing existing assessments and assessment items to establish a bank of assessments that could be made available on an opt-in basis for teachers across Australia to use. In August 2023, ACARA undertook a national pilot using existing assessment material created by the departments of education in New South Wales and Queensland, and the Victorian Curriculum and Assessment Authority, to better understand access and sharing potential, and consider cost and efficacy. Alignment to the Australian Curriculum Version 9.0 was also explored. Advice on project findings will be provided to education ministers when the project concludes in December 2024.

Linkage with the National Assessment Program

The National Assessment Program (NAP) is directly linked to Australian Curriculum content. Education ministers agreed to change the way NAPLAN results are reported to parents and carers, with the new individual student reports going out to parents and carers in Term 3 of 2023. ACARA curriculum specialists for English and Mathematics collaborated with the Literacy and Numeracy teams from Assessment to create new proficiency standards with 4 levels of achievement for each year level: Exceeding, Strong, Developing and Needs additional support. The revised standards were created to reflect the Australian Curriculum English and Mathematics Version 9.0, and to ensure consistent use of terminology.

The public report providing the findings of the 2023 NAP – Science Literacy (NAP–SL) assessment was published in May 2024. ACARA curriculum specialists undertook an extended review of assessment testlets to ensure assessment items were aligned to the assessment framework in relation to both the Australian Curriculum: Science learning area and the Critical and Creative Thinking general capability. The public report reflects the stronger focus on Critical and Creative Thinking in the latest assessment.

From June to September 2023, the student survey and test development questions for the NAP – Civics and Citizenship (NAP–CC) were developed. The field trial was conducted from October to November 2023, with data analysis and reporting completed in January 2024. Test items and questionnaire instruments for the NAP–CC were completed during the reporting period ahead of the main study held in May 2024.

NAP – Information and Communication Technology Literacy (NAP–ICTL) will be administered in 2025. Assessment modules were refreshed and added to in 2023–24, and positioned and aligned to the assessment framework in relation to both the Version 8.4 Australian Curriculum: Digital Technologies and the Information and Communication Technology general capability. Alignment to Version 9.0 will be delayed to the next NAP–ICTL assessment in 2028 to match the staggered implementation of Version 9.0 of the Australian Curriculum across jurisdictions.

2.2 National assessment

Purpose

Provide a quality, comprehensive and cohesive suite of national assessments.

Criteria source

ACARA Corporate Plan 2023–24 and 2023–24 Department of Education Portfolio Budget Statements – Australian Curriculum, Assessment and Reporting Authority – Outcome 1, Program 1.2, page 89

Performance criterion	Measure	Target
NAPLAN and NAP sample assessments are delivered as agreed by education ministers.	Jurisdictions accept respective results data.	National results for NAPLAN and NAP sample assessments are published.

Result

Achieved

Supporting statement

NAPLAN 2024

- The 2024 NAPLAN test event was administered from Wednesday 13 March 2024 to Monday 25 March 2024, followed by a 3-day test security period to Thursday 28 March 2024.
- 2024 marked the second year the NAPLAN test event was held in March, with all schools across Australia completing the NAPLAN tests online.
- More than 1.2 million Years 3, 5, 7 and 9 students across 9,411 schools and campuses completed their NAPLAN testing online this year.
- Schools and education authorities received preliminary school and student results (excluding writing results) from the assessments early in Term 2, around 4 weeks after the test period ended on 25 March 2024. This is 8 weeks earlier than in 2023, a full school term earlier than 2022 and the earliest in the history of NAPLAN.
- This means teachers have more time to consider the results alongside their own assessments, and then use them to inform their teaching and learning programs in the current school year.
- The earlier results and these benefits to schools and students are being delivered following national agreement from all education ministers to move the NAPLAN tests to Term 1 from 2023.
- The final school and student results (including writing) were made available from 18 June 2024. Writing results are available later due to the time taken to mark the writing scripts.

NAPLAN 2023

- NAPLAN 2023 Technical Report was published on 24 May 2024.
- NAPLAN 2023 National Results and Report of Test Incidents were released on 23 August 2023.

NAP – Civics and Citizenship (NAP–CC) 2024

- The NAP–CC main study was held in May (Term 2) 2024 and was delivered online to students in Year 6 and Year 10 (4,663 Year 6 students in 324 schools and 5,352 Year 10 students in 311 schools). Overall, 635 schools participated in the NAP–CC main study.

NAP – Science Literacy (NAP–SL) 2023

- From 2023, NAP sample main studies have been moved to May following the earlier NAPLAN test window.
- The NAP–SL main study was held in May (Term 2) 2023 and was delivered online to students in Year 6 and Year 10 (6,069 Year 6 students in 368 schools and 3,433 Year 10 students in 221 schools). The NAP–SL 2023 Public Report was published on 29 May 2024.
- The 2023 report presents the findings of the seventh NAP–SL assessment, the previous NAP–SL assessment having been undertaken in 2018. There is a 5-year gap due to the postponement of NAP sample assessments in 2020 and 2021 because of the COVID-19 pandemic.

NAP – Information and Communication Technology Literacy (NAP–ICTL) 2022

- The NAP–ICTL main study was conducted in October and November 2022, involving just under 10,000 students from 636 schools across Australia. The NAP–ICTL 2022 Public Report was published on 18 October 2023.
- The 2022 report presents the findings of the sixth NAP–ICTL assessment, the previous NAP–ICTL assessment having been undertaken in 2017. There is a 5-year gap due to the postponement of NAP sample assessments in 2020 and 2021 because of the COVID-19 pandemic.

Performance criterion	Measure	Target
Proficiency standards as agreed by education ministers are introduced for the first time through NAPLAN 2023 reports.	Proficiency standards are reported on reset NAPLAN scale.	NAPLAN results for 2023 are reported against proficiency standards in NAPLAN reports.

Result

Achieved

Supporting statement

- NAPLAN 2023 results were reported against proficiency standards in the NAPLAN reports released in early 2023–24.
- Education ministers agreed that NAPLAN test results would be reported using proficiency standards from 2023. These changes met an initiative of the 2019 National School Reform Agreement.
- The proficiency standards are reported on reset NAPLAN measurement scales that make better use of the online adaptive tests. A new NAPLAN time series was established from 2023.
- The NAPLAN proficiency standards include 4 proficiency levels for each assessment domain at each year level:
 - Exceeding: the student’s result exceeds expectations at the time of testing.
 - Strong: the student’s result meets challenging but reasonable expectations at the time of testing.
 - Developing: the student’s result indicates that they are working towards expectations at the time of testing.

- Needs additional support: the student’s result indicates that they are not achieving the learning outcomes expected at the time of testing. They are likely to need additional support to progress satisfactorily.
- Each of the standards represents increasingly challenging skills and understandings as students move through the years of schooling.

Analysis of performance – Assessment

NAPLAN

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

The Platform Readiness Test (PRT) was conducted in a sample of schools from 16 to 27 October 2023 as a full end-to-end test of the platform and post-test processes, including monitoring, reporting and quality assurance. ACARA provided branching tests for all non-writing domains for all year levels. ACARA was also responsible for quality assurance of test delivery via the LNB solutions.

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

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

An independent assurer was engaged to provide program oversight, quality assurance and recommendations to the Senior Responsible Officer and ACARA Board on the planning, delivery and reporting phases of the NAPLAN program in 2024.

NAP sample

NAP sample main studies have been moved to May following the earlier NAPLAN test window. The NAP-CC 2024 main study was conducted from 6 to 24 May 2024, following a successful field trial in October–November 2023, where items were trialled and analysed for inclusion in the main study. Analysis from the NAP-CC main study is underway, with the intention to publish the NAP-CC 2024 Public Report in early 2025.

NAP sample opt-in tests

NAP sample assessments in science literacy, civics and citizenship, and ICT literacy for Year 6 and Year 10 students were introduced as opt-in assessments for all schools, starting with science literacy in early 2024, to be followed by the addition of civics and citizenship in 2025, and finally ICT literacy will be added in 2026.

ACARA, in conjunction with ESA and jurisdictions, progressed with activities associated with NAP sample opt-in tests. Communication collateral was provided to jurisdictional representatives in November 2023 and February 2024 to distribute to schools.

The NAP Opt-in school registration period opened on Tuesday 26 March 2024 and closed on Tuesday 30 April 2024 with 258 schools registering. The NAP Opt-in assessments in science literacy were available for registered schools from 6–31 May 2024. Overall, there were 157 schools and 11,707 students (6,163 Year 6 and 5,544 Year 10 students) that participated in NAP Opt-in science literacy tests.

Results of opt-in assessments will be available to participating schools to support their teaching and learning programs, but will not be reported publicly by ACARA. The results will be reported to schools on the same national scales as established for each corresponding NAP sample program.

2.3 National data and reporting

Purpose

Provide and apply a comprehensive and reliable national measurement framework.

Facilitate use and dissemination of data for research and policy development in accordance with agreed protocols.

Present detailed, accessible, timely and meaningful school education performance information.

Criteria source

ACARA Corporate Plan 2023–24 and 2023–24 Department of Education Portfolio Budget Statements – Australian Curriculum, Assessment and Reporting Authority – Outcome 1, Program 1.3, page 90

Performance criterion	Measure	Target
Data relating to schooling in Australia is progressively published through the data portal.	Regular updates to the data portal are evident through the publicly available data portal.	Data released on the data portal at least 3 times during the year, including a high-level commentary relating to the data being released.

Result

Achieved

Supporting statement

The National Report on Schooling data portal was updated in December 2023, April 2024 and June 2024 with the latest data on schools and schooling, including:

- updates to the key performance measures for schooling for 2023
- counts of schools, students and staff for 2023, and other data from the National Schools Statistics Collection
- retention rates
- school finance data
- policy and priorities initiatives for 2023.

Performance criterion	Measure	Target
Consultation with jurisdictions on the Measurement Framework for Schooling in Australia is undertaken.	Discussions with jurisdictional representatives are held and feedback received.	Consultation on the Measurement Framework for Schooling in Australia is completed by end June 2024.

Result

Partially achieved

Supporting statement

The Measurement Framework for Schooling in Australia 2020 was published on the ACARA website on 22 December 2020, following approval by Education Ministers.

ACARA is required to provide and apply a comprehensive and reliable national measurement framework. During the reporting period, ACARA drafted points for consultation with jurisdictions to gather feedback to assist in a review of the framework in accordance with ACARA's 2023–24 workplan. However, this work has been deferred until it can be informed by the Better and Fairer Schools Agreement, once agreed to by education ministers. ACARA is therefore looking to progress this work, with jurisdictions, during 2024–25.

Analysis of performance – Data and reporting

My School

The My School website was updated on 15 December 2023 and again on 29 February 2024.

Data currently reported on My School is largely for the 2023 school calendar year with VET in Schools, Senior Secondary Outcomes, Post School Destinations and Finance lagged one year due to data availability. 2023 was the first year NAPLAN results were reported on My School in the same year as the assessment.

In summary, the key data collections released included:

- school profile data: 2014–2023
- finance data: 2014–2022
- VET in schools data: 2014–2022
- senior secondary data: 2014–2022
- attendance data: 2014–2023 (noting attendance data for 2020 has not been published due to data inconsistencies as a result of COVID-19)
- NAPLAN data: 2014–2023.

National Report on Schooling in Australia

From 2022, the National Report on Schooling in Australia moved to a progressive release, allowing the latest data to be published when it becomes available, with the report integrated into an interactive data portal.

The full version of the National Report on Schooling in Australia 2022 (ANR) was published on the ACARA website on 29 February 2024.

The second release of the National Report on Schooling in Australia for 2023 occurred on 23 April 2024 with the publication of:

- school numbers (2023)
- student numbers (2023)
- staff numbers (2023)
- student teacher ratios (2023)

- enrolment rates (2023)
- apparent retention (2023).

The third release of the National Report on Schooling in Australia for 2023 occurred on 26 June 2024 with the publication of Chapter 3 on policies and priorities.

Other

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

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

2.4 National collaboration and leadership

Purpose

Provide effective national leadership in curriculum development, educational assessment and national reporting.

Pursue the national education agenda with jurisdictions, the non-government education sector and relevant stakeholders, and identify opportunities for reform.

Criteria source

ACARA Corporate Plan 2023–24 and 2023–24 Department of Education Portfolio Budget Statements – Australian Curriculum, Assessment and Reporting Authority – Outcome 1, Program 1.4, page 91

Performance criterion	Measure	Target
An advisory structure that is fit for purpose is in place.	Review of advisory structure is undertaken every 2 years. Survey of members is conducted in 2023 and 2025.	Survey of advisory group members in 2023–24 shows level of satisfaction is at least 60% with the 2025–26 survey showing improvement on the 2023–24 results.

Result

Achieved

Supporting statement

Average total satisfaction rating in 2023–24 among representative members of ACARA’s advisory structure was 73%.

This result was taken from a survey conducted in September 2023 with questions designed specifically for advisory groups.

The survey results received were from the following groups:

- F–12 Curriculum Reference Group
- National Assessment, Data and Reporting Reference Group

- National Testing Working Group
- First Nations Australians Advisory Group
- Students with Disability Advisory Group
- Measurement Advisory Group.

Performance criterion	Measure	Target
ACARA maintains good quality stakeholder relationships.	Survey of key stakeholders is undertaken every 2 years, conducted in 2023 and 2025.	Survey of stakeholders in 2023–24 shows level of satisfaction is at least 60% with the 2025–26 survey showing improvement on the 2023–24 results.

Result

Achieved

Supporting statement

Sixty-five per cent of survey participants rated the quality of their relationship with ACARA in 2023 as from 8–10 out of 10.

Ninety-nine key stakeholders participated in the survey, which was independently conducted in September 2023. These stakeholders included members of ACARA’s governance, advisory and information sharing groups.

Performance criterion	Measure	Target
A transparent reporting process and structure are maintained.	Progress reports on the agendas of the ACARA Board and ACARA’s Audit, Risk and Finance Committee meetings are distributed to education ministers.	Progress reports against the annual work plan are submitted at least 5 days in advance of each meeting of the ACARA Board and ACARA’s Audit, Risk and Finance Committee, and submitted to education ministers before the end of September.

Result

Partially achieved

Supporting statement

ACARA’s executive team presented progress reports on ACARA’s work that had been approved by education ministers in October 2023. These reports were submitted first to each scheduled meeting of the Audit, Risk and Finance Committee and then to ACARA Board meetings.

While progress reports were considered at each relevant meeting, ACARA did not meet its target of submitting progress reports at least 5 days in advance of all Audit, Risk and Finance Committee and Board meetings.

ACARA submitted to education ministers on 1 September 2023 its 2022–23 annual report against its Charter in accordance with the *Australian Curriculum, Assessment and Reporting Act 2008* and its approved Charter (approved by education ministers in December 2022).

2.5 Capability and risk

Criteria source

ACARA Corporate Plan 2023–24

Performance criterion	Measure	Target
Employees show improved level of satisfaction with the learning and development trainings provided.	Survey of staff is held during the reporting period.	Overall satisfaction with training and development is at least 70%.

Result

Not achieved

Supporting statement

Satisfaction levels were lower in the 2024 staff survey (64%). Learning and development, alongside career opportunities, are common challenges for a small public sector agency. ACARA's results remain above the public sector benchmark for these areas.

Performance criterion	Measure	Target
ACARA has a safe, adaptive and inclusive work culture.	Survey of staff is held during the reporting period.	80% of staff view ACARA as having a positive work culture.

Result

Achieved

Supporting statement

ACARA achieved a strong wellbeing measure, with 80% of survey respondents indicating they feel well at work, while 89% indicated they would recommend ACARA as a good place to work. ACARA continues to maintain a strong and positive work culture.

3.0 Management and accountability

3.1 Corporate governance

Enabling legislation and functions

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

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

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

There were no changes to ACARA's enabling legislation in 2023–24.

Directions and reporting

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

Responsible minister

During the reporting period (2023–24), the responsible minister for ACARA was:

- Hon Jason Clare MP, Minister for Education.

Governance framework

ACARA's governance framework provides the structure for informed decision-making, risk management and accountability. The framework has its foundation in the ACARA Act, which establishes a 13-member governing body: the ACARA Board.

The ACARA Board (the Board) includes a Chair, Deputy Chair, and members nominated by state and territory ministers for education, the Australian Government, Independent Schools Australia (ISA) and the National Catholic Education Commission (NCEC). Each member is appointed by the responsible minister by written instrument, following agreement of the Education Ministers Meeting.

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

The Board is accountable to all education ministers. The Board is responsible for ensuring the proper and efficient performance of ACARA and is the accountable authority under the PGPA Act.

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

ACARA must undertake its work in accordance with any directions given by education ministers and in accordance with the Charter, which is agreed to by the Education Ministers Meeting. In progressing its work, ACARA collaborates with and receives input from the Schools Policy Group (SPG) and the Australian Education Senior Officials Committee (AESOC).

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

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

Chief Executive Officer

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

From 1 July 2023 until 24 November 2023, ACARA's CEO was Mr David de Carvalho.

From 20 November 2023 until 30 June 2024, ACARA's Acting CEO was Mr Stephen Gniel.

Executive Leadership Team

The Executive Leadership Team (ELT) provides stewardship for the organisation by giving advice to the CEO through a whole-of-organisation perspective. The ELT assists the CEO with strategic leadership of the organisation, including its vision, purpose, strategic direction and objectives. The ELT also advises the CEO on operational matters. In 2023–24, the ELT met twice a month.

Advisory structure

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

Reference groups

ACARA has 3 key reference groups that ensure jurisdictions and a range of stakeholder organisations have regular and meaningful opportunities to provide advice and feedback to ACARA. Members represent the high-level views of their jurisdiction or organisation and, as far as practicable, communicate information back to their jurisdiction or organisation.

National Assessment Program Reference Group

The National Assessment Program Reference Group (NAPRG) supports the ACARA CEO as Senior Responsible Officer (SRO) in exercising responsibility for the implementation and evolution of the National Assessment Program (NAP) including NAPLAN. The SRO chairs the NAPRG, which brings together the relevant national agencies and jurisdictional authorities responsible for various aspects of NAP development, delivery and administration to inform decisions about implementation. The NAPRG works collaboratively in the development and implementation of all key policy aspects of NAPLAN and the broader NAP. During the reporting period, the NAPRG was supported by key working groups such as the NAP Operational Working Group, the Privacy Sub-group and the Future Operating Model Implementation Working Group.

National Assessment, Data, Analysis and Reporting Reference Group

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

F–12 Curriculum Reference Group

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

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

To support ACARA's review of the F–10 Australian Curriculum: Languages for the period 2023–24, ACARA continued a curriculum reference group, made up of Languages curriculum officers and specialists from state and territory education authorities and the non-government sectors, to provide jurisdictional advice and feedback throughout the review process.

ACARA's F–12 Curriculum Reference Group is the main advisory group with oversight of key issues emerging from the Australian Curriculum Review and support for implementation of the Australian Curriculum Version 9.0. ACARA's other existing advisory structures also provide the mechanism for wider stakeholder engagement and consultation.

Advisory groups

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

First Nations Australians Advisory Group

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

Students with Disability Advisory Group

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

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

Specialist groups and forums

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

Measurement Advisory Group

The Measurement Advisory Group provides ACARA's executive with expert, independent educational measurement and assessment advice, and input for the NAP and NAPLAN. It also provides input into all other assessment and educational measurement activities defined by ACARA's Charter, work plan and priorities. The group comprises nationally and internationally recognised independent experts in the field of educational measurement.

National Testing Working Group

The National Testing Working Group is a forum for information-sharing and collaboration about NAPLAN between ACARA, test administration authorities and stakeholders. The group provides support and advice on standardised administration processes and products of NAPLAN, including test development, accessibility, writing marking, and administration and reporting activities, along with providing quality assurance to achieve high-quality tests in a nationally consistent framework. The group has representatives from all test administration authorities, and the Catholic and independent school sectors.

Finance Data Working Group

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

Marking Quality Team

The Marking Quality Team participates in the development, selection and refinement of NAPLAN writing prompts. Members provide advice and input on the selection, scoring and annotation of writing scripts for training, practice and quality assurance materials used to ensure national consistency of marking for the NAPLAN writing tests. The group also advises on required changes to marking protocols and the online marking training package. Members attend marking training workshops, and train and monitor the markers in their jurisdiction. During the NAPLAN marking period, members provide ACARA with data for the national monitoring of marking. The Marking Quality Team works closely with the National Testing Working Group. The group has representatives from state/territory test administration authorities, and the Catholic and independent school sectors.

National Report on Schooling in Australia Working Group

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

NAP sample assessment learning area working groups

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

English as an Additional Language or Dialect (EAL/D) Working Group

The EAL/D working group was convened in 2023 to provide advice to ACARA on revisions to the Australian Curriculum EAL/D teacher resources. The EAL/D Working Group comprises members nominated by members of the F–12 Curriculum Reference Group. The working group members have provided advice on draft materials.

Future National Assessment Program Project Control Board

The Future National Assessment Program Project Control Board (FNA PCB) has been established by the Senior Responsible Officer (SRO) and endorsed by the ACARA Board to identify, consider and recommend actions and direction related to the future of the National Assessment Program (NAP) and the Assessment Platform. The FNA PCB focuses on policy decisions and technology solutions related to the future of the NAP.

Information-sharing groups

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

Curriculum Directors Group

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

Curriculum networks

Informal networks have been established comprising curriculum officers from all states, territories and sectors for each learning area, for the primary years of schooling and STEM, to share information. Curriculum directors or their nominees from the 5 states and territories adopting the Australian Curriculum also meet once per term to discuss their implementation plans.

NAP Communications Working Group

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

National Peak Parents and Principals Forum

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

In May 2024, the National Peak Parents and the National Peak Principals agreed to hold meetings separately, starting in June 2024.

Accountability and reporting

ACARA has a range of mechanisms to ensure transparency and accountability in its operations. Key documents for 2023–24 included:

- ACARA Charter – approved by education ministers in December 2022, providing strategic directions for ACARA
- ACARA Corporate Plan 2023–24 – as required by section 35 of the PGPA Act
- Portfolio Budget Statements (PBS) – annual statements informing members of the Australian Parliament on the proposed allocation of resources to government outcomes and programs
- ACARA 4-year work plan 2023–24 to 2026–27 – approved by education ministers out of session in October 2023
- ACARA’s 2023–24 to 2026–27 budget – approved by education ministers in October 2023
- ACARA Annual Work Plan 2023–24 – approved as part of the 2023–24 to 2026–27 workplan and against which progress is monitored and reported on
- ACARA Annual Report 2022–23 – provided to the Minister for Education for presentation to the Australian Parliament, as required by section 46 of the PGPA Act.

3.2 The Board

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

During the 2023–24 reporting period, the appointment of 3 members ended in accordance with section 18 of the ACARA Act. There was one new appointment made.

Board membership

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

Chair

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

Mr Scott is one of Australia’s most highly regarded education leaders. He is on the Australian Government’s International Education Advisory Council and the Victorian International Education Advisory Council. He was also one of 4 members on the panel conducting a review of Initial Teacher

Education in Australia in 2021. In 2023 he was appointed to the National School Reform Agreement Ministerial Reference Group. He has an extensive background in curriculum development. Prior to joining the teaching profession, he had a career as a journalist.

Deputy Chair

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

Details of the Accountable Authority during the reporting period (2023–24)

				Period as the accountable authority or member within the reporting period			
Name		Qualifications of the Accountable Authority	Experience of the Accountable Authority	Position Title / Position held Executive / Non-Executive	Start Date (1 July 2023 or after)	End Date (30 June 2024 or before)	Number of meetings of accountable authority attended
Mr Derek Scott	Chair	DipEd (Mon), BA (Politics), MEd (Mgt)	Chief Executive Officer and Principal of Haileybury	Non-Executive	1 July 2023	30 June 2024	8 out of 8 meetings
Mr Norm Hart	Deputy Chair	BEd Studies, DipT, MEd, MAICD	Former president of the Australian Primary Principals Association (APPA)	Non-Executive	1 July 2023	30 June 2024	7 out of 8 meetings
Ms Juanita Healy	Nominee of the Western Australian Education Minister	BA (Ed), BEd, MEd	Acting Executive Director, School Curriculum and Standards, Western Australia Department of Education	Non-Executive	1 July 2023	30 June 2024	6 out of 6 meetings
Mr Stephen Gniel	Nominee of the Victorian Education Minister	BEd, MBA	Chief Executive Officer at Victorian Curriculum and Assessment Authority	Non-Executive	1 July 2023	17 Nov 2023	4 out of 4 meetings
Mr Tony Luttrell	Nominee of the Tasmanian Education Minister	BCom, FCPA	Former Director, Strategic Data Management, Department of Education, Tasmania	Non-Executive	1 July 2023	30 June 2024	8 out of 8 meetings
Mr Paul Martin	Nominee of the New South Wales Education Minister	BA DipEd (Hons)	Chief Executive Officer, NSW Education Standards Authority	Non-Executive	1 July 2023	30 June 2024	6 out of 8 meetings

Dr Neil McGoran	Nominee of the National Catholic Education Commission	BA, Grad Dip Ed, Grad Cert (RE), MEd (Curric), EdD, MBA	Director, Catholic Education South Australia	Non-Executive	1 July 2023	30 June 2024	5 out of 8 meetings
Dr Fiona Mueller	Nominee of the Australian Government	BA, Grad Dip Ed, MEd, PhD	Adjunct Scholar, Centre for Independent Studies	Non-Executive	1 July 2023	30 June 2024	7 out of 8 meetings
Ms Jacklyn Roberts	Nominee of the Northern Territory Education Minister	BEd, MEd	Principal, Bakewell Primary School	Non-Executive	1 July 2023	30 June 2024	5 out of 8 meetings
Ms Sharon Schimming	Nominee of the Queensland Education Minister	Grad Dip (Health Sc), DipT, MEd (Leadership)	Associate Director-General, Early Childhood and State Schools, Department of Education	Non-Executive	1 July 2023	30 June 2024	6 out of 8 meetings
Ms Deonne Smith	Nominee of the South Australian Education Minister	BEd	Executive Director Curriculum and Learning, Department for Education	Non-Executive	1 July 2023	30 June 2024	7 out of 7 meetings
Ms Jane Simmons PSM	Nominee of the Australian Capital Territory Education Minister	BEd (Music), MEd (Admin)	Deputy Director-General, ACT Education Directorate	Non-Executive	1 July 2023	30 June 2024	8 out of 8 meetings
Mr Andrew Wrigley	Nominee of Independent Schools Australia	BEd, MEd	Executive Director, Association of Independent Schools of the ACT	Non-Executive	1 July 2023	30 June 2024	7 out of 8 meetings

Meetings of the Board (2023–24)

Date	Meeting	Location
20 July 2023	Special Purpose Meeting	Videoconference
22 August 2023	#113	Sydney
21 September 2023	Special Purpose Meeting	Videoconference
12 October 2023	#114	Videoconference
28–29 November 2023	#115	Melbourne
29 February 2024	#116	Sydney
21–22 May 2024	#117	Adelaide
24 June 2024	Special Purpose Meeting	Videoconference

Committees of the Board (2023–24)

Audit, Risk and Finance Committee

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

Direct electronic address of the charter determining the functions of the audit committee

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

Audit, Risk and Finance Committee membership

ACARA's Audit, Risk and Finance Committee comprises between 4 and 6 members (including the Chair), with a minimum of 2 members of the ACARA Board.

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

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc.)	Additional Information (including role on committee)
Mr Tony Luttrell	BCom, FCPA	4 out of 4 meetings	4	\$5,935.00	Chair and Board member
Dr Lisa Barnes	BEd, JP, FTIA, FCPA, MBA, DBA, GAICD, FTIA, FGIA, FCIA, CAANZ	4 out of 4 meetings	4	\$5,519.55	Deputy Chair and independent member
Mr Dennis Clark	BEd, DipEd, FCPA, FCA, FCIS, FGIA, FAICG(Dip), FAIM, MIIA (Aust), MIMC, MIPAA, MRMIA, MGRCI	4 out of 4 meetings	4	\$4,926.05	Independent member
Mr Norm Hart	BEd Studies, DipT, MEd, MAICD	3 out of 4 meetings	4	Nil	Board member
Dr Fiona Mueller	BA, Grad Dip Ed, MED, PhD	4 out of 4 meetings	4	\$3,798.40	Board member

Please note that total annual remuneration is GST-inclusive only where applicable.

Audit, Risk and Finance Committee meetings

During 2023–24, the Audit, Risk and Finance Committee met 4 times.

Date	Meeting	Apologies	Location
8 August 2023	#62	Nil	Videoconference
15 November 2023	#63	Nil	Videoconference
13 February 2024	#64	Nil	Videoconference
7 May 2024	#65	Norm Hart	Videoconference

3.3 Risk management

ACARA has a risk management framework in place, which sets guidelines for embedding risk management at all levels of the organisation, including setting the level of risk ACARA is willing to accept in pursuit of its strategic objectives.

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

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

The structure of ACARA's enterprise risk management framework, including terminology, assessment and evaluation criteria, align with the international standard for risk management, ISO 31000:2018, and the Commonwealth Risk Management Policy, issued by the Australian Government Department of Finance.

Fraud control

Under Australian Government legislation, there is a requirement for all agencies to have a fraud control framework. ACARA had a fraud control framework in place in 2023–24.

The core objectives of ACARA's fraud control framework are to identify potential fraud risks to which ACARA may be exposed, and outline responsibilities for fraud control.

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

ACARA's fraud risks are reviewed by the Audit, Risk and Finance Committee and the ACARA Board on a quarterly basis.

3.4 Financial management

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

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

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

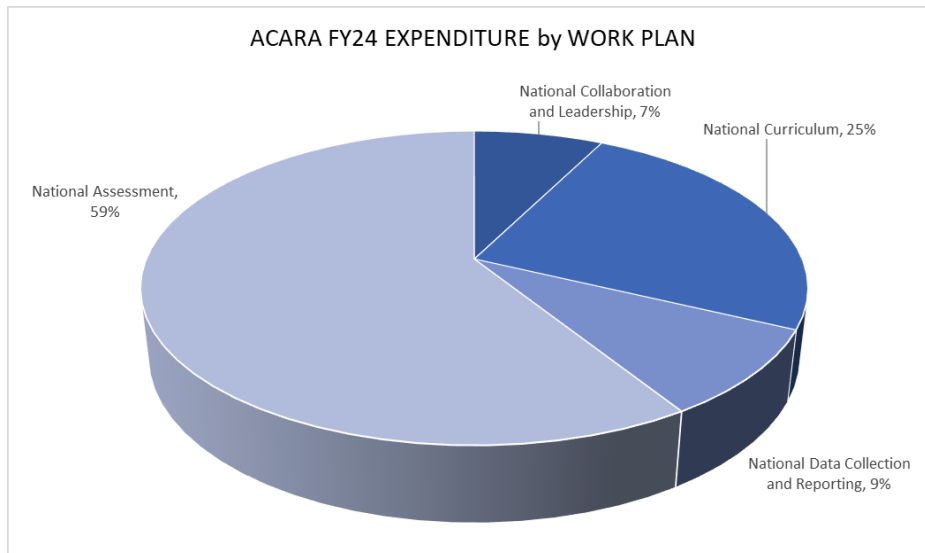
Analysis of financial performance

ACARA reported a deficit charter result of (\$0.75) million for the year ended 30 June 2024, against a budgeted deficit of (\$0.57) million.

Additionally, there were project funds received and monies spent in FY23–24 that equated to a surplus of \$2.03 million, making the total ACARA result a surplus of \$1.29 million.

As at 30 June 2024, the cash and cash-equivalent balance of ACARA was \$10.20 million. Throughout the year, where cash and cash-equivalents exceeded ACARA's at call requirements, they were transferred to investments in accordance with ACARA's investment strategy.

The following pie graph provides a breakdown of ACARA Charter Program Expenditure for the year ended 30 June 2024.



Factors that have affected or may affect operations

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

Reportable decisions or issues

Under section 19(1)(c), (d) or (e) of the PGPA Act, ACARA must notify the Australian Government Minister for Education of any significant decisions or issues. There were no significant decisions or issues reportable under these provisions for the year ended 30 June 2024.

3.5 Workforce management

Staff profile

As at 30 June 2024, ACARA had 112 employees (106 full-time equivalent [FTE] staff) in addition to 3 staff members engaged as secondees from state or territory agencies.

All ongoing employees (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	21	1	22	25	4	29	-	-	-	-	-	-	-	-	-	51
Qld	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
SA	2	-	2	-	1	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1
Vic	1	-	1	4	-	4	-	-	-	-	-	-	-	-	-	5
WA	5	-	5	5	2	7	-	-	-	-	-	-	-	-	-	12
ACT	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total	29	1	30	38	8	46	-	-	-	-	-	-	-	-	-	76

All non-ongoing employees (2023–24)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	4	-	4	3	3	6	-	-	-	-	-	-	-	-	-	10
Qld	1	-	1	3	1	4	-	-	-	-	-	-	-	-	-	5
SA	2	-	2	1	-	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-	2
Vic	4	-	4	6	-	6	-	-	-	-	-	-	-	-	-	10
WA	1	-	1	3	1	4	-	-	-	-	-	-	-	-	-	5
ACT	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total	12	0	12	18	6	24	-	-	-	-	-	-	-	-	-	36

As at 30 June 2023, ACARA's employees comprised 97.9 full-time equivalent (FTE) staff, in addition to one staff member engaged as a secondee from a state or territory agency.

All ongoing employees, previous reporting period (1 July 2022 – 30 June 2023)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	21	-	21	23	4	27	-	-	-	-	-	-	-	-	-	48
Qld	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
SA	2	-	2	-	1	1	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1
Vic	1	-	1	2	-	2	-	-	-	-	-	-	-	-	-	3
WA	4	-	4	5	2	7	-	-	-	-	-	-	-	-	-	11
ACT	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total	28	-	28	32	8	40	-	-	-	-	-	-	-	-	-	68

All non-ongoing employees, previous reporting period (1 July 2022 – 30 June 2023)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	5	-	5	6	4	10	-	-	-	-	-	-	-	-	-	15
Qld	1	-	1	5	-	5	-	-	-	-	-	-	-	-	-	6
SA	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Tas	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Vic	3	-	3	5	-	5	-	-	-	-	-	-	-	-	-	8
WA	2	-	2	3	1	4	-	-	-	-	-	-	-	-	-	6
ACT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Total	12	-	12	20	5	25	-	-	-	-	-	-	-	-	-	37

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

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

Reconciliation Action Plan (RAP)

ACARA's Reconciliation Action Plan (RAP) articulates our commitment to meaningful engagement with First Nations Australian Peoples. A significant amount of work has centred around collaborative decision-making across our organisation. This has included curriculum content development, resource development and assessment considerations. Many of our actions involve listening and learning, embedding two-way communication channels for meaningful dialogue, and reporting back regularly and openly to increase accountability to our First Nations Australians Advisory Group (FNAAG) and other critical stakeholders.

During this reporting period, ACARA continued to build our relationships with First Nations Australian Peoples by both celebrating and reflecting on significant events, including National Reconciliation Week, and through our active involvement in local events. Throughout the reporting period, we continued to incorporate Welcome to Country and On-Country experiences into our events and meetings, where appropriate.

We have continued to build foundations of respect and trust with both internal and external stakeholders by focusing on building the capability of our staff to create positive and meaningful relationships. ACARA has committed during the reporting period to building sustainable respectful relationships by engaging and empowering First Nations Australian Peoples to contribute to the design and development of Curriculum and Assessment work plan items.

Executive Leadership Team

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

- Chief Executive Officer, Mr David de Carvalho (1 July 2023 to 24 November 2023)
- Acting Chief Executive Officer, Mr Stephen Gniel (20 November 2023 to 30 June 2024)
- Executive Director, Assessment and Reporting, Mr Russell Dyer
- Executive Director, Curriculum, Ms Sharon Foster
- Executive Director, Communications and Strategic Relations, Ms Ann-Maree Ashburn (1 July 2023 to 24 October 2023)
- Acting Executive Director, Communications and Strategic Relations, Mr Farooq Mulla (25 October 2023 to 30 June 2024)
- Executive Director, Corporate Services and Chief Financial Officer, Mr Thomas Begeng

Chief Executive Officer

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

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

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

Mr Stephen Gniel joined ACARA in November 2023, bringing to ACARA a wealth of knowledge, expertise and experience in education, having held senior leadership roles in both Victoria and the Australian Capital Territory in early childhood, schools and post-school portfolios, with both policy and operational priorities.

Mr Gniel is a committed educational leader, having started his career as a primary school teacher and principal before moving into senior education system leadership roles. He is also the immediate national past president and chair of the Australian Council for Educational Leaders, a position he held for 6 years between 2016 and 2022.

Executive Director, Assessment and Reporting

Mr Russell Dyer joined ACARA in June 2022, with over 40 years' experience in education in Western Australia. Prior to joining ACARA, Mr Dyer's most recent position was Assistant Executive Director, Examinations, Certification and Testing in the Western Australian Department of Education supporting the School Curriculum and Standards Authority.

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

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

Executive Director, Curriculum

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

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

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

Executive Director, Communications and Strategic Relations

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

Mr Farooq Mulla joined ACARA in July 2023, with around 20 years of public sector experience in media relations and communications, both in the UK and Australia.

During his career in the UK Government, Mr Mulla was an adviser to several senior ministers, including prime ministers. As press secretary to the senior education minister, he delivered high-profile communications campaigns on major education reforms. He also led the crisis communications following the tragic Grenfell Tower fire.

In Australia, following the 2019–20 bushfires he helped restructure the communications function at NSW Rural Fire Service to deliver high-quality public communications. More recently, as a director of communications, Mr Mulla devised and delivered key campaigns on the NSW Government's education reforms.

Executive Director and Chief Financial Officer, Corporate Services

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

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

3.6 Reporting on other requirements

Evidence to parliamentary committees

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

- Supplementary estimates (26 October 2023)
- Additional estimates (15 February 2024)
- Budget estimates (5 June 2024).

Judicial decisions and reviews by outside bodies

There were no judicial decisions or decisions of administrative tribunals during the reporting period that had, or may have, a significant effect on ACARA's operations.

There were no reports on ACARA by the Auditor-General, a parliamentary committee, the Commonwealth Ombudsman or the Office of the Australian Information Commissioner during the reporting period.

Compliance with the PGPA Act

During 2023–24, ACARA maintained appropriate internal controls and processes to review its compliance with the finance law, including to ensure that instances of significant non-compliance were notified to the responsible minister in accordance with section 19 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act). During the reporting period, ACARA did not report any significant issues to the Minister for Education under subsection 19(1)(e) of the PGPA Act.

PGPA Rule Section 17BE (h) – (i) Significant non-compliance with the Finance Law

Description of non-compliance	Remedial Action
Not applicable	Not applicable

Work health and safety

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

ACARA has a Work Health and Safety (WHS) committee that holds scheduled meetings during the year. The Audit, Risk and Finance Committee and the ACARA Board are provided with an update on WHS issues at each meeting. The WHS committee continues to meet on a quarterly basis to seek to improve WHS processes and has oversight of ACARA's WHS plans and processes.

ACARA's Employee Assistance Program (EAP) provider TELUS Health (formerly Lifeworks) continues to provide access to wellbeing and mental health support material and resources via their online portal. Comcare conducted due diligence training for ACARA's PCBU (persons conducting a business or undertaking) in May 2024 to better understand their obligations under the WHS Act and as a PCBU, including reference to psychosocial hazards. Fire warden training continues for both the Sydney office and Perth offices. Facility managers in Adelaide and Melbourne (via building management) maintain responsibility for those respective locations.

ACARA has sought to better understand psychosocial hazards applicable to our work environment and has engaged experts to assist in identification and remediation with respect to risks associated with our work, whether in an office or a remote location. The occurrence of WHS matters each year remains low. Regular reporting to ELT through the WHS committee ensures appropriate due diligence and duty of care. There were no incidents in the reporting period and no investigations were required into high potential incidents or serious incidents. Hazard reporting remains low but has been encouraged, particularly with risks associated with remote working.

WHS performance

During 2023–24, one claim was submitted to Comcare. Liability was declined in accordance with Section 14 of the *Safety Rehabilitation Act 1988*. ACARA continues, however, to provide all relevant practical support. No provisional improvement notices (section 90, *Work Health and Safety Act 2011*), prohibition notices (section 195) or improvement notices (section 191) were issued. Comcare completed a proactive inspection of ACARA's incident reporting systems and compliance, as part of a regional initiative inspecting all Commonwealth agency practices. There were no investigations undertaken by Comcare arising out of ACARA's responsibility in "conducting a business or undertaking" in accordance with the Act. The inspector formed the belief that ACARA has systems in place, so far as it is reasonably practicable to identify, review, control and manage incidents that may occur at ACARA.

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

In 2023–24, consistent with the legislative requirements of the *Work Health and Safety Act 2011*, ACARA aimed to provide and promote a safe and healthy workplace by:

- eliminating or reducing the risk of hazards, while continuing to provide the option to work from home for all staff, with ongoing support offered for employees' and contractors' essential home office setups
- promoting the Employee Assistance Program and monitoring take-up throughout
- continuing support for influenza vaccinations with pharmacy vouchers or reimbursement (subject to reasonable limits), ensuring availability of influenza vaccinations for all ACARA staff with this now provided in the ACARA Enterprise Agreement 2023
- encouraging staff reporting of any incidents or hazards in addition to office inspections.

Insurance and indemnities

During the reporting period, ACARA held insurance protecting ACARA and its directors and officers from liability for the consequences of managerial misconduct or negligence, to the extent that the provision of the indemnity is not prevented by applicable legislation. Premiums for insurance against the authority's, directors' or officers' liability for legal costs were paid, or agreed to be paid, during the reporting period. This cost totalled \$21,768.18 (excluding GST).

Ministerial directions and government policy orders

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

Ecologically sustainable development and environmental performance

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

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

Emissions Inventory Tables

2023-24 GREENHOUSE GAS EMISSIONS INVENTORY– LOCATION-BASED METHOD

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location Based Approach)	N/A	75.037	5.949	80.986
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	0.000	0.000
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	0.000	N/A	0.000	0.000
Domestic Commercial Flights	N/A	N/A	112.584	112.584
Domestic Hire Car*	N/A	N/A	0.028	0.028
Domestic Travel Accommodation*	N/A	N/A	31.422	31.422
Other Energy	0.000	N/A	0.000	0.000
Total t CO₂-e	0.000	75.037	149.983	225.020

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

*indicates emission sources collected for the first time in 2023-24. The quality of data is expected to improve over time as emissions reporting matures.

†indicates optional emission source for 2023-24 emissions reporting.

2023-24 ELECTRICITY GREENHOUSE GAS EMISSIONS

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	75.037	5.949	80.986	100%
Market-based electricity emissions	75.068	9.268	84.335	81.28%
Total renewable electricity	-	-	-	18.72%
Mandatory renewables ¹	-	-	-	18.72%
Voluntary renewables ²	-	-	-	0.00%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

4.0 Financial statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Education

Opinion

In my opinion, the financial statements of the Australian Curriculum, Assessment and Reporting Authority (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

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

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Saminda Maddumahewa

Senior Director

Delegate of the Auditor-General

Canberra

28 August 2024

**AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING
AUTHORITY**

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2024

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

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42 (2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41 (2) of the PGPA Act.

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

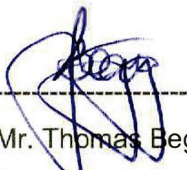
This Statement is made in accordance with a resolution of the directors.



Mr. Derek Scott
Chair, Accountable Authority
Dated this 28th day of August 2024



Mr. Stephen Gniel
Chief Executive Officer
Dated this 28th day of August 2024



Mr. Thomas Begeng
Chief Financial Officer
Dated this 28th day of August 2024

Statement of Comprehensive Income For the Year Ended 30 June 2024

	Note	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1(a)	18,187	16,289	21,628
Suppliers	2.1(b)	14,805	13,734	12,570
Depreciation and amortisation	3.2	1,806	1,662	1,710
Finance costs	2.1(c)	47	62	51
Total expenses		34,845	31,747	35,959
Own Source Income				
Revenue				
Revenue from Jurisdictions – States and Territories	2.2(a)	15,890	14,170	15,010
Other revenue – Projects	2.2(a)	4,016	4,822	-
Interest – Bank deposits	2.2(b)	335	228	180
Total own source revenue		20,241	19,220	15,190
Net cost of / (contribution by) services		14,604	12,527	20,769
Revenue from Government – Australian Government		15,890	14,170	19,010
Surplus / (deficit) attributable to the Australian Government		1,286	1,643	(1,759)
Other Comprehensive Income				
Changes in asset revaluation		-	-	-
Total comprehensive income / (deficit) attributable to the Australian Government		1,286	1,643	(1,759)

Budget Variances Commentary

1. Employee benefits – In FY24 ACARA expected to spend more on employee expenses relating to the funds received in FY23. The timeline for the project work has now extended to FY25.
2. Supplier expenses and other revenue – In FY24 ACARA received additional project funding that was not known at the time of setting the budget. This then created more expenses with external suppliers for FY24.
3. Other revenue – Projects: In FY24 ACARA received additional project funding that was not known at the time of setting the budget.
4. Interest: bank deposits – Substantially improved interest rates for short term investments allowed for ACARA to make more interest than budgeted for.

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

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

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

Statement of Financial Position

As at 30 June 2024

	Note	2024 \$'000	2023 \$'000	Original Budget \$'000
<u>Assets</u>				
<i>Financial Assets</i>				
Cash and cash equivalents	3.1 (a)	10,195	7,873	6,062
Trade and other receivables	3.1 (b)	487	217	201
Accrued revenue		39	28	5
<i>Total financial assets</i>		10,721	8,118	6,268
<i>Non-financial assets</i>				
Fixtures and fittings	3.2(a)	24	36	188
Plant and equipment	3.2(a)	78	127	-
Intangibles	3.2(a)	4,045	4,599	3,761
Right-of-use assets	3.2(a)	2,071	3,043	3,215
Other non-financial assets	3.2(b)	815	819	450
<i>Total non-financial assets</i>		7,033	8,624	7,614
<i>Total Assets</i>		17,754	16,742	13,882
<u>Liabilities</u>				
<i>Payables</i>				
Suppliers	3.3(a)	3,788	3,560	2,500
Other payables	3.3(b)	485	420	-
<i>Total payables</i>		4,273	3,980	2,500
<i>Interest-bearing liabilities</i>				
Leases	3.4	2,470	3,514	3,615
<i>Total interest-bearing liabilities</i>		2,470	3,514	3,615
<i>Provisions</i>				
Make-good provision	3.5	466	449	455
Employee provisions	4.1	3,344	2,884	3,050
<i>Total provisions</i>		3,810	3,333	3,505
<i>Total Liabilities</i>		10,553	10,827	9,620
Net Assets		7,201	5,915	4,262
<u>Equity</u>				
Retained surplus		7,201	5,915	4,262
Total Equity		7,201	5,915	4,262

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

Budget Variances Commentary

1. Cash and cash equivalents – In late FY24 ACARA received \$2.5m for NFARB project funding, and \$1.5m for NTWAP project funding. Due to timing, these funds could not be spent before the end of the financial year. The work and related expense for this project will take place in FY25.
2. Accrued Revenue – The only applicable revenue to accrue was interest due on term deposits.
3. Suppliers – The June'24 invoice and PO accrual was higher than anticipated with a large number of contract milestones being met late in June 2024.
4. Leases – The FY24 budget was set before decisions around the Perth lease were finalised.

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

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

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

Statement of Changes in Equity

For the Year Ended 30 June 2024

	Retained earnings			Total equity		
	2024	2023	Original Budget	2024	2023	Original Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Balance carried forward from previous period</i>	5,915	4,272	6,021	5,915	4,272	6,021
Adjustment for changes in accounting policies	-	-	-	-	-	-
<i>Adjusted opening balance</i>	5,915	4,272	6,021	5,915	4,272	6,021
Comprehensive Income						
(Deficit) / Surplus for the period	1,286	1,643	(1,759)	1,286	1,643	(1,759)
Other comprehensive income	-	-	-	-	-	-
<i>Total comprehensive income</i>	1,286	1,643	(1,759)	1,286	1,643	(1,759)
<i>Closing balance as at 30 June</i>	7,201	5,915	4,262	7,201	5,915	4,262

Budget Variances Commentary

1. Closing balance as at 30 June – The technical surplus achieved this year is driven by project funding received late in FY24. It could not be spent before the end of the year, but due to the contract in place was required to be recognised as revenue under AASB1058. It is expected ACARA will achieve a technical deficit in FY25, as the project funds received in FY23 and FY24 will be spent.

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

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

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

Cash Flow Statement

For the Year Ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES			
Cash Received			
Receipts from Government – Australian Government	19,890	17,758	15,682
Receipts from Jurisdictions – States and Territories	15,890	15,258	18,355
Interest	323	205	180
Net GST received	1,181	1,376	-
Other cash received	39	633	345
Total cash received	37,323	35,230	34,562
Cash used			
Employees	(19,032)	(16,751)	(21,508)
Suppliers	(14,655)	(14,576)	(13,018)
Interest payments on lease liability	(46)	(60)	(51)
Total cash used	(33,733)	(31,387)	(34,577)
Net cash received from operating activities	3,590	3,843	(15)
INVESTING ACTIVITIES			
Cash used			
Purchase of Property, Plant and Equipment, and Intangibles	(219)	(971)	(114)
Total cash used	(219)	(971)	(114)
Net cash used by investing activities	(219)	(971)	(114)
FINANCING ACTIVITIES			
Cash used			
Payment of Lease Liabilities	(1,049)	(971)	(1,044)
Total cash used	(1,049)	(971)	(1,044)
Net cash used by financing activities	(1,049)	(971)	(1,044)
Net increase/(decrease) in cash held	2,322	1,901	(1,173)
<i>Cash and cash equivalents at the beginning of the reporting period</i>	<i>7,873</i>	<i>5,972</i>	<i>7,235</i>
<i>Cash and cash equivalents at the end of the reporting period</i>	<i>10,195</i>	<i>7,873</i>	<i>6,062</i>

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

Budget Variances

1. Receipts – Additional project funding was provided to ACARA in FY24.
2. Interest – Improved interest rates on term deposit investments created a benefit for ACARA.
3. Suppliers – Additional project work required additional spend with suppliers.

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

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

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

Index to the Notes to and forming part of the Financial Statements for the year ended 30 June 2024

Note	Contents
1	<i>Overview</i>
1.1	Objectives of the Entity
1.2	Basis of Preparation of the Financial Report
1.3	Critical Estimates and Judgements
1.4	New Australian Accounting Standards
1.5	Taxation
1.6	Events after Reporting Period
2	<i>Financial Performance</i>
2.1	Expenses
2.2	Revenue
3	<i>Financial Position</i>
3.1	Financial Assets
3.2	Non-Financial Assets
3.3	Payables
3.4	Leases
3.5	Make Good Provision
4	<i>People and Relationships</i>
4.1	Employee Provisions
4.2	Key Management Personnel Remuneration
4.3	Related Party Disclosures
5	<i>Managing uncertainties</i>
5.1	<i>Contingent Assets and Liabilities</i>
6	<i>Financial Instruments</i>
7	<i>Current/non-current distinction for Assets and Liabilities</i>

1. Overview

1.1 Objectives of the Entity

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

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

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

1.2 Basis of Preparation of the Financial Report

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

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

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

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

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

1.3 Critical Estimates and Judgements

The ACARA Sydney lease and ACARA Perth lease have no changes in FY24.

1.4 New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

There were no amending standards issued prior to the signing of the statement by the accountable authority and chief financial officer, that had a material effect on ACARA's financial statements:

1.5 Taxation

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

1.6 Events after Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the results of the financial statements as at 30 June 2024.

2. Financial Performance

2.1 Expenses

2.1(a): Employee benefits

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

	2024 \$'000	2023 \$'000
Wages and salaries	14,727	13,349
Superannuation	1,762	1,507
Leave and other entitlements	1,643	1,428
Separation and redundancies	55	5
Total employee benefits	18,187	16,289

Accounting Policy: Employee benefits:

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

2.1(b): Suppliers

Goods and services supplied or rendered

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

Total goods and services supplied or rendered

Goods supplied	
Services supplied	

Total goods and services supplied or rendered

Other suppliers

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

Total other suppliers

Total Suppliers

	2024 \$'000	2023 \$'000
Secondments, casual staff, contractors, and consultants	2,262	3,126
NAPLAN item development and testing	5,463	5,153
Website development and maintenance	418	407
Travel and accommodation	469	387
Staff related expenses – payroll tax and recruitment	1,235	1,094
Consultants – Curriculum Development & NAP	999	466
Office infrastructure	380	334
IT expenses	1,982	1,519
Audit fees payable to the ANAO	48	48
Legal Expenses	244	176
Other operational expenditure	1,135	838
Total goods and services supplied or rendered	14,635	13,548
Goods supplied	870	727
Services supplied	13,765	12,821
Total goods and services supplied or rendered	14,635	13,548
Operating lease rentals		
Short term and low value leases	99	107
Workers' compensation expense	71	79
Total other suppliers	170	186
Total Suppliers	14,805	13,734

The Entity has short-term lease commitments of \$45,393 as at 30 June 2024.

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

2.1(c): Finance costs

Interest on lease liability	
Total finance costs	

	2024 \$'000	2023 \$'000
Interest on lease liability	47	62
Total finance costs	47	62

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

2. Financial Performance (cont.)

2.2 Own source revenue

2.2(a): Revenue

Sales of goods

Rendering of services

Total revenue

Disaggregation of revenue

Major product / service line:

Operating Contributions – State and Territory Governments

Funded Projects

Type of customer:

Australian Commonwealth entities

State and Territory Governments

Non-Government entities

	2024 \$'000	2023 \$'000
Sales of goods	-	-
Rendering of services	19,906	18,992
Total revenue	19,906	18,992
Disaggregation of revenue		
<u>Major product / service line:</u>		
Operating Contributions – State and Territory Governments	15,890	14,170
Funded Projects	4,016	4,822
	19,906	18,992
<u>Type of customer:</u>		
Australian Commonwealth entities	2,975	3,781
State and Territory Governments	16,806	15,086
Non-Government entities	125	125
	19,906	18,992

Accounting Policy - Revenue from Jurisdictions and Government

Revenue from jurisdictions is recognised when the following applies.

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

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

The transaction price is the total amount of consideration to which ACARA expects to be entitled in exchange for transferring services to a customer. The consideration promised in a contract with a jurisdiction may include fixed amounts, variable amounts, or both. ACARA has applied the practical expedient (AASB 15.121) to the financial statements, as all remaining performance obligations were not detailed in the related agreements. The revenue that was to be invoiced per the schedule was completed and payment was received in FY24.

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

2. Financial Performance (cont.)

2.2(b): Interest revenue

Interest revenue: Term deposits and bank accounts
Total interest revenue

	2024 \$'000	2023 \$'000
Interest revenue: Term deposits and bank accounts	335	228
Total interest revenue	335	228

3. Financial Position

3.1 Financial Assets

3.1(a): Cash and cash equivalents

Cash on hand or on deposit
Total cash and cash equivalents

	2024 \$'000	2023 \$'000
Cash on hand or on deposit	10,195	7,873
Total cash and cash equivalents	10,195	7,873

3.1(b) Trade and other receivables

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

	2024 \$'000	2023 \$'000
Receivables for goods and services	147	55
GST Receivable	340	162
Total trade and other receivables	487	217

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

There are no trade and other receivables that are impaired at 30 June 2024 (2023: \$nil).

Accounting Policy - Financial assets

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

3. Financial Position (cont.)

3.2 Non-Financial Assets

3.2(a) Reconciliation of Opening and Closing Balances of Plant and Equipment, Intangibles & ROU 2024

	Fixtures & Fittings \$'000	Plant and equipment \$'000	Intangibles \$'000	Right-of- use asset \$'000	Total \$'000
As at 1 July 2023					
Gross book value	2,050	615	5,340	6,729	14,734
Accumulated depreciation and amortisation	(2,014)	(488)	(741)	(3,686)	(6,929)
Total as at 1 July 2023	36	127	4,599	3,043	7,805
Additions – by purchase	-	12	207	-	219
Revaluation – Make Good Provision	-	-	-	-	-
Revaluation – ROU Asset	-	-	-	-	-
Other movements of right of use assets (Perth lease)	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation and amortisation	(12)	(61)	(761)	-	(834)
Depreciation on right-of-use assets	-	-	-	(972)	(972)
Total as at 30 June 2024	24	78	4,045	2,071	6,218

No indications of impairment were found for plant and equipment.

3. Financial Position (cont.)

Intangibles

ACARA is currently constructing an internally generated intangible asset, relating to an ICT platform. Several completed intangible assets have already been capitalised, with the first commencing amortisation 1 May 2022, being when the asset was commissioned. Any research costs associated with the construction of these assets were expensed during the year.

In FY22, a management decision was made to amortise this asset over 7 years. The asset value and amortisation will be reviewed on an annual basis. The initial review for potential impairment was completed at the end of FY23 with a decision of no impairment. In FY24 additional functionality items were commissioned and added to the intangible asset ledger, to the value of \$824k. Additionally, an assessment was made in June 2024 with a recommendation to record no impairment on any of the intangible assets.

Lease Right of Use (ROU) Assets

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

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

Depreciation

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

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

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

	2024	2023
Fixtures and fittings	4 years	4 years
Plant and Equipment	3 years	3 years
Right-of-use assets	Life of lease	Life of lease

3. Financial Position (Cont'd)

Impairment

All assets were assessed for impairment at 30 June 2024.

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

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

3.2(b) Other non-financial assets

Prepaid expenses

Deposit Bond

Total other non-financial assets

	2024 \$'000	2023 \$'000
Prepaid expenses	804	811
Deposit Bond	11	8
Total other non-financial assets	815	819

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

3.3 Payables

3.3 (a): Suppliers

Trade creditors and accruals – no more than 12 months

Total suppliers

	2024 \$'000	2023 \$'000
Trade creditors and accruals – no more than 12 months	3,788	3,560
Total suppliers	3,788	3,560

Settlement is usually made net 30 days.

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

3.3(b): Other payables

Salaries and wages

Superannuation

Payroll tax

Total Other payables

	2024 \$'000	2023 \$'000
Salaries and wages	372	321
Superannuation	41	34
Payroll tax	72	65
Total Other payables	485	420

3. Financial Position (Cont'd)

3.4 Leases

Lease Liability – Sydney

Lease Liability – Perth

Total leases

	2024	2023
	\$'000	\$'000
Lease Liability – Sydney	2,153	3,099
Lease Liability – Perth	317	415
Total leases	2,470	3,514

Total cash outflow for leases for the year ended 30 June 2024 was \$1,096k (2023: \$1,031k).

Maturity Analysis

Within 1 year

Between 1 to 5 years

More than 5 years

Total leases

	\$'000
Within 1 year	1,143
Between 1 to 5 years	1,498
More than 5 years	-
Total leases	2,641

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

Accounting Policy

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

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

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

3.5 Make Good Provision

Total as at 1 July 2023

Additional provision made

Amounts used

Amounts reversed

Present value entry for current year

Total as at 30 June 2024

	Provision for restoration	Total
	\$'000	\$'000
Total as at 1 July 2023	449	449
Additional provision made	-	-
Amounts used	-	-
Amounts reversed	-	-
Present value entry for current year	17	17
Total as at 30 June 2024	466	466

ACARA currently has 1 (2023: 1) agreement for the leasing of premises which has a provision requiring the entity to restore the premises to their original condition at the conclusion of the lease. ACARA has made a provision to reflect the present value of this obligation.

4. People and relationships

4.1 Employee provisions

Leave - not more than 12 months

Leave - more than 12 months

Total employee provisions

	2024	2023
	\$'000	\$'000
Leave - not more than 12 months	2,287	1,935
Leave - more than 12 months	1,057	949
Total employee provisions	3,344	2,884

Employee Benefits Accounting Policy

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

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

Leave

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

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

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

4. *People and relationships (Cont'd)*

4.2 Key Management Personnel Remuneration

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

Policies and procedures

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

Position	Instrument to set remuneration determination by ACARA
ACARA Board Chair; Deputy Chair; Board Members	Remuneration Tribunal (Remuneration and Allowances for Holders of Part-time Public Office) Determination 2023.
ACARA CEO	Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2023.
ACARA Executive	ACARA executives are appointed on independent contracts. ACARA has detailed position descriptions for all positions, incl. ACARA's executive. These positions are evaluated using the Mercer CED job evaluation methodology, determining the appropriate classification before advertising. Evaluations reflect expertise, complexity, overall impact and the level of authority the position is required by ACARA. Executive appointments are further assisted by third party executive search agencies, assessing market competitiveness, within the approved range and budget restraints. The CEO signs off all remuneration offers for executive appointments.
Highly paid ACARA employees	ACARA Enterprise Agreement 2023-2026, Attachment A - Classification and Salaries. ACARA has detailed position descriptions for all positions, incl. ACARA's highly paid employees. These positions are evaluated using the Mercer CED job evaluation methodology, determining the appropriate classification before advertising. Evaluations reflect expertise, complexity, overall impact and the level of authority the position is required by ACARA. For our most senior appointments, ACARA will consider the merits of further assistance by third party executive search agencies, assessing market competitiveness, within the approved classification range and budget restraints. The CEO or the relevant executive signs off on all remuneration offers for appointment.

4. People and relationships (Cont'd)

Key Management Personnel Remuneration Disclosure

During the reporting period ended 30 June 2024, ACARA had fifteen (2023: fourteen) executives or board members who meet the definition of key management personnel and were remunerated. Their names and the length of term as KMP are summarized below:

Name	Position	Term as KMP
Stephen Gniel	Chief Executive Officer, ACARA	Part year – Appointed November 2023
David De Carvalho	Chief Executive Officer, ACARA	Part year – Ceased November 2023
Farooq Mulla	Executive Director, Communications and Strategic Relations (acting)	Part year – Appointed October 2023
Ann-Maree Ashburn	Executive Director, Communications and Strategic Relations	Part year – Ceased October 2023
Sharon Foster	Executive Director, Curriculum	Full year
Suzanne Noble	Senior Program Manager, Project Management Office	Part year – Appointed August 2023
Sarah Belsham	Acting Senior Program Manager, Project Management Office	Part year – Ceased August 2023
Thomas Begeng	Executive Director, Corporate Services	Full year
Russell Dyer	Executive Director, Assessment and Reporting	Full year
Derek Scott	Board Chair	Full year
Norm Hart	Deputy Chair & ARFC Member	Full year
Neil McGoran	Board Member	Full year
Fiona Mueller	Board Member & ARFC Member	Full year
Tony Luttrell	Board Member & Chair of Audit and Risk and Finance Committee	Full year
Andrew Wrigley	Board Member	Full year

Key management personnel remuneration is reported in the table below:

	2024 \$'000	2023 \$'000
Short-term employee benefits:		
Director fees / salary	2,013	1,971
Total short-term employee benefits	2,013	1,971
Post-employment benefits:		
Superannuation	228	210
Total post-employment benefits	228	210
Other long-term benefits:		
Long-service leave	(8)	(6)
Total other long-term benefits	(8)	(6)
Termination benefits	-	-
Total senior executive remuneration expenses	2,233	2,175

4. *People and relationships (Cont'd)*

Key management personnel remuneration expense for the reporting period

The total number of key management personnel that are included in the tables on the following pages, is 25 individuals (14 Board Members, 2 independent ARFC members and 9 ACARA Executive staff). In 2023: 24 individuals (15 Board Members, 2 independent ARFC members, and 7 ACARA Executive staff).

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

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

4. People and relationships (Cont'd)

Key Management Personnel Remuneration for 2023-24		Position Title	Short-term benefits		Post-employment benefits		Other long-term benefits		Termination Benefits	Total Annual Remuneration 2024	
Name (*active part year)	Base Salary		Super-annuation	Long Service Leave	Super-annuation	Long Service Leave	Total	Total			
Derek Scott	118,470	Chair, ACARA Board, Chief Executive Officer, Principal of Haileybury	13,045	-	-	-	-	-	-	131,515	
Norm Hart	88,860	Deputy Chair, ACARA Board	9,785	-	-	-	-	-	-	98,644	
Allan Blagaich *(leave of absence Jan'23-Nov'23)	-	Executive Director, School Curriculum and Standards, Department of Western Australia	-	-	-	-	-	-	-	-	
Juanita Healy *(appointed Jan'23-Nov'23, reappointed Apr'24)	-	Executive Director, School Curriculum and Standards, Department of Western Australia	-	-	-	-	-	-	-	-	
Neil McGoran	4,570	Director of Catholic Education South Australia	-	-	-	-	-	-	-	4,570	
Stephen Ghiesl *(ceased Nov'23)	-	Chief Executive Officer, Victorian Curriculum and Assessment Authority	-	-	-	-	-	-	-	-	
Jane Simmons	-	Deputy Director, General ACT Education Directorate	-	-	-	-	-	-	-	-	
Fiona Mueller	11,811	Adjunct Scholar, Centre for Independent Studies	-	-	-	-	-	-	-	11,811	
Jackie Roberts	-	Principal at Bakewell Primary School – Department of Education Northern Territory	-	-	-	-	-	-	-	-	
Tony Luttrell	13,591	Former Director Strategic Data Management, Department of Education, Tasmania, current ARFC chair.	1,813	-	-	-	-	-	-	15,404	
Paul Martin	-	CEO, NSW Education Standards Authority (NESA)	-	-	-	-	-	-	-	-	
Sharon Schiming	-	Associate Director-General Early Childhood State Schools, Education Department QLD	-	-	-	-	-	-	-	-	
Deonne Smith	-	Executive Director, Curriculum and Learning Division, Department of Education SA	-	-	-	-	-	-	-	-	
Andrew Wrigley	8,309	Executive Director, Association of Independent Schools of the ACT	-	-	-	-	-	-	-	8,309	
David de Carvalho (*ceased Nov'23)	183,132	Chief Executive Officer	25,040	3,873	-	-	-	-	-	212,045	
Stephen Ghiesl (*appointed Nov'23)	242,820	Chief Executive Officer	39,583	6,127	-	-	-	-	-	288,530	
Ann-Maree Ashburn (*ceased Oct'23)	91,911	Executive Director, Communications and Strategic Relations	9,419	(46,784)	-	-	-	-	-	54,546	
Farooq Mulla (*appointed Oct'23)	159,528	Acting Executive Director, Communications and Strategic Relations	17,740	3,841	-	-	-	-	-	181,109	
Sharon Foster	280,284	Executive Director, Curriculum	29,438	6,757	-	-	-	-	-	316,479	
Sue Noble (*appointed Aug'23)	188,247	Senior Program Manager, Project Management Office	19,739	4,192	-	-	-	-	-	212,178	
Sarah Belsham (*ceased Aug'23)	21,823	Acting Senior Program Manager, Project Management Office	2,257	423	-	-	-	-	-	24,503	
Thomas Begeng	274,169	Executive Director, Corporate Services/Chief Financial Officer	27,508	6,828	-	-	-	-	-	308,506	
Russell Dyer	315,516	Executive Director, Assessment and Reporting	32,101	7,152	-	-	-	-	-	354,769	
Total Annual Remuneration for ACARA KMP Remuneration			2,003,041	227,468	(7,591)	-	-	-	-	2,222,918	

* Part year Employment

4. People and relationships (Cont'd)

ARFC Remuneration for 2023-24		Position Title	Short-term benefits		Post-employment benefits	Other long-term benefits	Termination Benefits	Total Annual Remuneration 2024
Name (*active part year)	Base Salary		Super-annuation	Long Service Leave				
Tony Luttrell	6,114	Former Director Strategic Data Management, Department of Education, Tasmania	747	-	-	-	6,861	
Fiona Mueller	3,798	ACARA Board	-	-	-	-	3,798	
Norm Hart	-	Deputy Chair, ACARA Board	-	-	-	-	-	
Total Annual Remuneration for ACARA ARFC			747	-	-	-	10,659	

* Part year Employment

4. People and relationships (Cont'd)

1. The above table does not include any Annual Leave and Long Service Leave paid out on termination, which are accrued in the year.
2. ACARA did not pay any bonuses or any short or long term, other benefits and allowances during the 2023-24 year.
3. Some of ACARA's Board members do not receive remuneration for ACARA Board duty; in some cases, this is due to the provisions of legislation, in other cases it is based on an individual decision regarding the effect of their employers' policies.
4. Amounts included are those expensed during the financial year, and may include some prior period fees.

4.3. Related Party Disclosures

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

	2024 \$'000	2023 \$'000
Transactions with directors, key management personnel or their related entities	123	13

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

	2024 \$'000	2023 \$'000
Western Australia School Curriculum and Standards Authority	3	-
NSW Education Standards Authority	15	12
NSW Department of Education	-	-
Victorian Curriculum and Assessment Authority	10	5
Department of Education and Training, Victoria	-	-
Haileybury School, Victoria	-	-
General Early Childhood State Schools, Education Dept of QLD	75	-
Tasmanian Department of Education	12	2
Association of Independent Schools, ACT	8	3
Association of Independent Schools, South Australia	-	(4)
Catholic Education, South Australia	(3)	(5)
Centre for Independent Studies	-	(2)
Curriculum and Learning Division, Department of Education SA (3)	3	2
	123	13

Prior Year Comparison Commentary

- 1) Queensland Department of Education provided secondees throughout FY24.
- 2) Tasmania Department of Education provided resources to assist with the NFARB Project in FY24.
- 3) Previously South Australian Department of Education and Child Development

5. Managing uncertainties

5.1. Contingent Assets and Liabilities

There are no contingent assets or liabilities as at 30 June 2024 (30 June 2023: nil).

6. Financial Instruments

	2024	2023
	\$'000	\$'000
Financial assets, at amortised cost		
Bank	4,195	3,873
Term Deposits	6,000	4,000
Accrued Revenue	39	28
Trade Debtors	147	55
Total financial assets at amortised cost	10,381	7,956

	2024	2023
	\$'000	\$'000
Financial liabilities		
Suppliers	3,788	3,560
Total financial liabilities	3,788	3,560

Accounting Policy

Financial assets

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

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

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

Financial Assets at Amortised Cost

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

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

Amortised cost is determined using the effective interest method.

6. Financial Instruments (cont.)

Effective Interest Method

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

Impairment of Financial Assets

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

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

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

Financial liabilities

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

Financial Liabilities at Fair Value Through Profit or Loss

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

Financial Liabilities at Amortised Cost

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

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

Net gains or losses on financial assets at amortised cost

Interest revenue

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

	2024	2023
	\$'000	\$'000
	335	228
	335	228

Other Information

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

	2024 \$'000	2023 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10,195	7,873
Trade and other receivables	487	217
Accrued revenue	39	28
Other non-financial assets	815	819
Total no more than 12 months	11,536	8,937
More than 12 months		
Fixtures and fittings	24	36
Plant and equipment	78	127
Intangibles	4,045	4,599
Right-of-use assets	2,071	3,043
Total more than 12 months	6,218	7,805
Total assets	17,754	16,742

	2024 \$'000	2023 \$'000
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	3,788	3,560
Leases	1,146	1,101
Employee provisions	2,287	1,935
Other payables	485	420
Total no more than 12 months	7,706	7,016
More than 12 months		
Leases	1,324	2,413
Make-good provision	466	449
Employee provisions	1,057	948
Total more than 12 months	2,847	3,810
Total liabilities	10,553	10,826

Appendix A: List of requirements

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	<i>Contents of annual report</i>		
17BE(a)	1.3, 3.1	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	3.1	A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)	1.3, 2.0	The purposes of the entity as included in the entity's corporate plan for the reporting period	Mandatory
17BE(c)	3.1	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	N/A	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)	N/A	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	N/A	Particulars of non-compliance with: <ul style="list-style-type: none"> a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act 	If applicable, mandatory
17BE(g)	2.0	Annual performance statements in accordance with section 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)	N/A	A statement of significant issues reported to the Minister under section 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	3.2	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	1.3	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	3.5	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: <ul style="list-style-type: none"> (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location 	Mandatory
17BE(l)	1.3	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(m)	3.1	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	N/A	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): (a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory
17BE(p)	N/A	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	N/A	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)	N/A	Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	3.6	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	3.2	The following information about the audit committee for the entity: (a) a direct electronic address of the charter determining the functions of the audit committee; (b) the name of each member of the audit committee; (c) the qualifications, knowledge, skills or experience of each member of the audit committee; (d) information about each member's attendance at meetings of the audit committee; (e) the remuneration of each member of the audit committee	Mandatory
17BE(ta)	4.0	Information about executive remuneration	Mandatory

