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ANNUAL REPORT



OFFICE OF TASMANIAN
ASSESSMENT, STANDARDS
& CERTIFICATION



Disclaimer – the information contained in the Office of Tasmanian Assessment, Standards and Certification Annual Report 2019/2020 is considered to be correct at the time of printing.

The Office of Tasmanian Assessment, Standards and Certification would like to thank schools for the images used in this Annual Report.

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12/10/2020

Mr Tim Bullard
Secretary
Department of Education
GPO Box 169
HOBART TAS 7001

Dear Mr Bullard

In accordance with Section 24 of the *Office of Tasmanian Assessment, Standards and Certification Act 2003*, I am pleased to submit to you the Annual Report for the Office of Tasmanian Assessment, Standards and Certification (TASC).

This Report documents the Office of TASC's activities in the period from 1 July 2019 to 30 June 2020 and includes Financial Statements for that period.

I thank and acknowledge the staff of the Office of TASC for their commitment and support throughout this period.

Yours sincerely

Katrina Beams
Executive Officer

Report from the Executive Officer



I am pleased to submit this Annual Report to the Secretary, Department of Education, in accordance with Section 24 of the *Office of Tasmanian Assessment, Standards and Certification Act 2003*. The Report documents the Office of Tasmanian, Assessment, Standards and Certification's (TASC) activities in the period from 1 July 2019 to 30 June 2020 and includes Financial Statements for that period.

There is no doubt, this year has been challenging. In early 2020, TASC responded immediately as the consequences of COVID-19 for senior secondary students became evident. TASC has focused on supporting students and their learning, ensuring equity and fairness so that no student is disadvantaged by the pandemic.

TASC listened to students across all sectors directly via a wellness survey that helped inform decision-making, particularly in relation to senior secondary courses and external assessments as well as the development of student-focused information and communications. TASC's COVID response included the implementation of 2020 Course Considerations early in the year. TASC and the course developers – Years 9–12 Learning, Department of Education undertook extensive teacher consultation, to modify course content requirements to support students when learning away from the classroom or where the practical components of a course could not be undertaken.

At the request of the Minister for Education and Training, TASC also reviewed the external assessment specifications for all externally assessed TASC courses with a lens of assuring students will not be disadvantaged, their external assessments will be fair and equitable and their results will continue to be nationally comparable. I thank all who were involved in this significant body of work which included convening TASC's External Assessment Advisory Panel, consulting with teachers and subject matter experts as well as establishing the Years 11 and 12 External Assessment Working Group to provide oversight of the adjustments process. Student and teachers were provided with detailed advice about the adjustments.

TASC's key functions of accrediting senior secondary courses, ensuring courses are delivered to the standards expected, and issuing nationally comparable qualifications have continued.

In 2019, the Minister endorsed the Senior Secondary Accreditation Framework developed by TASC with the support of the Framework Advisory Council and the cross sectoral Accreditation Framework Working Group. Input into the development of the Framework involved over 200 stakeholders. This significant piece of work has been implemented and ensures that the Framework's priorities, processes and standards are at the forefront when Tasmania's senior secondary courses are developed. The first courses developed using the Framework, and aligned with the new 9–12 Curriculum Framework provide

exciting opportunities for students and will be offered in the senior secondary curriculum from 2022.

In 2019/2020 it is pleasing to note that the number of schools registering to deliver TASC accredited courses is increasing and therefore, opportunities for Tasmanian senior secondary students continues to grow. The Office has built on existing support mechanisms to engage with schools, new and established, in senior secondary to build strong relationships and ensure that courses are delivered at the standards expected and that students have the opportunity to do their best. The Office continues to enhance the external assessment program to ensure the integrity of student results.

TASC has contributed to the Tasmanian Government's contribution to national education strategy development through input into The Review of the Melbourne Declaration to inform The Alice Springs (Mparntwe) Education Declaration, the Looking to the Future Report of the Review of Senior Secondary Pathways into Work, Further Education and Training and the national review of the Australian Qualifications Framework.

I would like to thank all our stakeholders for their contributions and support of the Office and Tasmania's senior secondary students. Throughout the 2019/2020 year, TASC has met regularly with its stakeholders including teachers' unions, heads of school sectors, principals, TASC Liaison Officers, and others through a range of committees and working groups who provide feedback and advice to TASC on a range of operational and policy matters. This includes the Framework Advisory Council, Principals' Reference Group and the TASC Liaison Officer Feedback Group who provide valuable contributions to support our students.

I would like to thank the Minister for his continued support for the work of the Office and Tasmania's senior secondary students, ensuring that Tasmania's young people have learning opportunities that encourage pathways into future work, study and training.

I thank the dedicated staff of TASC who have maintained the highest integrity and standards in the certification, delivery and assessment of senior secondary education for Tasmanian senior secondary students in what has been a very challenging year.

I am proud to present this Annual Report outlining the achievements of TASC throughout 2019/2020.

A stylized, handwritten signature in black ink, appearing to read 'Katrina Beams'.

Katrina Beams
Executive Officer

The Office of Tasmanian Assessment, Standards And Certification

The Office of Tasmanian Assessment, Standards and Certification (TASC) is an independent statutory office responsible to the Tasmanian Minister for Education and Training.

TASC manages the development and monitoring of appropriate standards, the accreditation of courses, and the assessment and certification of student achievement in senior secondary education across all educational sectors in Tasmania.

LEGISLATIVE FRAMEWORK

TASC is governed by the *Office of Tasmanian Assessment, Standards and Certification Act 2003* with day-to-day operations managed by the Executive Officer. TASC undertakes the following work as required under the Act:

- accredits courses for senior secondary education in Tasmania
- issues certifications and qualifications, and ensures that these meet approved standards
- provides advice to the Minister for Education and Training on matters relating to senior secondary qualifications
- guides strategic planning for senior secondary qualifications management
- conducts and quality assures assessment of TASC Level 1 – 4 accredited senior secondary courses.

TASC STRATEGIC PLAN 2018–2022

TASC's Strategic Plan 2018–2022 guides the continuous improvement and modernisation of senior secondary assessment, standards and certification in Tasmania. The Plan ensures TASC fulfils its legislative obligations and progresses initiatives in senior secondary education in Tasmania.

VISION

To be internationally recognised as a provider of premium qualifications

PURPOSE

Empowering Tasmanians to achieve

VALUES

CONNECTEDNESS

We are open, engaged and collaborative

EQUITY

We are fair, impartial and accessible

FUTURE FOCUS

We are innovative, informed and strive for excellence

INTEGRITY

We uphold standards and are independent, accountable and transparent

LEARNING

We recognise lifelong achievements through meaningful qualifications

STRATEGIC GOALS

TO BE RECOGNISED AS:

- Providing premium qualifications that are meaningful and relevant.
- Participating in, and influencing cultural change regarding the value of learning for all Tasmanians.
- Leading best practice and continuous improvement within the educational environment.

Recognition of Senior Secondary Student Achievement in Tasmania

TASC supports lifelong learning for all Tasmanians and issues a number of quality assured, nationally comparable senior secondary certificates to Tasmanian students including the Tasmanian Qualifications Certificate, the Tasmanian Certificate of Education and the Tasmanian Certificate of Educational Achievement.

TASMANIAN QUALIFICATIONS CERTIFICATE

The Tasmanian Qualifications Certificate (TQC) recognises the achievement of students in reaching and successfully completing Year 12. The TQC is a record of the successful completion of post-Year 10 learning that is accredited or recognised by TASC. It celebrates student achievements and provides a mechanism for formal recognition of lifelong learning beyond Year 12.

The TQC is a formal record of lifelong achievements in education and training and is first issued on the completion of senior secondary schooling. The TQC can be updated to reflect TASC recognised qualifications achieved throughout a person's life.

TASMANIAN CERTIFICATE OF EDUCATION

The Tasmanian Certificate of Education (TCE) is Tasmania's premium senior secondary qualification. The TCE is issued to students on the achievement of the five standards.

1. Participation and achievement

120 credit points in senior secondary education and training, with at least 80 credit points in studies at Level 2 or higher.

TASC accredited courses, vocational education and training units, University of Tasmania High Achiever Program units and some University Connections Program units, as well as other formal learning recognised by TASC can all contribute towards TCE credit points. The TASC website provides details of all learning which is recognised towards the TCE and TQC.

2. Everyday adult reading, writing and communication (in English)

3. Everyday adult mathematics

4. Everyday adult use of computers and the internet

Standards 2, 3 and 4 can be achieved by students undertaking courses which have the standards embedded in the course, or students may take a 'safety net' test to achieve the standards.

5. Development and review of future career and education plans

This is undertaken by students in Year 10.

TASMANIAN CERTIFICATE OF EDUCATIONAL ACHIEVEMENT

The Tasmanian Certificate of Educational Achievement (TCEA) recognises a student's participation and achievement in senior secondary education against their personalised learning goals. Eligibility to work towards a TCEA is determined on application and is considered by TASC on an individual basis, including (but is not limited to):

- personal circumstances which have had a significant impact on learning or caused difficulties in learning
- an impairment, disability and/or illness that has a significant impact on a student's learning
- special and/or additional educational needs which have a significant impact on a student's learning.

The TCEA is complementary to the TCE and TQC and is not intended as an alternative for students who do not meet the requirements of the TCE or TQC. A student who has achieved the TCE and/or TQC may also attain a TCEA. TASC continues to raise awareness about the TCEA resulting in a steady increase in TCEA attainment.

Achievements and Initiatives

TASC has successfully implemented a number of initiatives, delivering improved transparency and efficiencies in every aspect of its functions.

TASC works collaboratively and builds on the knowledge and expertise of its stakeholders and ensures systems and policy have a positive impact on senior secondary students, teachers, schools and the community.

YEAR IN REVIEW 2019/2020

SENIOR SECONDARY ACCREDITATION FRAMEWORK

Implemented the Senior Secondary Accreditation Framework, including the priorities and standards required for a course to be accredited, and the processes to determine whether a course will be accredited.

The Accreditation Framework:

- enables positive educational outcomes for Tasmanian students that prepares students for the future
- ensures senior secondary qualifications have value for students, higher education providers, employers and the community
- ensures courses have clearly articulated purposes, content and learning outcomes
- aligns with the Years 9 to 12 draft Curriculum Framework and other, relevant aspects of the Years 9 to 12 Project
- ensures that the Tasmanian senior secondary curriculum aligns with national content and achievement standards of all relevant material developed by the Australian Curriculum, Assessment and Reporting Agency as per ministerial agreement.

EVERYDAY ADULT STANDARDS SAFETY NET TESTS

Increased access to Everyday adult standards 'safety net' tests, including more testing opportunities and online tests.

Students who have successfully completed the TCE Participation and Achievement Standard through their studies and have not achieved the other Everyday Adult standards are able to take a 'safety net' test to achieve the standard they require.

The everyday adult use of computers and the internet online safety net test continues to be in high demand, with the Office planning to provide additional access to this test in 2021 through the addition of a third test.

TASC piloted a new online model for the Everyday adult reading and writing (in English) and the Everyday adult mathematics safety net tests in 2019. Following this successful pilot, TASC will make the test available to all senior secondary students in September 2020. These testing opportunities were brought forward from 2021 to further support students to achieve the TCE in difficult circumstances.

REASONABLE ADJUSTMENTS

Implemented a new policy and process for reasonable adjustments (previously known as special provisions) ensuring all students are supported to access and participate in their assessments in senior secondary courses. Changes to the application process ease administrative burden for schools applying for reasonable adjustments. TASC published a new policy document (including new procedural information), formed the Reasonable Adjustment Advisory Panel and created new application forms in response to feedback from schools.

INTRODUCTION TO TASC REGIONAL PROFESSIONAL LEARNING SESSIONS

Progressed 'Introduction to TASC' regional professional learning sessions for teachers who were new to TASC. TASC and the Years 11 and 12 Extension Project Team facilitated three sessions covering avenues for ongoing support for teachers, understanding best practice in meeting TASC requirements and in planning, teaching and assessing TASC accredited courses. The sessions also covered TASC's external assessment and quality assurance mechanisms and processes.

INCREASED STAKEHOLDER ENGAGEMENT

Stakeholders, including teachers' unions, heads of school sectors, principals, TASC Liaison Officers provide valuable feedback and advice to TASC on a range of operational and policy matters. A number of stakeholder groups including the Framework Advisory Council, Principals' Reference Group and the TASC Liaison Officer Feedback Group also provide significant support and guidance to the office.

INTRODUCTION OF 'STANDARDS FOR THE PROVIDERS OF TASC-ACCREDITED SENIOR SECONDARY COURSES' DOCUMENT

Consolidated various requirements and expectations of course providers into a single document. The document enhanced clarity of these requirements, and provided schools and colleges with examples to aid understanding and self-monitoring of compliance. The consolidation of the TASC Standards for providers has also resulted in refinements to TASC's auditing and other quality assurance methodologies offering efficiency gains for the Office and enhanced clarity of reporting to schools.

SUPPORTING STUDENTS AND SCHOOL COMMUNITIES THROUGH COVID-19

Supported students and their learning, ensuring equity and fairness so that no student is disadvantaged by the pandemic.

TASC listened to students across all sectors via a wellness survey. This informed decision-making and the development of student-focused information and communications.

Reviewed the external assessment specifications for all externally assessed TASC courses to ensure no student would be disadvantaged by the consequences of the pandemic.

Worked closely with national counterparts in the Australasian ACACA to ensure a consistent response to the pandemic.

YEARS 9 TO 12 PROJECT

Worked closely with the Years 9 to 12 Project team to ensure the successful development and implementation of this crucial work and that all TASC initiatives and developments are aligned and achieve synergy with Project outcomes, including the draft Curriculum Framework.

The Executive Officer is a member of the 9 to 12 Steering Committee and the Office contributes to Project working groups, including the Data Working Group, the Curriculum, Assessment and Teaching Working Group, Assessment Subgroup and all three Vocation Education and Training / Vocational Learning Working Groups and subgroups.

2019 TASC Outstanding Achievement Awards

The TASC Outstanding Achievement Awards celebrate the successful academic and vocational education and training results of young Tasmanians who have achieved the TCE.

29 students received a 2019 TASC Outstanding Achievement in Vocational Education and Training (VET) Award. These award recipients were nominated by their school and selected from a TASC appointed panel of experts with extensive experience in the VET sector.

30 students were awarded a 2019 TASC Outstanding Academic Achievement Award. These award recipients achieved an Australian Tertiary Admissions Rank (ATAR) of 99.5 or above and are the top ranking students in Tasmania.

2019 OUTSTANDING ACHIEVEMENT IN VOCATIONAL EDUCATION AND TRAINING AWARD RECIPIENTS

STUDENT NAME	EDUCATIONAL INSTITUTION
Jack Adams	Hobart College
Nancy Bidiongo	St Mary's College
Mykayla Bone	Sorell School
Lucy Boulter	Rosny College
Makayla Casey	Hobart College
Abbie Chatwin	Marist Regional College
Thomas Dearing	Hobart College
Sebastian Donaldson	Rosny College
Brendan Edser	Hobart College
Georgia Elias	Lilydale District School
Brigette Hallett	Sorell School
Elizabeth Hanley	Launceston College
Thomas Hughson	Rosny College
Joel Humphreys	Marist Regional College
Taylah Jelfs-Quinlan	Marist Regional College

STUDENT NAME	EDUCATIONAL INSTITUTION
Kahl Kaine	Hellyer College
Georgia Kitic	Hellyer College
Olivia Knight	Launceston College
Anisha Pradhan	Newstead College
James Radford	Lilydale District
Amy Sharp	Hobart College
Miriam Shute	Hellyer College
Tori-Ann Stringer	Hobart College
Brooke Szlapa	Rosny College
Ella Brereton	Guilford Young College
Macy Edwards	Hellyer College
Grace Marxson	Marist Regional College
Olivia Moore	Guilford Young College
Abbey Morris	Hellyer College



2019 OUTSTANDING ACADEMIC ACHIEVEMENT AWARD RECIPIENTS (ACHIEVED 99.5 ATAR OR ABOVE)

STUDENT NAME	EDUCATIONAL INSTITUTION
Lucy Balmforth	The Friends' School
Louise Field	Rosny College
Alexander Fracalossi	Elizabeth College
Jakob Haas	Elizabeth College
Harshika Herath	Elizabeth College
Charls Jibi	Elizabeth College
Raiden Lemon	The Hutchins School
Sophie Leszczynski	Elizabeth College
Sasha Massey	St Patrick's College
Finlay Murfet	St Brendan-Shaw College
Eleanor O'Toole	St Michael's Collegiate School
Charlotte Rand	Scotch Oakburn College
Kavija Ratnayake	Marist Regional College
Lily Rohner	The Friends' School
Barnaby Russell	Hobart College
Isaiah Sadiq	The Friends' School

STUDENT NAME	EDUCATIONAL INSTITUTION
Edward Saunders	Hobart College
William Searle	Elizabeth College
Lachlan Stedman	Launceston Church Grammar School
Rachael Stitz	Hellyer College
Harry Swan	Launceston Church Grammar School
Struen Vanderplas	The Hutchins School
Akindu Wijayasinghe	Marist Regional College
Harold Wilson	Launceston College
Sophie Young	Fahan School
Grace Grove	Scotch Oakburn College
Yunhwan Kim	Hobart College
Oscar Purtell	Launceston College
Ernan Smith	Hobart College
Yining Zhu	The Friends' School

Image: Her Excellency Professor the Honourable Kate Warner AC, Governor of Tasmania, and the 2019 Outstanding Academic Achievement and Outstanding Achievement in Vocational Education and Training Award recipients.

Communications and Stakeholder Engagement

TASC appreciates the expertise and specialist knowledge of our stakeholders and is committed to consulting broadly to ensure the Office is working with continuous improvement at the forefront and a future focus for senior secondary education in Tasmania. The Office continues to work closely with stakeholders individually and with key stakeholder groups to provide opportunities for feedback and advice on broad matters affecting senior secondary education as well as specific projects and initiatives.

ACCREDITATION ADVISORY GROUP

Provides advice to the Executive Officer, TASC in relation to the accreditation of senior secondary courses.

EXTERNAL ASSESSMENT ADVISORY PANEL

Provides advice to the Executive Officer, TASC regarding TASC external assessment.

FRAMEWORK ADVISORY COUNCIL

Advises the Minister and TASC on the development, review and implementation of the Senior Secondary Accreditation Framework.

MARKING COORDINATOR FEEDBACK GROUP

Provides advice to the Executive Officer, TASC on matters of importance regarding the marking of TASC external assessments.

PRINCIPALS' REFERENCE GROUP

Provides feedback to the Executive Officer, TASC regarding risks and opportunities for TASC processes, communications and other matters affecting senior secondary education in Tasmania.

QUALITY ASSURANCE ADVISORY PANEL

Provides advice and assists TASC in relation to implementing quality assurance mechanisms.

REASONABLE ADJUSTMENT ADVISORY PANEL

Provides expert advice to the Executive Officer, TASC on specific Reasonable Adjustments applications as required to ensure an equitable outcome is achieved for Tasmanian students.

TASC LIAISON OFFICER FEEDBACK GROUP

Provides advice to TASC on matters of importance to schools, students and teachers regarding the administration of senior secondary education.

TRACS FEEDBACK GROUP

Provides advice and assists in implementing the TASC student administration system, TRACS.

OTHER

- TASC meets regularly with the Australian Education Union and provides updates to the Independent Education Union as required to identify and promptly respond to relevant issues or concerns as they arise.
- TASC also meets regularly with the heads of each school sector, the University of Tasmania, vocational education and training providers, the Tasmanian Association of State School Organisations and other stakeholders.
- TASC quality assurance activities such as on-site audits, regional quality assurance workshops, and quality assurance meetings include formal feedback mechanisms to inform TASC's continuous improvement in these activities.

Quality and Standards in Tasmania's Senior Secondary Qualifications

TASC is responsible for ensuring that national and state standards for senior secondary education are monitored and met. TASC continues to refine and adjust its quality assurance model of audits (both on-site visits and desktop audits of documentation), quality assurance meetings, and regional workshops to support schools and colleges in their continuous improvement of course delivery and assessment. TASC also ensures that courses accredited and offered in Tasmania align with the Senior Secondary Accreditation Framework, meet the current and emerging needs and curriculum priorities of Tasmanian communities, are nationally comparable and provide meaningful pathways for students.

QUALITY ASSURANCE ADVISORY PANEL

TASC convenes the Quality Assurance Advisory Panel to provide advice to the Executive Officer regarding quality assurance approaches of its courses. The panel advises on which schools and courses are to be audited as well as the mechanisms required to ensure the standards and delivery of TASC accredited courses. Mechanisms include: full day on-site school audits; focused audits; regional quality assurance workshops; quality assurance meetings; and desktop audits.

QUALITY ASSURANCE MEETINGS

In 2019/2020 quality assurance meetings covering 14 Level 2 TASC accredited courses were held across Tasmania with teachers from 56 Tasmanian Government, Catholic and independent schools attending. These compulsory meetings give TASC direct evidence of school-based interpretation and application of assessment standards, and provide an opportunity for teachers to engage in professional conversations and share best practice in the delivery and assessment of courses.

ON-SITE SCHOOL AUDITS

TASC visited three schools in 2019/2020 to undertake full day quality assurance audits. Full day on-site audits monitor a range of TASC accredited courses and school-based policies and procedures relating to meeting TASC's requirements for registration, delivery and assessment of its accredited courses. Due to the COVID-19 pandemic no on-site audits were undertaken in the period to July 2020, and the scale and scope of TASC's desktop auditing was increased.

DESKTOP AUDITS

In 2019/2020 14 schools participated in annual desktop audits of their plans for the delivery and assessment of *Project Implementation Level 2*, *Student Directed Enquiry Level 3*, and *Work Readiness Level 2*. Additionally, *Workplace Maths Level 2*, *Outdoor Experience Level 1*, *Athlete Development Level 2*, *Computer Applications Level 2*, *General Mathematics Foundation Level 2*, *Working with Children Level 2*, *Essential Skills – Maths Level 2*, *Essential Skills – Reading and Writing Level 2* and *Essential Skills – Using Computers and the Internet Level 2* courses were selected for audit in 2019/2020. A total of 49 schools were involved in these selected desktop audits.

REGIONAL QUALITY ASSURANCE WORKSHOPS

These workshops provide opportunities for schools new to the senior secondary curriculum to work with TASC Officers and more experienced course providers in a guided, self-evaluation of their plans for course delivery and assessment. All schools and colleges participating the workshops create continuous improvement plans that are submitted to the Office of TASC. Due to COVID-19, 2020 workshops were unable to go ahead as scheduled.

INTRODUCTION TO TASC REGIONAL PROFESSIONAL LEARNING SESSIONS

TASC and the Years 11 and 12 Extension Project Team facilitated three 'Introduction to TASC' regional professional learning (PL) sessions for teachers new to the senior secondary sector. The sessions covered ongoing support for teachers and understanding best practice in meeting TASC requirements in planning, teaching and assessing TASC accredited courses. The sessions also explained TASC's external assessment and quality assurance mechanisms and processes.

RECOGNITION OF FORMAL LEARNING QUALIFICATIONS

TASC recognises a range of formal learning qualifications issued by other institutions and organisations. Recognition means that these qualifications can be included on a learner's TASC issued Tasmanian Qualifications Certificate, and in some instances may contribute to the attainment of the TCE. In 2019/2020, TASC granted new periods of recognition to Australian Business Week and the Royal Academy of Dance.

COMMONWEALTH REGISTER OF INSTITUTIONS AND COURSES FOR OVERSEAS STUDENTS (CRICOS) – AUDITS

As the Designated State Authority of the Commonwealth Department of Education, Skills and Employment, the Office of TASC undertakes various duties and responsibilities associated with overseas students undertaking studies in Tasmania. In 2020, five CRICOS registered schools are undergoing audits by TASC Officers prior to renewal of their registration.

ACCREDITATION ADVISORY PANEL

Provides advice and support to the Executive Officer, TASC in relation to senior secondary course accreditation. The AAG considers submissions for the accreditation of new courses, courses submitted for accreditation renewal and the cancellation of courses. The AAG has representation from all three sectors and UTAS.

COURSE ACCREDITATION

In 2019/2020, TASC offered 126 accredited senior secondary courses, 32 accredited 'other education' courses designed for learners with special needs, and 13 Collaborative Curriculum and Assessment Framework for Languages (CCAFL) assessment-only qualifications. 100 students achieved a CCAFL qualification.

In 2019, 24 senior secondary courses had their period of accreditation renewed for use in 2020 and beyond, many with minor amendment to update/add clarity to the documents.

SENIOR SECONDARY COURSES ACCREDITED BY TASC IN 2019 FOR USE FROM JANUARY 2020

COURSE	LEVEL	TCE CREDIT POINTS	CODE	TCE EVERYDAY ADULT STANDARD
Basic Road Safety	1	5	RSE105I20	No
Dance	2	15	DNC215I20	No
Dance the Basic Moves	1	10	DNC110I20	No
Dance, Choreography and Performance	3	15	DNC315I20	No
Drama	3	15	SDD315I20	Reading, writing and communication (in English)
English as an Additional Language or Dialect	3	15	EAL315I20	Reading, writing and communication (in English)
First Nations	3	15	TAS315I19	Reading, writing and communication (in English) Use of computers and the internet
General Mathematics	3	15	MTG315I20	Mathematics
Geography	3	15	GGY315I20	Reading, writing and communication (in English)
History and the Environment	2	15	HAE215I20	Reading, writing and communication (in English)
Life Sciences	2	15	LSC215I20	No
Making Moral Decisions	2	5	RLP205I20	No
Music	3	15	MSM315I20	No
Music Ensemble	2	5	MSM205I20	No
Music Studies	2	15	MSS215I20	No
Music Technologies Projects – Foundation	2	15	AUD215I20	No
Musical Theatre	2	15	MUT215I20	No
Religion in Society	2	15	RLP215I20	Reading, writing and communication (in English)
Road Safety Education	2	15	RSE205I20	No
Technical Graphics	3	15	TEG315I20	No
Technical Graphics – Foundation	2	15	TEG215I20	No
Technical Theatre Production	2	15	SDT215I20	No
Theatre Performance	3	15	SDP315I20	Reading, writing and communication (in English)
Workplace Maths	2	15	MTW215I20	Mathematics

External Assessment of TASC Accredited Courses

TASC is responsible for the assessment and certification of student achievement in senior secondary schooling across all educational sectors in Tasmania. TASC externally assesses Level 3 and Level 4 TASC accredited courses using a variety of mechanisms including written, oral and practical examinations as well as through the submission of portfolios such as investigation and research projects.

REASONABLE ADJUSTMENTS

TASC ensures all students are supported to access and participate in their assessments in senior secondary courses by providing eligible students with reasonable adjustments. These include access arrangements and adjustments provided for students when undertaking their external assessments.

Students can apply for reasonable adjustments to ensure they have a fair and equitable opportunity to access and participate in external examinations. A range of supports and accommodations are available, based on identified need.

In Tasmania, a student may be eligible for reasonable adjustments if they have:

- a formal diagnosed condition, impairment, disability or mental health condition, or
- refugee student status.

The types of support available to students in Tasmania is consistent with adjustments available across all Australian jurisdictions.

2019 EXTERNAL ASSESSMENT KEY FACTS

- TASC set written examinations in 42 Level 3 and Level 4 TASC accredited courses.
- TASC externally assessed 4021 portfolios (such as investigation projects) in 17 TASC accredited courses.
- In partnership with the University of Tasmania, TASC issued an ATAR to 2044 students.
- TASC granted 679 students with reasonable adjustments enabling them to access additional support to undertake their external assessments.

Human Resources

As at 30 June 2020 there were 17.90 full time equivalent positions assigned to duties within the Office.

Additional staff resources to support data management are located within Education Performance and Review in the Department of Education.

The Department of Education also provides a range of support services, including information technology, human and financial resource management.

The table shows the total paid full-time equivalent (FTE) and headcount for the last pay in June 2020.

EMPLOYMENT STATUS	PAID FTE	HEADCOUNT
Permanent – full time	15.00	15
Permanent – part time	2.90	4
Total permanent	17.90	19
Fixed term – full-time	0.00	0
Fixed term – part-time	0.00	0
Total fixed term	0.00	0
GRAND TOTAL	17.90	19

Participation and Attainment in Senior Secondary Education

TASC is responsible for managing and reporting on senior secondary attainment data in Tasmania. The data shows improvement, over five years, in senior secondary retention and attainment in Tasmania.

DATA HIGHLIGHTS 2019/2020

- 58.0% of the potential Year 12 student cohort achieved the TCE in 2019, an increase of 7.6 percent compared to five years ago (50.4% in 2015)
- 66.7% of the potential Year 12 female student cohort achieved the TCE in 2019, an increase of 9.4 percent compared to five years ago (57.3% in 2015)
- 57% of the proportion of year 10 students achieved the TCE after two years post-year 10 study in 2019. This is an increase of 6 percent compared to five years ago (51.0% in 2015)

TABLE I. 2019 SENIOR SECONDARY ATTAINMENT DATA

	COUNT OF 15 TO 19 YEAR OLD PERSONS					PERCENTAGE OF POTENTIAL YEAR 12 POPULATION				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Potential Year 12 population	6719	6682	6575	6416	6334					
Achieved the TCE this year	3385	3767	3871	3756	3672	50.4%	56.4%	58.9%	58.5%	58.0%
Achieved an ATAR this year	2202	2239	2171	2163	2108	32.8%	33.5%	33.0%	33.7%	33.3%
Potential Year 12 Population (females)	3233	3240	3175	3061	3039					
Achieved the TCE this year	1853	1985	1990	2005	2028	57.3%	61.3%	62.7%	65.5%	66.7%
Achieved an ATAR this year	1278	1273	1245	1233	1253	39.5%	39.3%	39.2%	40.3%	41.2%
Potential Year 12 Population (males)	3490	3441	3400	3359	3296					
Achieved the TCE this year	1532	1782	1881	1751	1644	43.9%	51.8%	55.3%	52.1%	49.9%
Achieved an ATAR this year	924	966	926	930	854	26.5%	28.1%	27.2%	27.7%	25.9%

NOTES FOR TABLE I

- Cohort and percentage values in the above table are based on an age-weighted values using ABS estimates for the number of 15–19 year old persons in Tasmania in a given year.
- Sum of counts of TCE and ATAR by gender may not equal totals.

PROPORTION OF POTENTIAL YEAR 12 POPULATION ACHIEVING THE TCE

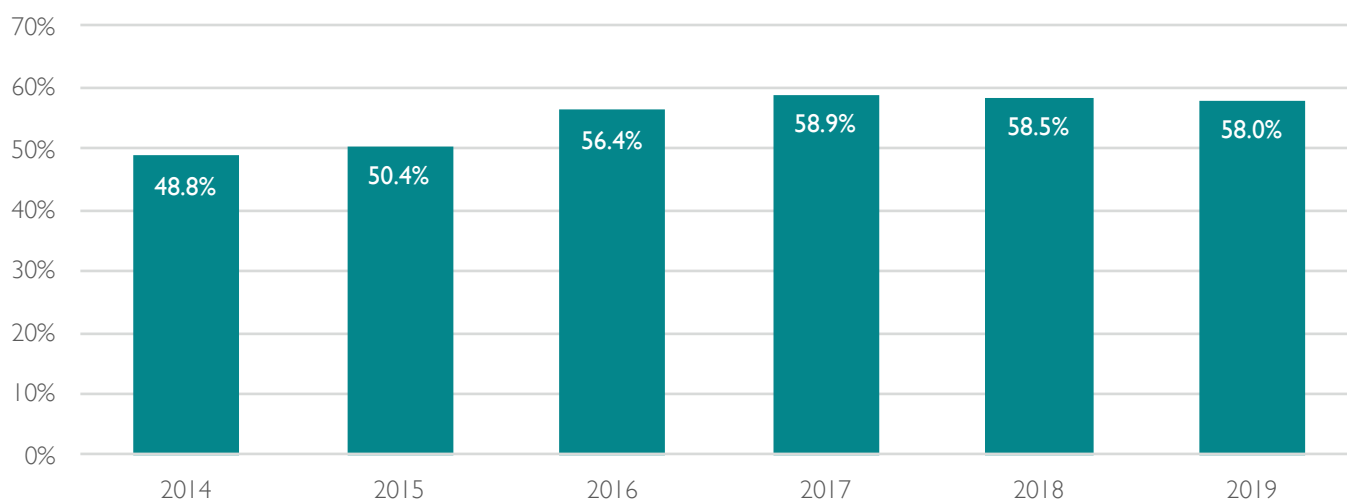


TABLE 2. POST-YEAR 10 DIRECT CONTINUATION DATA

ALL TASMANIAN STUDENTS	NUMBERS					PERCENTAGE OF YEAR 10 COHORT				
	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Year 10 Cohort	2013	2014	2015	2016	2017	2013	2014	2015	2016	2017
Year 12 Cohort	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Year 10 students	6269	6680	6732	6562	6103					
Year 11 students	5287	5661	5758	5588	5020	84.3%	84.7%	85.5%	85.2%	82.3%
Year 12 students	4577	4949	4977	4894	4322	73.0%	74.1%	73.9%	74.6%	70.8%
Achieved TCE	3196	3595	3755	3631	3477	51.0%	53.8%	55.8%	55.3%	57.0%
Achieved an ATAR	2055	2173	2126	2131	2044	32.8%	32.5%	31.6%	32.5%	33.5%
Attained VET certificate	1481	1459	1672	1600	1236	23.6%	21.8%	24.8%	24.4%	20.3%

NOTES FOR TABLE 2

- **Direct Continuation:** A student must achieve at least one credit point towards their TCE in the next year to be considered a direct continuation. The study can be at any Tasmanian school or registered training organisation.
- **Year 10 Cohort:** Students registered with TASC at the school.
- **Year 11 Students:** Students who directly continued into Year 11 in the year after Year 10.
- **Year 12 Students:** Students who directly continued into Year 12 two years after Year 10.

Of the Year 10 students who direct continued to Years 11 and 12:

- **TCE:** the number who attained the Tasmanian Certificate of Education.
- **ATAR:** the number of students who attained an Australian Tertiary Admission Rank.
- **VET:** the number of students who attained a vocational education and training certificate.

PROPORTION OF YEAR 10 STUDENTS ACHIEVING THE TCE AFTER TWO YEARS POST-YEAR 10 STUDY

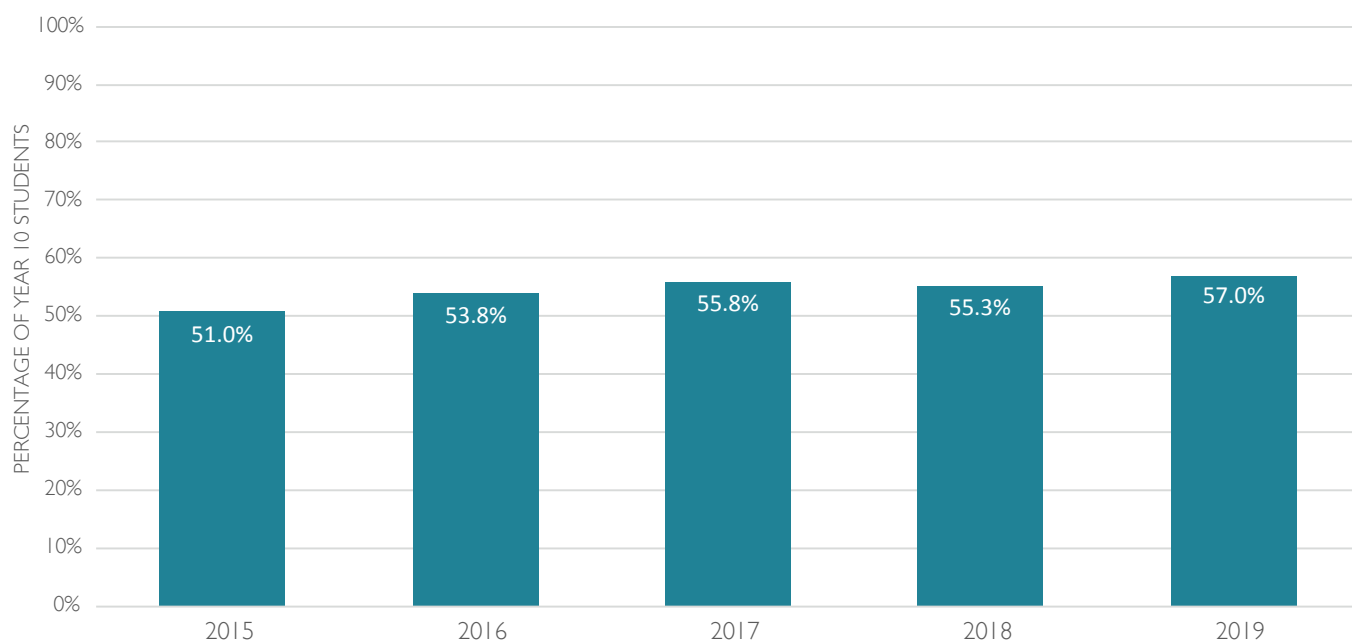


TABLE 3. PARTICIPATION IN SENIOR SECONDARY EDUCATION

	COUNT OF PERSONS					
	2014	2015	2016	2017	2018	2019
Students 15–19 years old two years after Year 10	8298	6985	6738	6768	6805	7196
Undertook some VET	5892	5120	4912	5012	4991	5420
Completed a total of the equivalent of two years full-time studies in post-compulsory education and training	4879	4884	5245	5214	5186	4971

NOTES FOR TABLE 3

- **Students 15–19 years old two years after Year 10:** Students who undertook studies in a second year or more after Year 10, who have attained one or more credit points in a TASC accredited course, a VET unit or recognised formal learning in the given year, who are 15–19 years of age as at 31 December 2019 and are Australian residents.

Of the students 15–19 two years after Year 10:

- **Undertook some VET:** the number of students who completed at least one unit of competence in VET. This unit of competency may have been undertaken at any time during the students' studies.
- **Completed a total equivalent of two years full-time studies:** the number of students who attained two years of full-time studies (120 credit points) or more by the end of that calendar year.

TABLE 4. TCE ATTAINMENT IN TASMANIAN SCHOOLS

Measure	NUMBERS					PERCENTAGE OF YEAR 12 SCHOOL STUDENTS AGED 15–19 WHO...				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Year 12 school students	4779	4882	4870	4818	4631					
Australian residents	4684	4791	4784	4714	4532					
aged over 19 years old	64	46	26	34	18					
aged 15–19	4620	4745	4758	4680	4514					
Of Year 12 school students aged 15–19										
are female	2369	2391	2339	2375	2388					
are male	2251	2354	2419	2305	2125					
Of Year 12 school students aged 15–19										
achieved TCE	3475	3751	3851	3730	3664	75.2%	79.1%	80.9%	79.7%	81.2%
achieved an ATAR	2201	2239	2171	2163	2108	47.6%	47.2%	45.6%	46.2%	46.7%
achieved the IB Diploma	17	24	21	13	23					
Tasmanian Certificate of Educational Achievement (TCEA)	3	20	49	73	78					
completed at least 120 credit points	3678	3912	3987	3852	3797	79.6%	82.4%	83.8%	82.3%	84.1%
completed at least one TASC Level 3 course or above	3496	3684	3611	3550	3350	75.7%	77.6%	75.9%	75.9%	74.2%
completed at least four TASC Level 3 course or above	2683	2758	2720	2687	2518	58.1%	58.1%	57.2%	57.4%	55.8%
did some VET	2885	2925	3004	2908	2752	62.4%	61.6%	63.1%	62.1%	61.0%
did some VET and have an ATAR	1151	1127	1137	1081	1046	24.9%	23.8%	23.9%	23.1%	23.2%

NOTES FOR TABLE 4

- **Comparisons:** TASC urges caution when making comparisons across datasets. These figures are not directly comparable with the Tasmanian state values.
- **Year 12 students aged 15–19:** Students enrolled at a school in Year 12/13 who were Australian citizens, aged 15–19 years at 31 December; and achieved at least one TCE credit point.
- **Achieved TCE:** Year 12/13 students aged 15–19 years old, Australian citizens who were awarded the TCE in any year.
- **Did some VET:** Students who successfully completed at least one unit of competence in vocational education and training (VET). This includes student VET activity in the reported year or prior, and includes activity undertaken independent of school provision.

TABLE 5. TASMANIAN QUALIFICATIONS CERTIFICATE AWARDED TO YEAR 12 SCHOOL STUDENTS AGED 15–19 (AUSTRALIAN RESIDENTS)

Measure	NUMBERS					PERCENTAGE OF YEAR 12 SCHOOL STUDENTS AGED 15 – 19 WHO ACHIEVED A TQC				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
Tasmanian Qualifications Certificate (TQC)	4575	4720	4742	4667	4455	99.0%	99.5%	99.7%	99.7%	98.7%

NOTE FOR TABLE 5

- **Tasmanian Qualifications Certificate:** All senior secondary students in Tasmania who have successfully undertaken TASC accredited courses, vocational education and training or other formal learning recognised by TASC will be issued with a Tasmanian Qualifications Certificate at the end of Year 12.

TABLE 6. REASONS FOR NOT ACHIEVING THE TCE

Students completing the equivalent of two years full-time post-Year 10 study (that is, 120 credit points towards the TCE) and reasons for not achieving the TCE.

	COUNT OF 15 – 19 YEAR OLD PERSONS				
	2015	2016	2017	2018	2019
did not achieve the TCE	222	181	142	122	146
did not have 80 credit points at Level 2 or above	28	21	23	15	25
did not demonstrate meeting the TCE Everyday Adult ...					
... reading, writing and communication (in English) standard	64	57	62	48	56
... mathematics standard	80	76	65	56	64
... use of computers and the internet standard	137	101	52	57	66

REASONS FOR NOT ACHIEVING THE TCE

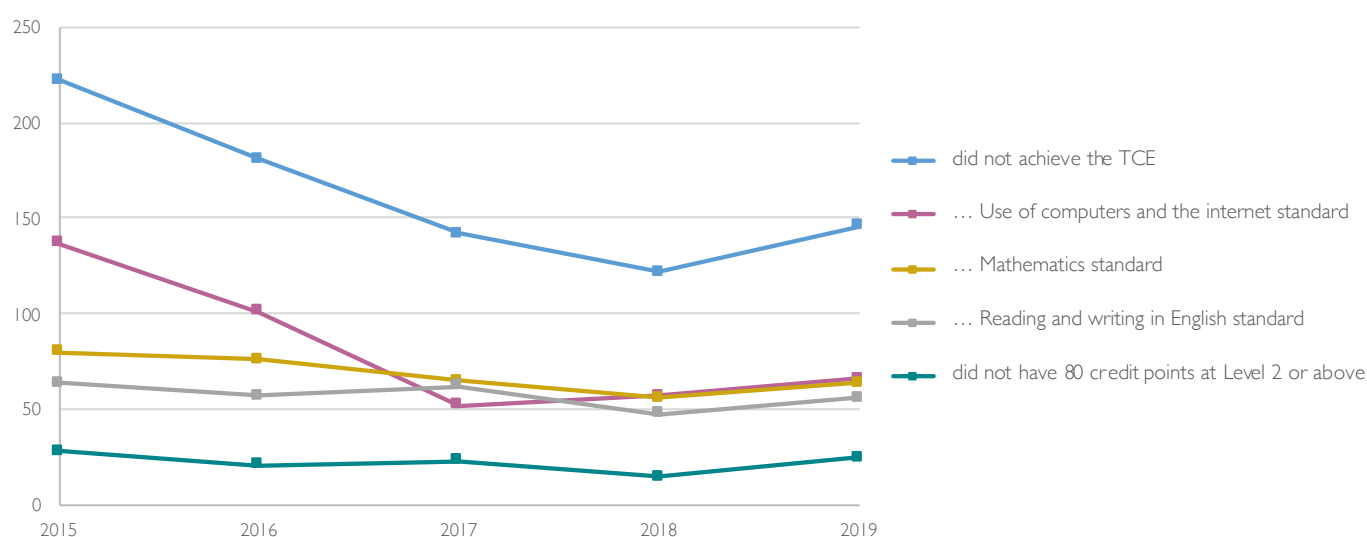


TABLE 7. PERCENTAGE OF YEAR 12 SCHOOL STUDENTS AGED 15–19 WHO COMPLETED AT LEAST ONE TASC LEVEL 3 OR LEVEL 4 COURSE IN A LEARNING AREA

	YEAR 12 SCHOOL STUDENTS AGED 15–19					PERCENTAGE OF YEAR 12 SCHOOL STUDENTS AGED 15–19 WHO STUDIED...				
	2015	2016	2017	2018	2019	2015	2016	2017	2018	2019
English	2719	2858	2729	2571	2476	59%	60%	57%	55%	54%
Health and Physical Education	1366	1354	1291	1307	1259	30%	29%	27%	28%	27%
Humanities and Social Sciences	2051	2196	2073	2018	1897	44%	46%	44%	43%	41%
Languages	220	222	216	210	242	5%	5%	5%	4%	5%
Mathematics	2085	2165	2211	2242	2231	45%	46%	46%	48%	49%
Mixed Field	78	46	38	42	25	2%	1%	1%	1%	1%
Science	1551	1588	1570	1593	1573	34%	33%	33%	34%	34%
Technologies	1114	1233	1158	1163	1111	24%	26%	24%	25%	24%
The Arts	1163	1191	1207	1235	1230	25%	25%	25%	26%	27%

TABLE 8. TCE COURSE SUMMARY

NOTES FOR TABLE 8

- TASC Level 3 and Level 4 courses contribute towards the ATAR. Further information can be found on the TASC website: www.tasc.tas.gov.au/students/university
- Students receive credit points towards the TCE if they achieve at least a Preliminary Achievement award in a TASC accredited course.
- Some students in Year 10 may receive awards in a TASC accredited course.

LEARNING AREA	COURSE	CODE	TASC LEVEL ¹	CREDIT POINTS ²	TOTAL	MALES	FEMALES	% MALES	% FEMALES	<YEAR11 ³	YEAR11	YEAR12	YEAR13	FAILURE (NN)	PRELIMINARY ACHIEVEMENT (PA)	SATISFACTORY ACHIEVEMENT (SA)	COMMENDABLE ACHIEVEMENT (CA)	HIGH ACHIEVEMENT (HA)	EXCEPTIONAL ACHIEVEMENT (EA)
SCIENCE	Preliminary Science Stage 1	PRS005119	Pre	0	6	5	1	83%	17%	0	4	2	0	3	0	3	0	0	0
	Preliminary Science Stage 2	PRS005219	Pre	0	10	5	5	50%	50%	1	5	4	0	2	1	7	0	0	0
	Preliminary Science Stage 3	PRS005319	Pre	0	10	7	3	70%	30%	0	5	5	0	3	0	7	0	0	0
	Preliminary Science Stage 4	PRS005419	Pre	0	13	6	7	46%	54%	0	10	3	0	3	0	10	0	0	0
	Life Sciences	LSC215115	2	15	469	126	343	27%	73%	22	352	87	8	33	31	107	159	80	59
	Physical Sciences – Foundation	PSC215118	2	15	228	110	118	48%	52%	90	110	24	4	10	12	60	81	41	24
	Biology	BIO315116	3	15	888	278	609	31%	69%	0	91	785	12	16	74	263	287	129	119
	Environmental Science	ESS315118	3	15	193	77	116	40%	60%	0	53	139	1	8	14	48	83	21	19
	Physical Sciences	PSC315118	3	15	1187	641	546	54%	46%	0	1059	123	5	40	174	326	347	158	142
	Chemistry	CHM415115	4	15	562	274	287	49%	51%	0	1	552	9	9	72	142	102	153	84
	Physics	PHY415115	4	15	321	239	82	74%	26%	0	0	318	3	4	23	67	118	58	51
MIXED FIELD	Preliminary Access to Work Stage 1	PRW005119	Pre	0	8	6	2	75%	25%	0	6	2	0	0	2	6	0	0	0
	Preliminary Access to Work Stage 2	PRW005219	Pre	0	6	3	3	50%	50%	0	2	4	0	0	2	4	0	0	0
	Preliminary Access to Work Stage 3	PRW005319	Pre	0	20	13	7	65%	35%	0	10	10	0	1	1	18	0	0	0
	Preliminary Access to Work Stage 4	PRW005419	Pre	0	44	23	21	52%	48%	0	21	21	2	1	1	42	0	0	0
	Building Connections	BUC115018	1	15	72	40	32	56%	44%	2	40	27	3	21	4	47	0	0	0
	Pathways to Work	WRK115117	1	15	82	46	36	56%	44%	0	65	17	0	0	9	12	0	61	0
	Career and Life Planning	CLP205118	2	5	3754	1747	2006	47%	53%	303	1895	1513	43	495	160	3099	0	0	0
	Learning Through Internship	LT1215117	2	15	45	19	26	42%	58%	0	30	15	0	7	1	8	16	8	5
	Project Implementation	PRJ205118	2	5	510	353	157	69%	31%	13	282	209	6	60	40	410	0	0	0
	Work Readiness	WRK215117	2	15	358	193	165	54%	46%	0	158	192	8	142	39	101	23	23	30
	Student Directed Inquiry	SDI315117	3	15	26	12	14	46%	54%	0	1	25	0	3	0	5	11	4	3

LEARNING AREA		COURSE	CODE	TASC LEVEL ¹	CREDIT POINTS ²	TOTAL	MALES	FEMALES	% MALES	% FEMALES	<YEAR11 ³	YEAR11	YEAR12	YEAR13	FAILURE (NN)	PRELIMINARY ACHIEVEMENT (PA)	SATISFACTORY ACHIEVEMENT (SA)	COMMENDABLE ACHIEVEMENT (CA)	HIGH ACHIEVEMENT (HA)	EXCEPTIONAL ACHIEVEMENT (EA)
ENGLISH	Preliminary English Stage 1	PRE005119	Pre	0	17	13	4	76%	24%	0	15	2	0	4	1	12	0	0	0	
	Preliminary English Stage 2	PRE005219	Pre	0	19	12	7	63%	37%	0	14	5	0	0	3	16	0	0	0	
	Preliminary English Stage 3	PRE005319	Pre	0	34	24	10	71%	29%	1	19	14	0	4	4	26	0	0	0	
	Preliminary English Stage 4	PRE005419	Pre	0	36	23	13	64%	36%	1	18	15	2	5	0	31	0	0	0	
	English as an Additional Language or Dialect	EAL115114	1	15	36	22	14	61%	39%	0	29	7	0	5	2	6	15	7	1	
	Practical English	ENG110114	1	10	148	81	67	55%	45%	0	107	40	1	33	24	91	0	0	0	
	English as an Additional Language or Dialect	EAL215114	2	15	87	46	41	53%	47%	0	66	16	5	2	6	22	37	16	4	
	English Applied	ENA215114	2	15	1114	623	491	56%	44%	0	890	212	12	133	74	396	349	116	46	
	English Foundations	ENG215117	2	15	1031	564	467	55%	45%	0	946	80	5	72	62	310	397	103	87	
	Essential Skills – Reading and Writing	ERW210114	2	10	334	194	140	58%	42%	0	216	107	11	63	36	235	0	0	0	
	English as an Additional Language or Dialect	EAL315115	3	15	100	47	53	47%	53%	0	36	61	3	2	15	17	39	20	7	
	English	ENG315117	3	15	1570	671	898	43%	57%	4	1216	346	4	27	55	384	744	211	149	
	English Literature	ENL315114	3	15	481	151	330	31%	69%	0	346	134	1	6	15	91	198	109	62	
	English Writing	ENW315114	3	15	622	188	434	30%	70%	0	185	431	6	22	23	167	242	109	59	
HEALTH AND PHYSICAL EDUCATION	Preliminary Health and Physical Education Stage 1	PRL005119	Pre	0	16	11	5	69%	31%	0	12	4	0	4	2	10	0	0	0	
	Preliminary Health and Physical Education Stage 2	PRL005219	Pre	0	9	7	2	78%	22%	0	6	3	0	2	2	5	0	0	0	
	Preliminary Health and Physical Education Stage 3	PRL005319	Pre	0	11	7	4	64%	36%	0	6	5	0	3	0	8	0	0	0	
	Preliminary Health and Physical Education Stage 4	PRL005419	Pre	0	38	29	9	76%	24%	1	21	16	0	4	2	32	0	0	0	
	Fitness Experiences	HPE105118	1	5	310	219	91	71%	29%	0	125	184	1	30	18	262	0	0	0	
	Sport and Recreation Experiences	HPE110118	1	10	516	359	157	70%	30%	2	212	300	2	34	24	458	0	0	0	
	Outdoor Experiences	OXPI05118	1	5	206	132	74	64%	36%	24	90	90	2	5	8	193	0	0	0	
	Personal Care	PER110118	1	10	30	10	20	33%	67%	0	5	22	3	0	1	29	0	0	0	
	Athlete Development	ATH215118	2	15	500	360	140	72%	28%	20	325	154	1	19	66	84	186	91	54	
	Community Sport and Recreation	HPE215118	2	15	392	290	102	74%	26%	0	190	201	1	21	46	151	106	31	37	
	Outdoor Education	EXP215118	2	15	766	446	320	58%	42%	24	529	212	1	40	57	205	254	120	90	
	Personal Health and Wellbeing	PER215118	2	15	204	33	171	16%	84%	0	100	103	1	21	16	46	61	32	28	
	Sport Science – Foundation	SPT215118	2	15	176	113	63	64%	36%	30	105	41	0	17	14	49	65	21	10	
	Health Studies	HLT315118	3	15	832	232	600	28%	72%	0	298	531	3	28	154	157	319	111	63	
	Outdoor Leadership	EXP315118	3	15	322	192	130	60%	40%	0	42	278	2	10	36	86	116	51	23	
	Sport Science	SPT315118	3	15	475	245	230	52%	48%	0	186	289	0	10	75	123	158	79	30	

LEARNING AREA	COURSE																		
	COURSE	CODE	TASC LEVEL ¹	CREDIT POINTS ²	TOTAL	MALES	FEMALES	% MALES	% FEMALES	<YEAR11 ³	YEAR11	YEAR12	YEAR13	FAILURE (NN)	PRELIMINARY ACHIEVEMENT (PA)	SATISFACTORY ACHIEVEMENT (SA)	COMMENDABLE ACHIEVEMENT (CA)	HIGH ACHIEVEMENT (HA)	EXCEPTIONAL ACHIEVEMENT (EA)
HUMANITIES AND SOCIAL SCIENCES	Preliminary Humanities Stage 1	PRH005119	Pre	0	4	4	0	100%	0%	0	4	0	0	3	1	0	0	0	0
	Preliminary Humanities Stage 2	PRH005219	Pre	0	10	8	2	80%	20%	1	6	3	0	4	1	5	0	0	0
	Preliminary Humanities Stage 3	PRH005319	Pre	0	14	9	5	64%	36%	0	11	3	0	3	0	11	0	0	0
	Preliminary Humanities Stage 4	PRH005419	Pre	0	9	6	3	67%	33%	0	7	2	0	3	0	6	0	0	0
	Focus on Children	BHC115116	1	15	5	0	5	0%	100%	0	4	1	0	0	1	4	0	0	0
	You, Your Family and the Community	BHY105116	1	5	110	66	44	60%	40%	0	108	1	1	17	1	92	0	0	0
	Financial Literacy	BST105116	1	5	178	77	101	43%	57%	0	91	83	4	65	2	111	0	0	0
	Community Access	CAC110117	1	10	56	13	43	23%	77%	1	30	24	1	9	10	37	0	0	0
	Basic Road Safety	RSE105115	1	5	393	185	208	47%	53%	27	170	183	13	46	98	249	0	0	0
	Working with Children	BHC215116	2	15	242	21	221	9%	91%	0	124	114	4	27	25	48	64	37	41
	Exploring Issues in Society	BHF215116	2	15	283	125	158	44%	56%	0	257	26	0	21	14	51	122	31	44
	Introduction to Sociology and Psychology	BHX215118	2	15	666	200	466	30%	70%	44	465	156	1	65	57	171	207	77	89
	Business Studies – Foundation	BST215116	2	15	300	186	114	62%	38%	5	151	140	4	29	24	99	75	44	29
	Community Service Learning	CSL205118	2	5	234	54	180	23%	77%	0	136	97	1	27	10	49	70	20	58
	History and the Environment	HAE215115	2	15	109	61	48	56%	44%	0	42	67	0	8	13	32	30	16	10
	Legal Studies – Foundation	LST215117	2	15	282	99	183	35%	65%	2	166	114	0	31	35	42	89	48	37
	Making Moral Decisions	RLP205115	2	5	217	109	108	50%	50%	0	110	107	0	33	27	102	0	55	0
	Religion in Society	RLP215115	2	15	175	88	87	50%	50%	0	169	6	0	2	6	66	56	17	28
	Road Safety Education	RSE205115	2	5	72	34	38	47%	53%	0	22	49	1	22	5	33	0	5	7
	Tasmanian Aboriginal Studies	TAS215118	2	15	3	3	0	100%	0%	0	1	2	0	1	0	2	0	0	0
	Australia in Asia and the Pacific	AAP315116	3	15	80	37	43	46%	54%	0	22	58	0	5	6	26	24	14	5
	Accounting	ACC315116	3	15	212	134	78	63%	37%	0	46	166	0	7	18	65	56	46	20
	Ancient History	ANH315117	3	15	218	98	120	45%	55%	0	74	141	3	20	46	57	54	23	18
	Psychology	BHP315116	3	15	613	149	464	24%	76%	0	151	461	1	9	43	173	215	97	76
	Sociology	BHS315116	3	15	438	100	337	23%	77%	0	128	309	1	13	18	125	193	59	30
	Business Studies	BST315116	3	15	369	210	159	57%	43%	0	92	277	0	10	30	90	151	62	26
	Economics	ECN315116	3	15	279	167	111	60%	40%	0	7	272	0	6	11	45	136	54	27
	Geography	GGY315115	3	15	178	81	97	46%	54%	0	22	156	0	2	11	53	64	32	16
	Modern History	HSM315117	3	15	271	120	151	44%	56%	0	90	178	3	10	23	78	108	26	26
	Legal Studies	LST315117	3	15	326	116	210	36%	64%	0	63	261	2	10	16	90	134	47	29
	Philosophy	PHL315118	3	15	203	74	129	36%	64%	0	43	159	1	8	15	37	87	30	26
	Studies of Religion	REL315116	3	15	234	61	173	26%	74%	0	152	82	0	4	11	43	95	46	35
	First Nations Studies	TAS315119	3	15	5	1	4	20%	80%	0	1	4	0	0	1	1	2	0	1

LEARNING AREA																			
	COURSE	CODE	TASC LEVEL ¹	CREDIT POINTS ²	TOTAL	MALES	FEMALES	% MALES	% FEMALES	<YEAR11 ³	YEAR11	YEAR12	YEAR13	FAILURE (NN)	PRELIMINARY ACHIEVEMENT (PA)	SATISFACTORY ACHIEVEMENT (SA)	COMMENDABLE ACHIEVEMENT (CA)	HIGH ACHIEVEMENT (HA)	EXCEPTIONAL ACHIEVEMENT (EA)
LANGUAGES	Chinese – Foundation	CHN215114	2	15	31	9	22	29%	71%	0	20	11	0	4	2	2	9	5	9
	French – Foundation	FRN215114	2	15	94	31	63	33%	67%	0	62	32	0	5	9	21	29	13	17
	German – Foundation	GRM215114	2	15	42	25	17	60%	40%	4	22	15	1	2	3	12	11	8	6
	Italian – Foundation	ITN215114	2	15	21	5	16	24%	76%	2	11	8	0	0	0	2	6	3	10
	Japanese – Foundation	JPN215114	2	15	127	73	54	57%	43%	3	84	39	1	13	21	20	21	11	41
	Russian	2RUC20	3	15	1	0	1	0%	100%	0	1	0	0	0	0	0	1	0	0
	Arabic	AR802	3	15	3	2	1	67%	33%	0	0	2	1	1	0	1	0	1	0
	Chinese	CHN315114	3	15	53	20	33	38%	62%	0	30	23	0	1	3	4	18	20	7
	Chinese (Specialist Level)	CN813	3	15	58	30	28	52%	48%	0	27	31	0	5	12	10	9	15	7
	Croatian	CR874	3	15	1	0	1	0%	100%	0	1	0	0	0	0	0	0	0	1
	Dutch	DU814	3	15	1	1	0	100%	0%	0	1	0	0	1	0	0	0	0	0
	Filipino	FI801	3	15	5	1	4	20%	80%	0	2	3	0	0	0	1	1	2	1
	French	FRN315114	3	15	44	11	33	25%	75%	0	26	18	0	1	3	6	9	12	13
	Modern Greek	GK859	3	15	4	3	1	75%	25%	0	1	3	0	1	0	0	1	1	1
	German	GRM315114	3	15	16	6	10	38%	63%	0	7	8	1	0	0	4	1	6	5
	Italian	ITN315114	3	15	19	6	13	32%	68%	2	3	14	0	0	1	1	6	7	4
	Japanese	JPN315114	3	15	80	29	51	36%	64%	0	33	47	0	2	12	13	20	18	15
	Japanese (Background Speaker)	JPN801	3	15	6	2	4	33%	67%	0	3	3	0	0	1	1	4	0	0
	Korean	KR857	3	15	6	2	4	33%	67%	0	2	4	0	1	1	1	1	1	1
	Persian	PS892	3	15	18	5	13	28%	72%	0	5	5	8	0	1	5	7	2	3
	Portuguese	PT829	3	15	1	0	1	0%	100%	0	1	0	0	0	0	0	0	0	1
	Spanish	SP877	3	15	2	1	1	50%	50%	0	0	2	0	0	0	0	0	1	1
	Vietnamese	VT876	3	15	3	2	1	67%	33%	0	2	0	1	0	1	2	0	0	0
MATHEMATICS	Preliminary Mathematics Stage 1	PRM005119	Pre	0	18	12	6	67%	33%	0	15	3	0	3	1	14	0	0	0
	Preliminary Mathematics Stage 2	PRM005219	Pre	0	15	12	3	80%	20%	0	9	6	0	1	11	3	0	0	0
	Preliminary Mathematics Stage 3	PRM005319	Pre	0	38	22	16	58%	42%	1	20	16	1	4	6	28	0	0	0
	Preliminary Mathematics Stage 4	PRM005419	Pre	0	34	20	14	59%	41%	1	20	13	0	3	5	26	0	0	0
	Everyday Maths	MTE110114	1	10	120	62	58	52%	48%	0	87	31	2	27	10	83	0	0	0
	General Mathematics – Foundation	MTG215114	2	15	1544	727	817	47%	53%	4	1369	165	6	62	79	409	545	302	147
	Essential Skills – Maths	MTN210114	2	10	373	181	192	49%	51%	13	215	137	8	85	36	252	0	0	0
	Workplace Maths	MTW215119	2	15	1263	649	614	51%	49%	0	1032	219	12	120	100	417	380	158	88
	General Mathematics	MTG315115	3	15	1283	620	662	48%	52%	4	908	362	9	40	175	345	399	190	134
	Mathematics Methods – Foundation	MTM315117	3	15	1047	531	516	51%	49%	238	624	176	9	27	134	242	306	162	176
	Mathematics Methods	MTM415117	4	15	698	409	289	59%	41%	2	430	259	7	14	85	184	238	102	75
	Mathematics Specialised	MTS415118	4	15	208	137	71	66%	34%	0	3	202	3	0	12	34	77	37	48

LEARNING AREA	COURSE																		
	COURSE	CODE	TASC LEVEL ¹	CREDIT POINTS ²	TOTAL	MALES	FEMALES	% MALES	% FEMALES	<YEAR 11 ³	YEAR 11	YEAR 12	YEAR 13	FAILURE (NN)	PRELIMINARY ACHIEVEMENT (PA)	SATISFACTORY ACHIEVEMENT (SA)	COMMENDABLE ACHIEVEMENT (CA)	HIGH ACHIEVEMENT (HA)	EXCEPTIONAL ACHIEVEMENT (EA)
TECHNOLOGIES	Preliminary Technologies Stage 1	PRT005119	Pre	0	12	8	4	67%	33%	0	11	1	0	1	1	10	0	0	0
	Preliminary Technologies Stage 2	PRT005219	Pre	0	13	11	2	85%	15%	0	4	9	0	0	2	11	0	0	0
	Preliminary Technologies Stage 3	PRT005319	Pre	0	30	15	15	50%	50%	0	19	11	0	1	2	27	0	0	0
	Preliminary Technologies Stage 4	PRT005419	Pre	0	25	14	11	56%	44%	0	17	8	0	0	0	25	0	0	0
	Food and Cooking Essentials	FCE110114	1	10	176	73	103	41%	59%	0	86	86	4	16	20	140	0	0	0
	Basic Computing	ICT110114	1	10	60	36	24	60%	40%	0	42	18	0	17	3	40	0	0	0
	Workshop Techniques – Introduction	WTE110114	1	10	149	120	29	81%	19%	14	85	44	6	27	11	56	32	0	23
	Agricultural Enterprise	AGR215117	2	15	33	18	15	55%	45%	0	12	20	1	8	4	16	3	2	0
	Automotive and Mechanical Technologies	AMT215116	2	15	230	221	9	96%	4%	0	112	117	1	25	26	87	67	13	12
	Computer Graphics and Design – Foundation	CGD215118	2	15	250	206	44	82%	18%	0	137	111	2	17	34	82	87	15	15
	Design and Production	DAP215116	2	15	648	442	206	68%	32%	5	326	306	11	36	98	178	203	87	46
	Engineering Design	EDN215118	2	15	76	68	8	89%	11%	0	52	24	0	4	5	30	20	12	5
	Electronics – Foundation	ELT215114	2	15	105	100	5	95%	5%	0	62	42	1	9	9	40	24	9	14
	Essential Skills – Using Computers and the Internet	ESC205114	2	5	2045	1091	954	53%	47%	23	1176	829	17	316	73	1656	0	0	0
	Food, Cooking and Nutrition	FDN215118	2	15	472	207	265	44%	56%	9	186	271	6	50	62	109	158	54	39
	Food and Hospitality Enterprise	FHE215116	2	15	193	93	100	48%	52%	0	105	87	1	18	24	46	71	20	14
	Computer Applications	ICT205114	2	5	284	226	58	80%	20%	13	149	114	8	14	35	107	54	0	74
	Technical Graphics – Foundation	TEG215115	2	15	45	37	8	82%	18%	0	19	25	1	2	4	14	16	4	5
	Agricultural Systems	AGR315117	3	15	19	16	3	84%	16%	0	5	14	0	0	0	5	6	3	5
	Computer Graphics and Design	CGD315118	3	15	168	131	37	78%	22%	0	54	114	0	10	22	55	61	14	6
	Electronics	ELT315114	3	15	31	29	2	94%	6%	0	6	25	0	3	9	5	7	3	4
	Food and Nutrition	FDN315118	3	15	591	163	428	28%	72%	0	118	468	5	14	40	119	264	97	57
	Housing and Design	HDS315118	3	15	248	134	114	54%	46%	0	62	186	0	14	27	67	95	31	14
	Computer Science	ITC315118	3	15	173	155	18	90%	10%	0	59	113	1	5	20	46	56	25	21
	Information Systems and Digital Technologies	ITS315118	3	15	69	65	4	94%	6%	0	14	55	0	2	2	24	28	9	4
	Technical Graphics	TEG315115	3	15	19	17	2	89%	11%	0	7	11	1	1	3	9	5	0	1

LEARNING AREA																			
	COURSE	CODE	TASC LEVEL ¹	CREDIT POINTS ²	TOTAL	MALES	FEMALES	% MALES	% FEMALES	<YEAR11 ³	YEAR11	YEAR12	YEAR13	FAILURE (NN)	PRELIMINARY ACHIEVEMENT (PA)	SATISFACTORY ACHIEVEMENT (SA)	COMMENDABLE ACHIEVEMENT (CA)	HIGH ACHIEVEMENT (HA)	EXCEPTIONAL ACHIEVEMENT (EA)
THE ARTS	Preliminary Arts Stage 1	PRA005119	Pre	0	11	7	4	64%	36%	1	9	1	0	3	2	6	0	0	0
	Preliminary Arts Stage 2	PRA005219	Pre	0	11	9	2	82%	18%	1	3	6	1	1	1	9	0	0	0
	Preliminary Arts Stage 3	PRA005319	Pre	0	30	14	16	47%	53%	1	18	11	0	1	0	29	0	0	0
	Preliminary Arts Stage 4	PRA005419	Pre	0	30	13	17	43%	57%	0	20	9	1	1	1	28	0	0	0
	Art Making	ART110117	1	10	56	20	36	36%	64%	1	31	23	1	5	12	12	16	6	5
	Dance the Basic Moves	DNC110115	1	10	67	10	57	15%	85%	0	39	27	1	2	0	8	26	11	20
	Visual Art	ART215117	2	15	881	342	539	39%	61%	5	466	398	12	55	126	219	272	108	101
	Art Practice	ART215217	2	15	213	83	130	39%	61%	9	126	76	2	14	18	64	66	30	21
	Music Technology Projects – Foundation	AUD215115	2	15	83	75	8	90%	10%	0	47	36	0	5	11	24	25	11	7
	Dance	DNC215115	2	15	64	4	60	6%	94%	4	39	21	0	4	5	17	28	4	6
	Media Production Foundations	MED215117	2	15	198	142	56	72%	28%	1	123	73	1	24	17	52	55	26	24
	Contemporary Music	MSC215117	2	15	243	154	89	63%	37%	0	146	95	2	13	32	40	65	46	47
	Music Ensemble	MSM205115	2	5	216	91	125	42%	58%	40	85	89	2	2	0	38	0	176	0
	Music Studies	MSS215115	2	15	154	89	65	58%	42%	0	111	42	1	9	18	46	38	22	21
	Musical Theatre	MUT215115	2	15	222	55	167	25%	75%	12	80	128	2	0	7	20	50	82	63
	Drama Foundations	SDS215117	2	15	94	40	54	43%	57%	9	56	27	2	6	8	19	37	13	11
	Technical Theatre Production	SDT215115	2	15	92	49	43	53%	47%	1	27	63	1	3	9	25	28	13	14
	Art Theory and Criticism	ARA315116	3	15	76	13	62	17%	82%	0	19	57	0	3	2	15	31	13	12
	Art Production	ART315117	3	15	927	265	662	29%	71%	0	413	506	8	53	33	173	416	194	58
	Art Studio Practice	ART315214	3	15	216	45	171	21%	79%	0	0	211	5	10	8	51	67	58	22
	Dance Choreography and Performance	DNC315115	3	15	72	7	65	10%	90%	0	36	35	1	1	4	32	25	5	5
	Media Production	MED315117	3	15	153	99	54	65%	35%	0	65	88	0	4	12	54	64	7	12
	Music	MSM315115	3	15	112	60	52	54%	46%	0	57	54	1	3	31	27	29	13	9
	Drama	SDD315115	3	15	202	83	119	41%	59%	0	181	21	0	0	17	60	80	32	13
	Theatre Performance	SDP315115	3	15	148	42	106	28%	72%	0	2	144	2	0	5	48	59	24	12
TCE EVERYDAY ADULT STANDARDS	Standards Test – Everyday adult reading and writing in English	TCE001	2	0	67	42	25	63%	37%	0	2	63	2	0	0	67	0	0	0
	Standards Test – Everyday adult mathematics	TCE002	2	0	63	26	37	41%	59%	0	2	58	3	0	0	63	0	0	0
	Standards Test – Everyday adult use of computers and the internet	TCE003	2	0	1043	462	581	44%	56%	0	78	929	36	0	0	1043	0	0	0
	TCE ICT Standard (in-class work)	TCE004	2	0	338	190	148	56%	44%	0	2	298	38	0	0	338	0	0	0

TABLE 9. 2019 UNIVERSITY OF TASMANIA HIGH ACHIEVER PROGRAM (HAP) AND UNIVERSITY CONNECTIONS PROGRAM (UCP)

			TASC CREDIT POINTS	TOTAL	MALES	FEMALES	% MALES	% FEMALES	YEAR 11	YEAR 12	YEAR 13
UNIT		CODE									
HAP	Chemistry 1A	KRA101	8	1	1	0	100%	0%	0	1	0
HAP	Chemistry 1B	KRA102	8	1	1	0	100%	0%	0	1	0
HAP	Chinese 2A	HMC219	8	3	1	2	33%	67%	0	3	0
HAP	Chinese 2B	HMC220	8	3	1	2	33%	67%	0	3	0
HAP	Human Anatomy and Physiology 1A	CZZ101	8	2	0	2	0%	100%	0	2	0
HAP	Human Anatomy and Physiology 1B	CZZ102	8	1	0	1	0%	100%	0	1	0
HAP	Japanese 2A	HMJ204	8	3	1	2	33%	67%	0	3	0
HAP	Japanese 2B	HMJ205	8	3	1	2	33%	67%	0	3	0
HAP	Latin 1A	HTL101	8	1	0	1	0%	100%	0	1	0
HAP	Latin 1B	HTL102	8	1	0	1	0%	100%	0	1	0
HAP	Mathematics 1A	KMA152	8	9	8	1	89%	11%	0	9	0
HAP	Mathematics 1B	KMA154	8	9	8	1	89%	11%	0	9	0
HAP	Mathematics I	JEE103	8	10	6	4	60%	40%	0	10	0
HAP	Mathematics II	JEE104	8	10	6	4	60%	40%	0	10	0
HAP	Philosophy 1: Ethics	HPH101	8	1	0	1	0%	100%	0	1	0
HAP	Philosophy 2: Mind and Metaphysics	HPH102	8	1	0	1	0%	100%	0	1	0
HAP	Physics 1A	KYA101	8	2	2	0	100%	0%	0	2	0
HAP	Physics 1B	KYA102	8	2	2	0	100%	0%	0	2	0
HAP	Principles of Economics 1	BEA111	8	1	1	0	100%	0%	0	1	0
HAP	Principles of Economics 2	BEA121	8	1	1	0	100%	0%	0	1	0
HAP	Programming	KIT107	8	3	3	0	100%	0%	0	3	0
HAP	Programming Fundamentals	KIT101	8	3	3	0	100%	0%	0	3	0
HAP	Psychology A	KHA111	8	1	1	0	100%	0%	0	1	0
HAP	Psychology B	KHA112	8	1	1	0	100%	0%	0	1	0
UCP	A Practical Introduction To Temperate Marine Biology	XAS101	8	24	8	15	33%	63%	0	24	0
UCP	Accounting and Financial Decision Making	BFA113	8	28	19	9	68%	32%	0	28	0
UCP	Advanced Practical Study	FCPI20	15	22	12	10	55%	45%	0	22	0
UCP	Asian Studies	HMA104	15	111	39	71	35%	64%	0	111	0
UCP	Foundation Practical Study	FCPI13	15	93	40	53	43%	57%	0	93	0
UCP	Music Project 1	FCE107	15	229	68	161	30%	70%	0	229	0
UCP	Music Project 2	FCE202	15	77	25	52	32%	68%	0	77	0
UCP	Music Technology Project 1	FCJ110	15	72	64	8	89%	11%	0	72	0
UCP	Music Technology Project 2	FCJ111	15	10	10	0	100%	0%	0	10	0
UCP	Object Design	FSFI04	15	157	82	75	52%	48%	0	157	0
UCP	Sports and Recreation Management	BMA114	15	39	18	21	46%	54%	0	39	0

NOTES FOR TABLE 9

- **The High Achiever Program (HAP)** is a program for high achieving students that offers senior secondary school students an opportunity to undertake studies at the University of Tasmania to complement or extend their TCE or International Baccalaureate studies.

Information about the HAP program can be found on the University of Tasmania website:
utas.edu.au/schools-engagement/hap

- **The University Connections Program (UCP)** allows Year 11 and 12 students to study university level units at the same time or in addition to their TCE studies. This program is offered in partnership with schools and individual University of Tasmania faculties.

Information about the UCP program can be found on the University of Tasmania website:
utas.edu.au/schools-engagement/ucp

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FINANCIAL STATEMENTS



OFFICE OF TASMANIAN
ASSESSMENT, STANDARDS
& CERTIFICATION

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STATEMENT OF CERTIFICATION

The accompanying financial statements of the Office of Tasmanian Assessment, Standards and Certification have been prepared in accordance with provisions of the *Office of Tasmanian Assessment, Standards and Certification Act 2003* and are in agreement with the relevant accounts and records to present fairly the financial transactions from 1 July 2019 to 30 June 2020 and the financial position as at 30 June 2020.

At the date of signing I am not aware of any circumstances which would render the particulars included in the financial statements to be misleading or inaccurate.



Wendy Spencer

Executive Officer,
Office of Tasmanian Assessment,
Standards & Certification

Date: 2 October 2020

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 Budget \$	2020 Actual \$	2019 Actual \$
<i>Continuing operations</i>				
Revenue and other income from transactions				
Revenue from Government	1.1	3,945,488	4,569,755	4,224,383
Sales of goods and services	1.2	27,000	103,572	122,670
Contributions received	1.3	2,892,213	...
Total revenue and other income from transactions		3,972,488	7,565,540	4,347,053
Expenses from transactions				
Employee benefits	2.1	3,068,568	3,646,590	3,323,005
Depreciation and amortisation	2.2	...	956,272	618
Supplies and consumables	2.3	876,920	775,205	1,028,747
Finance Costs	2.4	...	3,218	...
Other expenses	2.5	...	15,457	16,488
Total expenses from transactions		3,945,488	5,396,742	4,368,858
Net result from transactions (net operating balance)		27,000	2,168,798	(21,805)
Comprehensive result		27,000	2,168,798	(21,805)

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	Notes	2020 Actual \$	2019 Actual \$
Assets			
<i>Financial assets</i>			
Cash and deposits	6.1	66,641	214,722
Receivables	3.1	6,668	2,899
Other Assets	3.2	10,231	...
<i>Non-financial assets</i>			
Property, plant and equipment	3.3	880	1,498
Intangibles	3.4	2,370,419	...
Right of use assets	3.5	244,023	...
Total assets		2,698,862	219,119
Liabilities			
Payables	4.1	12,218	20,794
Employee Benefits	4.2	401,244	327,164
Lease Liabilities	4.3	245,441
Total liabilities		658,903	347,958
Net assets		2,039,959	(128,839)
Equity			
Accumulated funds		2,039,959	(128,839)
Total equity		2,039,959	(128,839)

This Statement of Financial Position should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

	Notes	2020 Budget \$	2020 Actual \$	2019 Actual \$
Cash flows from operating activities				
Cash inflows				
Revenue from Government	1.1	3,945,488	4,569,755	4,224,383
Sales of goods and services		27,000	101,972	122,044
Total cash inflows		3,972,488	4,671,727	4,346,427
Cash outflows				
Employee benefits		(3,068,568)	(3,572,511)	(3,182,697)
Interest Payment	2.4	...	(3,218)	...
Supplies and consumables		(876,920)	(796,180)	(1,031,612)
Other cash payments	2.5	...	(15,457)	(16,488)
Total cash outflows		(3,945,488)	(4,387,366)	(4,230,797)
Net cash from/(used by) operating activities	6.2	27,000	284,361	115,630
Cash flows from investing activities				
Cash outflows				
Payments for acquisition on non-financial assets		...	(324,305)	...
Total cash flows		...	(324,305)	...
Net cash from (used by) investing activities		...	(324,305)	...
Cash flows from Financing activities				
Cash outflows				
Repayment of Lease liabilities (excluding interest)		...	(108,137)	...
Total cash outflows		...	(108,137)	...
Net cash from/(used by) financing activities		...	(108,137)	...
Net increase/(decrease) in cash held		27,000	(148,081)	115,630
Cash and deposits at the beginning of the reporting period		...	214,722	99,092
Cash and deposits at the end of the reporting period	6.1	27,000	66,641	214,722

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2020

	Accumulated Funds \$	Total Equity \$
Balance as at 1 July 2019	(128,839)	(128,839)
Total comprehensive result	2,168,798	2,168,798
Balance as at 30 June 2020	2,039,959	2,039,959
	Accumulated Funds Actual \$	Total Equity Actual \$
Balance as at 1 July 2018	(107,034)	(107,034)
Total comprehensive result	(21,805)	(21,805)
Balance as at 30 June 2019	(128,839)	(128,839)

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

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1: INCOME FROM TRANSACTIONS

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

1.1 Revenue from Government

Appropriations, whether recurrent or capital, are recognised as revenues in the period in which the Office of Tasmanian Assessment, Standards and Certification (TASC) gains control of the appropriated funds. Except for any amounts identified as carried forward, control arises in the period of appropriation.

Continuing operations	2019 Budget \$	2020 Actual \$	2019 Actual \$
Appropriation revenue – recurrent			
Current year	3,945,488	4,569,755	4,224,383
Total	3,945,488	4,569,755	4,224,383

1.2 Sales of goods and services

In 2018–19 amounts earned in exchange for the provision of goods are recognised when the significant risks and rewards of ownership have been transferred to the buyer. Revenue from the provision of services is recognised in the proportion to the stage of completion of the transactions at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

From 2019–20, revenue from Sales of goods are recognised when TASC satisfies a performance obligation by transferring the goods to the customer.

Revenue from the provision of services is recognised in proportion to the stage of completion of the transaction at the reporting date. The stage of completion is assessed by reference to surveys of work performed.

	2020	2019
Overseas student fees	67,465	80,073
Test kits	10,870	11,775
Certificates	17,000	21,832
Other sales of goods and services	8,237	8,990
Total	103,572	122,670

1.3 Contributions received

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when TASC obtains control of the asset, it is probable that future economic benefits comprising the contribution will flow to TASC and the amount can be measured reliably. However, where the contribution received is from another government department as a consequence of restructuring of administrative arrangements, they are recognised as contributions by owners directly within equity. In these circumstances, book values from the transferor department have been used.

In 2019–20 TASC has recognised an inflow of resources in the form of an intangible assets where the fair value of those assets can be measured reliably, and the assets would have been developed if they had not been donated by the Department of Education.

	2019 Budget \$	2020 Actual \$	2019 Actual \$
Fair value of assets assumed at no cost or for nominal consideration*	...	2,892,213	...
Total	...	2,892,213	...

*In 2019–20 TASC received \$2.9 million of contributions from the Department of Education for the TASC Reporting, Certification System (TRACS) development.

NOTE 2: EXPENSES FROM TRANSACTIONS

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefit related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

2.1 Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and other post-employment benefits.

	2020 Actual \$	2019 Actual \$
Wages and salaries	3,099,119	2,773,089
Annual leave	95,249	64,860
Long service leave	42,670	128,778
Sick leave	53,567	38,046
Superannuation – defined contribution scheme	335,044	287,827
Superannuation – defined benefit scheme	20,941	30,405
Total	3,646,590	3,323,005

Superannuation expenses relating to defined benefits schemes relate to payments into the Consolidated Fund. The amount of the payment is based on an employer contribution rate determined by the Treasurer, on the advice of the State Actuary. The current employer contribution is 12.95 per cent (2019: 12.95 per cent) of salary.

Superannuation expenses relating to defined contribution schemes are paid directly to superannuation funds at a rate of 9.5 per cent of salary. In addition, TASC is also required to pay into the Consolidated Fund a “gap” payment equivalent to 3.45 per cent (2019: 3.45 per cent) of salary in respect of employees who are members of contribution schemes.

(a) Remuneration of Key management personnel

Key management personnel are those persons having authority and responsibility for planning directing and controlling the activities of the agency, directly or indirectly.

Remuneration during 2019–20 for key personnel is set by the State Service Act 2000. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long-term employee expenses include superannuation obligations and termination payments.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

	SHORT-TERM BENEFITS		LONG-TERM BENEFITS		
	Salary	Other Benefits	Superannuation	Other Benefits and Long Service Leave	Total
2020	\$	\$	\$	\$	\$
Key management personnel					
Executive Officer	161,823	1,763	20,941	5,598	190,124
Total Remuneration For Key Management Personnel	161,823	1,763	20,941	5,598	190,124
2019					
Key management personnel					
Executive Officer	155,589	6,946	20,149	4,613	187,292
Total Remuneration For Key Management Personnel	155,589	6,946	20,149	4,613	187,292

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

(b) Related Party Transactions

There are no significant related party transactions requiring disclosure.

2.2 Depreciation and amortisation

All applicable non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Depreciation is provided for on a straight-line basis, using rates which are reviewed annually. All intangible assets having a limited useful life are amortised on a straight line basis over their estimated useful life.

Major depreciation asset categories and their useful lives are:

Plant and equipment	3–20 years
Right of use of assets	2–35 years

All intangible assets having a limited useful life are systematically amortised over their useful lives reflecting the pattern in which the asset's future economic benefits are expected to be consumed by TASC.

Major amortisation rates are:

Intangibles	25 per cent
-------------	-------------

(a) Depreciation

	2020 Actual \$	2019 Actual \$
Plant and equipment	618	618
Right of use assets	109,555	...
Total	110,173	618

(a) Amortisation

	2020 Actual \$	2019 Actual \$
Intangible assets	846,099	...
Total	846,099	...
Total Depreciation and Amortisation	956,272	618

2.3 Supplies and consumables

	2020 Actual \$	2019 Actual \$
Consultants	39,968	92,205
Rent	7,287	138,065
Property services	32,102	24,973
Maintenance	702	19,312
Communications	42,117	56,355
Information technology	96,846	124,815
Travel and transport	165,351	172,468
Materials and supplies	55,993	59,841
Postage and freight	58,098	58,193
Printing and document reproduction	137,221	178,131
Conferences, seminars and meetings	41,173	37,465
Corporate overhead costs	71,154	60,691
Other supplies and consumables	27,193	6,233
Total	775,205	1,028,747

2.4 Finance Costs

All finance costs are expensed as incurred using the effective interest method.

Finance costs include:

- Lease charges

	2020 Actual \$	2019 Actual \$
Interest expense		
Interest on lease liabilities	3,218	...
Total	3,218	...

2.5 Other expenses

Other expenses are recognised when the associated service or supply has been provided.

	2020 Actual \$	2019 Actual \$
Workers' compensation premiums	15,457	16,488
Total	15,457	16,488

NOTE 3: ASSETS

An asset is recognised in the Statement of Financial Position where it is probable that the future economic benefits flow to TASC and the asset has a cost or a value that can be measured reliably.

3.1 Receivables

Receivables are recognised at amortised cost, less any expected credit losses, however, due to the short settlement period, receivables are not discounted back to their present value.

	2020 Actual \$	2019 Actual \$
Receivables	2,225	625
Goods and Services Tax Receivable	4,443	2,274
Total	6,668	2,899
Settled within 12 months	6,668	2,899
Total	6,668	2,899

3.2 Other Assets

TASC recognises some other small assets such as prepayments of expenditure.

Other Current Assets	2020 Actual \$	2019 Actual \$
Prepayments	10,231	...
Total	10,231	...
Recovered within 12 months	10,231	...
Total	10,231	...

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

3.3 Property, plant and equipment

(i) Valuation basis

Plant and equipment assets are recorded at historic cost less accumulated depreciation and accumulated impairment losses.

(ii) Asset recognition threshold

The asset capitalisation threshold adopted by the Office is \$10,000 for intangible assets and major capital works, and \$1,000 for all other assets. Assets valued at less than these thresholds are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

(a) Carrying amount

Plant and equipment	2020 Actual \$	2019 Actual \$
At cost	2,470	2,470
Less: Accumulated depreciation	(1,590)	(973)
Total property, plant, equipment assets	880	1,498

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated depreciation and accumulated impairment losses.

Plant and Equipment	2020 Actual \$	2019 Actual \$
Carrying amount at start of year	1,498	2,115
Additions
Depreciation expense	(618)	(618)
Total	880	1,498

3.4 Intangibles

An intangible asset is recognised where:

- it is probable that an expected future benefit attributable to the asset will flow to the TASC; and
- the cost of the asset can be reliably measured.

Intangible assets held by TASC are valued at fair value less any subsequent accumulated amortisation and any subsequent impairment losses where an active market exists. Where no active market exists, intangibles are valued at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are recorded at cost and amortised over 4 years.

(a) Carrying amount

Intangibles with a finite useful life	2020 Actual \$	2019 Actual \$
Software at cost ¹	3,216,518	...
Less: Accumulated amortisation	(846,099)	...
Total	2,370,419	...

¹Cost of developing TRACS

(b) Reconciliation of movements

Reconciliations of the carrying amounts for intangibles at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting accumulated amortisation and accumulated impairment losses.

Intangibles with a finite useful life	2020 Actual \$	2019 Actual \$
Carrying value at 1 July		
Additions	3,216,518	...
Amortisation	(846,099)	...
Carrying value at 30 June	2,370,419	...

3.5 Right of use assets

From 1 July 2019, AASB 16 requires the TASC to recognise a right-of-use asset, where it has control of the underlying asset over the lease term. A right-of-use asset is measured at the present value of initial lease liability, adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site. Right-of-use assets includes assets in respect of leases previously treated as operating leases under AASB 117, and therefore not recognised on the Statement of Financial Position.

TASC has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$10 000.

Right-of-use assets are depreciated over the shorter of the assets useful life and the term of the lease. Where TASC obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that TASC will exercise a purchase option, TASC depreciates the right-of-use asset over its useful life.

Property Leases	2020 Actual \$	2019 Actual \$
Carrying value at 1 July	353,578	...
Depreciation and amortisation	(109,555)	...
Carrying value at 30 June	244,023	...

NOTE 4: LIABILITIES

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

4.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at the amortised cost which due to the short settlement period, equates to face value, when TASC becomes obliged to make future payments as a result of a purchase of assets or services.

Property Leases	2020 Actual \$	2019 Actual \$
Accrued Expenses	12,218	20,794
Total	12,218	20,794
Settled within 12 months	12,218	20,794
Total	12,218	20,794

4.2 Employee benefits

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when the employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee benefits are measured as the present value of the benefit at 30 June where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised, and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

	2020 Actual \$	2019 Actual \$
Accrued salaries	29,206	12,293
Annual leave	142,665	118,747
Long service leave	229,373	195,495
Total	401,244	327,165
Current	195,538	154,317
Non-current	205,706	172,848
Total	401,244	327,165

4.3 Lease Liabilities

On 1 July 2019, a lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

TASC has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases, rental arrangements for which Finance-General has substantive substitution rights over the assets and leases for which the underlying asset is of low-value. Substantive substitution rights relate primarily to office accommodation. An asset is considered low-value when it is expected to cost less than \$1,000.

TASC has entered into the following leasing arrangements:

Class of right of use asset	Details of leasing arrangements
Property Leases	Land and buildings leased up to 50 years

	2020 Actual \$	2019 Actual \$
Carrying value at 1 July	353,578	...
Lease Payment	(111,355)	...
Interest on lease liabilities included in note 2.4	3,218	...
Net expenses from leasing activities	(108,137)	...
Carrying value at 30 June	245,441	...

4.4 Superannuation

(i) Defined contribution plans

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into a separate entity and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an expense when they fall due.

(ii) Defined benefit plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

(iii) Key estimate and judgement

TASC does not recognise a liability for the accruing superannuation benefits of employees. This liability is held centrally and recognised within the Finance-General Division of the Department of Treasury and Finance.

NOTE 5: COMMITMENTS AND CONTINGENCIES

From 2019–20, leases are recognised as right of use assets and lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value, which are recognised as an expense in the Statement of Comprehensive Income.

Operating commitments are short term equipment and vehicle agreements TASC has entered into which do not meet the reporting requirements of AASB 16 Leases and are excluded from the Right of Use Asset and Lease Liability calculations.

5.1 Schedule of Commitments

	2020 Actual \$	2019 Actual \$
By type		
Commitments		
Property ¹	...	271,576
Operating Commitments	7,362	27,085
Total Operating Commitments	7,362	298,661
By maturity		
Operating Commitments		
One year or less	848	87,712
From one to five years	6,514	210,949
Total Operating Commitments	7,362	298,661
Total	7,362	298,661

Commitments are GST inclusive where material.

¹ The Murray Street lease is no longer recognised as a property lease commitment, instead it is recognised as a right of use asset and lease liability.

NOTE 6: CASH FLOW RECONCILIATION

6.1 Cash and Deposits

Cash means notes, coins and deposits held at call with the Department of Education. Deposits are recognised at amortised cost being their face value.

For the purpose of the Statement of Cash Flows and the Statement of Financial Position, cash included cash on hand and held in bank accounts.

Cash at the end of the year as shown in the Statement of Cash Flows and the Statement of Financial Position:

	2020 Actual \$	2019 Actual \$
Cash held	66,641	214,722
Total cash and deposits	66,641	214,722

6.2 Reconciliation of Net Result to Net Cash from Operating Activities

	2020 Actual \$	2019 Actual \$
Net Result	2,168,799	(21,805)
Depreciation	956,272	618
Contributions Received	(2,892,213)	...
Decrease/(increase) in Receivables	(3,768)	(1,253)
Decrease (increase) in Prepayments	(10,231)	...
Increase/(decrease) in Payables	(8,576)	(2,236)
Increase/(decrease) in Employee Benefits	74,079	140,307
Net cash from operating activities	284,362	115,630

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

6.3 Reconciliation of Liabilities arising from Financing Activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

2020	Lease Liabilities \$
Balance as at 1 July 2019	353,578
Changes from financing cashflows	
Interest expense	3,218
Lease payments	(111,355)
Balance as at 30 June 2020	245,441

NOTE 7: FINANCIAL INSTRUMENTS

7.1 Risk Exposures

(a) Risk management policies

TASC has minimal exposure to the following risks from its use of financial instruments:

- credit risk;
- liquidity risk; and
- market risk.

The Head of Agency has overall responsibility for the establishment and oversight of the Department of Education's risk management framework, within which TASC's funds are held. Risk management policies are established to identify and analyse risks; to set appropriate risk limits and controls; and to monitor risks and adherence to limits.

(b) Credit risk exposures

Credit risk is the risk of financial loss to TASC if a customer or counterparty to a financial instrument fails to meet its contractual obligations. TASC does not have a material credit risk.

(c) Liquidity risk

Liquidity risk is the risk that TASC will not be able to meet its financial obligations as they fall due. TASC's approach to managing liquidity is to ensure that it will always have sufficient liquidity to meet its liabilities when they fall due.

TASC regularly reviews budgeted cash outflows to ensure that there is sufficient cash to meet all obligations.

(d) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. The primary market risk is interest rate risk. TASC does not have interest bearing financial instruments.

7.2 Categories of Financial Assets and Liabilities

	2020 Actual \$	2019 Actual \$
Financial assets		
Amortised cost (Cash & Cash equivalents)	66,641	214,722
Amortised cost (Receivables)	6,668	2,899
Total	73,309	217,621
Financial liabilities		
Financial liabilities measured at amortised cost (Payables)	12,218	20,794
Financial liabilities recognised (lease liabilities)	245,441	...
Total	257,659	20,794

Financial Assets

The net fair value of cash and cash equivalent assets is based on their amortised cost.

The net fair value of receivables is based on the amortised cost of the asset.

Financial Liabilities

The net fair value of payables is based on the amortised cost of the liability. TASC lease liabilities are measured at the present value of the lease payments not paid at that date.

7.3 Reclassifications of Financial Assets

TASC has made no reclassifications of any financial assets held for the financial year.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

NOTE 8: EXPLANATIONS OF MATERIAL VARIANCES BETWEEN BUDGET AND ACTUAL OUTCOMES

Budget information refers to original estimates as disclosed in the 2019–20 Budget Papers against output 01004 Statutory Offices and is not subject to audit.

Variances are considered material where the variance exceeds the greater of 10 per cent of Budget estimate and \$10,000.

8.1 Statement of Comprehensive Income

	Notes	2020 Budget	2020 Actual	Variance \$	Variance %
Revenue from Government	(a)	3,945,488	4,569,755	624,267	16
Sales of goods and services	(b)	27,000	103,572	76,572	284
Contributions Received	(c)	...	2,892,213	2,892,213	100
Employee benefits	(d)	3,068,568	3,646,590	578,022	19
Depreciation and amortisation	(e)	...	956,272	956,272	100
Supplies and consumables	(f)	876,920	775,205	(101,715)	(12)

Notes to Statement of Comprehensive Income Variances

- (a) The variance in revenue from government is mainly a combination of back pay for the wage agreement and increased sessional staffing costs.
- (b) The TASC budget for sales of goods and services does not include trust revenue collected from overseas student fees and certificates. In future financial years the sales of goods and services TASC budget will include income collected from overseas students.
- (c) The variance in contributions received relates to the \$2.89 million the Department of Education spent on contractors developing the TASC Reporting, Assessment and Certification System (TRACS).
- (d) The TASC budget for employee benefits does not include annual and long service leave employee entitlements. The TASC budget for sessional staff salaries is \$311,969 below actuals, this variance is due to increased sessional staffing costs.
- (e) There was no budget for depreciation and amortisation, actuals consist of \$109,555 lease depreciation and amortisation of \$846,009 for TRACS, capitalised in 2019–20. In future financial years there will be a TASC budget recorded against depreciation and amortisation to account for lease depreciation and intangible amortisation changes.
- (f) The decrease in supplies and consumables is predominately driven by a decrease in consultants, information technology (IT) and rent expenditure. IT expenditure incurred for developing TRACS was capitalised and rent expenditure decreased because of the new lease standard which recognises a right of use assets and lease liabilities in the Statement of Financial Position.

8.2 Statement of Financial Position

The Output (01004) which includes TASC has historically not included a Statement of Financial Position budget. For 2020–21 the budget recorded against output 01004 will include Statement of Financial Position estimates for TASC.

The following variance analysis therefore includes major movements between the 30 June 2019 and 30 June 2020 actual balances.

	Notes	2020 Budget	2020 Actual	2019 Actual	Budget Variance	Actual Variance
		\$	\$	\$	\$	\$
Other Assets	(a)	...	10,231	...	10,231	10,231
Intangibles	(b)	...	2,370,419	...	2,370,419	2,370,419
Right of use asset	(c)	...	244,023	...	244,023	244,023
Lease Liabilities	(d)	...	245,441	...	245,441	245,441

Notes to Statement of Financial Position Variances

- (a) The increase in other assets relates to the prepayments of building leases.
- (b) The increase in intangible assets is the capitalisation of the TRACS, consisting of DoE's contribution of \$2,892,213 and TASCs contribution of \$324,305.
- (c) The increase in the right of use asset is the recognition of the lease asset for the Murray Street lease.
- (d) The increase in the lease liabilities is the present value of the Murray Street lease liability.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

8.3 Statement of Cash Flows

	Notes	2020 Budget	2020 Actual	Variance \$	Variance %
Revenue from Government	(a)	3,945,488	4,569,755	624,267	16
Sales of goods and services	(b)	27,000	101,972	74,972	278
Supplies and consumables	(c)	876,920	796,181	80,739	(9)
Payments for acquisition of non-financial assets	(d)	...	324,305	324,305	100
Repayment of leases liabilities (excluding interest)	(e)	...	108,138	108,138	100

Notes to Statement of Cash Flows Variances

- (a) The variance in revenue from government is the back pay for the wage agreement, wage increases and sessional staffing costs.
- (b) The budget variance for sales of goods and services is due to the TASC budget not including trust revenue collected from overseas student fees and certificates. The actual variance is due to a reduction in demand or certificates and fewer overseas students.
- (c) The variance in supplies and consumables predominately reflects the capitalisation expenditure for the TRACS development and changes in the new lease standard.
- (d) The variance in payments for acquisition of non-financial assets reflects TASC's contribution for the TRACS development.
- (e) The variance in the lease liabilities is the present value of the Murray Street lease liability

NOTE 9: OTHER SIGNIFICANT ACCOUNTING POLICIES AND JUDGEMENTS

9.1 Objectives and Funding

TASC is an independent statutory office responsible to the Tasmanian Minister for Education and Training, serving both government and non-government schools. TASC works within its legislative framework to ensure the development of appropriate standards, the accreditation of courses, and the assessment and certification of student achievement in the senior secondary years across all educational sectors.

TASC is primarily funded through the Consolidated Fund. This financial report encompasses all funds through which TASC controls resources to carry on its functions.

9.2 Basis of Accounting

The Financial Statements are a general purpose financial report and have been prepared in accordance with:

- Australian Accounting Standards and interpretations issued by the Australian Accounting Standards Board; and
- The Office of Tasmanian Assessment, Standards and Certification Act 2003.

The Financial Statements were signed by the Executive Officer TASC on 2 October 2020.

Compliance with the Australian Accounting Standards (AASs) may not result in compliance with International Financial Reporting Standards (IFRS) as the AASs include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. TASC is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year.

9.3 Reporting Entity

The Financial Statements include all the controlled activities of TASC. TASC is supported by the Department of Education, transactions reported here are also aggregated within the Department's Financial Statements.

9.4 Functional and Presentation Currency

These Financial Statements are presented in Australian dollars, which is TASC's functional currency.

9.5 Changes in Accounting Policies

(a) Impact of new and revised Accounting Standards

In the current year, TASC has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

- *AASB 15 Revenue from Contracts with Customers* – The objective of this Standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing, uncertainty of revenue and cash flows arising from a contract with a customer. AASB 15 supersedes AASB 111 Construction Contracts, AASB 118 Revenue and related Interpretations and it applies, with limited exceptions, to all revenue arising from contracts with customers. AASB 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The Standard requires TASC to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. There are no financial impacts of this adoption within the current year.

- *AASB 16 Leases* – The objective of this Standard is to introduce a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. This Standard applies to annual reporting periods beginning on or after 1 January 2019. The standard results in TASC's operating leases being brought onto the Statement of Financial Position and additional note disclosures. The calculation of the lease liability takes into account appropriate discount rates, assumptions about the lease term, and required lease payments. A corresponding right to use asset is recognised, which is amortised over the term of the lease. Operating lease costs are longer shown in note 5 Commitments and Contingencies. In the Statement of Comprehensive Income, the impact of leases is through amortisation and interest charges. In the Statement of

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020 CONTINUED

Cash Flows, lease payments is shown as cash flows from financing activities instead of operating activities. TASC adopted AASB 16 retrospectively with the cumulative effect of applying the standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard.

TASC elected to use the practical expedient to expense lease payments for lease contracts that, at their commencement date, have a lease term of 12 months or less and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is valued at \$10 000 or under when new (low value assets).

In applying AASB 16 for the first time, TASC used the following practical expedients permitted by the standard:

- not reassess whether a contract is, or contains, a lease at 1 July 2019, for those contracts previously assessed under AASB 117 and Interpretation 4;
- applying a single discount rate to a portfolio of leases with reasonably similar characteristics;
- relying on its previous assessment on whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review;
- not recognise a lease liability and right-of-use-asset for short-term leases that end within 12 months of the date of initial application;
- excluding the initial direct costs from the measurement of the right-of-use asset at the date of initial application; and
- using hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

From the 1 July 2019, TASC was required to recognise a right-of-use asset, where it has control of the underlying asset over the lease term and a lease liability measured at the present value of the lease payments that are not paid at that date. In 2018–19 TASC recognised property leases as operating leases under AASB 117.

The effect of adopting AASB 16 on the Statement of Financial Position is as follows:

	Note	\$
Assets		
Right of use assets	3.5	353,578
Liabilities		
Lease liabilities	4.3	353,578

Reconciliation of operating lease commitments as at 30 June 2019 to lease liabilities on 1 July 2019:

	Note	\$
Operating lease commitments as at 30 June 2019	5.1	298,661
Correction to lease rental terms		88,116
Vehicle fleet managed through Department of Treasury and Finance		(12,445)
Practical expedients relating to leases of low-value assets		(14,639)
Adjusted lease commitment as at 30 June 2019		359,692
Weighted average incremental borrowing rate as at 1 July 2019		1.04%
Discounted operating lease commitments as at 1 July 2019		353,578
Lease liabilities as at 1 July 2019	4.3	353,578

- AASB 1058 *Income of Not-for-Profit Entities* – The Standard establishes principles for not-for-profit entities that apply to transactions where the consideration to acquire an asset is significantly less than fair value principally to enable a not-for-profit entity to further its objectives, and the receipt of volunteer services.

The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received. If the transaction is a transfer of a financial asset to enable TASC to acquire or construct a recognisable non-financial asset to be controlled by TASC (i.e. an in-substance acquisition of a non-financial asset), TASC recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. TASC will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above.

TASC adopted AASB 1058 retrospectively with the cumulative effect of applying the Standard recognised from 1 July 2019 by adopting the transitional practical expedient permitted by the Standard. TASC has also adopted the transitional practical expedient as permitted by the Standard, whereby existing assets acquired for consideration significantly less than fair value principally to enable the entity to further its objectives, remain recorded at cost and are not restated to their fair value.

There was nil impact on TASC's opening balances at the 1 July 2019 as TASC did not have any volunteer services.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standards have been issued by the AASB and are yet to be applied:

- AASB 1059 *Service Concession Arrangements: Grantors* – The objective of this Standard is to prescribe the accounting for a service concession arrangement by a grantor that is a public sector entity. This Standard applies on or after 1 January 2020. The impact of this Standard is enhanced disclosure in relation to service concession arrangements for grantors that are public sector entities. It is not anticipated that there will be any material financial impact.

9.6 Comparative Figures

Where amounts have been reclassified within the Financial Statements, the comparative statements have been restated.

9.7 Rounding

All amounts in the Financial Statements have been rounded to the nearest dollar unless otherwise stated.

9.8 Taxation

TASC is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax.

9.9 Goods and Services Tax

Revenue, expenses and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

GST is not recognised in the Statement of Cash Flows as TASC is not a separate GST entity from the Department of Education.

AUDITORS REPORT



Independent Auditor's Report

To the Members of Parliament

Office of Tasmanian Assessment, Standards & Certification

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of the Office of Tasmanian Assessment, Standards & Certification (the Office), which comprises the statement of financial position as at 30 June 2020, statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies and the statement of certification by the Executive Officer.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, the financial position of the Office as at 30 June 2020 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Office of Tasmanian Assessment, Standards and Certification Act 2003* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Office in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

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My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information included in the financial report.

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

Responsibilities of the Executive Officer for the Financial Report

The Executive Officer is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Office of Tasmanian Assessment, Standards & Certification Act 2003* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Executive Officer is responsible for assessing the Office's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Office is to be dissolved by an Act of Parliament, or the Executive Officer intends to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Officer.
- Conclude on the appropriateness of the Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office's ability to

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continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Office to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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



Stephen Morrison
Assistant Auditor General Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

2 October 2020
Hobart

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OFFICE OF TASMANIAN
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