



Curriculum Council
Government of Western Australia

ANNUAL REPORT 2006 – 2007

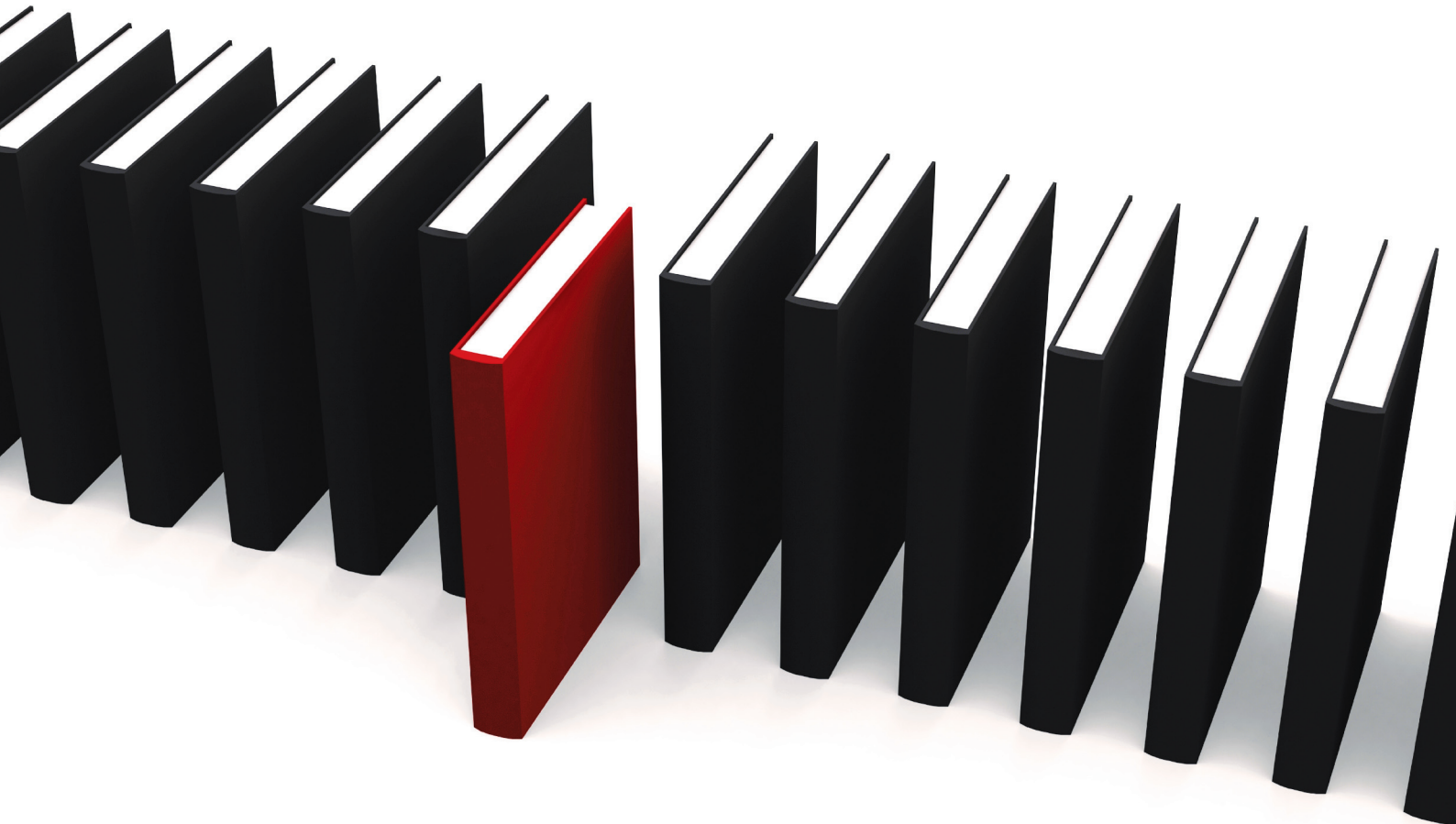


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Statement of Compliance with the Financial Management Act

HON MARK MCGOWAN
MINISTER FOR EDUCATION AND TRAINING; SOUTH WEST

In accordance with section 61 of the Financial Management Act 2006, we hereby submit for your information and presentation to Parliament, the Annual Report of the Curriculum Council for the financial year ended 30 June 2007.

The Annual Report has been prepared in accordance with the provisions of the Financial Management Act 2006.



PROFESSOR W. LOUDEN
CHAIR
Date: 27 August 2007



D.A. WOOD
CHIEF EXECUTIVE OFFICER
Date: 27 August 2007

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Overview

Executive summary

The main areas of development this year centred on Year 11 and 12 course accreditation and review, assessment, examinations, the teacher jury process and the course implementation timeline. Other areas included the implementation of curriculum in years K-10 and the inclusion of national statements of learning.

Year 11 and 12 course accreditation and review milestones

Work undertaken in the last 12 months, and particularly since January 2007, has been critical to ensuring the acceptance and long-term sustainability of the senior secondary school reform process. Milestones have included:

- the continued review and refinement of the new Western Australian Certificate of Education (WACE) courses
- the reconstitution of assessment, review and moderation (ARM) panels, with greater teacher representation, and the establishment of examination working parties
- the employment of a range of consultation strategies to engage as many teachers and stakeholders as possible in the review and refinement process
- the provision of professional development, including briefings and workshops for staff
- the establishment of teacher juries and the subsequent deferral of implementation by one year of a significant number of courses.

Teacher juries

As part of the Minister for Education and Training's reforms to the senior secondary school curriculum, the new WACE courses were assessed for 'readiness' for implementation by randomly selected and independently managed teacher 'juries'.

By May 2007, the first round of teacher jury reports were considered by Council. The Council deferred the introduction of 27 of its new senior school courses (this included four 'yes, but' courses where the extent of revision requested by the juries could not be completed and validated by teachers in the short period of time allocated). The remaining courses will proceed as planned in 2008 and will incorporate the adjustments and further support requirements recommended by the juries.

The deferral of courses based on jury advice provided the Council with an opportunity to complete sample exams, grade descriptors and support materials, and finalise course revisions.

The focus for the course development and consultation process this year, and the professional development focus into next year in preparation for implementation, will be one of the key issues raised in the jury report, namely:

- preparation of standards packages including grades, examinations, assessment advice and relevant assessment data
- explication and coherence of syllabus content for teachers and students to help in the development of teaching programs and in the setting of fair examinations
- addressing equity and inclusivity issues for remote and disadvantaged schools, and
- provision of appropriate and timely support to meet the various needs of teachers.

Implementation timeline

As a result of the jury process, 13 new courses will proceed to implementation in 2008 (Career and Enterprise, Chinese: Second Language, Computer Science, Dance, Drama, Italian, Marine and Maritime Technology, Materials Design and Technology, Outdoor

Education, Philosophy and Ethics, Psychology, Aboriginal Languages of WA, Aboriginal and Intercultural Studies). The remaining 28 courses were deferred to 2009. Of the latter courses, seven were considered to require more significant course syllabus revision (Accounting and Finance, Biological Sciences, Business Management and Enterprise, Geography, Integrated Science, Literature and Music).

Curriculum Framework implementation

Systems to implement the *Curriculum Framework* as part of whole-school planning are under development in 45.9 per cent of all Western Australian schools. An additional 54 per cent of schools fully integrated the *Curriculum Framework* into their whole-school planning during the year.

Mechanisms to continually monitor and review the effectiveness of implementation of the *Curriculum Framework* are under development in 59.7 per cent of all schools, while 39.8 per cent of schools have fully integrated these mechanisms.

Monitoring of the students' progressive achievement of the outcomes in the *Curriculum Framework* is under development in 52.3 per cent of all schools, while 47.5 per cent of schools have fully integrated it.

Curriculum guides

During 2006, the curriculum guides that describe content for what students should be taught to meet the outcomes in the *Curriculum Framework* were further elaborated. These elaborations were published electronically to provide teachers with more specific support for their curriculum planning. Work also began on the integration of the national statements of learning for years 3, 5, 7 and 9 into the curriculum guides. This work in the areas of English, mathematics, science, civics and citizenship and information communication technology will be completed during 2007 to meet national requirements for curriculum consistency.

Assessment

From 2008, all student achievement in Year 11 and 12 will be assessed using numerical marking keys bringing to an end all reporting in levels and bands.

Results for assessment tasks will be weighted according to the course assessment outline and then added to get a total (generally out of 100).

- Student achievement in stages 1-3 will be reported in grades A-E for each unit completed.
- Marks will also be submitted for students who complete stage 2 and/or stage 3 units in their final year of secondary studies. The school marks and the examination marks will be combined equally to produce a course score.

At the end of Year 12, the Council will issue a statement of results to each student. It will list the results and achievement the student has accumulated during his or her senior schooling.

Examinations

In 2007, there will be four new WACE courses examined. These examinations will assess units 2A-3B in a single examination. The main purpose of these examinations will be for university entrance selection. The examinations are not compulsory.

Students who are enrolled in three or less stage 2 and/or stage 3 paired units, and who are working towards completion of an Australian Qualification Framework VET Certificate I or higher in the year they plan to complete WACE requirements, will be exempt from sitting examinations.

Chair's report

The last 12 months have represented a period of intense change and enormous challenges in the senior secondary school curriculum reform process.

In particular, 22 January 2007 was a pivotal date in the reform process. Following consultation with the Minister, the Curriculum Council implemented a number of reforms, which were designed to ease the pressure on teachers and restore the confidence of parents. The reforms included the introduction of compulsory senior secondary exams, a return to assessment in marks and grades and the establishment of a teacher jury process to review new courses.

Progress achieved during the year included the addition of content or syllabus in each new course. Currently under development are sample stage 2 and stage 3 exams and grade descriptors for use in all new courses. These will be used in 2009 and 2010.

In the past, the Council had received plenty of feedback from teachers that they weren't happy with some of the courses. The independent teacher jury process has provided clear guidance about what teachers believe needs to be fixed. It has also helped us to establish a more practical implementation timeline where all support materials will be available prior to courses being implemented.

The Council acknowledges that teachers of Year 12 English, Media Production and Analysis, Engineering Studies and Aviation have faced the brunt of the changes. To help provide information to teachers about their students' achievement relative to other students across the State, the Council arranged for students of these courses to take a general achievement test (GAT). The use of the GAT during the transition period will add value to the ongoing moderation process, and it will enable the Council to monitor schools and courses where the assessment may appear too hard or too easy.

The Council is committed to working with the school sector/systems to ensure teachers have the best support available during this time of change. I recognise that we must continue to work hard to restore and maintain public confidence in the high quality of students' school and examination achievement.

In addition to ensuring that all the materials are available for the professional development day on 15 October, the Council is developing information for schools to distribute to parents.

While the curriculum reforms have been greatly refined during the past 12 months, we recognise that we have a lot more work to do to restore teacher confidence. We will continue to seek feedback from teachers and act on that advice. Likewise, we will need to work hard to restore public confidence in the senior school reform.

Professor Bill Loudon
Chair

CEO report

Senior school courses and implementation

I am confident this year has marked a turning point in the senior secondary school reform. The required policies have been finalised. The previous lack of policy finalisation resulted in a high level of discontent in schools that has been evident since the beginning of the reform.

Work undertaken in the last 12 months, and particularly since January, has been essential to ensure the acceptance and longer-term sustainability of the reform. At the broad level, the new Western Australian Certificate of Education (WACE) requirements have been finalised and they will be phased in over 2007, 2008, 2009 and 2010. Assessment policies have been confirmed, including the development of grade descriptors based on student assessment samples and marking keys developed directly from tasks and student responses.

Furthermore, examination policies have been confirmed, including details about separate stage 2 and stage 3 examinations and exemptions. In terms of post-school pathways, the Tertiary Institutions Service Centre has finalised university entrance requirements and TAFE is adjusting its selection criteria to reflect grades, including acknowledgement that grades in higher stage units contribute more than grades from lower stages.

Support for eight courses currently being implemented

Significant effort is being devoted to supporting the eight courses currently being implemented, including English. We need to continue to work closely with the Department of Education and Training, the Catholic Education Office and the Association of Independent Schools to ensure ongoing support is provided to teachers.

National curriculum direction

With the movement towards more national approaches to the school curriculum, the Council is embedding the national statements of learning in English, mathematics, science, civics and citizenship and information and communications technology into our local Year K to 10 curriculum documents.

Acknowledgements

It is also timely for me to acknowledge the commitment and leadership of Therese Temby, who served as chair until December 2006 and Professor Bill Loudon, who took over as chair of the Council in January. Professor Loudon will preside over the next phase of the curriculum reform and we are grateful to be able to draw on his expertise during this critical period.

I also appreciate the work of all the Council members, as well as the members of our committees, working parties and reference groups who have generously given their time throughout the year.

Finally, thanks to the Council staff, who have worked tirelessly to implement policy changes throughout the year.

David Wood
Chief executive officer

Operational structure

Enabling legislation

The Curriculum Council was established on 1 August 1997 and operates under the *Curriculum Council Act 1997*. The Council was established with statutory responsibility to develop a *Curriculum Framework* for all Western Australian schools, government and non-government, covering Kindergarten to Year 12. The Council also assumed responsibility for the functions performed previously by the Secondary Education Authority.

Responsible Minister

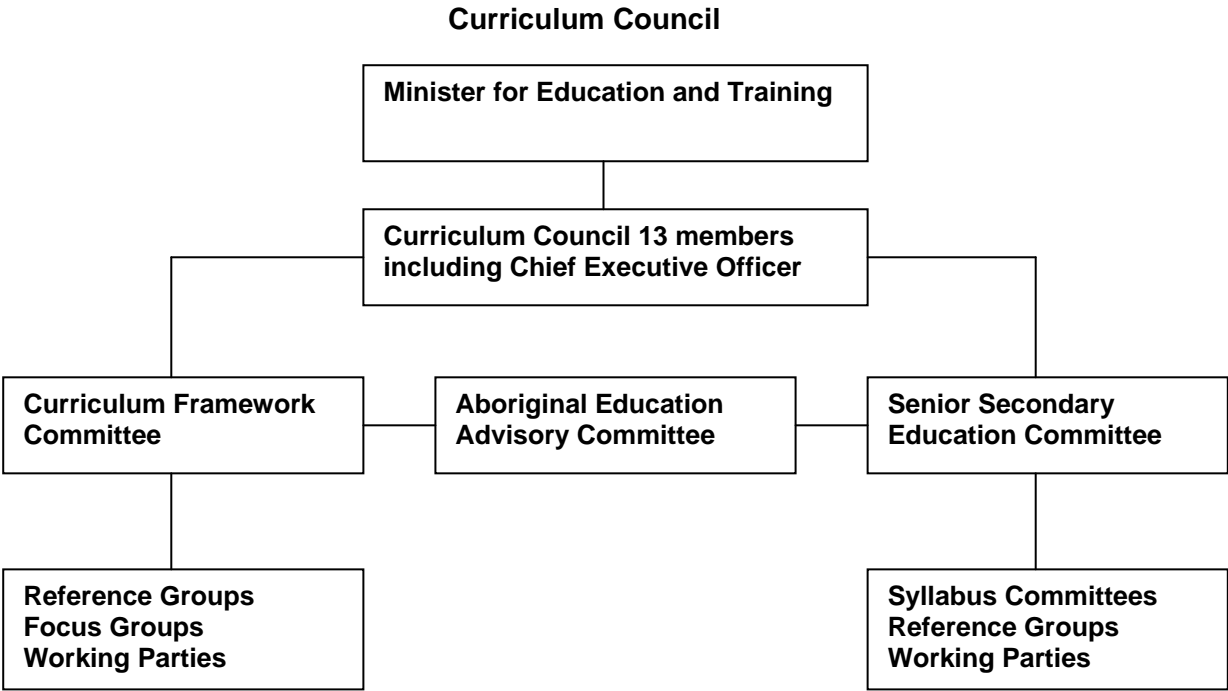
Hon Ljiljanna Ravlich MLC as Minister for Education and Training (until December 2006)
Hon Mark McGowan MLA (from December 2006)

Mission

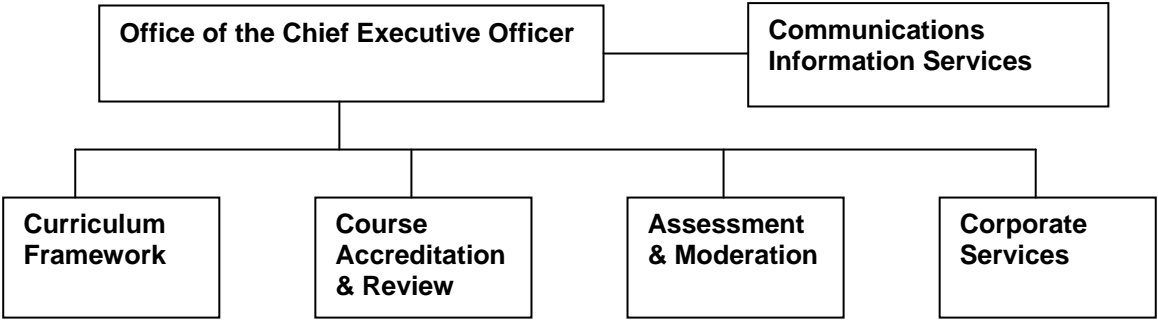
To set curriculum policy directions for Kindergarten to Year 12 schooling in Western Australia. This is identified in the budget papers as two outcomes:

- Continuous development of student learning and curriculum for Western Australian schools
- An equitable student assessment system to ensure confidence is maintained in Western Australian education standards.

Organisational Chart



Curriculum Council Secretariat



Board of the Curriculum Council

Each member of the board is appointed by the Minister for Education and Training, to serve for a period of up to three years. The board members are appointed according to their experience in areas relevant to the Curriculum Council Act.

Board Profiles

Mrs Therese Temby Chair (to Dec. 2006)

Mrs Temby is a former Director of Catholic Education and was an inaugural member of the Curriculum Council from 1997. She was Chairperson of the Curriculum Council from 2004 – 2006. Ms Temby is now retired.

Prof Bill Loudon Chair (from Dec. 2006)

Following the retirement of former Chair Mrs Therese Temby in December 2006, Prof Loudon was appointed Chair by the Minister for Education and Training. Formerly the Pro Vice Chancellor (Research) and Executive Dean at Edith Cowan University, he is currently the Dean of Education at The University of Western Australia.

Mr Ron Dullard Deputy Chair

In October 2006 Mr Dullard was reappointed to the Council for a second three-year term. Mr Dullard is the Director, Catholic Education in Western Australia and was nominated by the Catholic Education Commission of Western Australia

Mr David Axworthy Chief Executive Officer (to Aug. 2006)

Mr Axworthy was A/Chief Executive Officer of the Curriculum Council from January – August 2006. Prior to this he was the representative of the Department of Education and Training on the Curriculum Council.

Mr David Wood Chief Executive Officer (from Aug. 2006)

Mr Wood was appointed Chief Executive Officer Curriculum Council in August 2006. Prior to his appointment to the Council, he was the foundation Principal of Sevenoaks Senior College. Between 1989 and 1999 he held senior positions in the former Secondary Education Authority (prior to it becoming the Curriculum Council) and the Department of Education and Training.

Ms Barbara Bosich Industry, Education or Community Affairs (Early childhood education) (to Aug. 2006)

Ms Bosich, who has extensive experience in early childhood education, was an inaugural member of the Curriculum Council from 1997 – 2006.

John Langoulant (Industry) (from Sept. 2006)

In September 2006 Mr Langoulant was appointed to the Council by the Minister for Education and Training for a three-year term. Mr Langoulant is Chief Executive Officer of the Chamber of Commerce and Industry of Western Australia. His previous roles include Western Australian Under Treasurer.

Ms Carol Garlett (Aboriginal Education)

In January 2006 Ms Garlett was appointed to the Council by the Minister of Education and Training for a three-year term. Ms Garlett is the Chair of the Aboriginal Education and Training Council and has been involved in education since 1973. Ms Garlett's previous roles include district director of the Kimberley Education Office.

Dr Irene Ioannakis (Industry) (to May 2007)

Dr Ioannakis was an industry representative on the Curriculum Council from 2004 – 2007.

Ms Kaye Butler (Industry) (from June 2007)

In June 2007 Ms Butler was appointed to the Council by the Minister for Education and Training for a three-year term. Ms Butler holds the position of Human Resource Manager at Chevron Australia Pty Ltd. Prior to her current position, Ms Butler was the Organisation Development Strategy Manager at Alcoa World Alumina – Australia. Ms Butler has extensive experience in human resources within Chevron Australia and industry in general.

Ms Christine Cook Department of Education and Training

In January 2006 Ms Cook was appointed to the Council for a three-year term. The Department of Education and Training nominated Ms Cook, where she is the Executive Director of Curriculum Standards.

Ms Sharyn O'Neill Department of Education and Training

Ms O'Neill is the Director General of the Department of Education and Training. Prior to this appointment Ms O'Neill held a number of senior positions within the Department, where she was responsible for strategic management, policy development and executive management.

Mr Robert Player (VET) Department of Education and Training

In February 2007 Mr Player was reappointed to the Council for a further three-year term. Mr Player is currently the Deputy General, Training at the Department of Education and Training and has extensive experience in the training industry.

Mr Graham Rixon Association of Independent Schools of WA (to Sept. 2006)

Mr Rixon, who is the Principal of Penrhos College, was an Association of Independent School of WA (AISWA) representative on the Curriculum Council from 2000 – 2006.

Mrs Audrey Jackson Association of Independent Schools of WA (from Sept. 2006)

In September 2006 Mrs Jackson was appointed to the Council for a three-year term. Mrs Jackson, who is Executive Director of the Association of Independent Schools of Western Australia (AISWA), was nominated by the AISWA Board.

A/Professor Ken Harrison Universities

Since April 2005 A/Professor Harrison was appointed for a three-year term to represent the university sector. He is Associate Professor of Mathematics, Division of Science and Engineering at Murdoch University.

Mr Mike Keely Teacher interests, Representative of State School Teachers' Union of WA and Independent School, Salaried Officers Association

Mr Keely is the President of State School Teachers' Union of WA. Mr Keely was a member of the Interim Curriculum Council and has been a Council member since it was established in 1997.

Mrs Anne Wright Parent interests (to May 2007)

Mrs Wright represented parent interests on the Curriculum Council from 2001 – 2007. She also provided a strong regional perspective for Council.

Mrs Shelley Hill Representative of WA Council of State, School Organisations and Parents and Friends Federation of WA (from June 2007)

Mrs Hill is appointed to represent the interests of parents of children attending school as nominated by the Parents and Friends' Federation of Western Australia Inc. Mrs Hill is currently the President of the St Pius Parents & Friends Association and an executive member of the Leeming Senior High School, Parents and Citizens Association as well as a member of a number of committees at the Curriculum Council (SSEC) and the Catholic Education Office.

Administered legislation

The Minister for Education and Training also administers the following related acts:

Education Service Providers (Full-Fee Overseas Students) Registration Act 1991

School Education Act 1999

Vocational Education and Training Act 1996

Other key legislation impacting on the Curriculum Council's activities

In the performance of its functions, the Curriculum Council complies with the following written laws:

Auditor General Act 2006	Contaminated Sites Act 2003
Disability Services Act 1993	Equal Opportunity Act 1984
Financial Management Act 2006	Freedom of Information Act 1992
Industrial Relations Act 1979	Minimum Conditions of Employment Act 1993
Occupational Safety and Health Act 1984	Public Sector Management Act 1994
Salaries and Allowances Act 1975	State Records Act 2000; and
State Supply Commission Act 1991	

In the Curriculum Council's financial administration, it has complied with the requirements of the Financial Management Act 2006 and every other relevant written law, and exercised controls which provide reasonable assurance that the receipt and expenditure of moneys and the acquisition and disposal of public property and incurring of liabilities have been in accordance with legislative provisions.

At the date of signing, the Council is not aware of any circumstances which would render the particulars included in this statement misleading or inaccurate.

Performance management framework

Outcome based management framework

The Curriculum Council has identified the following major outcomes as flowing from its legislative responsibilities and the trends and constraints identified in the context:

1. An agreed Kindergarten to Year 12 *Curriculum Framework* is developed. [Service 1]
2. The *Curriculum Framework* is implemented for students from Kindergarten to Year 12. [Services 1 & 2]
3. Priorities are identified and relevant support documentation is developed in a timely manner to facilitate the implementation of the *Curriculum Framework*. [Services 1 & 2]
4. Professional development plans and guidelines to support implementation of the *Curriculum Framework* are developed. [Service 1]
5. Senior secondary courses are developed and accredited to meet identified student needs. [Service 2]
6. Assessments of student achievement are valid and credible in the senior secondary years. [Service 3]
7. Accurate information on student achievement is provided to inform the community and to facilitate post-school choice. [Service 3]
8. The Council is recognised as a consultative and collaborative form/organisation. [All services]
9. The secretariat is structured, resourced and managed so that the Council is able to fulfil its Kindergarten to Year 12 statutory functions and responsibilities in an efficient and effective manner. [All services]

Changes to outcome based management framework

The Curriculum Council's outcome based management framework did not change during 2006/07.

Shared responsibilities with other agencies

The Curriculum Council secretariat and the Department of Education Services (DES) continued to share corporate services throughout the year. Arrangements for in-scope corporate services are near completion and it is anticipated that both human resources and financial services will be transferred to the Education and Training Shared Services Centre early in financial year 2007/08.

Significant issues and trends

- The implementation of the senior secondary school reform, as outlined in the report, *Our Youth, Our Future*, continues through to 2010. This reform addresses:
 - the provision of courses and assessments that will allow schools to provide programs to all students, particularly those staying on at school as a result of the raising of the compulsory school leaving age to 17 in 2008;
 - the provision of programs that prepare students for transition from school to further education, training and/or employment;
 - the skills shortage and changing school-leaver market expectations and requirements, including the growth of vocational education in schools and the need to accommodate this within the Western Australian Certificate of Education (WACE); and
 - more flexible university entrance requirements.
- The need to build community and teacher trust and confidence in the senior secondary school reform, particularly in relation to assessment and reporting.
- Implementation of examinations in all courses. About two-thirds of Year 12 students will complete examinations.
- Responsibility for assessment and curriculum for all government and non-government schools from Kindergarten to Year 12 will transfer to the Curriculum Council in response to proposed amendments to the Council's legislation.
- Implications of the move towards greater national consistency in curriculum and assessment and the integration of national statements of learning into the Western Australian Kindergarten to Year 10 curriculum documents.
- The need to maintain widespread communication and consultation on the implementation of the *Curriculum Framework* and to senior secondary reforms.
- Provision of education opportunities for children in the early years is part of a national and State focus on the development of children from zero to eight years.

Likely developments

In the year ahead, the Council will be replaced by a body with a regulatory focus, to be known as the Education Standards Authority. The new authority will be assisted by a statutory curriculum and assessment committee and a standards committee. The secretariat will support the work of the new Education Standards Authority and its committees.

Key priorities for the year ahead include integrating national statements of learning into Western Australian K to 10 curriculum documents and collaborating with the Department of Education and Training, Catholic Education Office and Association of Independent Schools to ensure the smooth transition of K-10 syllabus and testing to the new Authority.

The Council will also confirm senior school assessment policy and directions and provide training for staff, school administrators and teachers related to these.

The continuation of the teacher jury process will ensure that teachers are satisfied that the new Western Australian Certificate of Education (WACE) courses are ready for implementation as scheduled. The council will respond to feedback from teacher juries in 38 courses and work to ensure examinations and grading information will be available for 15 October 2007.

Agency performance - report on operations

Financial targets

	2006-07 Target ⁽¹⁾	2006-07 Actual	Variation ⁽²⁾
	\$000	\$000	\$000
Total cost of services	20,990	19,271	-2,015
Net cost of services	20,197	18,084	-369
Total equity	4,345	8,034	+3,320
Net increase in cash held	130	3,591	+3,461
	No.	No.	No.
Approved full time equivalent (FTE) staff level	101	131	+30

(1) As specified in the 2006-07 State Budget.

(2) Details of variation are explained in Note 36 of the Notes to the Financial Statements.

Ministerial directives

No Ministerial directives were received during the financial year.

Other financial disclosures

Pricing policies of services provided

The Council charges for goods and services rendered on a full or partial cost recovery basis. These fees and charges were determined in accordance with the Costing and Pricing of Government – Outputs – Guidelines for Use by Agencies published by the Department of Treasury and Finance.

The current list of fees and charges were implemented from 1 January 2006 as published in the Gazette on October 18 & 20, 2006.

Capital works

The Curriculum Council has no incomplete or complete capital projects.

Employment and industrial relations

<u>Staff profile</u>	<u>2006/07</u>
Full-time permanent	67
Full-time contract	18
Part-time measured on a FTE basis	11
On secondment	44

Staff development

Management recognises the importance of ongoing staff development. Some needs are identified in the performance management process while other opportunities are identified throughout the year by managers or staff. This year all staff were trained in the new human resource information management system and appropriate staff have received training on the new records management system. Several staff are being supported to undertake postgraduate educational assessment studies.

Contracts with senior officers

At the date of reporting, other than normal contracts of employment of service, no senior officers had any interests in existing or proposed contracts with the Curriculum Council and senior officers.

Governance disclosures and other legal requirements

Electoral Act 1907 section 175ZE

In compliance with section 175ZE of the Electoral Act 1907, the Model Statutory Authority is required to report on expenditure incurred during the financial year in relation to advertising agencies, market research organisations, polling organisations, direct mail organisations and media advertising organisations.

Details are as follows:

Expenditure with advertising agencies	
Marketforce Productions	\$5,069
Expenditure with market research agencies	
Easymark Pty Ltd	\$22,835
Expenditure with media advertising agencies	
Media Monitors Australia Pty Ltd	\$8,451
TOTAL EXPENDITURE	\$36,355

Corporate Services

Information Services

The main application and focus for the year was continuing to build and support the new Student Information Records System (SIRS). The original two-year development contract for SIRS allowed for a further two years support by the contractor and a decision was made during the year to exercise the first year of this support. Since SIRS went into production in March 2006, schools have successfully uploaded their course offerings, student registrations, student enrolments and student results.

Other information services achievements throughout the year included:

- The development of a new application to record all internal and external consultations by staff.
- The development of school reports for the general achievement test (GAT).
- Installation of VOIP handsets and network from current PABX to a second building.
- Cross-training of internal computer programmers by the contractors developing SIRS.
- The provision of ICT advice, procurement, support and web development to the Department of Education Services.

Financial Services

The Financial Services Section with 2.5 full-time equivalent staff continued to support divisions within the Council and performed accounts payable and general ledger functions for the Department of Education Services.

The section used the web-based accounting system Oracle, operated by the Education and Training Shared Services Centre (ETSSC). Since transition in March 2005, the system has proven reliable. The Oracle support staff at the ETSSC continued to provide excellent operational and advisory services.

Achievements for the year included:

- Meeting all reporting deadlines for statutory reports and reports required by the Department of Treasury and Finance.
- Commencement of detailed workshops with the ETSSC for the transition of accounting functions to the ETSSC in 2007-08.

Human Resources

Occupational Health & Safety

During the year, a consultant ergonomist was employed to undertake a thorough review of the three work sites (24, 27 & 28 Walters Drive) and report to management. The report made a number of recommendations which will be implemented.

Workers compensation

The Council has three ongoing claims from previous years, none of which has involved any lost days. There were two new claims this financial year with only one day lost.

Code of Conduct

The Code of Conduct is seen as an important aspect of the working life of the secretariat and is supported by our human resource policies.

Equal Employment Opportunity Outcomes

The Council continued to implement its Equal Employment Opportunity management plan. Among the key initiatives implemented this year included:

- An assurance that managers understood their responsibilities for creating and maintaining a productive and friendly workforce.

- A commitment to meeting the specific needs of staff (e.g. flexible working hours, including the opportunity to work part-time)
- A review of positions to identify opportunities for employing people with disabilities.
- The completion of the draft Equity & Diversity Plan 2007-2009.

The following table is a statistical summary of the implementation of our EEO management plan.

Table 1: EEO management plan

	% Actual Representation	Equity Index	2007 Objective set by your agency (%)	% Above or below objectives
Women Management Tiers 2 & 3	38.5	69#	36.0	2.5
People from Culturally Diverse Backgrounds	13.8	74	5.0	8.8
Indigenous Australians	0.5	-	2.0	-1.5
People with Disabilities	0.5	-	2.0	-1.5
Youth	3.0	N/A	6.0	-3.0

- A meaningful Equity Index can not be calculated for a diversity group with less than 10 individuals

• No objective set

Equity Index is for all women

Equal Employment Opportunity opportunities and risks

The major EEO risks for the Curriculum Council are those associated with an ageing workforce and retention of staff. The Council is committed to developing policies and opportunities to assist in the retention of staff.

Compliance with Public Sector Standards and ethical codes

An independent internal audit of human resource management transactions was conducted for this reporting period to ensure the Council had met its compliance under section 31 (1) of the Public Sector Management Act 1994. The audit found that Council had complied with the standards.

Table 2: Compliance with public sector standards and ethical codes

Compliance issues	Significant action taken to monitor and ensure compliance
Public Sector Standards	Information about standards is included on the Council's intranet.
Nil breach claims	
WA Code of Ethics	
Nil reports of non-compliance with the WA Code of Ethics	WA Code of Ethics is made available to all staff on the Council's intranet.
Code of Conduct	
Nil reports of non compliance with Council's Code of Conduct	Intranet Code of Conduct is accessible on the intranet and hard copies are available to staff on request.

Disability Service Plan

In October 2006 planning for the consultation process began both internally and through public consultation for the development of the Disability Access and Inclusion Plan. The Council informed all stakeholders and the public of the opportunity to provide submissions. Public notices were placed in the *West Australian* newspaper, on the Consult WA website and on the Curriculum Council website. The final draft is expected to be submitted to the executive early in the new financial year.

While the Disability Access and Inclusion Plan was being developed, the Council continued to execute the current Disability Service plan strategies. As required, the outcomes are reported under the six Disability Access and Inclusion Plan as follows:

Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority. We have been mindful to ensure our services are accessible to all.

Outcome 2: People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority. Meeting arrangements are made with disabled people in mind. (eg the use of ground floor meeting rooms).

Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access the information, as readily as other people are able to access it. An upgrade of the Council's website has continued during the year to ensure it meets the requirements under the Guidelines for State Government websites, which includes access to people with disabilities. No other action required.

Outcome 4: People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from staff of that public authority. No action required.

Outcome 5: People with disabilities have the same opportunities to make complaints to a public authority. No action required.

Outcome 6: People with disabilities have the same opportunities to participate in any public consultation by a public authority. No action required.

Government policy requirements

Corruption prevention

The comprehensive risk management process undertaken during the year, which includes looking at the potential for corrupt practices, together with the publishing of procedures and strategies aimed at ensuring the anonymity of anyone making a disclosure on our intranet, mitigate against corrupt practices.

Recordkeeping plan

During 2006–2007, the Curriculum Council was committed to the implementation of and compliance with the joint recordkeeping plan for the council, the Department of Education and Training (DET), the Department of Education Services (DES), TAFEWA colleges and the Public Education Endowment Trust (PEET).

Table 3: State Records Commission Standard 2 Principal 6 – Recordkeeping Plans

<i>The efficiency and effectiveness of the organisation's recordkeeping system is evaluated not less than once every 5 years.</i>	The internal audit and evaluation of the efficiency and effectiveness of the agency's recordkeeping system resulted in the purchase of an electronic document records management system (EDRMS) and Web content management system (WCMS) and setting up of the total records and information management (TRIM) implementation project to meet State Records Commission standards. The EDRMS would provide the platform for recordkeeping and business process integration through seamless management of all documents and records.
<i>The organisation conducts a recordkeeping training program.</i>	Initial training relating to the EDRMS and WCMS was provided to records and key information technology and administrative staff. Additionally, records management training was provided during the year to records staff including staff attendance at the records management conference, seminars and training courses.
<i>The efficiency and effectiveness of the recordkeeping training program is reviewed from time to time.</i>	Due to the system changeover a new set of training materials and training programs for TRIM users is now being developed to support recordkeeping in users' daily work.
<i>The organisation's induction program addresses employees' roles and responsibilities with regards to their compliance with the organisation's recordkeeping plan.</i>	Council staff were informed about their recordkeeping responsibilities to comply with the Council recordkeeping plan. Staff are supported by a range of guidelines available via the intranet. A new induction program is being developed to support the EDRMS implementation.

Sustainability

Due to growth in the organisation, and the need to meet urgent timelines together with our leasing of additional premises, the achievements of the working party have been slower than planned. We have continued to monitor very carefully our use of all resources in an effort to limit wastage.

Complaints management

Ten complaints were received during the year and the average time taken for resolving the complaints was 10 days. The Council regards the complaints procedure as an opportunity to review existing processes and practices with the aim of improving services.

Note that this does not include the considerable volume of feedback and correspondence the Council has received from stakeholders voicing their concerns regarding the content, implementation and assessment of the new courses. It is acknowledged that there has been great interest in the new courses across the community, and the feedback received by the Council has been appreciated and carefully considered.

Curriculum implementation & maintenance (Service 1)

Curriculum implementation and maintenance

The *Curriculum Framework* for Kindergarten to Year 12 education in Western Australia describes the agreed outcomes of schooling for all students to achieve in all WA schools. It provides the vision and the focus for curriculum implementation and maintenance in WA.

The Curriculum Council endorsed the *Curriculum Framework* in June 1998, in accordance with the requirements of section 9(b) of the *Curriculum Council Act 1997*. Final approval for the Council to direct education providers to start implementation of the *Curriculum Framework* was given by the Minister for Education in July 1998, in accordance with section 10(2) of the *Curriculum Council Act 1997*. From 2004, schools have been required to formally report on their implementation of the *Curriculum Framework*.

Development of an agreed *Curriculum Framework*

<i>Outcome 1: An agreed Kindergarten to Year 12 Curriculum Framework is developed.</i>
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Review and reflection

Review and reflection on the *Curriculum Framework* is a constant part of the Council's activities to ensure it meets community expectations of what students should achieve as a result of their learning from Kindergarten to Year 12. It is also informed by research undertaken within the State and elsewhere in Australia, particularly through national curriculum forums such as MCEETYA. During 2006–07 research into literacy and curriculum improvement in WA, as well as the review of the Curriculum Council Act, highlighted curriculum issues which have implications that may require review and updating of the *Curriculum Framework*. Legislative amendments are being drafted to guide how these issues are addressed.

In 2006–07, the Council has been integrating national statements of learning in English, mathematics, science, civics and citizenship and information communication technologies (ICT) into the curriculum guides provided to teachers in WA schools. Integration of these statements into State curriculum materials (both the Council's curriculum guides and the K–10 syllabuses being developed by the Department of Education and Training) will be completed before the start of 2008.

Further elaboration of the curriculum guides, published and distributed to teachers in 2005, was undertaken to provide more specific guidance to teachers. These elaborated guides were progressively posted on the Council's website for most learning areas.

During 2006–07, the Council implemented the agreed accountability reporting requirements for implementation of the *Curriculum Framework*. This process has provided the Council and school system/sectors with data that informs annual review and reflection on the ongoing development of the *Curriculum Framework*. It is anticipated that as a result of proposed legislative amendments, changes will be made to key performance indicators and to the processes for measuring achievement when reporting in future years.

Implementation of the *Curriculum Framework*

Outcome 2: The Curriculum Framework is implemented for students from Kindergarten to Year 12.

Progress with implementation

As required in the *Curriculum Council Act 1997*, all education providers are required to formally report on their implementation of the *Curriculum Framework* using a process for reporting negotiated with the school sector/systems and endorsed by the Curriculum Council.

Implementation of the *Curriculum Framework* in schools

This reporting is provided in relation to the key performance indicator, Schools that are monitoring students' progressive achievement of the *Curriculum Framework*.

Achievement of this indicator is determined by the extent to which schools have:

- implemented the *Curriculum Framework* supported by whole-school planning
- mechanisms in place to monitor and review the effectiveness of implementation of the *Curriculum Framework* on an ongoing basis
- monitored students' progressive achievement of the outcomes in the *Curriculum Framework*.

Table 4 indicates the total number of schools that reported on their implementation of the *Curriculum Framework*.

Table 4: Numbers and percentages of respondents

School sector/systems	Number		%	
	2006	2007	2006	2007
Government system	763	795	71.3	72.2
Catholic system	158	158	14.8	14.4
AISWA sector	149	141	13.9	12.8
Other		7		0.6
TOTAL	1070	1101	100	100

Data on the extent to which schools were implementing the *Curriculum Framework* was gathered in relation to the three questions below. Schools responded to each question using one of the four response categories. For each question, explanatory notes were provided to assist schools in making their on-balance judgements. The data for each school was validated according to school system/sector accountability processes. Verification of the accuracy of the data for each school system/sector was provided by the Director General of the Department of Education and Training, the Director of the Catholic Education Office and the person responsible to the board of governors of each independent school.

Table 5 provides the aggregated data (in percentages) for the total number of schools surveyed and their responses in each category for the questions below.

The responses provided by schools on the extent to which they have implemented the *Curriculum Framework* reflect the circumstances in which they operate. In some schools, as a result of annual staff turnover or where there is a new leadership team, it is not possible to indicate that the *Curriculum Framework* is being fully implemented. For many secondary schools, full implementation will only be achieved when the changes have been made to years 11 and 12 and this will not occur until 2010. Kindergartens and education support schools and centres have a specific student focus that impacts on the extent to which they are able to report full implementation.

Implementation of the *Curriculum Framework* by home educators

Accountability for implementation of the *Curriculum Framework* also applies to home educators, where students are engaged in home schooling. Data in relation to home educators was gathered according to three questions modified from those used in the school survey. The questions used in the home educators' survey are provided below. Responses to these questions were gathered in relation to 1185 students involved in home education, and the aggregated data for each question is presented in Table 4.

Table 7: Implementation of the Curriculum Framework (home educators)

	Year	Under consideration but processes have not yet commenced	Under development within the home school	Fully embedded in the home school
<i>Is the Curriculum Framework being implemented in your home education plan?</i>	2006	246	555	363
	2007	140	625	420
<i>Are there strategies in place to review the effectiveness of implementation of the Curriculum Framework on an ongoing basis?</i>	2006	267	614	303
	2007	190	679	316
<i>Is the student's progressive achievement of the outcomes in the Curriculum Framework being monitored?</i>	2006	289	631	271
	2007	192	655	338

Support materials

Outcome 3: Priorities are identified and relevant support documentation is developed in a timely manner to facilitate the implementation of the Curriculum Framework.

Outcome 4: Professional development plans and guidelines to support implementation of the Curriculum Framework are developed.

The Council has continued to support the implementation of the framework through the provision of curriculum materials. These materials are produced for use in professional development for teachers provided by school sector/systems and teacher-training institutions. During 2006–07, the Council undertook further work on the *Curriculum Framework* curriculum guides, and has maintained online materials and provision of newsletters to schools.

Curriculum guides

The *Curriculum Framework* curriculum guides describe content students should be taught in relation to the outcomes in the framework. The guides have been published and distributed to all schools. Along with the progress maps, they support the planning for, and monitoring of, student achievement in schools. Data from the Council's customer focus survey indicates more than 70 per cent of teachers are using these materials to support their implementation of the framework.

In 2006–07 further elaboration of these guides has been undertaken and published on the Curriculum Council website. For each phase of student development, the content descriptions in the guides have been further elaborated for many of the outcomes in the framework so that teachers have more specific direction on what to teach for particular year levels. As these materials have been completed, they have been published online. This work will be completed in 2007 and a CD-ROM produced for all teachers.

Professional development

Publication and distribution of the progress maps and curriculum guides has been accompanied by professional development provided by school sector/systems to provide guidance on how to use these materials to support ongoing implementation of the framework. Some 67 per cent of teachers indicated in the Council's customer focus survey that they had attended sessions in which facilitators had used these materials.

Curriculum Council Update

Copies of the *Curriculum Council Update* were produced and distributed to all teachers. The Council's printed magazine highlights the activities of the Council, upcoming publications, opportunities to be involved in consultation, insights into the achievement of teachers in schools, and professional development information.

Data from the Council's customer focus survey showed that 84 per cent of teachers considered that *Curriculum Council Update* provided them with information that assisted them with their duties.

Consultative processes

Consultation has occurred through:

- reference groups
- information sessions at schools and DET central and district offices, the CEO and AISWA

These consultative processes were undertaken to ensure that, within criteria agreed by the Curriculum Framework Committee, support materials would meet the needs of teachers from Kindergarten to Year 12. Data on consultation from the Council's customer focus survey indicate the mean overall positive response on items related to consultation indicated a satisfaction level of 50.4 per cent.

The following committees and groups provide input and guidance for the work of the secretariat in relation to the *Curriculum Framework*:

- Curriculum Framework Committee
- Aboriginal Advisory Committee
- Curriculum Framework Implementation Review Group
- Values Advisory Group
- Inclusivity Advisory Group.

Course development & approval (Service 2)

Outcome 5: Senior secondary courses are developed and accredited to meet identified student needs.

Subject syllabuses are the basis of the course development and approval (accreditation) process conducted by the Curriculum Council. The Council's accreditation process involves representatives of all major stakeholders. Accreditation focuses on the negotiation of standards for content, assessment and student achievement in each subject. Syllabus committees provide advice to the Council on these matters.

Table 8: Syllabus committee activity 2006

Curriculum area	Number of syllabus committees		Number of committee meetings*	
	2005	2006	2005	2006
The Arts	5	5	9	7
English	4	4	6	8
Health and Physical Education	6	6	0	6
Science	8	8	11	10
Languages other than English	7	7	13	8
Society and Environment	7	7	11	10
Mathematics	2	2	3	6
Technology and Enterprise	2	16	6	6
Total	45	55	59	61

During 2006, 45 syllabus committees met on 59 occasions (61 in 2005). Syllabuses were reviewed for relevance in meeting student learning needs.

Assessment, review and moderation (ARM) panels replaced syllabus committees from January 2007.

Reviewing subject relevance

Each syllabus committee was involved in a process of reviewing subject syllabuses and recommending modifications that would increase their relevance to student learning needs. A survey of teachers was also conducted and the results confirm a high degree of perceived subject relevance. A total of 832 teacher–subject responses on relevance were received. A survey of student perception was also conducted in 2006. A sample of 20 per cent of student enrolments was stratified to represent city, country, government and non-government schools.

Table 9 summarises data on the 262 accredited subjects available to schools during 2006

Table 9: Subject relevance: 2006 survey results

	Teachers					Students				
	Number responding		Rating			Number responding		Rating		
	2005	2006	2004	2005	2006	2005	2006	2004	2005	2006
Year 11 relevance	933	697	5.2	5.19	5.04	15830	16975	4.9	4.94	4.91
Year 12 relevance	1308	135	5.3	5.36	5.29	14692	9683	4.9	4.91	4.97
Degree of Satisfaction			74.4%	76%	73%			69.8%	70%	70%

Notes: *Year 11 subject totals include each semesterised version of full-year subjects

- Changes in all areas except LOTE and vocational subjects reflect removal of subjects from accredited list due to implementation of phase 1 courses.
- LOTE figures do not include small candidature languages accredited under CCAFL arrangements.
- Reduction in vocational subjects reflects arrangements for removing subjects no longer delivered in schools.

The number of accredited subjects listed by the Council declined slightly in 2006, due mainly to the strategy of stabilising the current curriculum during the senior secondary review and the replacement of a number of subjects by new courses. Each accredited subject included a standards framework describing expectations of student achievement. This is done in one of the following ways:

- grade descriptors are summative statements of the performance expected of students for each grade in assessment structure subjects
- performance criteria describe levels of student achievement outcomes in Common Assessment Framework (CAF) subjects
- level statements describe levels of student achievement in the Aviation, Engineering Studies, English and Media Production and Analysis courses.

New course accreditation and review

Work undertaken in the last 12 months, and particularly since January, has been essential to ensure the acceptance and long-term sustainability of the senior secondary reforms.

A significant milestone was the endorsement by Council of the recommendations of a report by leading education researcher Professor Jim Tognolini, titled *Meeting the challenge of assessing in a standards-based education system*. While the Council will ensure comparability of student performance between schools and broad guidelines, teachers' professional autonomy in assessing student work is supported. An expert measurement and assessment advisory group was also established to provide advice on assessment issues, evaluate the application of the assessment process and engage in a proactive research agenda.

Consultation for course refinement

Consultation strategies employed since July 2006 to address the concerns of many teachers and to incorporate feedback about the best ways to construct their courses included:

- more face-to-face meetings with stakeholders
- closer liaison with school sector/systems in using their existing teacher networks and forums of teachers
- schools who had previously submitted feedback on courses were contacted and visited by secretariat officers

- all major teacher professional associations being directly engaged and strategies put in place to ensure that individuals and groups who previously felt alienated were re-engaged in the consultation process
- working parties established to develop and write materials
- online surveys and email group mail-outs providing efficient alternative ways for teachers and others to respond and to provide feedback
- officers trained in video-conferencing to effectively consult with regional and country teachers
- stronger reporting, accountability and risk management processes implemented, and
- progress reports on each course — identifying level of consultation, feedback received and action taken in response — presented at Council meetings.

New directions from January 2007

In January 2007, the Curriculum Council acknowledged that implementation of the reforms had been problematic. In response, to provide students with a wide range of options — whether they intended to go to university, into further training or the workforce — the following plan of action was announced:

- introduction of compulsory exams before graduation for all Year 12 students
- deferral of the new mathematics courses until 2009
- establishment of randomly selected 'teacher juries' to review the new courses
- teachers allowed to assess Year 11 and 12 students' work using traditional percentage marks and grades (not levels and bands), and,
- introduction of more rigorous course content, including set text lists for English and Literature, and compulsory Australian history in the History course.

Early in 2007, awareness sessions were conducted for courses to be implemented in 2008. The target audience for these sessions was heads of learning/teachers in charge.

Between February and March 2007, further feedback was received from teachers and stakeholders on some courses. Minor refinements resulted for some courses and for others, such as Music and Geography, more substantial advice — including conflicting advice — was received. Following the establishment of the teacher jury process, the secretariat prepared documents summarising this feedback and any proposed resolutions or refinements. These were submitted to juries along with copies of the accredited courses.

Teacher jury process

As part of the Minister for Education and Training's reforms to the senior secondary school curriculum, the new Western Australian Certificate of Education (WACE) courses were assessed for 'readiness for implementation' by randomly selected and independently managed teacher 'juries'. Course 'trials' were held to determine whether the new courses should go ahead in 2008 or be deferred a year to further refine the courses and allow extra time to prepare assessment materials, including sample examination papers. The jury process was managed by Dr Christina Gillgren, an independent consultant from the Department of Premier and Cabinet, and supported by contracted facilitators.

The first round of the independent jury process was held between April and May 2007. By May 2007, the teacher juries report was tabled with Council and in response Council deferred the introduction of 27 of its new senior school courses (this included four 'yes, but' courses where the extent of revision requested by the juries could not be completed and validated by teachers in the short period of time allocated). The remaining courses were to proceed as planned in 2008 and would incorporate the adjustments and further support requirements recommended by the juries.

Courses proceeding in 2008

*Aboriginal Languages of WA*¹
*Aboriginal and International Studies*¹
Career & Enterprise
Chinese: Second Language
Computer Science
Dance
Drama
Italian
Marine & Maritime Technology
Materials Design & Technology
Outdoor Education
Philosophy & Ethics
Psychology

1. Juries were not held for *Aboriginal Languages of WA* and *Aboriginal and Intercultural Studies* in recognition of the cultural sensitivity relating to the processes used and responses received during consultation with Elders, other community members and Aboriginal groups at State and national levels. There were also an insufficient number of teachers in schools, with expertise in Aboriginal languages and culture, to be jurors.

Courses deferred to 2009

Accounting and Finance
Ancient History
Animal Production Systems
Automotive Engineering & Technology
Biological Sciences
Building & Construction
Business Management & Enterprise
Chemistry
Children, Family & the Community
Design
Economics
Food Science & Technology
French
Geography
German
Health Studies
History
Human Biological Science
Indonesian
Japanese
Integrated Science
Literature
Music
Plant Production Systems
Physics
Politics & Law
Religion & Life
Visual Arts

Mathematics

With mathematics, a parallel process of course development has taken place this year. The three-course model for mathematics courses was rejected in June 2006, a Mathematics Reference Group was established and Council endorsed the development of a two-course model.

The Mathematics Reference Group met on 14 occasions between 20 July 2006 and 28 March 2007. Considerable consultative work was undertaken by members between meetings to ensure the full range of teacher opinions and voices were heard. At the end of 2006, draft mathematics syllabuses had been developed but had not been through extensive consultation with teachers. In January 2007, Council decided to defer the implementation of the new mathematics courses until 2009.

During first term of 2007, the following documents were completed by the project team, endorsed for distribution by the reference group and made ready for teacher consultation during the first five weeks of Term 2, 2007:

- Syllabuses for the Mathematics and Mathematics: specialist courses
- Sample exams and marking keys for units 2C/2D and 3A/3B in the Mathematics course
- Sample exam and marking key for units 3C/3D in the Mathematics: specialist course
- Teachers will be provided with an opportunity to provide detailed feedback on both courses via a questionnaire that will be despatched with the course documents.

The period of formal consultation for the two draft mathematics courses was extended to 4 June 2007. A consultation seminar for mathematics was also held on 1 June 2007 to provide opportunities for discussion and feedback about the draft courses.

Feedback from that process was incorporated into the course documents and was presented to the reference group and SSEC for comment in June. The revised draft course documents will go through the teacher jury process.

Professional development

Following the jury process, courses were adjusted to reflect jury recommendations and presented to teachers at the professional development day on 1 June 2007. Consultation sessions for some of the courses deferred until 2009 were also held on 1 June.

On 1 June 2007, the Curriculum Council, in collaboration with the school sector/systems, delivered professional development to about 1500 teachers of the 13 courses that will be implemented in 2008. Project officers designed the PD based on feedback gathered from teachers of the course and worked with key stakeholders as part of the development process. The following content and support materials were presented:

- *final course syllabus adjustments*
- *grade information*
- *guiding principles for examinations*
- *assessment outlines*
- *sample unit programs*
- *sample assessment tasks and marking keys*
- *new course content — PD opportunities, and*
- *other resources/support planned for 2007*

Examinations working parties had been convened to develop new sample examination papers and marking keys. The initial documentation of this work was included in the Day 2 PD.

Consistent messages about WACE, VET and assessment were delivered at all sessions. To support teachers who were unable to attend the face-to-face sessions, electronic versions of the PD, including the support materials, were made available via the WACE website from 8.30am on 1 June 2007.

In addition, voluntary consultation seminars in Geography, Literature, Music and Animal/Plant Productions were held on 1 June 2007 for teachers to provide additional feedback. The seminars are the first in a series of consultation opportunities for these courses.

Vocational education and training (VET) in schools

General education with a vocational focus is a proven strategy for increasing curriculum relevance for students and, with the increase in the school leaving age in 2006, it continued to provide a broad range of post-school options and pathways.

VET in the WACE

Throughout 2006, students could attain full and partial qualifications through VET stand-alone or VET integrated in a course or subject. Units of competency were identified for integration in more than 30 new courses, but schools had the flexibility to integrate any unit of competency in any subject or course where it was deemed relevant and useful.

All successfully completed units of competency and qualifications were recorded on the student's statement of results. There was continued growth in the number of senior secondary students involved in vocational education during 2006, through vocational subjects, structured workplace learning and VET units of competency recognised through the Australian Qualifications Framework.

School-based traineeships (SBT), school-based apprenticeships (SBA) and school apprenticeship link (SAL) programs also provided opportunities for students to meet their WACE requirements and complete a full qualification.

Structured workplace learning (SWL)

SWL continued to play an important role for many students in 2006. In addition to the introductory and industry-specific SWL subjects available to Year 11 and 12 students, the Council endorsed two new workplace learning programs, Mode 1 Workplace Learning: On-the-Job Training and Mode 2 Workplace Learning: Employability Skills. These options were available for students in 2007, and have been developed to provide flexibility and choice for a broad range of students and situations.

VET versions of courses

VET versions of courses were developed for a further 16 new courses. It was envisaged that students undertaking a VET version of a course would enrol in both the course and a closely aligned qualification and accomplish the requirements for each through common assessment tasks. Through extensive consultation, it became apparent that teachers were not keen to implement VET versions as they considered there would be an appreciable increase in workload for both teachers and students. Further refinement to courses and ongoing changes to qualifications added to the complexities of VET versions and this work was discontinued. Industry-specific VET will take its place.

VET milestones

- In 2007, the notion of industry-specific VET courses, based on completion of a training package qualification with the option of sitting an examination based on the underpinning knowledge and skills of core competencies, was explored and initial planning is underway. This option will enable students to count their VET achievement towards their tertiary entrance score.
- Council officers attended the national ACACA VET meetings to explore ways of achieving national consistency for VET for school students. The Council secretariat edited, printed and distributed the ACACA VET Report 2005.
- In 2006, the Curriculum Council collected all relevant Australian Vocational Education and Training Management Information System Standards (AVETMISS) data. To help with the reporting of units of competency and qualifications, the codes and names of qualifications and units of competency are published on the Curriculum Council website. Integrity checks were completed on the qualification file for AVETMISS and anomalies addressed.
- With the development of the Curriculum Council's new Student Information Record System (SIRS), database registration was more complex in 2006 and a number of problems were reported. These have been addressed and it is anticipated that the changes implemented will simplify the process and alleviate the pressure on schools in 2007.
- In August 2005, the ministerial policy statement for *Vocational Education and Training for school students in Western Australia* replaced the joint ministerial policy statement. The implementation of this policy has meant that the use of Registered Training Provider schools ceased at the end of 2005 and the Council did not print Certificates, Records of Achievement or Statements of Attainment in 2006.

Endorsed programs

Endorsed programs encompass significant learning not covered by courses or subjects developed by the Curriculum Council. A program is defined as a series of lessons, classes or activities for the achievement of a common goal or set of learning outcomes. These programs must be endorsed by the Council and can contribute up to 50 per cent of the WACE unit completion requirement and the overarching learning outcomes requirement.

Endorsed programs milestones:

- An endorsed programs policy was developed and refined throughout 2006 with endorsed programs becoming available for schools to include in their offerings from 2007. The five categories of endorsed programs are workplace learning, VET stand-alone, university, community organisation and personal development programs. The refined policy has been incorporated into the new WACE manual as section 3.
- Workplace learning, nominated university units and nationally recognised VET are automatically endorsed and available for all students. Private providers and schools can apply to the Council for endorsement of a community organisation or personal development program.
- Systems and business processes were established and refined for all aspects of endorsed programs. The processes and guidelines for endorsement have evolved since the policy was endorsed by Council in May 2006 and business rules have been implemented to assist the endorsed programs panel to make recommendations consistently in relation to the criteria for endorsement. The application process and templates were refined to elicit more detailed information on which to base a recommendation. Data transfer processes have been developed and instructions for enrolling students and submitting results communicated to schools.
- Communicating with schools and community organisations about the endorsed programs policy was a focus throughout 2006/2007. Council officers ran a series of administrators' information sessions across the State, presented at seminars, conferences, professional associations, education forums and sector/systems meetings. Articles have been included in the Curriculum Council Circular and other publications.
- Endorsed programs officers facilitated individual and collaborative application writing sessions for providers.
- A bank of endorsed programs was added to the Curriculum Council website. It is updated quarterly as new programs are endorsed.
- A suite of generic program outlines have been developed for a range of personal development programs to avert a series of applications for similar programs.
- An endorsed programs panel was established in 2006 to examine the applications for the endorsement of programs for community organisation and personal development programs. The panel makes recommendations to the Curriculum Council through the Senior Secondary Education Committee (SSEC) for the endorsement of programs that meet the Council's guidelines and standards.

Community service

During 2006, the community service reference group determined guidelines for the community service requirement and produced a community service log-book for use by students in schools. The log books proved useful to schools as 21,500 log books were distributed to 192 locations. The secretariat has also established management processes for exemptions from the community service requirement.

Overseas program (Service 1: curriculum implementation & maintenance, Service 3: student assessment & certification)

Consistent with the State Government's Education Exports Strategy, the Council has provided its expertise and programs overseas. The Overseas Program aims to market WA curriculum products and services developed, maintained and delivered by the Curriculum Council. The products range from the tertiary entrance examinations (TEE), WACE examinations and certification of student achievement in years 11 and 12 to the sale of books and materials. All expenses involved with the program are fully funded from income received from overseas schools.

The program's aims and objectives are to:

- develop strategic relationships with foreign and Australian government departments, companies, schools and universities that would enable students from foreign countries to obtain sponsorships to study in WA schools
- develop strategic relationships with foreign and Australian government departments, companies, schools and universities to enable the expansion of the WA curriculum program into other countries
- promote the Western Australian Certificate of Education (WACE) and the assessment of courses in overseas countries as an appropriate option for the final year or two years of secondary school, and
- promote the *Curriculum Framework* and support documentation in overseas schools.

Services

The moderation, examination and certification processes mirror procedures followed in WA as much as possible. Due to the distances involved, regular visits to all schools are not sustainable, so alternative moderation strategies have been designed to ensure comparability of school assessments. Examination centres were set up in all schools for all subjects in which schools had candidates.

Schools

Table 10: Overseas schools offering WACE subjects 2006

School	Number of students in Year 11	Number of students in Year 12
Sunway University College (Kuala Lumpur)	0	230
Sunway College (Johor Bahru Malaysia)	0	30
Bina Nusantara High School (Indonesia)	0	75
KBU International (Malaysia)	0	32
St Francis Methodist School (Singapore)	0	65
Methodist College Kuala Lumpur (Malaysia)	0	14
National Institute of Technology Beijing	110	60
Saigon International College HCM City	40	24
China Australia College Zhengzhou	42	0

The future

- Velammal Australian Residential School in Chennai, India elected not to proceed with the program.
- The NIT Division of Shude School in Chengdu China has signed agreements to start a bridging Year 11 program in 2007 and a full Year 12 program in 2008.
- The NIT Education Group in Beijing, China has indicated that it wishes to start the program in up to 13 schools in various cities in China in 2008. Given the risk management that needs to be considered when conducting assessments, the Council has indicated to NIT Education Group that most of these schools will not be examination centres and students will need to board at an NIT residential college (probably Beijing) during the examination period.
- Agreements have been signed with the Lomonoxov School in Hanoi. The school will start a Year 10 program in 2008 followed by a Year 11 program in 2009.
- Markets in Vietnam, Bangladesh and the Gulf region are being evaluated.
- The State Solicitor's Office has ruled that the Council has the right to license or accredit programs in overseas schools that are based on the *Curriculum Framework* where there is significant interest. Schools in Vietnam, Singapore and Bangladesh have indicated that they wish to develop programs based on the Curriculum Framework.
- The overseas program operates in a highly competitive market. Many institutions in China are offering aggressively marketed government-accredited programs from Canada, the UK and the USA.
- The Curriculum Council has allocated a 0.5 Level 7 salary for the management of the overseas program.
- All expenses incurred by the Council in conducting the Overseas Program are covered by fees obtained from the overseas schools and colleges. If the program grows significantly over the next few years, a more appropriate model for accounting for income, expenditure and profit will need to be negotiated with Treasury.

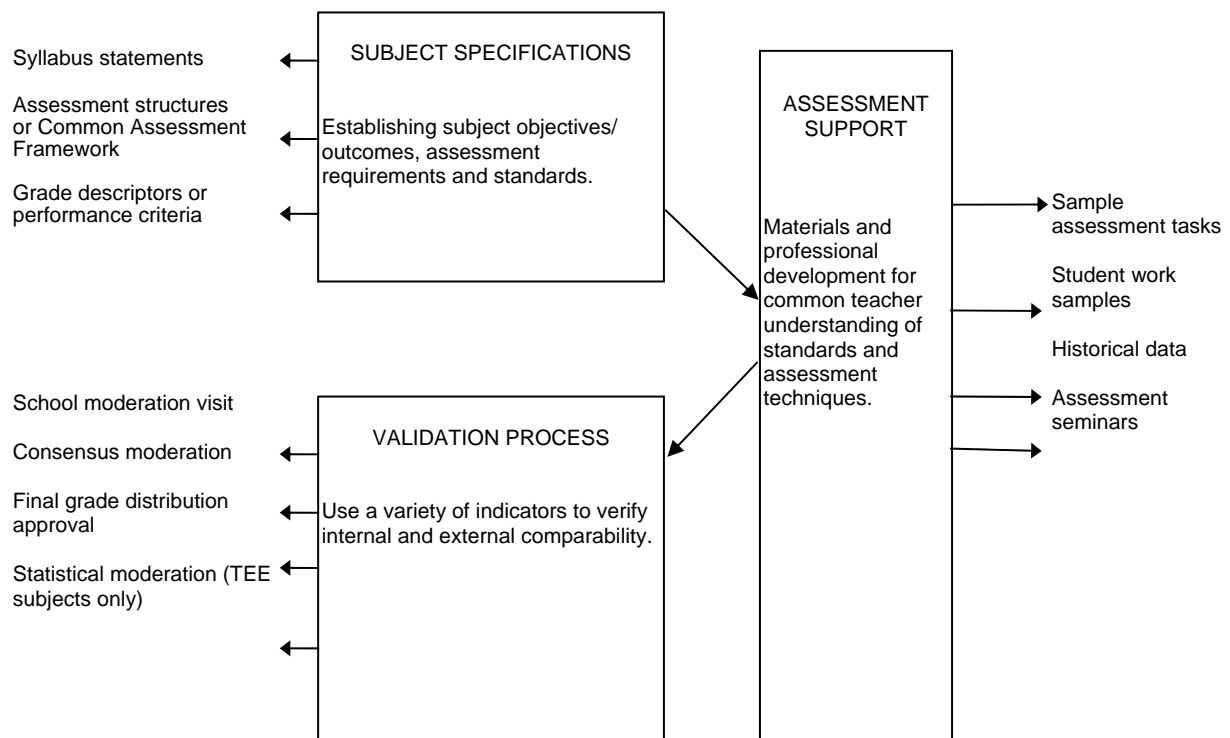
Student assessment & certification (Service 3)

Moderation of school assessments

Outcome 6: Assessments of student achievement are valid and credible in the senior secondary years.

Figure 1 describes the strategies implemented to achieve valid and credible school assessment of student achievement in the senior secondary years. Valid means that the assessment actually measures what it aims to measure. Credible means that people perceive that a student's achievements are based on an assessment process that is fair to all.

Figure 1: Curriculum Council moderation strategies



Survey data — comparability of assessment and grading

Teachers were surveyed on their perceptions of the comparability of assessment and grading. The results, summarised in Table 7, indicate widely held perceptions of a high degree of comparability in assessment and grading. The degree of satisfaction rating has been calculated by adding the ratings given and dividing by the total possible ratings, expressed as a percentage.

Table 11: Comparability: 2006 survey results (2005 figures in brackets)

	Teachers			Students		
	Number responding	2006 Rating	(2005 rating)	Number responding	2006 Rating	(2005 rating)
Year 11 Comparability	698	5.16	(5.28)	16601	4.75	(4.68)
Year 12 Comparability	134	5.22	(5.35)	9491	4.90	(4.75)
Degree of satisfaction		74%	(76%)		69%	(67%)

Student perception survey

A survey of student perception was also conducted using a sample of 20 per cent of student enrolments stratified to represent city and country, government and non-government schools. The response for 26,092 student–subject combinations on comparability represents about 12 per cent of the estimated 2006 student–subject population.

Student perceptions related to the comparability of assessment and grading fall in the range of reasonable to high.

Student appeals against school assessment

Students are made aware of their right to appeal against school assessment and grading through the Council's *Students' Information Kit*.

During 2006, particularly at the end of the year, curriculum officers handled a number of enquiries from parents and students expressing dissatisfaction with assessment processes in a subject in their school. Officers provided advice to these callers to explain the assessment requirements. They also explained that before lodging an appeal with the Council it was necessary to provide documentary evidence of their attempts to resolve the issue with the school. In most cases in which officers assisted in the negotiation process, the issues were resolved to the satisfaction of the school and the student or parent.

There was one case in which negotiations described above did not lead to a resolution satisfactory to students or parents. This case was investigated by Council officers and considered by the appeals panel, which includes school and parent representatives. The appeal related to implementation of the school's assessment policy. The panel dismissed the appeal.

Assessment seminars

Assessment seminars, which provided teachers with opportunities to focus on the assessment and grading of students' performance, were conducted in new courses during Term 1. This sample was negotiated in the previous year with representatives of the education sector/systems. Attendance was optional, but highly recommended. In total, 64 seminars were conducted, including those at the regional centres of Bunbury, Albany, Geraldton and Kalgoorlie with alternate arrangements provided for schools located more than 200km from a meeting venue.

Table 12: Assessment seminars 2006 (2005 figures in brackets)

The Arts	14 (6)
English	25 (3)
Health and Physical Education	5 (10)
Science	3 (8)
Languages other than English	1 (8)
Society and Environment	1 (2)
Mathematics	3 (6)
Technology and Enterprise	7 (7)
Vocational Subjects	5 (22)
Total	64 (72)

Assessment support materials

A total of 374 documents were included in the *Assessment Support Catalogue* published at the end of 2005 for teachers of subjects in 2006.

The accessibility of assessment support materials for teachers has been extended through increasing use of electronic media. The *Assessor Software Package* was available in 68 subjects. Curriculum officers have included a number of support materials on the Council's website. The website has also been used to develop interactive support sites.

A range of course materials has been developed and made available to teachers through professional development programs and on the Council website.

Table 13: Assessment support materials 2006 (2005 figures in brackets)

	Documents	Assessor I software		Course support materials	Assessor II software
The Arts	56 (57)	10	10	1	1
English	8 (28)	4	(4)	1	1
Health & Phys Ed	18 (18)	10	(10)	0	0
Science	48 (47)	2	(2)	0	0
Languages	57 (59)	3	(3)	0	0
Society & Envir	40 (44)	8	(8)	0	0
Mathematics	23 (23)	0	(0)	0	0
Tech & Enterprise	102 (102)	29	(29)	2	2
Vocational Sub	22 (22)	2	(2)	0	0
Total	374 (400)	68	(68)	4	4
VET in Schools	92 (92)	Nil	(Nil)	0	0

Consensus meetings

A total of 69 consensus meetings were conducted in 2006. Most consensus meetings were held in October–November to support schools delivering new courses.

Schools were organised into groups of about 10 schools under the guidance of a Curriculum Council moderation officer (CCMO), whose job was to ensure comparability of schools within the group. Following the school meetings, CCMOs met to discuss comparability between groups to assure statewide comparability.

It is compulsory for each school offering a subject to send a representative to a consensus meeting with student work samples, except in cases where the school is further than 200km from the venue. In the latter cases, alternative arrangements using mail, facsimile and teleconferences are available. Compared with 2005, there were fewer difficulties with schools not attending consensus meetings. Any school not sending a representative was contacted

and alternative arrangements negotiated (typically a grading validation exercise). This is a concern because of its impact on the degree of confidence about comparability and its impact on limited moderation resources. Schools have been advised that they may have to meet additional costs incurred in these situations.

School moderation visits

In 2006, a total of 1820 school moderation visits were conducted. This figure represents a sampling rate of 14.8 per cent of the 12,273 school–subject combinations and a decrease on the visitation rate in 2005.

Table 14: 2006 Moderation summary* (2005 figures in brackets)

Curriculum area	Number of school/subject/course combinations		Number of school visits		Number of consensus meetings	
	TEE subjects (Yr 12 only)	Wholly school assessed subjects**	TEE subjects	Wholly school assessed subjects	TEE subjects	Wholly school assessed subjects
Languages other than English	(197)	(209)	(35)	(31)	(5)	(2)
	180	188	86		1	0
Society and Environment	(522)	(583)	(91)	(112)	(12)	(0)
	529	588	207		0	0
Health and Physical Education	(0)	(791)	(0)	(127)	(0)	(10)
	0	810	110		0	8
Science	(627)	(893)	(123)	(131)	(13)	(11)
	631	908	230		0	2
Arts	(322)	(1320)	(49)	(154)	(5)	(16)
	316	1311	133		0	9
English (including Voc English and ESL)	(332)	(900)	(87)	(259)	(13)	(15)
	594	337	111		0	23
Business Education/ Computing	(175)	(777)	(58)	(185)	(3)	(16)
	173				0	4
Design and Technology/ Agriculture	(83)	(953)	(0)	(182)	(2)	(20)
	0	1680	365		0	7
Vocational Subjects	(0)	(2693)	(0)	(444)	(0)	(10)
	0	2636	334		0	4
Mathematics	(467)	(920)	(86)	(150)	(0)	(18)
	457	935	244		0	11
Total	(2650)	(10039)	(529)	(1775)	(54)	(118)
	2880	9393			1	68
	(12689)		(2304)		(172)	
	12273		1820		69	

Notes: * Data correct as at 1/3/07 and does not include schools finalised after that date

** Wholly school assessed subjects include the Year 11 subjects linked to Year 12 TEE subjects.

Table 14 shows a decrease in the number of school–subject combinations from 2005.

Consensus meeting rates have been calculated by adding the number of schools offering the subjects included in the consensus meeting list, dividing by the total school–subject combinations and converting to a percentage. The consensus meeting rate decreased compared with 2005. The overall coverage of school–subject combinations (that is, school visit rate plus consensus meeting rate) decreased in 2006 (21.8 per cent compared with 38.2 per cent in 2005). This trend has come about as a result of directorate policy decisions to focus attention on the implementation of new courses and minimise further disruption to schools in existing subjects.

Table 15: Trends in school–subject combinations, visitation rates, consensus meeting rates and total coverage through validation activities

Year	School–subjects	Visitation rates	Consensus meeting rates	Total coverage
1997	10444	1631 (15.6%)	2343 (22.4%)	38.0%
1998	10298	1577 (15.3%)	2459 (23.9%)	39.2%
1999	10716	1561 (14.6%)	2251 (21.0%)	35.6%
2000	11340	1819 (16.0%)	1807 (15.9%)	31.9%
2001	11868	1684 (14.2%)	2331 (19.6%)	33.8%
2002	12400	1792 (14.5%)	2706 (21.8%)	36.3%
2003	12789	1615 (12.6%)	2083 (16.2%)	28.8%
2004	12659	1881 (14.9%)	2224 (17.6%)	32.5%
2005	12689	2304 (18.2%)	2542 (20.0%)	38.2%
2006	12273	1820 (14.8%)	856 (7.0%)	21.8%

Moderation activities in 2006 identified a decreased number of major non-compliance issues. Follow-up moderation in 342 cases resulted in the non-compliance issues being addressed satisfactorily.

Table 16: 2006 Moderation problems: major non-compliance (2005 figures in brackets)

Learning area	Total major adjustments *
The Arts	53 (49)
English	52 (235)
Health and Physical Education	10 (20)
Science	46 (85)
LOTE	23 (26)
Society and Environment	42 (0)
Mathematics	21 (10)
Technology and Enterprise: Business and Computing	53 (59)
Technology and Enterprise: Design and Technology	7 (11)
Vocational Education	35 (50)
Total	342 (545)

- *total number of major adjustments required as recorded in subject reports by learning area (includes separate counting of significant non-compliance with course outlines, assessment programs, assessment instruments, assessment records, grade distributions that presented a risk to comparability)*

The database is used to monitor patterns of moderation problems requiring follow up. Generally, the issues identified were not concentrated across subject areas in particular schools, rather they were widely dispersed on a subject department or individual teacher basis. Curriculum officers reported the following concerns regarding levels of non-compliance with Council requirements:

- Documentation requested for the school visit was not prepared.
- When follow-up is required, it is usually with teachers who are either not aware of their obligations, have not kept up to date, or who have indicated little intention to meet the requirements. Very often the follow-up is with teachers who are new to WA, or in rural areas, or who have limited access to support.

- There is a positive correlation between the level of in-school quality assurance and performance management processes and level of compliance with Council requirements.

The most serious cases of non-compliance were outlined to the Senior Secondary Education Committee. Curriculum officers worked with these schools to facilitate a resolution that enabled the Council to certify grades achieved by students.

Assessment and Certification

Outcome 6: Assessments of student achievement are valid and credible in the senior secondary years.

Outcome 7: Accurate information on student achievement is provided to inform the community and to facilitate post-school choice.

In 2006, the Curriculum Council was responsible for the assessment and certification of 44,361 senior secondary students in WA. Of these, 10,953 sat at least one tertiary entrance examination (TEE), 50 sat the WACE Aviation examination, 10,230 students completed structured workplace learning (SWL) subjects, 7203 students completed at least one unit of VET stand-alone competency only, and 4563 students completed at least one embedded unit of VET competency only.

Staff responsible for Outcomes 6 and 7 were supported by:

- Examining panels—one for each WA tertiary entrance rank (TER) subject and the WACE Aviation Course (34 panels).
- Special Examination Arrangements Committee.
- Sickness/Misadventure Committee.
- Breaches of Examination Rules Committee.
- Awards and Exhibitions Committee.

Data collection

During 2006, 140,000 students, from years 8 to 12, were registered with the Curriculum Council.

In 2006, the Curriculum Council introduced a new student information record system (SIRS) for the collection of data relating to the new WACE courses. Schools were required to upload, on a semester basis, their student registrations and demographics, course enrolment and course results data directly into this database. For many schools this caused considerable problems as their database contained errors such as incorrect postcodes, student numbers and course codes. In the past, the Curriculum Council would correct these errors on receipt of the data; now schools have to correct all errors for the data to be uploaded successfully.

To assist schools with the complexity of the data collection cycle, 25 workshops were held in various metropolitan and country locations. Nearly 300 school administrators and support staff attended these data-processing seminars. The evaluation forms completed by the participants indicated that the seminars were very well received and provided useful information.

The following issues were experienced during 2006 with the collection of school data — duplicate student numbers, missing demographic data, meeting the deadline for data collection and change in results reporting for course units.

Raising the school leaving age

Under the *Acts Amendment (Higher School Leaving Age and Related Provisions) Act 2005*, students are required to, either remain at school or, participate in other approved programs, including apprenticeships/traineeships, TAFE/RTO courses or employment, until the end of the year they turn 16. The age for participation in approved programs increases to 17 in 2008.

During 2006, in accordance with the legislation, a student record for all students in years 8 to 11 was established. Data on the participation of students in programs during 2006 are summarised in the following table:

Table 17: Participation of 1990-year-birth students in school and in non-school programs, 2006

	School	TAFE/ RTO	Apprenticeship/ traineeship	Employment	No program	Total
Full year participation ⁽¹⁾ ⁽²⁾						
School	24,718					24,718
TAFE/RTO	500	382				882
Apprenticeship/ traineeship	603	85	593			1,281
Employment	345	23	12	244		624
Sub-total	26,166	490	605	244		27,505
Part year or no participation ⁽³⁾						
School	23					23
TAFE/RTO	3	99				102
Apprenticeship/ traineeship	6	12	80			98
Employment	-	7	8	16		31
No program	848 ⁽⁴⁾	-	-	-	997	1,845
Sub-total	880	118	88	16	997	2,099
Total	27,046	608	693	260	997	29,604

1. Students who have participated in a program or programs for more than nine months.

2. Excludes full fee-paying overseas students at local schools and students at overseas schools. Includes 14,992 students at government schools, 9,679 students at non-government schools and 47 students in home education programs.

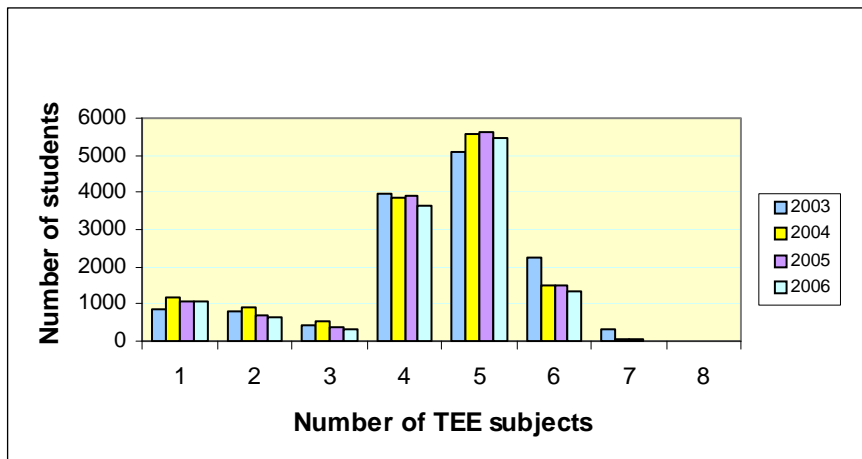
3. Students who participated for less than 20 days have been counted as non-participants.

4. Includes two deceased students, six students who have left Western Australia and 840 students who have left school with no other provider recorded. The Curriculum Council database currently does not record the date a student left school.

Enrolment trends

More students are staying at school until the end of Year 12. Contrary to enrolment trends in recent years, the number of students enrolled to sit the TEE has continued to decrease. Students are combining TEE studies with vocational education and training (VET) programs. The number of students who sat one or more TEE subjects decreased marginally from 11,610 in 2005 to 10,953 in 2006. Six per cent of the students who studied four or more TEE subjects also completed at least one VET unit of competency (8 per cent in 2005). Figure 1 shows the enrolments in the TEE for 2003 – 2006.

Figure 2: Number of candidates enrolled for a specific number of TEE subjects, 2003 - 2006



Of the 34 external examinations, English had the highest number of enrolments with 8457 (2005: 9026). Discrete Mathematics was the next highest with 7425 (2005: 7546). Japanese: Advanced and Modern Greek had the lowest number of enrolments, with six students in each subject (Japanese: Advanced 2005: 3 and Modern Greek 2005: 6). A WACE course, Aviation, was examined for the first time in 2006. There were 50 students enrolled to sit this course examination.

In VET studies, 6158 Year 12 students took part in at least one unit of competency; of these, 89.6 per cent (5742 students) achieved competency (there were 6147 students in 2005, with 5689, or 89.9 per cent, achieving competency).

There is a continuing upward trend in the number of students completing the WACE requirements over more than two years; schools are enrolling Year 8, 9 and 10 students in D or E code subjects.

Enrolments were received from students' at all registered Western Australian senior high schools, senior colleges, some remote community schools, some district high schools, the School of Isolated and Distance Education (SIDE), four Malaysian schools, one Singaporean school, one Indonesian school and one Chinese school.

Examinations

The examination papers were valid and fair tests that provided balanced coverage of the various syllabuses, with adequate opportunities for candidates to demonstrate their achievement. Challenging questions in the papers served as good discriminators between candidates, allowing candidates to demonstrate their achievement fairly.

Access for candidates with disabilities

Candidates who cannot adequately demonstrate the full extent of their academic achievement under standard examination conditions are allowed to take their examinations under special conditions.

Table 18: Distribution of special examination arrangements applications, 2005–2006

<i>School System</i>	<i>2005</i>				<i>2006</i>			
	<i>Applications</i>	<i>%</i>	<i>Enrolments</i>	<i>%</i>	<i>Applications</i>	<i>%</i>	<i>Enrolments</i>	<i>%</i>
Government	136	36.0	6725	50.2	103	27.8	5988	47.3
Catholic	92	24.3	2867	21.4	82	22.2	2821	22.3
Independent	149	39.4	3394	25.3	183	49.5	3340	26.4
Overseas	0	0.0	391	2.9	0	0.0	492	3.9
Private	1	0.3	30	0.2	2	0.5	22	0.1
Total	378	100	13,407	100	370	100	12663	100

Applications for special examination arrangements were received from 89 schools. Seventeen applications (4.6 per cent) were not supported (17 in 2005 – 4.5 per cent, 30 in 2004 – 7.4 per cent, 42 in 2003 – 11.2 per cent, 31 in 2002 – 8.5 per cent). Nineteen schools submitted five or more applications and 10 schools submitted 10 or more applications.

The 345 successful applications for special examination arrangements covered a total of 1498 examinations, an average of 4.3 examinations per candidate.

Table 19: Special examination arrangements 2006

<i>Category</i>	<i>Government</i>			<i>Non-government</i>			<i>Approved</i>	<i>Not approved</i>	<i>Withdrawn</i>	<i>Total</i>
	<i>Male</i>	<i>Female</i>	<i>Total</i>	<i>Male</i>	<i>Female</i>	<i>Total</i>				
ADD/ADHD	7	6	13	23	22	45	56	2	0	58
Hearing	0	0	0	1	1	2	2	0	0	2
Illness	2	15	17	8	30	38	53	2	0	55
Fine motor	8	3	11	11	15	26	34	2	1	37
Physical	4	5	9	6	8	14	21	1	1	23
Psychological	5	8	13	6	11	17	25	3	2	30
SLD	16	13	29	65	50	115	137	6	1	144
Vision	9	2	11	1	9	10	17	1	3	21
Total	51	52	103	121	146	267	345	17	8	370

Note: ADD/ADHD = attention deficit disorder/attention deficit hyperactive disorder; SLD = specific learning difficulty.

Conduct of the TEE

Practical examinations

Practical examinations were conducted in 12 subjects for about 2250 candidates and more than 800 Art visual diaries were submitted for marking. For the second year, the chief marker for German flew to Kuala Lumpur to conduct two days of interviews for 36 candidates in Malaysia. The chief examiner for Drama Studies flew to Singapore to examine 12 candidates. Two Art visual diaries were submitted from Indonesia.

Written examinations

The written components of examinations were held over 13 days with at least two subjects examined on each day, except the final day (when only one subject was examined). There were 578 people employed as supervisors (127 chief supervisors and 451 supervisors) at 132 examination centres throughout the State, interstate (two centres) and overseas (seven centres).

Metropolitan chief supervisors attended a three-hour training workshop at the Council that dealt with examination protocol, conduct and specific duties. A focus of the meeting was an explanation of the new-style examination centre rolls, designed to be optically scanned. It also addressed the reporting of suspected breach of examination rules. Similar supervisor training sessions were held in China, Johor Bauru and Singapore. All costs associated with the overseas training were paid for by the respective schools.

During the written examinations, Council staff made 59 examination centre visits to 37 examination centres. Generally, staff reported that examination accommodation was satisfactory, supervisors were proactive within the examination room, and centres were well organised.

Breaches of examinations rules

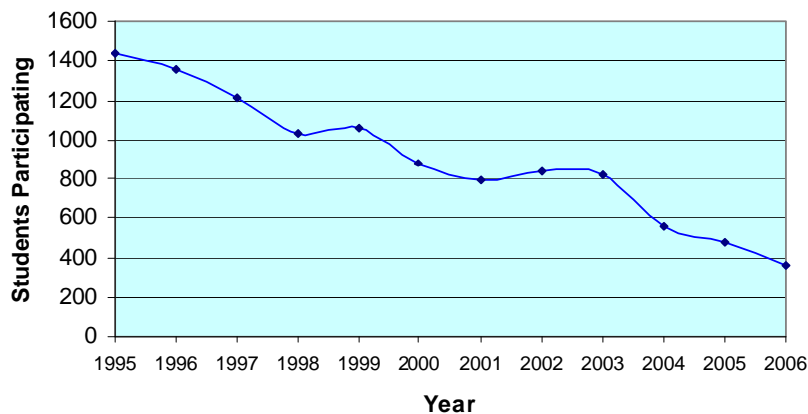
During the 2006 examinations, six candidates were reported to the Breaches of Examination Rules Committee. Five of the candidates had a mobile telephone in their possession during one of their examinations and one candidate had some notes in his possession during the History examination. All six candidates were found to have breached the examination rules and were penalised by a loss of five per cent of their examination marks. There were no appeals.

English language competence test

The Curriculum Council English language competence test was held at 106 schools (107 in 2005) for 362 (472 in 2005) students. In 2006, 217 students received the Western Australian Certificate of Education as a result of passing the English language competence test.

Changes to tertiary entrance requirements, and increased school awareness of the target student group of the English language competence test, may have been responsible for the continued decline in the number of students sitting the test in 2006. As shown in figure 2, there has been a downward trend in the number of students sitting the test since 1995.

Figure 3: Participation in the English language competence test 1995–2006



Marking of the examinations

More than 625 teachers and university lecturers were engaged in the marking of the examinations written scripts in 2006. The practical component for nine subjects was assessed by 165 teachers and university lecturers. One subject, Modern Greek, was marked by SSABSA markers.

The total cost of marking the 2006 tertiary entrance examinations was \$1,056,692, an increase of 0.1 per cent on 2005. Although the number of scripts to mark decreased by 2548 (nearly 5 per cent) on 2005, the slight increase in cost (0.1 per cent) was due to the increase in payment rates awarded to markers.

Written papers

In 2006, 49,273 written scripts were marked (51,825 in 2005) by 623 markers. Pre-marking meetings between marking teams and chief markers established agreed marking guidelines through sample marking and discussion of the examination papers, a process overseen by Council subject moderators. A number of subjects experienced difficulties caused by markers withdrawing from the marking team very late in the process (for reasons not related to the marking process), and replacement markers were difficult to find at short notice. In every case, a suitable replacement was found.

2006 saw the introduction of teleforms which enabled optical scanning, leading to faster and more accurate recording of student results.

Checking of marks

A total of 262 candidates requested checks of their scripts in 431 examinations, to determine if computational errors were made. This represented 0.5 per cent of the 49,273 examinations undertaken. Two errors were detected. One hundred-and-seventeen candidates (121 candidates in 291 subjects for 2005) sought a breakdown of their examination scores in a total of 288 subjects.

Requests for scripts

Candidates who sat the TEE in 2006 were given the opportunity to purchase copies of their examination scripts. Scripts were made available to candidates when all the processes connected with the TEE had been completed. Some 283 scripts were requested by 102 candidates (186 scripts by 73 candidates in 2005) raising revenue of \$3071.50 (\$2147 in 2005).

Special considerations for candidates

One of the strengths of the Council's internal–external assessment system is that it is possible to make accurate assessments of students' academic achievements if they are absent or handicapped by sickness or misadventure immediately before, or on the day of, the TEE.

Table 20: Sickness/misadventure applications by sector and gender, 2006

<i>School type</i>	<i>Female</i>		<i>Male</i>		<i>Total</i>		<i>Enrolments *</i>
Government	116	45.8%	58	51.3%	174	47.6%	5,988 (47.4%)
Non-government	135	53.4%	54	47.8%	189	51.6%	6,161 (48.7%)
Overseas **	2	0.8%	1	0.9%	3	0.8%	492 (3.9%)
<i>Total</i>	253		113		366		12 641

* Number of school candidates enrolled to sit TEE (31/10/06) – excludes totally private candidates.

** Overseas schools

Note: The proportion of female applicants increased significantly in 2006. Ratio of females to males was 2.2 (1.54 in 2005, 2.1 in 2004, 1.97 in 2003, 2.1 in 2002, and 1.8 in 2001).

In 2006, the number of applications received was 366, which represents a significant decrease (22 per cent) on the number of applications received in 2005.

Table 21: Outcome of sickness/misadventure applications, 2003-2006

	<i>2006</i>		<i>2005</i>		<i>2004</i>		<i>2003</i>	
All subjects accepted	317	86.6%	413	88.1%	369	87.6%	367	88.0%
No subjects accepted	35	9.6%	39	8.5%	29	6.9%	34	8.2%
Some subjects accepted	14	3.8%	17	3.6%	23	5.5%	16	3.8%
<i>Total</i>	366		469		421		417	

Evaluation of the TEE papers

The 2006 examination papers have been evaluated statistically and in terms of public comments on them.

Full use of the marking scale

Examiners are expected to make full use of the marking scale. A restricted range of marks increases the risk of mis-ranking candidates. In 14 subjects (14 also in 2005), the marks spanned 90 or more percentage points, and in a further six subjects, the range was 80–89.

Level of difficulty

Examiners were asked to set examinations that would result in mean raw marks of 55–60 per cent. Fifteen examining panels (13 in 2005) achieved the desired level of difficulty. Two examinations had a mean mark below 50 per cent in 2006. Examiners of Human Biology will be asked to make their paper a little easier for 2007. As Aviation was examined for the first time in 2006, a number of factors were considered for explanation of the low mean mark. The 2007 examining panel will be asked to consider the possibility that the examination items were too difficult.

Four subjects had comparatively easy papers with mean marks above 65 — Chinese: Second Language (75.64), German (74.48), Music (68.05) and English as a Second Language (66.85). English Literature also had a high mean mark of 64.37. Examiners of these subjects have been asked to make their papers more difficult for 2007.

Reliability

For a test to be valid, it must also be reliable. A high reliability is needed for candidates to be ranked accurately. A perfectly reliable examination would be completely free of errors of measurement and would produce the same candidate scores each time it was set and marked. A perfectly reliable examination would have all items measuring in the same dimension and would result in a reliability of 1.0.

Overall, the reliabilities of all the examinations were high in 2006, considering that they were un-trialled tests; they averaged 0.82 (the same as in 2005). Thirteen subjects had a higher reliability in 2006 than in 2005, while 12 had lower reliabilities.

Concurrent evidence for validity

The Pearson correlation coefficient between the standardised examination marks and the standardised moderated school assessments provides the concurrent evidence for validity of the paper. A perfectly linear relationship between candidates' standardised examination marks and standardised moderated school assessments would result in a correlation of 1.0 and would be evidence that the examination measured the same achievements as those assessed in class by teachers.

The correlations between school-based marks and the examinations were generally high, averaging 0.85 (the same as in 2005), implying that, to a considerable extent, the examinations assessed the same achievements as school-based assessments.

Public comment

Twenty-one on-line comments on the content of the examination papers were received and were sent to the appropriate syllabus committees for discussion.

Endorsement of examination papers

Statistical evidence from the 2006 examination papers indicates that the overall quality of the examinations remains high. The high reliability statistics would not be possible without a high level of comparability in the marking process. Strong evidence for validity comes from:

- the methodology of test construction and quality control
- high internal consistency as evidenced by high reliability statistics
- statistical evidence for concurrent validity, and
- overall public acceptance of the examinations.

Stakeholders, through their representation on syllabus committees and the Senior Schooling Education Committee, concluded that the 2006 examination papers provided valid and credible assessment of the appropriate Year 12 subjects.

Comparability of achievement in TER subjects

The marks-adjusting programs of statistical moderation, standardisation and scaling were executed without error. This was confirmed by manual integrity checks and an absence of errors reported by the public.

Comparability of achievement in WACE courses — the GAT

In June 2006, the GAT was administered in schools to more than 17,000 students across the State. Using the Semester 1 course assessments from schools, the same modelling process as that used in 2005 was applied to the course and the GAT data.

In late September, following delays with the submission of Semester 1 course assessment data, a comprehensive summary of performance data in the GAT and Aviation, English, Media Production and Analysis and Engineering Studies courses was sent by CD to all participating schools. Included on the CD was technical information about the analytic processes used and a guide highlighting how this information could be interpreted.

To better enable the different school sectors to use this information at a system and school level, support staff from all sector/systems took part in a workshop to explain the data and how it should be used.

Curriculum Council officers from the four new courses also attended workshops in the meaning and use of the data. In particular, they were shown how to identify those schools whose student assessments were significantly different from the assessments predicted by the GAT performances.

The curriculum officers conducted reviews of data, involving

- a study of the match between the GAT predictions and 2006 consensus meeting moderation data
- a planned survey of school use of the data in 2007, and
- a comprehensive evaluation of the 2007 GAT program.

Some work towards the empirical validation of the GAT as a useful aid in the establishment of comparable course standards has been completed. This work is not conclusive or comprehensive; however, some anecdotal reports suggest that the GAT has been useful.

Certification of student achievement

- In 2006, 18,041 Year 12 students achieved a Western Australian Certificate of Education (WACE). In 2006, 295 Aboriginal and Torres Strait Islander students were eligible for a WACE. Of these, 265 (89.8 per cent) achieved a WACE.
- There were 20,018 (20,577 in 2005) statements of results produced for the cohort of Year 12 students. A further 24,410 (23,220 in 2005) statements of results were issued to Year 11 students who completed either one upper-school Curriculum Council subject or a unit of competency/national training module in 2005.
- In 2006, the Curriculum Council recorded 2344 VET qualifications on 1782 Year 12 students' statements of results.

Acknowledging excellence

This year there were 1086 exhibitions and awards (1069 in 2005, 1043 in 2004, 1071 in 2003, 1029 in 2002, 1046 in 2001, 999 in 2000, 1042 in 1999, 961 in 1998 and 892 in 1997) granted to senior secondary students in recognition of educational excellence.

Table 22: Number of exhibitions and awards, 2006

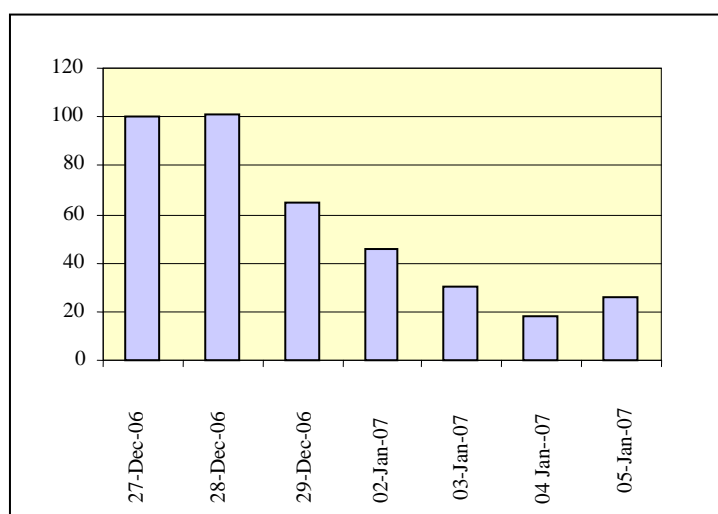
<i>Award</i>	<i>Number awarded</i>
Beazley Medal: TEE	1
Beazley Medal: VET	1
General Exhibitions	41
Special General Award	1
Subject Exhibitions	
TEE subjects	29
WSA subjects	26
Special Subject Awards	
TEE subjects	5
WSA subject	1
Certificate of Distinction	
TEE subjects/WACE Courses	219
WSA subjects	130
Special Certificate of Distinction	32
TEE subjects	31
WSA subjects	1
Certificate of Excellence	600
<i>Total</i>	1086

Awards presentation

More than 2000 people attended the Curriculum Council Exhibitions and Awards presentation ceremony on 14 February 2007 at the University of Western Australia. During the evening, current and former students provided music, entertainment and speeches. Sponsorship worth \$38,000 was raised from 14 organisations to assist with the ceremony and in-kind sponsorship was received from a further three organisations.

Post-examinations counselling

Following this year's examinations, the Council received 386 telephone and email enquiries (390 following the 2005 TEE, 502 following the 2004 TEE and 423 following the 2003 TEE), mainly related to the process used by the Council to adjust marks (moderation, standardisation and scaling). There was particular concern about the effect of the scaling procedures. See figure 3 to see progression of enquiries/counselling.

Figure 4: Post-examinations counselling 2006

School statistics

During the year, the Council received numerous requests for data on a variety of areas, including performance of schools, subject enrolments and trends in student achievement. The Year 12 performance data was released to the media at a media conference on Thursday, 4 January 2007. The media conference was attended by the heads of the school sector/systems and this collaborative approach resulted in more balanced reporting by the media.

Data was released in the same format as in 2005. The data was also published on the Council's website and the various tables were accompanied by comments cautioning the reader about how it should be interpreted.

Appendices

Appendix 1: Aboriginal Advisory Committee

Role

The Aboriginal Advisory Committee was established in 1998 and meets quarterly to advise the Council on the action required to ensure that:

- the curriculum is inclusive of Aboriginal students across all phases of schooling
- Aboriginal perspectives are embedded across learning areas to support student achievement of outcomes in the development and implementation of the curriculum
- processes for consultation and for communication of information about Council matters are conducted appropriately
- flexible approaches and specific strategies are introduced to accelerate the rate of achievement of Aboriginal students, and
- Aboriginal students' achievement of the Western Australian Certificate of Education (WACE) is enhanced with open pathways to university studies, vocational education and training or employment.

Membership

The membership of this committee was expanded in 2006/07 to ensure it captured the broader aspects of the curriculum, such as vocational education and training and its accessibility to Aboriginal students. Membership at the 30 June 2007 consists of:

Ms Carol Garlett (Chair)	Aboriginal Education and Training Council Curriculum Council
Ms Donna Bridge (from February 2007)	Department of Education and Training
Ms Robyn Collard	Catholic Education Office
Mr David Cusack	Catholic Education Office
Mr Daryl Eades (to April 2007)	Association of Independent Schools of WA
Ms Regina Hill (from April 2007)	Department of Education and Training (VET)
A/Prof Gary Partington	Edith Cowan University
Ms Mary-Ellen Passmore-Edwards (to April 2007)	Aboriginal Education and Training Council
Mr Bruce Roper	Department of Education and Training
Ms Dorothy Ruben (to April 2007)	Gwynne Park Primary School
Ms Rosemary Naughton (to April 2007)	Curriculum Council
Ms Gail Taylor (from April 2007)	Curriculum Council

Achievements

The committee has:

- provided a forum for discussion of educational issues of importance to Aboriginal students and the sharing of accomplishments and ideas
- provided useful advice on two of the new courses to be implemented in 2008 — Aboriginal and Intercultural Studies and Aboriginal Languages of Western Australia
- ensured that Aboriginal perspectives are embedded across learning areas to support student achievement of outcomes in the development and implementation of the curriculum
- endorsed the Aboriginal Education and Training Strategic Plan for 2005-2008 and recommended that the strategies are reflected in Curriculum Council work
- made recommendations to the Curriculum Council awards committee, which has instituted a new award of excellence for Aboriginal students.

Appendix 2: Curriculum Framework Committee

Terms of Reference

The Curriculum Framework Committee has delegated authority to:

1. Provide advice to the Curriculum Council on:
 - the development, preparation and revision of the *Curriculum Framework* for schooling
 - communication and implementation arrangements for the *Curriculum Framework*
 - identification of priorities for the development of support documentation and professional development plans to support the implementation of the *Curriculum Framework*
 - the identification of reporting requirements in relation to the *Curriculum Framework*, and
 - development of guidelines for exemption from the *Curriculum Framework*.
2. Develop support documents and professional development plans for implementation of the *Curriculum Framework* in accordance with priorities set by the Council.
3. Monitor implementation of the *Curriculum Framework* reporting requirements approved by the Council.
4. Consider applications for exemptions from the *Curriculum Framework*.
5. Refer matters arising from terms of reference 2, 3 and 4 to the Council.
6. Provide a forum for consultation with, and collaboration between, school sector/systems, the academic community and community representatives on curriculum from Kindergarten to Year 12.
7. Consider any matter referred to the committee by the Council.

Chair

Mrs Barbara Bosich (to October 2006)
Ms Audrey Jackson (from April 2007)

Christ Church Grammar School
Executive Director, AISWA

Members

Ms Sheena Barber
Dr Lennie Barblett
Ms Donella Beare
Ms Mary Bizzaca (from August 2006)
Mr Michael Ciccarelli
Ms Pauline Coghlan
Ms Valerie Gould
Ms Shani Graham
Ms Lea Hadley (to November 2006)
Ms Jayne Johnston
Mr Gordon Murdoch
Ms Lesley Radloff (from November 2006)
Assoc Prof. Bruce Shortland-Jones
Mr Andrew Thompson (from November 2006)

Catholic Education Office
Edith Cowan University
St Stephen's School (Carramar)
Our Lady of Good Counsel School
Catholic Education Office
Shenton College
AISWA
Fremantle Primary School
Carlisle Primary School
Department of Education & Training
Department of Education & Training
Department of Education & Training
Curtin University of Technology
Department of Education & Training

Glossary of terms

Acronyms used in this report

AETC	Aboriginal Education and Training Council
AISWA	Association of Independent Schools of Western Australia
ANTA	Australian National Training Authority
ARM	Assessment, Review and Moderation panel
CAF	Common Assessment Framework
CEO	Catholic Education Office
DES	Department of Education Services
DET	Department of Education and Training
ECU	Edith Cowan University
ESL	English as a Second Language
FOI	Freedom of information
GAT	General achievement test
GESB	Government Employees Superannuation Board
GSS	Gold State Superannuation
LOTE	Languages other than English
NTF	National Training Framework
PEC	Post-compulsory Education Committee
PCEI	Post Compulsory Education Implementation
PD	Professional development
RTO	Registered training provider
SAL	School apprenticeship link
SBT	School-based traineeship
SIRS	Student information record system
SIS	Student information system
SSEC	Senior Secondary Education Committee
SSTUWA	State School Teachers' Union of WA
SWL	Structured workplace learning
TAC	Training Accreditation Council
TAFE	Technical and Further Education
TEE	Tertiary entrance examination
TER	Tertiary entrance rank
TISC	Tertiary Institutions Service Centre
TRIM	Tower records information management
UWA	The University of Western Australia
VET	Vocational education and training
WA	Western Australia
WACE	Western Australian Certificate of Education (awarded for secondary graduation)
WACSSO	Western Australian Council of State School Organisations
WATC	Western Australian Treasury Corporation (WATC)
WSA	Wholly school-assessed
WSS	West State Superannuation

Nb. The Curriculum Council is referred to as the Council throughout the report.



AUDITOR GENERAL

INDEPENDENT AUDIT OPINION

To the Parliament of Western Australia

**CURRICULUM COUNCIL
FINANCIAL STATEMENTS AND KEY PERFORMANCE INDICATORS
FOR THE YEAR ENDED 30 JUNE 2007**

I have audited the accounts, financial statements, controls and key performance indicators of the Curriculum Council.

The financial statements comprise the Balance Sheet as at 30 June 2007, and the Income Statement, Statement of Changes in Equity and Cash Flow Statement for the year then ended, a summary of significant accounting policies and other explanatory Notes.

The key performance indicators consist of key indicators of effectiveness and efficiency.

Council's Responsibility for the Financial Statements and Key Performance Indicators

The Council is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions, and the key performance indicators. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements and key performance indicators that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; making accounting estimates that are reasonable in the circumstances; and complying with the Financial Management Act 2006 and other relevant written law.

Summary of my Role

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements, controls and key performance indicators based on my audit. This was done by testing selected samples of the audit evidence. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion. Further information on my audit approach is provided in my audit practice statement. Refer "<http://www.audit.wa.gov.au/pubs/Audit-Practice-Statement.pdf>".

An audit does not guarantee that every amount and disclosure in the financial statements and key performance indicators is error free. The term "reasonable assurance" recognises that an audit does not examine all evidence and every transaction. However, my audit procedures should identify errors or omissions significant enough to adversely affect the decisions of users of the financial statements and key performance indicators.

Curriculum Council
Financial Statements and Key Performance Indicators for the year ended 30 June 2007

Audit Opinion

In my opinion,

- (i) the financial statements are based on proper accounts and present fairly the financial position of the Curriculum Council at 30 June 2007 and its financial performance and cash flows for the year ended on that date. They are in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Treasurer's Instructions;
- (ii) the controls exercised by the Council provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions; and
- (iii) the key performance indicators of the Council are relevant and appropriate to help users assess the Council's performance and fairly represent the indicated performance for the year ended 30 June 2007.



COLIN MURPHY
AUDITOR GENERAL
14 September 2007

Performance Indicators

Certification of Performance Indicators for the year ended 30 June 2007

We hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Curriculum Council's performance, and fairly represent the performance of the Curriculum Council for the financial year ended 30 June 2007.



W. R. LOUDEN
CHAIRPERSON



D.A. WOOD
CHIEF EXECUTIVE OFFICER

Date: 8 August 2007

Agency level government desired outcomes, services and performance information

Relationship to government goal

Government goal	Desired outcomes	Services
To enhance the quality of life and wellbeing of all people throughout Western Australia	Continuous development of student learning and curriculum for Western Australian schools	1. Curriculum implementation and maintenance
		2. Course development and approval
	An equitable student assessment system to ensure confidence is maintained in Western Australian education standards	3. Student assessment and certification

Outcome: Continuous development of student learning and curriculum for Western Australian schools.

Key effectiveness indicator 1

The progress with implementation of the *Curriculum Framework* was determined in a formal *Curriculum Framework* implementation survey sent to all schools in Western Australia.

	2007 target	2007 actual	2006 actual
Schools that are monitoring students' progressive achievement of the <i>Curriculum Framework</i> comprising the achievements below:			
• implemented the <i>Curriculum Framework</i> supported by whole-school planning	100%	99%	93%
• mechanisms in place to monitor and review the effectiveness of implementation of the <i>Curriculum Framework</i> on an ongoing basis	100%	97%	86%
• monitored students' progressive achievement of the outcomes in the <i>Curriculum Framework</i>	100%	98%	87%

Details of survey:

Population and sample size: 1109 schools;

Response size: 1101 schools;

Response rate: 99 per cent;

Sample selection: all schools in Western Australia were surveyed.

Key effectiveness indicator 2

The measurement of on-going courses based on survey of Post-compulsory Education Committee (PEC) is no longer valid. PEC has been replaced by the Senior Secondary Education Committee (SSEC). The table below shows the revised measurement.

	2007 target^(a)	2007 actual^(b)	2006 actual^(a)
Acceptance by stakeholders that the courses developed or reviewed and approved were relevant to student learning needs	100%	teachers 74% students 70.5%	74%

(a) Measurement was changed after the 2006-07 State Budget was published. Care needs to be taken when assessing prior year results as they are not compatible.

(b) Performance against the indicator was determined from the results of a survey of teachers and students conducted during 2006, the results of which are given in the following table.

	<u>Teachers</u>		<u>Students</u>	
	Number of responses	Relevance of courses (scale of 1 to 7)	Number of responses	Relevance of courses (scale of 1 to 7)
Year 11	697	5.04	16,975	4.91
Year 12	135	5.29	9,683	4.97

Service 1: Curriculum implementation and maintenance

Service description

The development and support provided for implementation of the *Curriculum Framework* for schooling which, taking into account of the needs of the students, sets out the knowledge, understandings, skills, values and attitudes that students are expected to acquire.

	2007 target	2007 actual	2006 actual
Cost (efficiency)			
Average cost per teacher ^(a) for documents, advice, information, consultation and monitoring	\$137	\$121	\$114
Average cost per teacher for professional development (PD)	\$-	\$ ^(b)	\$23 ^(b)

(a) The number of teachers was based on a census conducted by the Department of Education and Training, the Catholic Education Office and the Association of Independent Schools of Western Australia.

(b) The drop in 2006 was due to the transfer of all PD funding to PD expenses relating to the implementation of the recommendations of the senior secondary school reform. The transfer of funding was approved by the State Cabinet in February 2002. The PD expenses for the senior secondary school reform mainly impact on the costs of Service 2.

Service 2: Course development and approval

Service description

Course development facilitates the adjustment of courses to ensure they are relevant to the continuously changing requirements of student learning needs.

	2007 target	2007 actual	2006 actual
Cost (efficiency)			
Average cost per course developed or reviewed and approved	\$122,200	\$179,800	\$17,872

(a) The budget target was based on the assumption that 50 courses would be reviewed and approved by the Curriculum Council. A 'teacher jury' process was subsequently put in place to ensure wide community and teacher support for course implementation. The variation of 2007 actual from 2007 target was mainly due to the additional expenditure incurred for the new process and additional consultation with teachers.

(b) 2005-06 was the final year for calculating the average cost based on a combination of number of courses and subjects. The average cost for 2005-06 was based on \$5.040 million divided by 282 subjects and courses whereas the average cost for 2006-07 was derived from total cost of \$8.99 million by 50 courses. One of the main outcomes of the senior school reform is rationalising a very large number of subjects and courses down to 50.

Outcome: An equitable student assessment system to ensure confidence is maintained in Western Australian education standards.

Key effectiveness indicator

	2007 target	2007 actual	2006 actual
Acceptance by stakeholders that the measures of student achievement were valid and credible	100%	100%	100%

This indicator is based on unanimous acceptance of the 2006 accreditation and moderation report and 2006 certification and examination report by stakeholders represented on the Senior Secondary Education Committee (SSEC). The role and membership of the SSEC is provided in the appendix to the Annual Report.

Acceptance by SSEC was based on reports on the moderation of school assessment and the assessment and certification of Year 12 students. Amongst these reports is the report on result checks requested by students.

Service 3: Student assessment and certification

Service description

To ensure that valid and credible information on student achievement of schooling in their post-compulsory courses is provided to facilitate their post-school choice and to inform the community.

	2007 target^(a)	2007 actual^(a)	2006 Actual
Cost (efficiency)			
School/subject combinations awarding numerical assessment and/or grades	\$251	\$164	\$159
Cost per student receiving a statement of results	\$197	\$117	\$118

(a) The budget target was based on apportionment of costs for new approved courses to be implemented in 2006-07. Implementation of the new courses was delayed due to new approval process mentioned in the cost (efficiency) note(a) in Service 2. Therefore, moderation and examination of new courses were not required, resulting in the lower actual average costs.

Financial statements

Certification of Financial Statements for the year ended 30 June 2007

The accompanying financial statements of the Curriculum Council have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2007 and the financial position as at 30 June 2007.

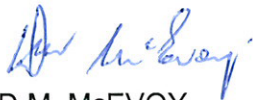
At the date of signing, we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.



**W. R. LOUDEN
CHAIRPERSON**



**D.A. WOOD
CHIEF EXECUTIVE OFFICER**



**D.M. McEVOY
CHIEF FINANCE OFFICER**

Date: 8 August 2007

Curriculum Council

Income Statement for the year ended 30 June 2007

	Note	2007 \$000	2006 \$000
COST OF SERVICES			
Expenses			
Employee benefits expense	4	11,838	7,728
Supplies and services	5	5,412	5,357
Accommodation expenses	6	980	647
Depreciation and amortisation expenses	7	203	166
Finance costs	8	5	7
Grants and awards	9	270	1,549
Capital user charge	10	396	227
Other expenses	11	167	83
Total cost of services		19,271	15,764
Income			
Revenue			
Sales and fees	12	1,102	992
Grants and contributions	13	38	110
Other revenue and recoveries		47	100
Total income other than income from State Government		1,187	1,202
NET COST OF SERVICES		18,084	14,562
INCOME FROM STATE GOVERNMENT			
	14		
Service appropriations		20,027	15,568
Liabilities assumed by the Treasurer		-	32
Resources received free of charge		239	234
Total income from State Government		20,266	15,834
SURPLUS FOR THE YEAR		2,182	1,272

The Income Statement should be read in conjunction with the accompanying notes.

Curriculum Council

Balance Sheet as at 30 June 2007

	Note	2007 \$000	2006 \$000
ASSETS			
Current Assets			
Cash and cash equivalents	15,28	5,583	2,082
Restricted cash and cash equivalents	16,28	-	48
Inventories	17	252	476
Receivables	18	97	118
Amount receivable for services	19	190	147
Prepayments		39	59
Total current assets		<u>6,161</u>	<u>2,930</u>
Non-Current Assets			
Restricted cash and cash equivalents	16,28	311	173
Amount receivable for services	19	177	179
Plant and equipment	20	293	273
Intangible assets	21	30	47
Project-in-progress	22	2,771	1,989
Total non-current assets		<u>3,582</u>	<u>2,661</u>
Total assets		<u>9,743</u>	<u>5,591</u>
LIABILITIES			
Current Liabilities			
Payables	23	2	34
Borrowings	24	97	10
Provisions	25	1,202	805
Other liabilities	26	198	249
Total current liabilities		<u>1,499</u>	<u>1,098</u>
Non-Current Liabilities			
Borrowings	24	-	97
Provisions	25	210	178
Total non-current liabilities		<u>210</u>	<u>275</u>
Total liabilities		<u>1,709</u>	<u>1,373</u>
NET ASSETS		<u>8,034</u>	<u>4,218</u>
EQUITY			
	27		
Contributed equity		5,303	3,669
Accumulated surplus		2,731	549
TOTAL EQUITY		<u>8,034</u>	<u>4,218</u>

The Balance Sheet should be read in conjunction with the accompanying notes.

Curriculum Council

Statement of Changes in Equity for the year ended 30 June 2007

	Note	2007 \$000	2006 \$000
Balance of equity at start of period	27	<u>4,218</u>	<u>2,867</u>
CONTRIBUTED EQUITY			
Balance at start of period		3,669	3,590
Capital contribution		<u>1,634</u>	<u>79</u>
Balance at end of period		<u>5,303</u>	<u>3,669</u>
ACCUMULATED SURPLUS			
Balance at start of period		549	(723)
Surplus for the period		<u>2,182</u>	<u>1,272</u>
Balance at end of period		<u>2,731</u>	<u>549</u>
Balance of equity at end of period		<u>8,034</u>	<u>4,218</u>
Total income and expense for the period ^(a)		<u>2,182</u>	<u>1,272</u>

(a) The aggregate net amount attributable to each category of equity is:
Surplus \$2,182,000 (2006: surplus \$1,272,000)

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Curriculum Council

Cash Flow Statement for the year ended 30 June 2007

	Note	2007 \$000	2006 \$000
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		19,839	15,455
Capital contributions		1,634	79
Holding account drawdowns		147	80
Net cash provided by State Government		<u>21,620</u>	<u>15,614</u>
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(11,370)	(7,656)
Supplies and services		(5,130)	(5,580)
Accommodation expenses		(980)	(642)
Finance costs		(6)	(5)
Capital user charge		(396)	(227)
Grants and awards		(271)	(1,549)
GST payments on purchases		(552)	(785)
GST payments to taxation authority		-	-
Receipts			
Sale of goods and services		1,037	1,100
Grants from state agencies		33	95
Grants from non-government sources		5	15
Other receipts		46	101
GST receipts on sales		122	90
GST receipts from taxation authority		434	587
Net cash used in operating activities	28	<u>(17,028)</u>	<u>(14,456)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of non-current physical assets		(991)	(1,310)
Net cash used in investing activities		<u>(991)</u>	<u>(1,310)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings from the WA Treasury Corporation		(10)	(7)
Net cash used in financing activities		<u>(10)</u>	<u>(7)</u>
Net (decrease)/increase in cash		3,591	(159)
Cash and cash equivalents at the beginning of period		2,303	2,462
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	28	<u>5,894</u>	<u>2,303</u>

The Cash Flow Statement should be read in conjunction with the accompanying notes.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

1. Australian equivalents to International Financial Reporting Standards

General

The Curriculum Council's financial statements for the year ended 30 June 2007 have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS), which comprise a Framework for the Preparation and Presentation of Financial Statements (the Framework) and Australian Accounting Standards (including the Australian Accounting Interpretations).

In preparing these financial statements the Curriculum Council has adopted, where relevant to its operations, new and revised Standards and Interpretations from their operative dates as issued by the Australian Accounting Standards Board and formerly the Urgent Issues Group (UIG).

Early adoption of standards

The Curriculum Council cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. No Standards and Interpretations that have been issued or amended but are not yet effective have been early adopted by the Curriculum Council for the annual reporting period ended 30 June 2007.

2. Summary of significant accounting policies

(a) General Statement

The financial statements constitute a general purpose financial report which has been prepared in accordance with the Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by the Treasurer's instructions. Several of these are modified by the Treasurer's instructions to vary application, disclosure, format and wording.

The Financial Management Act 2006 and the Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over the Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board.

Where modification is required and has a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(b) Basis of Preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated.

The financial statements are presented in Australian dollars rounded to the nearest thousand dollars (\$'000).

(c) Reporting Entity

The reporting entity is the Curriculum Council and has no related bodies.

(d) Contributed Equity

UIG Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities' requires transfers in the nature of equity contributions to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital contributions (appropriations) have been designated as contributions by owners by TI 955 'Contributions by Owners made to Wholly Owned Public Sector Entities' and have been credited directly to Contributed Equity

Transfer of net assets to/from other agencies are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

(e) Income

Revenue recognition

Revenue is measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

Sale of goods

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership control transfer to the purchaser and can be measured reliably.

Rendering of services

Revenue is recognised on delivery of the service to the client or by reference to the stage of completion.

Service Appropriations

Service appropriations are recognised as revenues at nominal value in the period in which the Curriculum Council gains control of the appropriated funds. The Curriculum Council gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the holding account held at the Department of Treasury and Finance.

Grants, donations, gifts and other non-reciprocal contributions

Revenue is recognised at fair value when the Curriculum Council obtains control over the assets comprising the contributions, usually when cash is received.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of, and amounts pertaining to, those undischarged conditions are disclosed in the notes.

Gains

Gains may be realised or unrealised and are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

(f) Plant and Equipment

Capitalisation/Expensing of assets

Items of plant and equipment costing over \$1,000 are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of plant and equipment costing less than \$1,000 and fitouts for office premises on short-term leases are immediately expensed direct to the Income Statement (other than where they form part of a group of similar items which are significant in total).

Initial recognition and measurement

All items of plant and equipment are initially recognised at cost.

For items of plant and equipment acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

Subsequent measurement

All other items of plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Depreciation

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Project-in-progress is not depreciated. Depreciation on other assets is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Computer hardware	3 years
Communication and audiovisual equipment	3 years
Other equipment and fittings	5–10 years

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(g) Intangible Assets

Capitalisation/Expensing of assets

Acquisitions of intangible assets costing over \$1,000 are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Income Statement.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life) on the straight line basis using rates which are reviewed annually. All intangible assets controlled by the Curriculum Council have a finite useful life and zero residual value. The expected useful lives for each class of intangible asset are:

Software ^(a)	3 years
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(a) Software that is not integral to the operation of any related hardware.

Website costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed.

(h) Impairment of Assets

Plant and equipment and intangible assets are tested for any indication of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. As the Curriculum Council is a not-for-profit entity, unless an asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated or where the replacement cost is falling, or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

(i) Leases

The Curriculum Council holds operating leases for its office premises, vehicles and some office equipment. Lease payments are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased properties.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(j) Financial Instruments

The Curriculum Council has two categories of financial instrument:

- cash and cash equivalents and receivables; and
- non-trading financial liabilities (payables)

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

(k) Cash and Cash Equivalents

For the purpose of the Cash Flow Statement, cash and cash equivalents and restricted cash assets comprise cash on hand and cash at bank.

(l) Accrued Salaries

The accrued salaries suspense account (see Note 16 'Restricted cash and cash equivalents') consists of amounts paid annually into a suspense account over a period of 10 financial years to largely meet the additional cash outflow in each eleventh year when 27 pay days occur in that year instead of the normal 26. No interest is received on this account.

Accrued salaries (see Note 26 'Other liabilities') represent the amount due to staff but unpaid at the end of the financial year, as the pay date for the last pay period for that financial year does not coincide with the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Curriculum Council considers the carrying amount of accrued salaries to be equivalent to its net fair value.

(m) Amounts Receivable for Services (Holding Account)

The Curriculum Council receives funding on an accrual basis that recognises the full annual cash and non-cash cost of services. The appropriations are paid partly in cash and partly as an asset (Holding Account receivable) that is accessible on the emergence of the cash funding requirement to cover items such as leave entitlements and asset replacement.

(n) Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate to each particular class of inventory, with the majority being valued on a first in first out basis.

(o) Receivables

Receivables are recognised and carried at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Curriculum Council will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(p) Payables

Payables are recognised at the amounts payable when the Curriculum Council becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as they are generally settled within 30 days.

(q) Borrowings

All loans are initially recognised at cost, being the fair value of the net proceeds received. Subsequent measurement is not at amortised cost using the effective interest rate method

(r) Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at each balance sheet date.

(i) Provisions – Employee Benefits

Annual Leave and Long Service Leave

The liability for annual and long service leave expected to be settled within 12 months after the end of the reporting date is recognised and measured at the undiscounted amounts expected to be paid when the liabilities are settled. Annual and long service leave expected to be settled more than 12 months after the end of the reporting date is measured at the present value of amounts expected to be paid when the liabilities are settled. Leave liabilities are in respect of services provided by employees up to the balance sheet date.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions. In addition, the long service leave liability also considers the experience of employee departures and periods of service.

The expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

All annual leave and unconditional long service leave provisions are classified as current liabilities as the Curriculum Council does not have an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Superannuation

The Government Employees Superannuation Board (GESB) administers the following superannuation schemes.

Employees may contribute to the Pension Scheme, a defined benefit pension scheme now closed to new members or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme also closed to new members.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

The Curriculum Council has no liabilities under the Pension or the GSS Schemes. The liabilities for the unfunded Pension Scheme and the unfunded GSS Scheme transfer benefits due to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS Scheme obligations are funded by concurrent contributions made by the Curriculum Council to the GESB. The concurrently funded part of the GSS Scheme is a defined contribution scheme as these contributions extinguish all liabilities in respect of the concurrently funded GSS Scheme obligations.

Employees commencing employment prior to 16 April 2007 who are not members of either the Pension or the GSS Schemes become non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). Both schemes are accumulation schemes. The Curriculum Council makes concurrent contributions to GESB on behalf of employees in compliance with the Commonwealth Government's *Superannuation Guarantee (Administration) Act 1992*. These contributions extinguish the liability for superannuation charges in respect of the WSS and GESBS Schemes.

The GESB makes all benefit payments in respect of the Pension and GSS Schemes, and is recouped by the Treasurer for the employer's share.

(ii) Provisions - Other

Employment On-Costs

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Curriculum Council's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

(s) Superannuation Expense

The following elements are included in calculating the superannuation expense in the Income Statement:

- (a) Defined benefit plans — Change in the unfunded employer's liability (i.e. current service cost and, actuarial gains and losses) assumed by the Treasurer in respect of current employees who are members of the Pension Scheme and current employees who accrued a benefit on transfer from that scheme to the Gold State Superannuation Scheme (GSS); and
- (b) Defined contribution plans — Employer contributions paid to the GSS, the West State Superannuation Scheme (WSS) and the GESB Super Scheme (GESBS).

Defined benefit plans — in order to reflect the true cost of services, the movements (i.e. current service cost and, actuarial gains and losses) in the liabilities in respect of the Pension Scheme and the GSS transfer benefits are recognised as expenses. As these liabilities are assumed by the Treasurer, a revenue titled 'Liabilities assumed by the Treasurer' equivalent to the expense is recognised under Income from State Government in the Income Statement.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

The superannuation expense does not include payment of pensions to retirees, as this does not constitute part of the cost of services provided in the current year.

The GSS Scheme is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, apart from the transfer benefit, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Curriculum Council to GESB extinguishes Curriculum Council's obligations to the related superannuation liability.

(t) Resources Received Free of Charge

Resources received free of charge that can be reliably measured are recognised as revenues and as assets or expenses as appropriate, at fair value.

(u) Comparative Figures

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

3. Disclosure of changes in accounting policy and estimates

Initial application of an Australian Accounting Standard

The Curriculum Council has applied the following Australian Accounting Standards and Australian Accounting Interpretations effective for annual reporting periods beginning on or after 1 July 2006:

1. AASB 2005-9 'Amendments to Australian Accounting Standards [AASB 4, AASB 1023, AASB 139 & AASB 132]' (Financial guarantee contracts). The amendment deals with the treatment of financial guarantee contracts, credit insurance contracts, letters of credit or credit derivative default contracts as either an "insurance contract" under AASB 4 'Insurance Contracts' or as a "financial guarantee contract" under AASB 139 'Financial Instruments: Recognition and Measurement'. The Curriculum Council does not currently undertake these types of transactions, resulting in no financial impact in applying the Standard.
2. UIG Interpretation 4 'Determining whether an Arrangement Contains a Lease' as issued in June 2005. This Interpretation deals with arrangements that comprise a transaction or a series of linked transactions that may not involve a legal form of a lease but by their nature are deemed to be leases for the purposes of applying AASB 117 'Leases'. At balance sheet date, the Curriculum Council has not entered into any arrangements as specified in the Interpretation, resulting in no impact in applying the Interpretation.
3. UIG Interpretation 9 'Reassessment of Embedded Derivatives'. This Interpretation requires an embedded derivative that has been combined with a non-derivative to be separated from the host contract and accounted for as a derivative in certain circumstances. At balance sheet date, the Curriculum Council has not entered into any contracts as specified in the Interpretation, resulting in no impact in applying the Interpretation.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

The following Australian Accounting Standards and Interpretations are not applicable to the Curriculum Council as they have no impact or do not apply to not-for-profit entities:

AASB Standards and Interpretations

2005-1	'Amendments to Australian Accounting Standard' (AASB 139 – Cash flow hedge accounting of forecast intragroup transactions)
2005-5	'Amendments to Australian Accounting Standards [AASB 1 & AASB 139]'
2006-1	'Amendments to Australian Accounting Standards [AASB 121]'
2006-3	'Amendments to Australian Accounting Standards [AASB 1045]'
2006-4	'Amendments to Australian Accounting Standards [AASB 134]'
2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]' – paragraph 9
UIG 5	'Rights to Interests arising from Decommissioning, Restoration and Environmental Rehabilitation Funds'
UIG 6	'Liabilities arising from Participating in a Specific Market – Waste Electrical and Electronic Equipment'
UIG 7	'Applying the Restatement Approach under AASB 129 Financial Reporting in Hyperinflationary Economies'
UIG 8	'Scope of AASB 2'

Voluntary changes in Accounting Policy

Disclosure is made when a voluntary change in accounting policy has an effect on the current period or any prior period, or would have an effect on that period, except that it is impracticable to determine the amount of the adjustment, or might have an effect on future periods.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

Future impact of Australian Accounting Standards not yet operative

The Curriculum Council cannot early adopt an Australian Accounting Standard or Australian Accounting Interpretation unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Curriculum Council has not applied the following Australian Accounting Standards and Australian Accounting Interpretations that have been issued but are not yet effective. These will be applied from their application date:

1. AASB 7 'Financial Instruments: Disclosures' (including consequential amendments in AASB 2005-10 'Amendments to Australian Accounting Standards [AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023 & AASB 1038]'). This Standard requires new disclosures in relation to financial instruments. The Standard is considered to result in increased disclosures, both quantitative and qualitative of the Curriculum Council's exposure to risks, enhanced disclosure regarding components of the Curriculum Council's financial position and performance, and possible changes to the way of presenting certain items in the financial statements. The Curriculum Council does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.
2. AASB 2005-10 'Amendments to Australian Accounting Standards (AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB 1, AASB 4, AASB 1023, & AASB 1038)'. The amendments are as a result of the issue of AASB 7 'Financial Instruments: Disclosures', which amends the financial instrument disclosure requirements in these standards. The Curriculum Council does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

3. AASB 101 'Presentation of Financial Statements'. This Standard was revised and issued in October 2006 so that AASB 101 has the same requirements as IAS 1 'Presentation of Financial Statements' (as issued by the IASB) in respect of for-profit entities. The Curriculum Council is a not-for-profit entity and consequently does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 January 2007.
4. AASB 2007-4 'Amendments to Australian Accounting Standards arising from ED 151 and Other Amendments (AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038)'. This Standard introduces policy options and modifies disclosures. These amendments arise as a result of the AASB decision that, in principle, all options that currently exist under IFRSs should be included in the Australian equivalents to IFRSs and additional Australian disclosures should be eliminated, other than those now considered particularly relevant in the Australian reporting environment. The Department of Treasury and Finance has indicated that it will mandate to remove the policy options added by this amending Standard. This will result in no impact as a consequence of application of the Standard. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.
5. AASB 2007-5 'Amendment to Australian Accounting Standard – Inventories Held for Distribution by Not-for-Profit Entities (AASB 102)'. This amendment changes AASB 102 'Inventories' so that inventories held for distribution by not-for-profit entities are measured at cost, adjusted when applicable for any loss of service potential. The Curriculum Council does not have any inventories held for distribution so does not expect any financial impact when the Standard is first applied. The Standard is required to be applied to annual reporting periods beginning on or after 1 July 2007.
6. AASB Interpretation 4 'Determining whether an Arrangement Contains a Lease [revised]'. This Interpretation was revised and issued in February 2007 to specify that if a public-to-private service concession arrangement meets the scope requirements of AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007, it would not be within the scope of Interpretation 4. At balance sheet date, the Curriculum Council has not entered into any arrangements as specified in the Interpretation or within the scope of Interpretation 12, resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.
7. AASB Interpretation 12 'Service Concession Arrangements'. This Interpretation was issued in February 2007 and gives guidance on the accounting by operators (usually a private sector entity) for public-to-private service concession arrangements. It does not address the accounting by grantors (usually a public sector entity). It is currently unclear as to the application of the Interpretation to the Curriculum Council if and when public-to-private service concession arrangements are entered into in the future. At balance sheet date, the Curriculum Council has not entered into any public-to-private service concession arrangements resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

8. AASB Interpretation 129 'Service Concession Arrangements: Disclosures [revised]'. This Interpretation was revised and issued in February 2007 to be consistent with the requirements in AASB Interpretation 12 'Service Concession Arrangements' as issued in February 2007. Specific disclosures about service concession arrangements entered into are required in the notes accompanying the financial statements, whether as a grantor or an operator. At balance sheet date, the Curriculum Council has not entered into any public-to-private service concession arrangements resulting in no impact when the Interpretation is first applied. The Interpretation is required to be applied to annual reporting periods beginning on or after 1 January 2008.

The following Australian Accounting Standards and Interpretations are not applicable to the Curriculum Council as they will have no impact or do not apply to not-for-profit entities:

AASB Standards and Interpretations

AASB 8	'Operating Segments'
AASB 1049	'Financial Reporting of General Government Sectors by Governments'
AASB 2007-1	'Amendments to Australian Accounting Standards arising from AASB Interpretation 11 [AASB 2]'
AASB 2007-2	'Amendments to Australian Accounting Standards arising from AASB Interpretation 12 [AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139]' – paragraphs 1 to 8
AASB 2007-3	'Amendments to Australian Accounting Standards arising from AASB 8 [AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038]'
Interpretation 10	'Interim Financial Reporting and Impairment'
Interpretation 11	'AASB 2 – Group and Treasury Share Transactions'

Changes in Accounting Estimates

There were no changes in accounting estimates that will have an effect on the current reporting period.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
4. Employee benefits expense		
Salaries and allowances	10,048	6,826
Superannuation – defined contribution plans ^(a)	1,118	730
Superannuation – defined benefit plans ^{(b)(c)}	0	32
Long service leave ^(d)	179	(271)
Annual leave ^(d)	235	133
Other related expenses ^(e)	258	278
	<u>11,838</u>	<u>7,728</u>

- (a) Defined contribution plans include West State, Gold State and GESB Super Scheme (contributions paid).
- (b) Defined benefit plans include Pension scheme and Gold State (pre-transfer benefit). This is based on the actuarial reports provided by the Government Employees Superannuation Board (GESB).
- (c) An equivalent notional income is also recognised.
- (d) Includes a superannuation contribution component.
- (e) Includes the value of fringe benefits to employees plus the fringe benefit tax component.

Employment on-costs such as workers' compensation insurance are included at Note 11 'Other expenses'. The employment on-costs liability is included at Note 25 'Provisions'.

5. Supplies and services

Consultants and contractors	4262	4,390
Communications	234	217
Consumable supplies	916	750
	<u>5,412</u>	<u>5,357</u>

6. Accommodation expenses

Lease rentals	727	594
Repairs, maintenance and fitouts	203	12
Cleaning	50	41
	<u>980</u>	<u>647</u>

7. Depreciation and amortisation expenses

Plant and equipment	177	139
Intangible assets	26	27
	<u>203</u>	<u>166</u>

8. Finance costs

Interest paid to WA Treasury Corporation	<u>5</u>	<u>7</u>
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Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
9. Grants and awards		
Refund of grants provided by a Commonwealth funded agency ^(a)	25	-
Grants and teacher relief payments for the professional development of teachers:		
- implementation and maintenance of the <i>Curriculum Framework</i> ^(c)	-	598
- implementation of the senior secondary school reform	228	941
Grants for Year 12 Art Exhibition and Celebrates WA	7	2
Awards for Tertiary Entrance Examinations (TEE)	10	8
	<u>270</u>	<u>1,549</u>

(a) This was the balance of grants provided in prior years for carrying out a project. The agency requested the refund to enable it to draw up new funding agreement with the Curriculum Council for completion of the project.

(b) The grants and awards were provided for ordinary activities.

(c) For 2006-07, all PD State Budget funding for *Curriculum Framework* was utilised to support PD grants and PD-related expenditure (Supplies and services in Income Statement) for the implementation of the senior secondary school reform. The transfer of funding was approved by the State Cabinet in February 2002.

10. Capital user charge	<u>396</u>	<u>227</u>
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The charge was a levy applied by the State Government for the use of its capital. 2006-07 was the final year in which the charge was levied. The 2006-07 expenditure included a single payment equal to the appropriation for 2006-07 and adjustment relating to charges for 2005-06.

11. Other expenses

Employment on-costs ^(a)	4	2
Repairs and maintenance	135	55
Audit fees ^(b)	26	24
Carrying amount of non-current assets stolen during the year - written off ^(c)	2	2
	<u>167</u>	<u>83</u>

(a) These relate to workers' compensation insurance associated with the recognition of annual and long service leave liabilities shown in Note 25 'Provisions'.

(b) See also Note 35 'Remuneration of auditor'.

(c) In each of the above years, two laptop computers purchased in prior years were stolen in separate incidents.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
12. Sales and fees		
Sale of TEE materials, other publications and fees from TEE related services	793	630
Fees from overseas full fee paying students ^(a)	309	362
	<u>1,102</u>	<u>992</u>

(a) These fees are based on cost recovery for the services provided.

13. Grants and contributions

From state agencies and non-government sources for TEE award ceremony	38	38
From other state agencies for projects	-	72
	<u>38</u>	<u>110</u>

14. Income from State Government

Appropriation revenue received during the year: Service appropriations ^(a)	<u>20,027</u>	<u>15,568</u>
Liabilities assumed by the Treasurer during the year: Superannuation ^(b)	<u>-</u>	<u>32</u>

Resources received free of charge ^(c) : Determined on the basis of the following estimates provided by agencies:		
Department of Education and Training (DET) –system support services and secondment costs ^(d)	47	21
Ministry of Justice – legal services	2	5
Department of Education Services – executive and project services	190	208
	<u>239</u>	<u>234</u>

(a) Service appropriations are accrual amounts reflecting the net cost of services delivered. The appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year

(b) The assumption of the superannuation liability by the Treasurer is a notional revenue to match the notional superannuation expense reported in respect of current employees who are members of the Pension scheme and current employees who have a pre-transfer benefit entitlement under the Gold State Superannuation scheme.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(c) Where assets or services have been received free of charge or for nominal consideration, the Curriculum Council recognises revenues (except where the contribution of assets or services is in the nature of contributions by owners, in which case the Curriculum Council shall make a direct adjustment to equity) equivalent to the fair value of the assets and/or the value of those services that can be reliably determined and which would have been purchased if not donated, and those fair values shall be recognised as assets or expenses, as applicable.

(d) The Curriculum Council uses the Education and Training Shared Services Centre's (ETSSC) Oracle Financial System and the Human Resources Management Information System. ETSSC is operated by the Department of Education and Training (DET). The charges for 2006-07 includes support costs for these systems as well as payroll and on-costs for a DET officer seconded to the Curriculum Council to assist with the implementation of the senior secondary school reform. The 2005-06 comparison was only for system support costs.

	2007	2006
	\$000	\$000
15. Cash and cash equivalents		
Cash at bank	5,582	2,081
Petty cash and till floats	1	1
	<u>5,583</u>	<u>2,082</u>

16. Restricted cash and cash equivalents

Current – Cash at bank held for:

Lump sums transferred from other state agencies for unconsumed annual leave ^(a)	-	5
Commonwealth agency funded project ^(b)	-	43
	<u>-</u>	<u>48</u>

Non-Current – Cash at bank held for:

Lump sums transferred from other state agencies for unconsumed long service leave ^(a)	177	136
Accrued salaries suspense account ^(c)	134	37
	<u>311</u>	<u>173</u>
	<u>311</u>	<u>221</u>

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(a) The lump sums for unconsumed leave are restricted in that the unexpired portions have to be on-transferred if the staff members are transferred to other state agencies or returned to their home agencies.

(b) The balance of the grants was refunded to the Commonwealth Government agency as explained in Note 9 on 'Grants and awards'.

(c) The amount is held for the purpose of meeting the 27th fortnight payroll in a financial year that occurs every 11 years.

	2007	2006
	\$000	\$000
17. Inventories		
Inventories held for sale:		
TEE materials, <i>Curriculum Framework</i>		
materials and other Curriculum Council		
publications at net realisable value -		
see Note 2(n) 'Inventories'		
	252	476
18. Receivables		
Trade debtors	24	4
GST receivable	73	114
	97	118
19. Amount receivable for services		
Current	190	147
Non-Current	177	179
	367	326

Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of annual and long service leave liabilities.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
20. Plant and equipment		
At cost	1,078	924
Accumulated depreciation	(785)	(651)
	<u>293</u>	<u>273</u>

Reconciliation of carrying amount at the beginning and end of the current and previous financial year is set out below.

Carrying amount at start of the year	273	267
Additions	199	147
Disposals at cost	(45)	(4)
Accumulated depreciation on disposals	43	2
Depreciation for the year	(177)	(139)
Carrying amount at end of year	<u>293</u>	<u>273</u>

There were no indications of impairment to office equipment and fittings. As at 30 June 2007, there were no assets identified as surplus.

21. Intangible assets

Computer software:

At cost	145	135
Accumulated depreciation	(115)	(88)
	<u>30</u>	<u>47</u>

Reconciliation of carrying amount at the beginning and end of the current and previous financial year is set out below.

Carrying amount at start of the year	47	59
Additions	9	15
Disposals at cost	-	-
Accumulated depreciation on disposals	-	-
Depreciation for the year	(26)	(27)
Carrying amount at end of year	<u>30</u>	<u>47</u>

22. Project-in-progress

Replacement of student records system, at cost	<u>2,771</u>	<u>1,989</u>
Carrying amount at start of the year	1,989	841
Additions	782	1,148
Carrying amount at end of year	<u>2,771</u>	<u>1,989</u>

No depreciation is provided until the completion of the project.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
23. Payables		
Trade payables	2	34
24. Borrowings		
Current:		
WA Treasury Corporation loans	97	10
Non-Current:		
WA Treasury Corporation loans	-	97

The WA Treasury Corporation loans were guaranteed by the Treasurer. The payment of interest charges, guarantee fees and the repayment of principal were financed by the annual service appropriations from the Consolidated Account. The original final repayment date was 15 October 2017. However, the State Government provided funding to the Curriculum Council in its 2007-08 Budget for the redemption of the loan balances as at 30 June 2007. Hence the loan balances were all classified as current liabilities as at balance sheet date. The loan was fully repaid in July 2007.

25. Provisions		
Current:		
Employee benefits provision		
Annual leave ^(a)	657	426
Long service leave ^(b)	541	376
	1,198	802
Other provision	4	3
Employment on-costs ^(c)		
	1,202	805
Non-Current:		
Employee benefits provision		
Long service leave	210	178

(a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after reporting date.

(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after reporting date.

(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs for workers' compensation insurance. The provision is the present value of expected future payments. The associated expense is included in 'Other expenses' in the Income Statement.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
26. Other liabilities		
Income in advance ^(a) :		
TEE fees from overseas full fee paying students	158	226
Accrued salaries:		
Amount owing for 1 working day (2006: 1 working day)	40	23
	<u>198</u>	<u>249</u>

(a) TEE enrolment fees are payable prior to the end of the financial year whilst the examinations are conducted during the first half of the following financial year.

27. Equity

Equity represents the residual interest in the net assets of the Curriculum Council. The Government holds the equity interest in the Curriculum Council on behalf of the community.

Contributed equity

Balance at start of year	3,669	3,590
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Contributions by owners

Capital contributions ^(a)	1,634	79
Total contributions by owners	<u>1,634</u>	<u>79</u>

Balance at end of year	<u>5,303</u>	<u>3,669</u>
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Accumulated surplus/(deficit)

Balance at start of year	549	(723)
Surplus for the year	2,182	1,272
Balance at end of year	<u>2,731</u>	<u>549</u>

(a) Capital contributions have been designated as contributions by owners and are credited directly to equity.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

	2007	2006
	\$000	\$000
28. Notes to the Cash Flows Statement		
(a) Reconciliation of cash		
Cash at the end of the financial year as shown in the Cash Flows Statement is reconciled to the related items in the Balance Sheet as follows:		
Cash and cash equivalents (Note 15)	5,583	2,082
Restricted cash and cash equivalents (Note 16)	311	221
	<u>5,894</u>	<u>2,303</u>
(b) Reconciliation of net cost of services to net cash flows provided by/(used in) operating activities		
Net cost of services	(18,084)	(14,562)
Non-cash items:		
Resources received free of charge	239	234
Depreciation expense	203	166
Superannuation liabilities assumed by the Treasurer	-	32
Non-current assets stolen	2	2
(Increase)/decrease in assets:		
Current receivables	(21)	80
Current Inventories	224	(308)
Current prepayments	20	23
Increase/(decrease) in liabilities:		
Current payables	(33)	(126)
Current provisions	399	90
Other current liabilities	(51)	136
Non-current provisions	33	(154)
Net GST receipts/(payments) ⁽ⁱ⁾	4	(107)
Change in GST in receivables/payables ⁽ⁱⁱ⁾	37	38
Net cash used in operating activities	<u>(17,028)</u>	<u>(14,456)</u>

(i) This is the net GST paid/received, that is, cash transactions.

(ii) This reverses out the GST in accounts receivable and payable.

(iii) ATO receivable/payable in respect of GST and receivable/payable in respect of the sale/purchase of non-current assets are not included in these items as they are not reconciling items.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(c) Non-cash financing and investing activities

During the financial year, there were no assets/liabilities transferred/assumed from other government agencies not reflected in the Cash Flow Statement.

(d) At the reporting date, the Curriculum Council had fully drawn on all financing facilities, details of which are disclosed in the financial statements.

	2007	2006
	\$000	\$000

29. Lease commitments

Non-cancellable operating lease commitments for building, vehicles and equipment are as follows:

Within 1 year	825	819
Later than 1 year and not later than 5 years	993	1,675
	<u>1,818</u>	<u>2,494</u>

30. Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

Within 1 year	-	556
Later than 1 year and not later than 5 years	-	-
	<u>-</u>	<u>556</u>

31. Contingent liabilities and contingent assets

As at 30 June 2007, there were no contingent liabilities and contingent assets.

32. Events occurring after reporting date

In early July 2007, the Minister announced the abolition of the Curriculum Council. It will be replaced by an Education Standards Curriculum Council (ESA). Legislation is expected to be in place for the formation of the ESA next year. The Curriculum Council will continue to operate as going concern until the abolition date and other details are known.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

33. Financial instruments

Financial Risk Management Objectives and Policies

Financial instruments held by the Curriculum Council are cash, receivables, borrowings and payables. The Curriculum Council has limited exposure to financial risks. The Curriculum Council's overall risk management program focuses on managing the risks identified below.

Credit risk

The Curriculum Council trades only with recognised, creditworthy third parties. The Curriculum Council has policies in place to ensure that sales of products and services are made to customers with appropriate credit history. In addition, receivable balances are monitored on an ongoing basis with the result that the Curriculum Council's exposure to bad debts is minimal. There are no significant concentrations of credit risk.

Liquidity risk

The Curriculum Council has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

Cash flow interest rate risk

The Curriculum Council's exposure to market risk for changes in interest rates relate primarily to the long-term debt obligations. The Curriculum Council's borrowings are all obtained through the Western Australian Treasury Corporation (WATC) and are at fixed rates with varying maturities. The risk is managed by WATC through portfolio diversification and variation in maturity dates. Otherwise, the Curriculum Council is not exposed to interest rate risk because cash and restricted cash are non-interest bearing and have no borrowings other than the borrowings from the WATC.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

Interest rate risk exposure

The following table details the Curriculum Council's exposure to interest rate risk as at the reporting date:

	Weighted Average Effective Interest Rate	Quarterly fixed due within 1 year	Quarterly fixed due after 1 year	Non- Interest Bearing	Total
2007	%	%	\$000	\$000	\$000
Financial assets:					
Cash		-	-	5,583	5,583
Restricted cash		-	-	311	311
Receivables		-	-	97	97
Amount receivable for services		-	-	190	190
		-	-	6,181	6,181
Financial liabilities :					
Payables		-	-	2	2
Other liabilities		-	-	198	198
Borrowings	6.17	97	-	-	97
		97	-	200	297

	Weighted Average Effective Interest Rate	Quarterly fixed due within 1 year	Quarterly fixed due after 1 year	Non- Interest Bearing	Total
2006	%	%	\$000	\$000	\$000
Financial assets:					
Cash		-	-	2,082	2,082
Restricted cash		-	-	221	221
Receivables		-	-	118	118
Amount receivable for services		-	-	147	147
		-	-	2,568	2,568
Financial liabilities:					
Payables		-	-	34	34
Other liabilities		-	-	249	249
Borrowings	6.32	10	97	-	107
		10	97	283	390

Fair values

The carrying amount of the financial assets and liabilities recorded in the balance sheet are not materially different from their net fair values.

Curriculum Council
Notes to the Financial Statements for the year ended 30 June 2007

34. Remuneration of members of the Council and senior officers

Remuneration of the members of the Council

The number of members of the Council, whose total of fees, salaries, superannuation and other benefits for the financial year, fall within the following bands are:

	<u>2007</u>	<u>2006</u>
\$0 - \$10,000	11	12
\$10,001 - \$20,000	1	-
\$20,001 - \$30,000	1	-
\$30,001 - \$40,000	-	2
\$50,001 - \$60,000	-	1
\$120,001 - \$130,000 ^(a)	1	-
	<u>\$000</u>	<u>\$000</u>

The total remuneration of the members of the Council is: 172 150

(a) The Curriculum Council's Chief Executive Officer (CEO) appointed during 2006-07 is the member in this band. Under the Curriculum Council Act 1997, the CEO is a member of the Council.

(b) No members of the Council are members of the Pension Scheme.

Remuneration of senior officers

The number of senior officers, other than senior officers reported as members of the Council, whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:

\$0 - \$10,000 ^(c)	-	1
\$60,001 - \$70,000	1	-
\$70,001 - \$80,000	1	-
\$90,001 - \$100,000	1	1
\$100,001 - \$120,000	-	1
\$120,001 - \$130,000	1	1
	<u>\$000</u>	<u>\$000</u>

The total remuneration of senior officers is: 411 332

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

(c) The superannuation included here represents the superannuation expense incurred by the Curriculum Council in respect of senior officers other than senior officers reported as members of the Council.

(d) No senior officers are members of the Pension Scheme.

35. Remuneration of Auditor

	2007	2006
	\$000	\$000

The remuneration to the Auditor General for the financial year included in the note on supplies and services above is as follow:

Auditing the accounts, financial statements and performance indicators	26 ^(a)	24 ^(b)
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(a) audit fee for 2005-06.

(b) audit fee for 2004-05.

36. Explanatory Statement for comparison of actual results with those of the preceding period

Details and reasons for significant variations between actual expenses and revenues and the corresponding items of the immediate preceding period are detailed below. Significant variations are considered to be those greater than 10% and \$100,000.

		Actual 2007 \$000	Actual 2006 \$000	Variation \$000
<u>Expenses</u>				
Employee benefits expense	(a)	11,838	7,728	4,110
Accommodation expenses	(b)	980	647	333
Grants and awards	(c)	270	1,549	(1,279)
Capital user charge	(d)	396	227	169
<u>Income</u>				
Sales and fees	(e)	1,102	992	110

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

Explanatory notes

(a) Employee benefits expenses

The variation reflects the impact of a rise in award rates, reclassification of staff levels and increase in staffing to carry out the implementation of the senior secondary school reform. The increase was funded by service appropriations in the 2006-07 State Budget.

(b) Accommodation expenses

The Curriculum Council has to lease additional office premises to house the additional staff mentioned in the note above.

(c) Grants and awards

The Professional Development grant funding of \$1.5 million for the implementation and maintenance of the *Curriculum Framework* was transferred to defray expenditure in connection with the implementation of the senior secondary school reform. The expenditure of the reform is largely expended in the 'Supplies and services' category of expenditure.

(d) Capital user charge (CUC)

The variation is mainly due to the refund of the budgetary provision to the State mentioned in Note 10.

(e) Sales and fees

Higher sale of TEE materials and receipt of \$0.17 million of copyright fees received from a copyright agency accounted for the variation.

Explanatory statement for comparison of annual estimates and actual results for the financial year

Treasurer's Instruction 945 requires an explanation of the significant variations between the actual income and expenses for the financial year and the estimate for each class of income and expense identified in the annual estimates published in the State Government's budget papers. Significant variations are considered to be those greater than 10% and \$100,000.

	Note	Actual 2007 \$000	Budget 2007 \$000	Variation \$000
<u>Expenses</u>				
Employee benefits expense	(a)	11,838	8,069	3,769
Supplies and services	(b)	5,412	9,251	(3,839)
Accommodation expenses	(a)	980	620	360
Grants and awards	(c)	270	2,510	(2,240)
<u>Income</u>				
Sales and fees	(d)	1,102	753	349

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

Explanatory notes

(a) Employee benefits expense and Accommodation expenses

Under-estimation of the increase in the staff strength to carry out the implementation of the senior secondary school reform.

(b) Supplies and services

Costs associated with moderation and examination of new courses included in the budget were not expended due to the delay in the implementation of new courses. The latter was the impact of new approval processes put in place during the year.

(c) Grants and awards

The budget was based on lump sum grants provided to system/sectors for carrying out professional development (PD). The actual expenditure was in the form of 'Supplies and services' such as reimbursement of travel costs to schools and system sector for teachers' attendances at PD sessions.

(d) Sales and fees

The variation was the dual impact of higher than expected sale of TEE materials and the unanticipated receipt of \$0.17 million of copyright fees from a copyright agency.

37. Supplementary financial information

	2007	2006
	\$000	\$000
Losses through theft		
Net book value of laptops stolen (Note 11)	(2)	(2)
Insurance compensation based on replacement values included in Other revenue in the Income Statement	2 ^(a)	4
Net compensation	-	2

(a) The compensation was for one of the two laptop computers stolen. Compensation of \$1,720 was received in July 2007 for the other computer stolen at the end of May 2007.

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

38. Schedule of Income and Expenses by Service

	Service 1		Service 2		Service 3		Total	
	2007 \$000	2006 \$000	2007 \$000	2006 \$000	2007 \$000	2006 \$000	2007 \$000	2006 \$000
COST OF SERVICES								
<u>Expenses</u>								
Employee benefits expense	1,904	1,734	5,523	2,470	4,411	3,524	11,838	7,728
Grants and awards	-	598	253	543	17	408	270	1,549
Other expenses	1,190	1,208	3,225	2,027	2,748	3,252	7,163	6,487
Total expenses	3,094	3,540	9,001	5,040	7,176	7,184	19,271	15,764
<u>Income</u>								
Sales and fees	135	52	2	2	965	938	1,102	992
Grants and contributions	-	-	-	42	38	68	38	110
Other revenue and recoveries	16	33	16	33	15	34	47	100
Total income other than income from State Government	151	85	18	77	1,018	1,040	1,187	1,202
Net cost of services	2,943	3,455	8,983	4,963	6,158	6,144	18,084	14,562

Curriculum Council

Notes to the Financial Statements for the year ended 30 June 2007

	Service 1		Service 2		Service 3		Total	
	2007 \$000	2006 \$000	2007 \$000	2006 \$000	2007 \$000	2006 \$000	2007 \$000	2006 \$000
<u>Income from State Government</u>								
Service appropriations	2,979	3,746	10,145	5,026	6,903	6,796	20,027	15,568
Liabilities assumed by the Treasurer	-	10	-	10	-	12	-	32
Resources received free of charge	80	78	80	78	79	78	239	234
Total income from State Government	3,059	3,834	10,225	5,114	6,982	6,886	20,266	15,834
Surplus for the year	116	379	1,242	151	824	742	2,182	1,272

The service titles and the outcomes of the services are provided below. Description of the services and their key performance indicators are provided in the Performance Indicators section of the annual report.

Outcome: Continuous development of student learning and curriculum for Western Australian schools –

Service 1: Curriculum implementation and maintenance

Service 2: Course development and approval

Outcome: An equitable student assessment system to ensure confidence is maintained in Western Australian education system –

Service 3: Student assessment and certification.

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