



**Teachers  
Registration Board**  
OF SOUTH AUSTRALIA

# TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA

## **2019-20 Annual Report**

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To: John Gardner MP  
Minister for Education and Child Development  
Higher Education and Skills – TAFE functions


This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Sector Act 2009*, the *Public Finance and Audit Act 1987*, and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Teachers Registration Board of South Australia by:

Dr Jane Lomax-Smith

**Presiding Member**

Signature  \_\_\_\_\_ Date 29 September 2020

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## Overview: about the agency

### Our strategic focus

#### Our Purpose

The Teachers Registration Board (the Board) regulates the teaching profession in South Australia. The Board maintains, in the public interest, a teacher registration system and professional standards to ensure members are competent, and fit and proper persons to have the care of children.

#### Our Vision

- Registered teachers who are qualified, capable, well-prepared and supported who practise at a consistently high standard and engage in continuous professional learning.
- An engaged, skilled and productive workforce.
- Engaged and informed stakeholders.

#### Our Values

Professional, capable and effective teachers who place learners at the centre of all they do.

#### Our functions, objectives and deliverables

- Prepare beginning teachers and support experienced teachers.
- Promote and inspire public confidence in the teaching profession.
- Empower stakeholders to work with us.
- Ensure only teachers meeting high standards remain in the profession.
- Maintain an accurate online public register.

### Agency contribution to whole of Government objectives

#### Key objective

#### Agency's contribution

More jobs

The Board is an independent statutory body with a predominantly regulatory function.

Lower costs

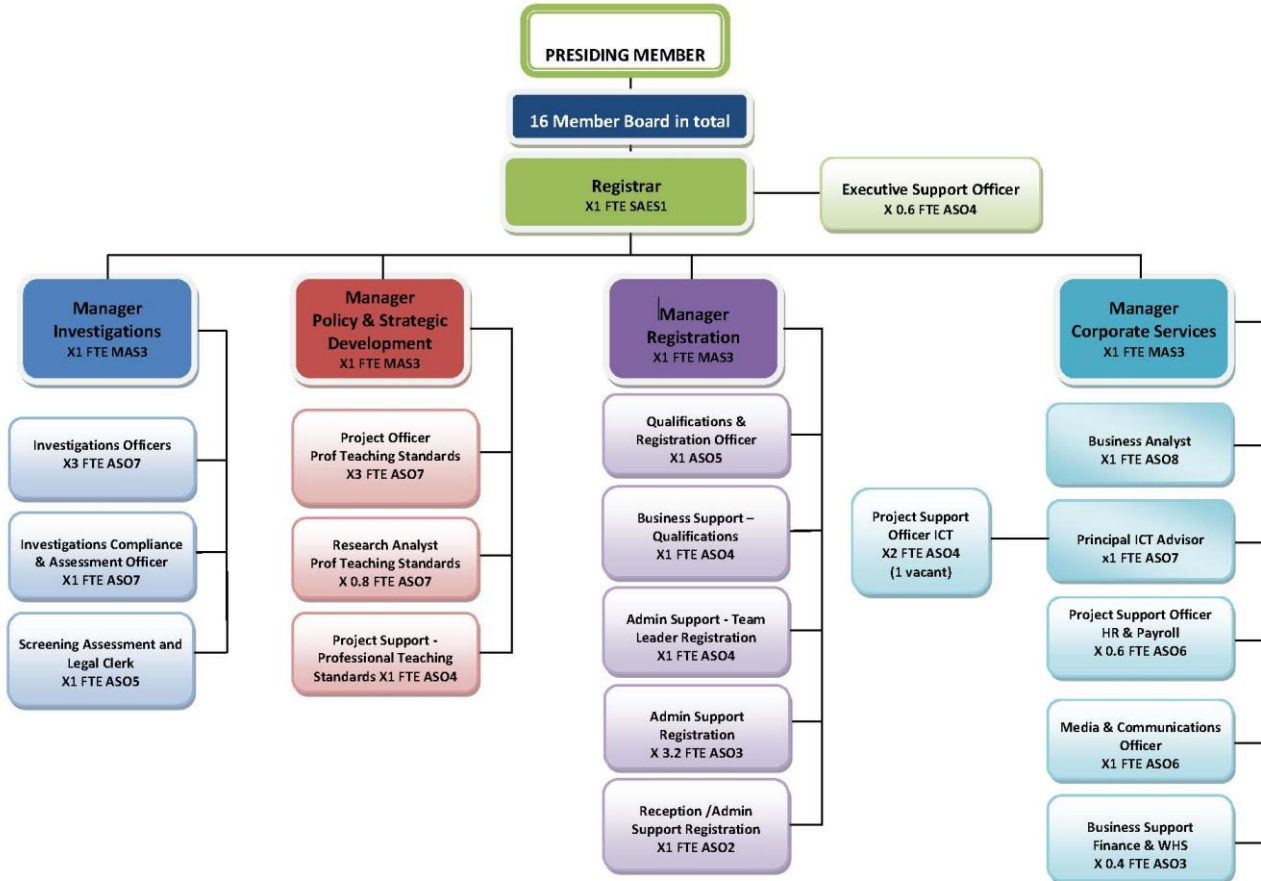
The teacher registration fee has not increased since 2014. We continue to fulfil our obligations in an effective and timely manner within our budget.

Better Services

The Board continues to build capacity and capability through partnerships with co-regulators, fulfilment of our remit to accredit initial teacher education programs, our work towards national consistency of teacher registration and the continued implementation of online services.

## Our organisational structure

### TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA ORGANISATIONAL CHART as at 31 May 2020 Total 26 FTE



As at 31 May 2020

## Changes to the agency

During 2019-20 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

## Our Minister

The Hon John Gardner MP is Minister for Education and Member for Morialta and is responsible for the administration of the *Teachers Registration and Standards Act 2004*.

**Board members during the 2020 financial year were:**

**Board members**

Jane Lomax-Smith - Presiding Member

Mardi Barry

Belinda Radcliffe (resigned 2/6/20)

Robert Woodbury

Joanne Hill

Colleen Tomlian

David Coulter

Patricia Cavanagh

Lynda MacLeod

Bruno Vieceli

Bernadine Bourne

David Freeman

Julie Clark

Ksharmra Brandon (resigned 25/5/20)

Marina Elliott (appointed 18/6/20)

Kate Cameron

Fiona Brady

**Deputy Board members**

Leona Graham

Melissa White (appointed 25/7/19)

Peter Ryan

Shoma Roy

Geeta Verma

Marian Nayda

Karen Roberts

Meredith Beck

Michael Kenny

Michael Francis

Anthony Haskell

Graham Hardy (resigned 9/8/2019)

Victoria Whittington (appointed 19/9/19)

Ian Lamb (revoked 25/5/20)

Ian Lamb (appointed 18/6/20)

Monique Russell

David Caruso

On 30 January 2020, the tenure of all members and deputy members was extended for 12 months. The tenure of all members and deputy members expires on 30 March 2021.

**Our Executive team**

**Leonie Paulson, Registrar**

The Registrar of the Board is appointed by His Excellency the Governor of South Australia pursuant to section 15 of the *Teachers Registration and Standards Act 2004* (the Act). The Registrar manages the Secretariat, implements the policies and decisions of the Board and is responsible for the *Register of Teachers* and other matters delegated by the Board.

The Secretariat is comprised of four units and is structured to carry out the operational functions of the agency as well as to provide executive support to the Board.

## **Registration**

The Registration team registers all teachers including South Australian initial teacher education students together with applicants from interstate and New Zealand. The team also renews each teacher's registration every three years and assesses qualifications from applicants who have trained overseas.

During registration, assessment is made as to an applicant's suitability to teach and their ability to provide quality education and safe learning environments for all children and young people. Each newly registered teacher is provided with an information pack to support their professional engagement in the education sector and assist their continuing professional development.

## **Policy & Strategic Development**

The Policy & Strategic Development team engages with and provides ongoing support for teachers through the regulation of the teaching profession, policy development and the accreditation of all initial teacher education programs offered by South Australian higher education institutions.

## **Investigations**

The Investigations team ensures that only fit and proper persons are, or continue to be, registered as teachers by investigating allegations of unprofessional conduct against teachers to determine whether there is proper cause for disciplinary action. The team also investigates allegations relating to a teacher's capacity or competence to teach.

## **Corporate Services**

Corporate Services ensures the efficient operation and administration of the Teachers Registration Board.



## **Legislation administered by the agency**

[Teachers Registration and Standards Act 2004](#)

[Teachers Registration and Standards Regulations 2016](#)

The Teachers Registration Board is established under the *Teachers Registration and Standards Act 2004* (the Act) and the *Teachers Registration and Standards Regulations 2016* (the Regulations) to regulate the teaching profession. The object of the Act is to establish and maintain a teacher registration system and professional standards for teachers to safeguard the public interest in there being a teaching profession whose members are competent educators and fit and proper persons to have the care of children.

The Board is an independent statutory authority and exercises the powers in the Act, and has the responsibilities determined in the Act. The Board is a specialist body and members are appointed with a view that they will bring specialist expertise to their responsibilities as Board members.

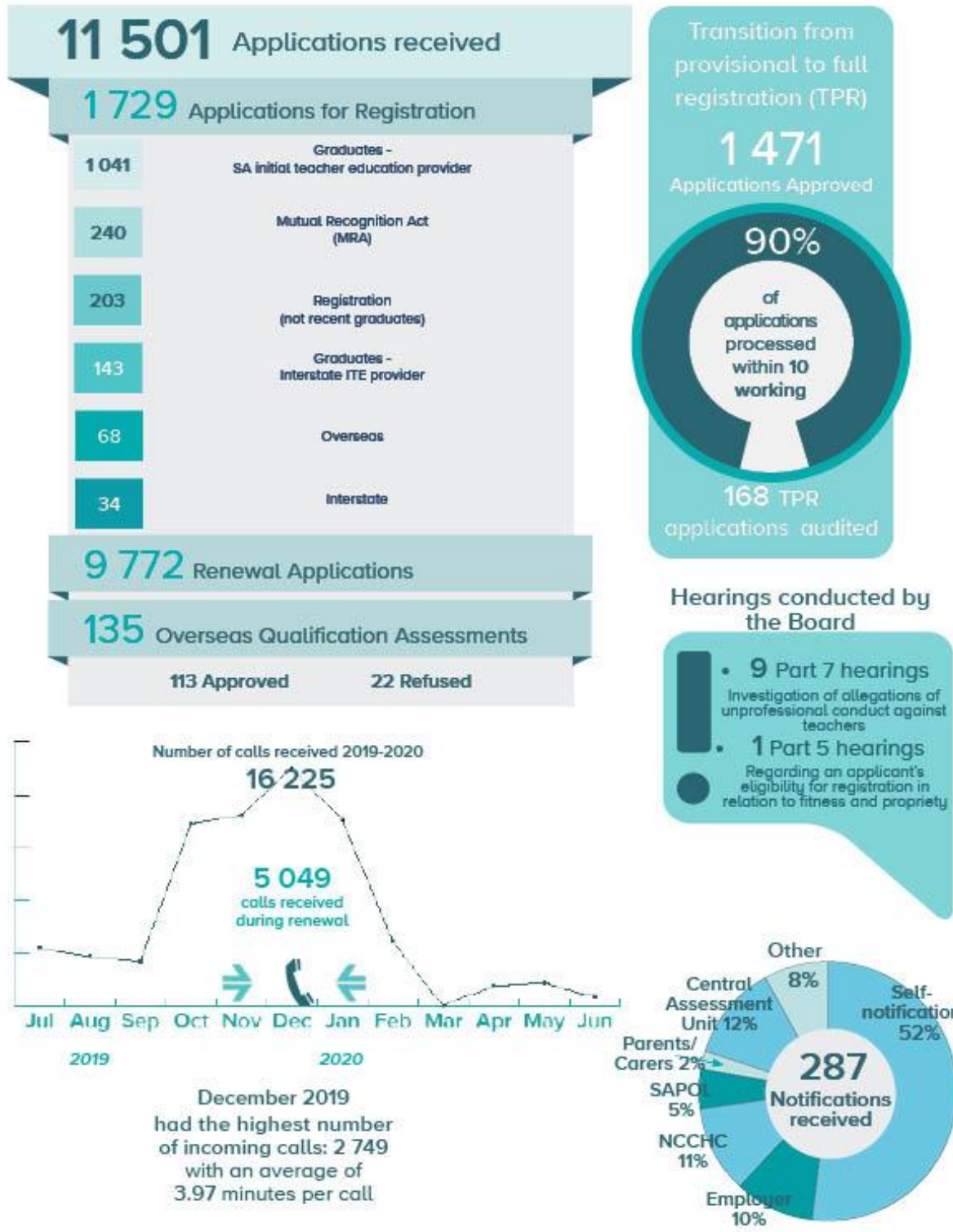
# Strategic Plan 2018-2020



# The agency's performance at a glance

## Our work

### Our work in 2019-20



NCCHC: Nationally Coordinated Criminal History Check  
SAPOL: South Australia Police

## Agency specific objectives and performance

### Registration

- 9 772 renewal of registration applications were received.
- 1 471 teachers were approved to move from provisional registration to (full) registration and quarterly audits were conducted to identify any issues.
- 100% of eligible teachers renewed their registration using the online portal.

**Table 1: Applications for Teacher Registration**

Applications for Teacher Registration	2018-2019	% 2019-2020		%
Renewal of Registration	9 669	82%	9 772	85%
New Applicants	2 061	18%	1 729	15%
<i>Graduates from SA initial teacher education (ITE) providers</i>	1 320	64%	1041	<i>% of new applicants</i> 60%
<i>Graduates from interstate ITE providers</i>	163	8%	143	8%
<i>Mutual Recognition Act (MRA*)</i>	270	13%	240	14%
<i>Overseas</i>	95	5%	68	4%
<i>Interstate</i>	42	2%	34	2%
<i>Registration (first time applicants)</i>	171	8%	203	12%
<b>Total Applications</b>	<b>11 730</b>	<b>100%</b>	<b>11 501</b>	<b>100%</b>

\*A Mutual Recognition Application is used when an applicant holds current teacher registration in another state or territory in Australia or New Zealand.

**Table 2: Application for Transition from Provisional to (full) Registration**

<b>Application for Transition from Provisional to (full) Registration Processing</b>	<b>2018 -2019</b>	<b>%</b>	<b>2019 -2020</b>	<b>%</b>
<b>Number of applications received</b>	<b>1 384</b>		<b>1 512</b>	
• processed within 10 working days	1 241	90%	1 357	90%
• processed within 20 working days	54	4%	35	2%
• processed beyond 20 working days	42	3%	79	5%
• <i>returned as incomplete</i>	47	3%	36	2.38%
• <i>exception/in progress</i>	0	0%	5	0.33%
Number of applications audited**	222	16%	168	11%

\*\*A random selection of teachers who transitioned to (full) Registration was audited to monitor and ensure consistency in decision-making.

**Table 2: Breakdown of Renewal of Registration**

<b>Renewal of Registration</b>	<b>2018-2019</b>	<b>%</b>	<b>2019-2020</b>	<b>%</b>
Applications processed	9 669		9 772	
Applications accessed online through the Teachers Portal	9 669	100%	9 772	100%

**Table 3: Breakdown of New Applicants - Overseas Qualified**

<b>Origin of New Applicants – Overseas Qualified</b>	<b>2019-2020</b>	<b>%</b>
Africa	34	30%
Americas	13	11%
Asia	27	24%
Europe	12	11%
United Kingdom	26	23%
Middle East	1	1%
<b>Total</b>		<b>100%</b>

<b>Movement of Teachers via Mutual Recognition Applications (MRA)</b>	<b>2018-2019</b>	<b>2019-2020</b>
Incoming MRA applicants from other states, territories and NZ	<b>270</b>	<b>240</b>
Outgoing MRA applicants to other states, territories and NZ	<b>368</b>	<b>310</b>

### **Compliance Audit**

To ensure only registered teachers are teaching in South Australian schools and early childhood services, the Board undertakes an annual Compliance Audit of all sites.

The audit was conducted in February 2020.

Of the 249 teachers who were followed up as part of the audit, three teachers were identified as working at an education site unregistered.

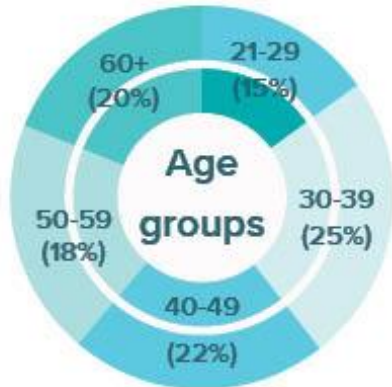
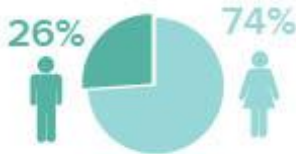
It was determined that these incidents were oversights. One was granted a Special Authority as an Early Childhood Teacher. One had expired registration, but was no longer eligible for registration. One did not meet the requirements for registration.

The employers were each issued with a warning letter explaining their obligations under the Act.

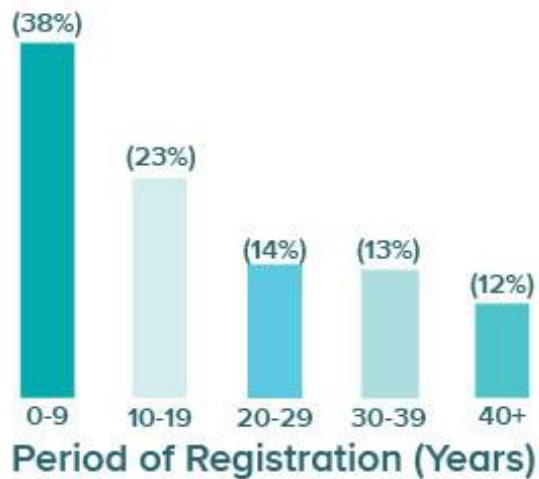
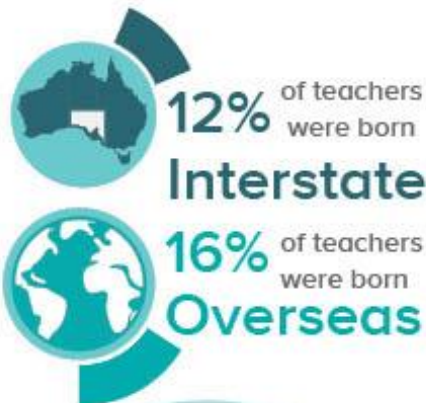
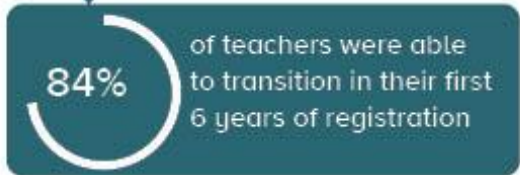
**Our teachers**

# Our teachers...

## 36 335 Registered Teachers

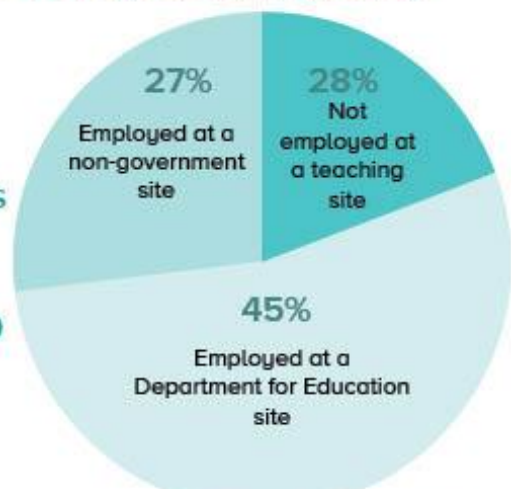


1 471 teachers transitioned to full registration during 2019-2020



This shows the location of all teachers registered in South Australia

**9 772** renewal applications received during 2019 - 2020



Snapshot as at 30 June 2020

## Professional Leadership

### Prepare beginning teachers

The Board is responsible for the accreditation of all initial teacher education (ITE) programs offered by South Australian higher education institutions for the purposes of registration, and for regulating the teaching profession in South Australia.

Accreditation in South Australia is part of a nationally consistent approach which aims to ensure all ITE programs are of high quality and that all teacher education student graduates meet the [Australian Professional Standards for Teachers](#) at the 'Graduate' career stage.

During this reporting period the Board:

- accredited one new ITE program
- approved variations to three ITE programs
- commenced accreditation of eleven ITE programs
- enabled rapid adjustments to program accreditation in the COVID-19 context
- assisted in four Teaching Performance Assessments (TPAs) being assessed by the Expert Advisory Group (EAG).

COVID-19 impacted on program delivery of the four ITE providers\* in South Australia, particularly the mode of program delivery and the availability of professional experience placements in schools. The Board worked quickly with the providers in early April 2020, to approve variations in program accreditation that enabled flexible delivery of programs whilst still maintaining academic integrity.

The Board holds regular on-campus information sessions for final year ITE students to guide them through the registration process and requirements. In response to the national review of teacher registration and in order to strengthen relationships with students early in their programs, the sessions focus on the Australian Professional Standards for Teachers and the professional responsibilities of registered teachers. Sessions are also held during the year at various locations to explain the transition process for graduate teachers to move from provisional to (full) registration.

The Board also works in partnership with teacher employers to deliver workshops that equip mentor teachers with best practice tools to guide new teachers in their transition from Provisional to (full) Registration (TPR). Professional Standards staff are members of a national working group working toward achieving consistency of the TPR process across all jurisdictions.

During this reporting period, the Board conferred and collaborated with the Australian Institute for Teaching and School Leadership (AITSL), Australasian Teacher Regulatory Authorities (ATRA) and ITE providers to implement the 2018 nationally consistent accreditation of ITE programs, standards and procedures. This included all providers submitting their TPAs for consideration by the AITSL EAG.

The Board also worked with AITSL in developing annual reporting, stage two accreditation, standard setting, revised accreditation guidelines and benchmarking initiatives as we move towards national consistency in the accreditation process.



## Support experienced teachers

The Board conducted a survey with teachers who did not renew their teacher registration in 2020. Approximately 27% of non-renewing teachers responded providing important information to shape future registration requirements.

The Board conducts regular stakeholder sessions at various locations and events for union members, temporary relief teachers, public, Catholic and independent sectors. These sessions provide clarification on professional learning and an opportunity to discuss registration matters.

## Policy & Strategic Development (PSD) Overview

### During this reporting period:

- One program was accredited:
  - *Bachelor of Secondary Education (Honours) – University of South Australia.*
- Three variations to existing programs were approved:
  - *Religious Education (Catholic Studies) – University of South Australia*
  - *Master of Teaching (Early Childhood, Primary & Secondary) – University of South Australia*
  - *Bachelor of Teaching (Middle) / Bachelor of Business Management – University of Adelaide.*
- COVID 19 variations were submitted by four ITE providers.
- Eleven programs commenced stage 1 accreditation:
  - *Tabor Adelaide (six programs)*
  - *Flinders University (five programs)*
- Four TPAs were submitted to the EAG, comprising academics with expertise in tertiary student assessment.

### Involvement with projects at the National Level:

- Executive Officer Working Groups to revise stage 1 and 2 ITE Guidelines for the accreditation of initial teacher education in Australia.
- AITSL accreditation standard setting workshops to ensure national consistency with judgments made by ITE accreditation panels.
- Stage 1 and 2 training for ITE panellists.
- Steering Group for Provisional to (full) Registration Project - to support national consistency of judgements in the decision-making process.
- Annual Reporting on the performance of ITE programs.
- AITSL High Quality Professional Learning (HQPL) on-line community scoping workshops.

### Information sessions:

- The project officers delivered sessions to pre-service teachers across the year levels of their study with all four\* South Australian ITE providers.
- New sessions commenced with South Australian based pre-service teachers enrolled with an interstate on-line ITE provider and are ongoing.
- Transitioning to (full) Registration workshops were delivered to provisionally registered teachers at Gowrie SA.
- The project officers collaborated with the Department for Education to deliver evaluator workshops regarding Transitioning to (full) Registration.
- The project officers collaborated with the Association of Independent Schools of SA to deliver workshops for principals.

### Audits

- Transition to (full) Registration - TPR Audit
  - *1,512 applications processed between 1 July 2019 and 30 June 2020*
  - *Approximately 160 applications audited – 11 %.*
- Professional Learning
  - *290 teachers had their professional learning audited for the 2019-2020 renewal period.*

### Non-renewal survey

Each year teachers not renewing their registration are invited to complete a survey. The purpose of this survey is to identify reasons for non-renewal together with particular demographic information not collected by the TRB. A total of 1,270 teachers were invited to complete the survey with 344 (27%) teachers participating.

\* University of South Australia, University of Adelaide, Tabor Adelaide, Flinders University

## Professional Conduct or Capacity to Teach

Suitability to teach encompasses both professional conduct and capacity, i.e. the behaviour of teachers, as well as the fitness of teachers to perform their role.

The Board receives notifications regarding teachers from a range of sources including:

- self-notifications
- complaints
- employer notifications
- South Australia Police (SAPOL)
- Director of Public Prosecutions (DPP)
- Central Assessment Unit (CAU), Department of Human Services
- results of Nationally Coordinated Criminal History Checks (NCCHC).

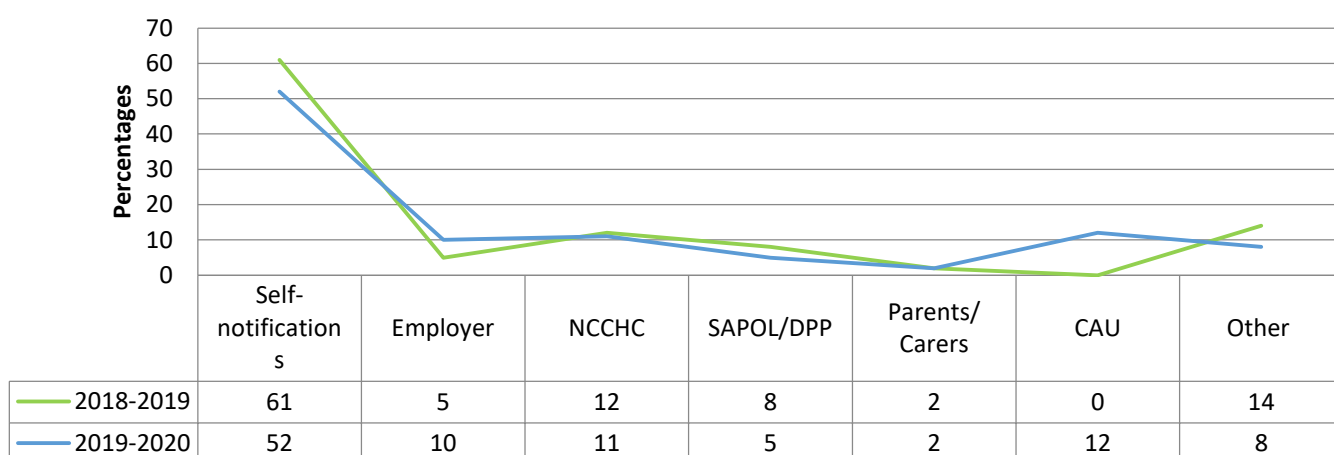
When a notification is received, a thorough assessment is conducted and serious matters are referred for further detailed investigation. In the current reporting period 287 notifications were reported to the Board (refer Sources of Notifications below).

The Board can inquire into any notification that provides evidence a registered teacher may be seriously incompetent; has engaged in unprofessional conduct; is unfit to teach; or their capacity to teach is seriously impaired by an illness or disability affecting their behaviour or competence as a teacher.

The Board will not investigate where a notification is frivolous or vexatious, is not supported by evidence, or is not within the Board's jurisdiction.

In addition, the Board is monitoring a number of teachers with conditions imposed on their registration as a result of a formal hearing by the Board or by consent.

### Sources of Notifications



### **Self-notifications**

On application for registration or renewal of registration all teachers are required to declare to the Board any information that may have bearing on their professional conduct as a teacher and/or their capacity to teach.

### **Employer**

Employers must notify the Board of the dismissal or resignation of a teacher following allegations of unprofessional conduct. Employers must also notify the Board if they have reason to believe a teacher's capacity to teach is seriously impaired by an illness or disability affecting their behaviour or competence as a teacher.

### **Nationally Coordinated Criminal History Check (NCCHC)**

On application for registration and renewal of registration a NCCHC is conducted by the Board with the consent of the applicant.

### **South Australia Police (SAPOL) / Director of Public Prosecutions (DPP)**

The Board has arrangements with SAPOL and the DPP, in accordance with *Teachers Registration and Standards Act 2004* (the Act), regarding the provision of information relative to a person's fitness to be or continue to be a registered teacher. In instances where a teacher is charged with a prescribed offence under section 12A of the *Teachers Registration and Standards Regulations 2016* (the Regulations) the Registrar, in accordance with section 34A of the Act may suspend the registration of a teacher or vary the conditions of the teacher's registration (including by imposing conditions).

### **Parents/Carers**

The Board receives notifications from parents and carers. These are carefully evaluated by the Registrar to determine appropriate action.

### **Central Assessment Unit (CAU)**

In accordance with the *Child Safety (Prohibited Persons) Act 2016* the Board receives requests for information held by the Board from the Registrar of the CAU relative to specific matters / allegations.

### **Other**

This includes any source, other than those covered in the above categories, and includes complaints from members of the public, colleagues and interstate regulatory authorities.

## **Section 24A Automatic cancellation of registration of prohibited person**

On 1 July 2019, the CSPP Act commenced operation. Section 15 of the CSPP Act sets out those persons who are prohibited from working with children. Consequential amendments to the Act also came into effect on 1 July 2019. Section 24A of the Act provides for the automatic cancellation of registration of prohibited persons. During the reporting period, five teachers had their teacher registration cancelled in accordance with section 24A of the Act.

## **Section 34A – Suspension of teacher’s registration where charged with certain offences**

During the reporting period the Registrar suspended the registration of ten teachers in accordance with section 34A(1)(a) of the Act following receipt of information that the teacher had been charged with a prescribed offence(s) set out in section 12A of the Regulations.

During the reporting period the Board conducted five suspension reviews pursuant to section 34A(2) of the Act. At the conclusion of each review, a Sub-Committee of the Board resolved to confirm suspension of the teacher’s registration as imposed by the Registrar pursuant to section 34A(1)(a) of the Act.

## **Matters before the Board**

### **Admissions Hearings**

The Board conducted thirteen hearings under Part 5 of the Act in relation to applicants who did not hold the requisite qualifications and/or experience as prescribed in the Act or Regulations.

Applications:

- Eight applications were received from new or formerly registered applicants.
- Two applications were from applicants who held restricted registration at the time of applying.
- Two were for renewal of provisional registration (with conditions).
- One was an application to renew provisional registration where the registrant had not obtained the necessary experience to transition from provisional to full registration.

Outcomes:

- One applicant was granted the renewal of their provisional registration with conditions.
- One applicant was granted the renewal of their provisional registration.
- One applicant was granted renewal of their provisional registration and an extension of time to transition to full registration.
- Four applicants were granted provisional registration with conditions.
- One applicant was refused registration.
- Five applicants were granted provisional registration.

## **Fitness and propriety**

The Board conducted nine disciplinary inquiries under Part 7 of the Act and one admissions hearing under Part 5 of the Act in relation to fitness and propriety issues during the reporting period.

### **Inquiries – Part 7**

One of the methods in which the Board ensures that only fit and proper persons are, or continue to be, registered as teachers is by investigating allegations of unprofessional conduct against teachers to determine whether there is proper cause for disciplinary action.

Proceedings commence when a formal complaint is lodged before the Board by the Registrar or on the Board's own motion. There were nine inquiries conducted pursuant to Part 7, Section 35 of the Act to determine whether the conduct of a teacher constitutes proper cause for disciplinary action.

**A formerly registered teacher** was found guilty of unprofessional conduct. She was disqualified from being a registered teacher until the fulfilment of specified conditions relating to her assessment and treatment by Drug and Alcohol Services South Australia.

- She was stopped by police on three separate occasions between 2014-2018 and following testing returned positive results for driving whilst illicit drugs were present in her oral fluid.

**A formerly registered teacher** was found guilty of unprofessional conduct (being both disgraceful and improper conduct) and that he was not a fit and proper person to be registered as a teacher. He received a reprimand and was disqualified from being a registered teacher on a permanent basis.

- He engaged in sexually explicit conversations and conduct online with people he knew, or believed, to be of school age. He also frequented and accessed websites which contained offensive material said to involve teenagers.

**A formerly suspended teacher** applied to have his suspension lifted and to be re-admitted to the Register of Teachers. He had complied with the conditions previously imposed and the minimum period of suspension had passed. His suspension was lifted, the conditions were revoked and he was readmitted to the Register of Teachers.

- His suspension resulted from actions as a teacher in the United Kingdom, whereby he was disciplined in the United Kingdom for engaging in inappropriate electronic communication with a female student; which he failed to declare to the Board.

**A formerly registered teacher** was found guilty of unprofessional conduct and that he was not a fit and proper person to be a registered teacher. He was disqualified from being a registered teacher until the fulfilment of specified conditions relating to blood testing for alcohol consumption and the provision of psychiatric reports.

- He was found to have been in breach of conditions imposed on his registration and found to have made false and/or misleading statements to his medical practitioners and the Board regarding his use of alcohol.

**A formerly registered teacher** was found guilty of unprofessional conduct. She was disqualified from being a registered teacher until further order.

- She entered a plea of guilty in the Adelaide Magistrates Court to one count of aggravated assault against her then partner. It was alleged the teacher held a knife above the head of her domestic partner. Her partner intercepted and disarmed her – no injuries were received.

**A registered teacher** was found guilty of unprofessional conduct (being both disgraceful and improper conduct) and that she was not a fit and proper person to be registered as a teacher. She received a reprimand; her registration was cancelled with immediate effect and she was disqualified from being a registered teacher until further order.

- On one occasion she kissed a student at a nightclub. On another occasion she engaged in intimate kissing and touching with another student at a nightclub.

**A formerly registered teacher** was found guilty of unprofessional conduct (being both disgraceful and improper conduct). He was disqualified from being a registered teacher on a permanent basis.

- He engaged in extensive inappropriate electronic communication with a student.

**A registered teacher** was found guilty of unprofessional conduct (being improper conduct). He received a reprimand and had conditions imposed upon his registration requiring him to submit to random blood testing for alcohol consumption and to provide regular psychological reports.

- He had previously been found guilty by the Board of unprofessional conduct relating to his misuse of alcohol and had conditions imposed upon his registration relating to the provision of regular reports from his treating health professional(s). Subsequent to this finding he committed a further offence of Drive With Excess Blood Alcohol and Contravene Condition of Probationary Licence.

**A formerly registered teacher** was disqualified from being a registered teacher until further order.

- He made inappropriate remarks to female students and took opportunities to interact with a female student at her place of work, outside the scope of the student/teacher relationship.

The Inquiry was held during the reporting period; the decision date was 21 August 2020.

### **Admissions Hearings – Part 5 – Fitness and Propriety**

There was one hearing held regarding an applicant's eligibility for registration pursuant to Part 5 of the Act in relation to fitness and propriety.

The Board must determine if a person is "fit and proper" to be registered as a teacher. "Fit and proper" is a legal term that has been used for over 100 years. The Board must be satisfied that a teacher is honest, competent, knowledgeable, skilful and is of good character.

**An applicant for registration** disclosed he had been convicted of the offence 'Obtaining Benefit by Dishonest Means' in 2012.

- He was unable to satisfy the Board that he was a "fit and proper person" to be admitted to the Register of Teachers.

### **Work health and safety/injury management**

There was one workplace injury / incident reported during this reporting period.

The Board negotiated and entered into a *Memorandum of Administrative Arrangement – Work Injury Services* with the Department of Treasury and Finance for a term of 1 July 2018 to 30 June 2020. This has been extended for the term of 1 July 2020 to 30 June 2021.

### **Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
As of 30 June 2019, one untenured person was employed as the Registrar on a South Australian Executive Service contract at the SES010 level. This contract expired on 28 February 2020.	1
The current Registrar is contracted from 1 March 2020 until 1 January 2023 at the SAES 2 level.	1

Data for previous years is available [here](#).

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.



## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is derived from audited statements of the Auditor-General's Department. Full audited financial statements for 2019-20 are attached to this report.

The fees paid by teachers fund the operation of the Board with no financial support from external sources, including South Australian or Commonwealth Governments, other than reimbursement of expenditure incurred. Financial sustainability is critical for the Board with prudent financial modelling over a three-year period, aligning with the registration cycle for teachers.

<b>Statement of Comprehensive Income</b>	<b>2019-20 Budget</b>	<b>2019-20 Actual</b>	<b>Variation</b>	<b>2018-19 Actual</b>
	<b>\$000s</b>	<b>\$000s</b>	<b>\$000s</b>	<b>\$000s</b>
Expenses	5,121	4,599	522	4,545
Revenues	4,115	4,216	101	4,324
<b>Net result</b>	<b>(1,006)</b>	<b>(383)</b>	<b>623</b>	<b>(221)</b>
<b>Total Comprehensive Result</b>	<b>(1,006)</b>	<b>(383)</b>	<b>623</b>	<b>(221)</b>

<b>Statement of Financial Position</b>	<b>2019-20 Actual</b>	<b>2018-19 Actual</b>
	<b>\$000s</b>	<b>\$000s</b>
Current assets	10,132	10,429
Non-current assets	411	420
<b>Total assets</b>	<b>10,543</b>	<b>10,849</b>
Current liabilities	508	449
Non-current liabilities	1,181	1,163
<b>Total liabilities</b>	<b>1,689</b>	<b>1,612</b>
<b>Net assets</b>	<b>8,854</b>	<b>9,237</b>
<b>Equity</b>	<b>8,854</b>	<b>9,237</b>

## Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken and the actual payments made for work undertaken during the financial year.

### Contractors with a contract value below \$10,000

Consultancies	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$38,000

### Contractors with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Australian Criminal Intelligence Commission (ACIC)	Controlled access to National Police Checking Service (NPCS) to conduct 11,206 Nationally Coordinated Criminal Record Checks	\$257,700
Frontier Software	Provide payroll services for TRB employees	\$20,050
Orion	ICT Maintenance and support services in relation to core operating system Microsoft CRM	\$36,000
Loftus IT Services	ICT Maintenance and support services in relation to ICT infrastructure and security compliance	\$89,000
	Total	\$402,750

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

## Risk management

### Fraud detected in the agency

Category/nature of fraud	Number of instances
There were no instances of fraud in this reporting period.	Zero

*NB: Fraud reported includes actual and reasonably suspected incidents of fraud.*

### Strategies implemented to control and prevent fraud

The risk of fraud, corruption and other criminal conduct, misconduct and maladministration within the Board is systematically identified, analysed and evaluated on a regular basis, consistent with the Board's Risk Management Framework.

Each business unit develops and tailors internal controls and systems that are appropriate for their operations and risk profile.

The following is a summary of prevention activities currently in place:

- all employees have completed the Department of the Premier and Cabinet 'Code of Ethics Awareness' program.
- the TRB has adopted the South Australian Public Sector Fraud and Corruption Control Policy.
- promotion of established systems to staff and awareness development including:
  - maintain effective system of internal controls.
  - established policy, procedure and register for the 'Receipt of Gifts, Benefits and Favours'.
- periodic sessions with employees to raise awareness of legislated ethical obligations.
- risk assessments embedded into daily operations and projects.
- employment screening upon employment and at regular intervals.
- employee exit procedures and checks.
- employee assistance program in place with an external provider.
- regular review of financial management policies and procedures.
- maintain effective procurement governance framework with periodic audits.

Data for previous years is available [here](#).

## **Public interest disclosure**

The Board has appointed a responsible officer for the purposes of the *Public Interest Disclosure Act 2018*(PID), pursuant to section 7 of the *Public Sector Act 2009*.

There have been zero instances of disclosure of public interest information to a responsible officer of the Board under the PID during the 2019-20 year.

Data for previous years is available [here](#).

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## **Public complaints**

### **Number of public complaints reported**

There have been no public complaints received during the reporting period.

Data for previous years is available [here](#).

## **Appendix: Audited financial statements 2019-20**

# **FINANCIAL STATEMENTS**

for the year ended  
30 June 2020

TEACHERS REGISTRATION BOARD OF  
SOUTH AUSTRALIA



Our ref: A20/238

25 September 2020

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Dr J Lomax-Smith  
Presiding Member  
Teachers Registration Board of South Australia  
PO Box 3649  
Rundle Mall  
ADELAIDE SA 5000

Dear Lomax-Smith

**Audit of Teachers Registration Board of South Australia for the year to 30 June 2020**

We have completed the audit of your accounts for the year ended 30 June 2020. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letter recommending you address identified weaknesses.

**1 Independent Auditor's Report**

We are returning the financial statements for Teachers Registration Board of South Australia, with the Independent Auditor's Report. This report is unmodified. The *Public Finance and Audit Act 1987* allows me to publish documents on the Auditor-General's Department website. The enclosed Independent Auditor's Report and accompanying financial statements will be published on that website on Tuesday, 13 October 2020.

**2 Audit management letter**

During the year, we sent you an audit management letter detailing the weaknesses we noted and improvements we considered you need to make.

We have received responses to our letter and will follow these up in the 2020-21 audit.

### **What the audit covered**

Our audits meet statutory audit responsibilities under the Public Finance and Audit Act 1987 and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- expenditure
- payroll
- cash.

We concluded that the financial report was prepared in accordance with the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely



Andrew Richardson  
**Auditor-General**

enc



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## To the Presiding Member Teachers Registration Board of South Australia

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 18 (2) of the *Teachers Registration and Standards Act 2004*, I have audited the financial report of the Teachers Registration Board of South Australia (the Board) for the financial year ended 30 June 2020.

### Opinion

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Teachers Registration Board of South Australia as at 30 June 2020, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the *Teachers Registration and Standards Act 2004* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Presiding Member, Registrar and Manager, Corporate Services.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and 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 Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants* (including Independence Standards) have been met.

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



## **Responsibilities of the Registrar and the members of the Board for the financial report**

The Registrar is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

The members of the Board are responsible for overseeing the entity's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of Teachers Registration Board of South Australia for the financial year ended 30 June 2020.

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 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.

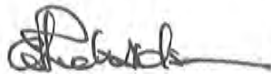
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- 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 Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Registrar

- 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.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Registrar and the Board about, 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 the audit.



Andrew Richardson  
**Auditor-General**  
25 September 2020

## CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the attached general purpose financial statements for the Teachers Registration Board of South Australia (the Board):

- comply with relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Board; and
- present a true and fair view of the financial position of the Board as at 30 June 2020 and the results of its operation and cash flows for the financial year.

We certify that the internal controls employed by the Board for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period



**Jane Lomax-Smith**  
**Presiding Member**

24 September 2020



**Leonie Paulson**  
**Registrar**

24 September 2020



**Cathy Lewis**  
**Manager, Corporate Services**

24 September 2020

## STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2020

	Note No.	2020 \$'000	2019 \$'000
<b>Expenses</b>			
Employee and staff benefits expenses	2.3	3,287	3,237
Supplies and services	3.1	1,180	1,195
Depreciation and amortisation expense	3.2	132	113
<b>Total expenses</b>		<b>4,599</b>	<b>4,545</b>
<b>Income</b>			
Fees and charges	4.1	4,127	4,169
Interest revenues		53	146
Other income	4.2	36	9
<b>Total income</b>		<b>4,216</b>	<b>4,324</b>
<b>Net result</b>		<b>(383)</b>	<b>(221)</b>
<b>Total comprehensive Income</b>		<b>(383)</b>	<b>(221)</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

# STATEMENT OF FINANCIAL POSITION

As at 30 June 2020

	Note No	2020 \$'000	2019 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	10,108	10,383
Receivables	6.2	24	46
<b>Total current assets</b>		10,132	10,429
<b>Non-current assets</b>			
Property, plant and equipment	5.1	59	108
Intangible assets	5.2	351	310
Receivables	6.2	1	2
<b>Total non-current assets</b>		411	420
<b>Total assets</b>		10,543	10,849
<b>Current liabilities</b>			
Employee and staff benefits	2.4	301	267
Payables	7.1	207	182
<b>Total current liabilities</b>		508	449
<b>Non-current liabilities</b>			
Employee and staff benefits	2.4	1,073	1,058
Payables	7.1	108	105
<b>Total non-current liabilities</b>		1,181	1,163
<b>Total liabilities</b>		1,689	1,612
<b>Net Assets</b>		8,854	9,237
<b>Equity</b>			
Retained earnings		8,854	9,237
<b>Total Equity</b>		8,854	9,237
<b>The total equity is attributable to the SA Government as owner</b>			
Unrecognised contractual commitments	9.1		
Contingent assets and liabilities	9.2		

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

## STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2020

	Retained earnings \$'000
<b>Balance at 30 June 2018</b>	9,458
<b>Total comprehensive result for 2018-19</b>	(221)
<b>Balance at 30 June 2019</b>	9,237
<b>Total comprehensive result for 2019-20</b>	(383)
<b>Balance at 30 June 2020</b>	8,854

**All changes in equity are attributable to the SA Government as owner**

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

# STATEMENT OF CASH FLOWS

For the year ended 30 June 2020

	Note No.	2020 \$'000	2019 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash outflows</b>			
Employee and staff benefit payments		(3,222)	(3,088)
Payments for supplies and services		(1,303)	(1,457)
<b>Cash used in operations</b>		<b>(4,525)</b>	<b>(4,545)</b>
<b>Cash inflows</b>			
Fees and charges		4,127	4,169
Interest received		63	147
Other receipts		36	11
GST recovered from the ATO		148	141
<b>Cash generated from operations</b>		<b>4,374</b>	<b>4,468</b>
<b>Net cash used in operating activities</b>		<b>(151)</b>	<b>(77)</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		-	-
Purchase of intangible assets		(124)	(99)
<b>Cash used in investing activities</b>		<b>(124)</b>	<b>(99)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(275)</b>	<b>(176)</b>
<b>Cash and cash equivalents at the beginning of the period</b>		<b>10,383</b>	<b>10,559</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>10,108</b>	<b>10,383</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

NOTES TO  
AND  
FORMING PART  
OF THE FINANCIAL  
STATEMENTS



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## 1. About the Teachers Registration Board of South Australia

The Teachers Registration Board (the Board) is an independent statutory authority established under the *Teachers Registration and Standards Act 2004* (the Act) and the *Teachers Registration and Standards Regulations 2016* (the Regulations) to regulate the teaching profession. The object of the Act is to establish and maintain a teacher registration system and professional standards for teachers to safeguard the public interest in the teaching profession whose members are competent educators and fit and proper persons to have care of children.

The functions of the Board are stated in Section 6 of the Act:

- a) To administer the provisions of the Act for the regulation of the teaching profession;
- b) To promote the teaching profession and professional standards for teachers;
- c) To confer and collaborate with teacher education institutions with respect to the appropriateness for registration purposes, of teacher education courses;
- d) To confer and collaborate with teacher employers, the teaching profession, teacher unions or other organisations and other bodies and persons with respect to requirements for teacher registration and professional and other standards for teachers;
- e) To confer and collaborate with other teacher regulatory authorities to ensure effective national exchange of information and promote uniformity and consistency in the regulation of the teaching profession within Australia and New Zealand; and
- f) To keep the teaching profession, professional standards for teachers and other measures for the regulation of the profession under review and to introduce change or provide advice to the Minister of Education as appropriate.

The Board does not control any other entity and has no interests in unconsolidated structured entities. The Board has not entered into any contractual arrangements that involve the sharing of control or significant influence over another entity.

### 1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards with reduced disclosure requirements.

For the 2019-20 financial statements the department adopted AASB 15 – Revenue from Contracts with Customers, AASB 16 – Leases and AASB 1058 – Income of Not-for-Profit Entities. Further information is provided in note 8.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

## **1.2. Workers compensation**

The Board is self-insured for workers compensation purposes. The Board is responsible for the payment of workers compensation claims. For the period from 1 July 2019 to 30 June 2020, the Board has received one workers compensation claim.

A provision for workers compensation liabilities has not been included as there are no approved claims or outstanding liabilities as at 30 June 2020. Detail about the contingent liability is provided in note 9.2.

## **1.3. Impact of COVID-19 pandemic on the Board**

The COVID-19 pandemic has impacted on the operations of the Board and the impacts are included under note 9.3.

Where possible staff were provided with ability to work from home and the Board has been able to maintain all critical services. Income was not impacted, and the impact on expenditure was immaterial, noting some additional resourcing for sanitation, safe distancing requirements and support for re-direction of ICT equipment to permit staff work off-site to continue. In addition, some limited external resourcing was obtained to ensure capability of a "Teams" function to permit staff inter-connectedness and enable conduct panel hearings.

## **2. Employee and staff benefits**

### **2.1. Key management personnel**

The Board is an independent statutory authority established under the *Teachers Registration and Standards Act 2004* (the Act) and is a wholly owned entity of the Crown.

Key management personnel of the Board include the Minister for Education, the Registrar and Board and Deputy members of the Board who have responsibility for the strategic direction and management of the board. Total compensation for the Board's key management personnel was \$295,000 in 2019 - 20 and \$305,000 in 2018-19.

The compensation disclosed in this note excludes salaries and other benefits the Minister for Education receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

## 2.2. Board and committee members

### Members during the 2020 financial year were:

#### Board members

Jane Lomax-Smith - Presiding Member

Mardi Barry\*

Belinda Radcliffe\* (resigned 2 June 2020)

Robert Woodbury\*

Joanne Hill

Colleen Tomlian\*

David Coulter\*

Patricia Cavanagh\*

Lynda MacLeod

Bruno Vieceli

Bernadine Bourne

David Freeman

Julie Clark

Ksharmra Brandon\* (resigned 25 May 2020)

Marina Elliott\* (appointed 18 June 2020)

Kate Cameron

Fiona Brady

#### Deputy Board members

Leona Graham\*

Melissa White\* (appointed 25 July 2019)

Peter Ryan

Shoma Roy\*

Geeta Verma\*

Marian Nayda\*

Karen Roberts\*

Meredith Beck

Michael Kenny

Michael Francis

Anthony Haskell

Graham Hardy (resigned 9 August 2019)

Victoria Whittington (appointed 19 September 2019)

Ian Lamb\*

Monique Russell

David Caruso

On 30 January 2020, the tenure of all members and deputy members was extended for 12 months. The tenure of all members and deputy members expires on 30 March 2021.

The total value of remuneration paid or payable to eligible Board members, deputy Board members or their nominating organisations during the year was \$60,000 (\$67,000). This amount comprised sitting fees for Board attendance including Initial Teacher Education accreditation panels and disciplinary hearings, as well as a total of \$3,000 (\$5,000) paid to superannuation plans for eligible Board members.

As part of these arrangements, legal fees paid to two Board members appointed in their legal capacity during the year was \$6,000 (\$6,000). These legal fees were charged at an hourly rate approved by the Commissioner for Public Employment.

\* In accordance with the Department of Premier and Cabinet Circular No. 16, government employees did not receive any remuneration for board/committee duties during the financial year.

### **Board and committee remuneration**

<b>The number of members whose remuneration received falls within the following bands during the financial year:</b>	<b>2020</b>	<b>2019</b>
\$0 - \$19,999	16	15
<b>Total number of members</b>	<b>16</b>	<b>15</b>

### **2.3. Employee and staff benefits expenses**

	<b>2020 \$'000</b>	<b>2019 \$'000</b>
Salaries and wages	2,471	2,268
Long service leave	37	155
Annual leave	216	200
Skills and experience retention leave	16	17
Employee and staff on-costs – superannuation	285	267
Employee and staff on-costs – other	117	142
Board and committee fees	60	67
Other employee and staff related expenses	85	121
<b>Total employee and staff benefits expenses</b>	<b>3,287</b>	<b>3,237</b>

Employee and staff benefits expenses include all costs related to employment including wages and salaries, non-monetary benefits and leave entitlements. These are recognised when incurred.

In addition to those directly employed by the Board during 2019 – 2020, there were two staff members nominally employed by the Department for Education. The Board reimbursed the Department for Education for both of these staff members.

The superannuation employment on-cost charge represents the Board's contributions to superannuation plans in respect of current services of current employees.

The amount charged to the Statement of Comprehensive Income represents the contributions made by the Board direct to the superannuation fund for Board members, the Board's employees and also through the Department for Education to the superannuation plan in respect of current services of Department for Education staff.

## Executive remuneration

	2020 No	2019 No
The number of employees and staff whose remuneration received or receivable falls within the following bands:		
\$151 000 to \$154 000	1	-
\$154 001 to \$174 000	1	-
\$234 001 to \$254 000*	-	1
<b>Total number of employees and staff</b>	<b>2</b>	<b>1</b>

\*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2018-19.

The total remuneration received by those employees for the year was \$324,000 (\$238,000).

The table includes Board employees and staff who received remuneration equal to or greater than the base executive remuneration level during the year.

The contract for the outgoing Registrar expired on 28 February 2020. The incumbent commenced with the Board on 29 February 2020 and, due to the pro-rata salary, the incumbent salary was outside of the executive remuneration bands.

## 2.4. Employee and staff benefits liability

	2020 \$'000	2019 \$'000
<b>Current</b>		
Accrued salaries and wages	48	27
Annual leave	219	200
Purchase leave	2	13
Skills and experience retention leave	17	14
Long service leave	15	13
<b>Total current employee and staff benefits</b>	<b>301</b>	<b>267</b>
<b>Non-current</b>		
Long service leave	1,073	1,058
<b>Total non-current employee and staff benefits</b>	<b>1,073</b>	<b>1,058</b>
<b>Total employee and staff benefits</b>	<b>1,374</b>	<b>1,325</b>

These benefits accrue for employees and staff as a result of services provided up to the reporting date that remain unpaid. Long-term employee and staff benefits are measured at present value and short-term employee and staff benefits are measured at nominal amounts.

## Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

### 2.5. Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Details about the measurement of long service leave liability is provided as note 10.1.

## 3. Expenses

### 3.1. Supplies and services

	2020 \$'000	2019 \$'000
Accommodation and cleaning	285	278
Information technology expenses	244	227
Insurance	10	9
Minor works, maintenance and equipment	16	3
Postage and courier expenses	33	33
Printing, stationery and office consumables	35	41
Professional fees	27	21
Telecommunications	39	47
Sundry operating expenses	45	29
Criminal history checks	273	269
Legal costs	162	204
Promotions, research and sponsorship	11	34
<b>Total supplies and services</b>	<b>1,180</b>	<b>1,195</b>

The Board's accommodation is provided by the Department of Planning, Transport and Infrastructure (DPTI) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. MoAA do not meet the definition of lease set out in AASB 16.

In prior years expenses associated with MoAA have been classified as operating lease payments. Expenses associated with MoAA have been re-classified as accommodation expenses for both the current year and the comparative. A further detail about this re-classification is set out in note 8.1.

The total supplies and services amount disclosed includes GST amounts not recoverable from the ATO due to the Board not holding a tax invoice or payments relating to third party arrangements.

### 3.2. Depreciation and amortisation

	2020 \$'000	2019 \$'000
<b>Depreciation and amortisation</b>		
Plant and equipment	3	4
Accommodation improvements	46	47
Intangible assets	83	62
<b>Total depreciation and amortisation</b>	132	113

All non-current assets with a limited useful life, are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Accommodation improvements are capitalised as an asset and depreciated over the remaining term of the accommodation or estimated useful life of the improvement, which is shorter.

#### Useful life

Depreciation and amortisation are calculated on a straight-line basis and are calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Plant and equipment	1-7 years
Computer software	5 years
Accommodation improvements	Life of MoAA

#### Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

### 4. Income

#### 4.1. Fees and charges

	2020 \$'000	2019 \$'000
Regulatory fees	3,837	3,876
Other fees and charges	290	293
<b>Total fees and charges</b>	4,127	4,169

Revenues from fees and charges are recognised upon receipt by the Board.

Registration is for a three-year period. There is an uneven distribution of teachers due to renew in any given year which impacts on the revenue collection.



## 4.2. Other income

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Other income	36	9
<b>Total other income</b>	<b>36</b>	<b>9</b>

The Board received salary reimbursement from the Australian Institute for Teaching and School Leadership (AITSL) in 2018-19 and 2019-20 for the Registrar to be a member of the expert panel to facilitate a national review of teacher registration.

In 2019 – 20, the Board received project funding from AITSL to assist with the implementation of the strategy for all of the “One Teaching Profession” recommendations, and for one AITSL project being a review of provisional to full teacher registration. The Board received a small number of FOI applications and associated administrative fees during 2019-20.

## 5. Non-financial assets

### 5.1. Property, plant and equipment

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Accommodation improvements</b>		
Accommodation improvements at fair value	579	579
Accumulated depreciation at the end of the period	(520)	(474)
<b>Total accommodation improvements</b>	<b>59</b>	<b>105</b>
<b>Plant and equipment</b>		
Plant and equipment at cost (deemed fair value)	120	120
Accumulated depreciation at the end of the period	(120)	(117)
<b>Total plant and equipment</b>	<b>-</b>	<b>3</b>
<b>Total property, plant and equipment</b>	<b>59</b>	<b>108</b>

Property, plant and equipment with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Property, plant and equipment is recorded at fair value. Detail about the Board’s approach to fair value is set out in note 10.2.

### Impairment

Property, plant and equipment have not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity and are subject to regular revaluation.

## Reconciliation 2019-20

	Accommodation improvements	Plant and equipment	Total
	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2019</b>	<b>105</b>	<b>3</b>	<b>108</b>
Additions	-	-	-
Transfer from WIP	-	-	-
Depreciation and amortisation	(46)	(3)	(49)
<b>Carrying amount at 30 June 2020</b>	<b>59</b>	<b>-</b>	<b>59</b>

## 5.2. Intangible assets

	2020 \$'000	2019 \$'000
Computer software	1,469	1,342
Accumulated amortisation	(1,187)	(1,104)
<b>Total computer software</b>	<b>282</b>	<b>238</b>
Work in progress	69	72
<b>Total intangible assets</b>	<b>351</b>	<b>310</b>

Intangible assets are measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition criteria and when the amount of expenditure is greater than or equal to \$10,000.

The work in progress relates to the implementation of the Working with Children Check (WWCC) Application Programming Interface (API) for \$69,000. The project is scheduled to be completed in early 2020-21.

## Reconciliation 2019-20

	Work in Progress	Computer software	Total
	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2019</b>	<b>72</b>	<b>238</b>	<b>310</b>
Additions	69	55	124
Transfer from WIP	(72)	72	-
Depreciation and amortisation	-	(83)	(83)
<b>Carrying amount at 30 June 2020</b>	<b>69</b>	<b>282</b>	<b>351</b>

## 6. Financial assets

### 6.1. Cash and cash equivalents

	2020 \$'000	2019 \$'000
Deposits with the Treasurer	10,107	10,382
Imprest account/ cash on hand	1	1
<b>Total cash and cash equivalents</b>	<b>10,108</b>	<b>10,383</b>

The Teachers Registration Board has one deposit account with the Treasurer which is a general operating account. The Board earns interest on its deposits with the Treasurer.

### 6.2. Receivables

	2020 \$'000	2019 \$'000
<b>Current</b>		
Prepayments	10	19
Accrued revenues	1	11
GST input tax recoverable	13	16
<b>Total current receivables</b>	<b>24</b>	<b>46</b>
<b>Non-current</b>		
Prepayments	1	2
<b>Total non-current receivables</b>	<b>1</b>	<b>2</b>
<b>Total receivables</b>	<b>25</b>	<b>48</b>

## 7. Liabilities

Employee and staff benefits liabilities are disclosed in note 2.4

### 7.1. Payables

	2020 \$'000	2019 \$'000
<b>Current</b>		
Trade payables	132	120
Accrued expenses	28	23
Employee and staff on-costs	47	39
<b>Total current payables</b>	<b>207</b>	<b>182</b>
<b>Non-current</b>		
Employee and staff on-costs	108	105
<b>Total non-current payables</b>	<b>108</b>	<b>105</b>
<b>Total payables</b>	<b>315</b>	<b>287</b>

Payables and accruals are raised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represent fair value due to their short-term nature.

The net amount of GST recoverable from the ATO is included as part of payables.

#### Employment on-costs

Employee and staff benefits on-costs include payroll tax and superannuation contributions and are settled when the respective employee and staff benefits that they relate to are discharged.

The Board contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has changed from the 2019 rate (41%) to 42% and the actual cost of superannuation for employees has been used in the on-cost calculation. The net financial effect of the changes in the current financial year is a decrease in the employment on-cost of \$6,000 and staff benefits expense of \$63,000.

## **8. Changes in accounting policy**

### **8.1. AASB 16 Leases**

The Board has accommodation services provided by the Department of Planning, Transport and Infrastructure under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies.

This MoAA does not meet the definition of lease set out either in AASB 16 or in the former standard AASB 117.

Commitments related to accommodation services provided by DPTI are included in Note 9.1.

### **8.2. AASB15 – Revenue from Contracts and Customers and AASB 1058 – Income of Not for Profit Entities**

The TRB has adopted AASB15 – Revenue from Contracts and Customers and AASB 1058 – Income of Not for Profit Entities.

#### **Objective**

AASB15 introduces a 5-step approach to revenue recognition. The objective of AASB 15 is that recognition of revenue depicts the transfer of promised goods or services to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. It provides extensive guidance as to how to apply this revenue recognition approach to a range of scenarios. AASB15 – Revenue from Contracts and Customers replaces AASB 111 – Construction Contracts and AASB 118 – Revenue.

AASB 1058 introduces consistent requirement for the accounting of non-reciprocal transactions by not-for-profit entities, in conjunction with AASB 15. These requirements closely reflect the economic reality of not-for-profit entity transactions that are not contracts with customers. AASB 1058 replaces parts of AASB 1004 – Contributions.

#### **Impact on the 2019 – 2020 financial statements**

The Board has assessed the adoption of AASB 15 and AASB 1058 and it is not expected to have material impact on the timing of recognition of revenue by the Board.

## **9. Outlook**

### **9.1. Unrecognised contractual commitments**

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

Unrecognised contractual commitments are disclosed net of the amount of GST recoverable from, or payable to, the Australian Taxation Office (ATO). If GST is not payable to, or recoverable from, the ATO the commitments and contingencies are disclosed on a gross basis.

## Capital commitments

	2020 \$'000	2019 \$'000
Capital expenditure contracted for at the reporting date but are not recognised as liabilities in the financial report, are payable as follows:		
Within one year	-	19
<b>Total capital commitments</b>	<b>-</b>	<b>19</b>

## Operating accommodation commitments

	2020 \$'000	2019 \$'000
Commitments in relation to operating MoAA arrangement as at the reporting date but not recognised as liabilities are payable as follows:		
Within one year	241	231
Later than one year not longer than five years	62	299
<b>Total operating accommodation commitments</b>	<b>303</b>	<b>530</b>

The Board's MoAA relates to its office accommodation contracted with the Department of Planning, Transport and Infrastructure. The MoAA arrangement ends in September 2021.

## 9.2. Contingent assets and liabilities

The Board has a possible obligation that may require an outflow of resources as a result of a deferred WorkCover claim. As at 30 June 2020 the expenditure to settle the claim is unknown and an estimate is in the range of \$302,000. The claim is expected to be assessed during the 2020 – 2021 financial year.

## 9.3. COVID-19 pandemic outlook for the Board

The COVID-19 pandemic will continue to impact the operations of the Board in 2020-21. The key expected impacts are:

- delays in processing of teacher registration renewal applications with possible “bottlenecks” and short terms employment of temporary staff in high volume or peak periods;
- unknown impact upon teacher registration numbers and revenue; and
- possible increases in equipment purchases for staff and board members to permit work as usual (including panel hearings) in remote application.

#### **9.4. Events after the reporting period**

There were no events after balance date which will materially impact on the financial report.

### **10. Measure and Risk**

#### **10.1. Long service leave liability – measurement**

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 requires the use of the yield on long term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has decreased from 2019 (1.25%) to 2020 (0.75%).

This decrease in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an increase in the reported long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance has decreased the salary inflation rate from 2019 (4%) to 2020 (2.5%) for long term employee benefits.

The unconditional portion of the long service leave provision is classified as current as the Board does not have an unconditional right to defer settlement of the liability for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 10 years of service.

#### **10.2. Fair value**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

#### **Initial recognition**

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

#### **Revaluation**

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

## **Plant and equipment**

All items of plant and equipment had a fair value at the time of acquisition less than \$1.5 million and had an estimated useful life that less than three years. Plant and equipment has not been revalued in accordance with APS 116.D. The carrying value of these items is deemed to approximate fair value.

## **10.3. Financial Instruments**

### **Financial risk management**

Risk management is managed by the Board and risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The Board's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

### **Liquidity risk**

The fees paid by teachers fund the operation of the Board and there is no financial support from external sources, including SA or Commonwealth Governments, other than reimbursement of expenditure incurred. Financial sustainability is critical for the Board with prudent financial modelling over a three-year period, aligning with the registration cycle for teachers.

Refer to note 7.1 for further information.