

# ANNUAL REPORT 2017

1 July 2016 – 30 June 2017

**Teachers Registration Board  
of South Australia**

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To: Minister Susan Close  
Minister for Education and Child Development  
Minster for Higher Education and Skills

This annual report is presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Finance and Audit Act 987*, and meets the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

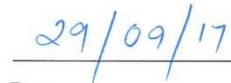
This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

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

Dr Jane Lomax-Smith  
**Presiding Member**



Signature



Date

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## **ABOUT THE TEACHERS REGISTRATION BOARD**

### **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.

### **Objectives**

- To foster a profession of capable and effective teachers who practise at a consistently high standard, through the provision of professional leadership.
- Registered capable teachers who are well prepared to teach and are supported in their professional growth.

### **Key strategies**

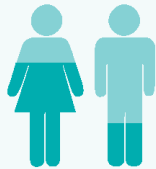
- prepare beginning teachers
- support experienced teachers
- maintain an accurate on-line register
- ensure only teachers meeting high standards remain in the profession.

Figure 1 on the following page illustrates the current demographic of teachers in South Australia.

Figure 1 Our Teachers

# Our teachers...

Total Registered Teachers: 37 151

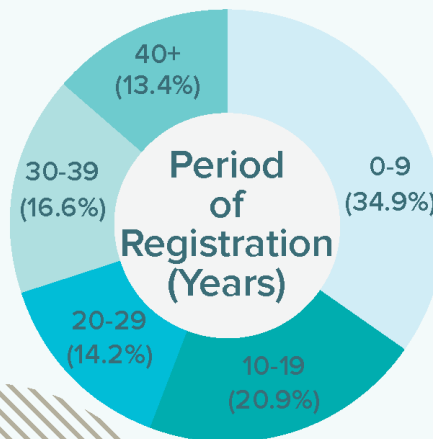


73% 27%

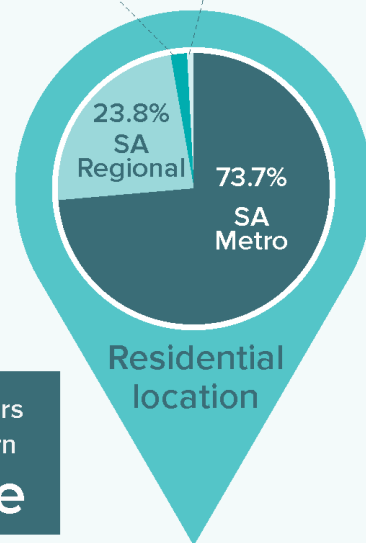
## Age groups

20-29 (14.3%)	30-39 (22.5%)	40-49 (20.5%)	50-59 (19.8%)	60+ (22.9%)
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9 347 teachers renewed their registration during 2016-2017



1.7% Interstate  
0.8% Overseas



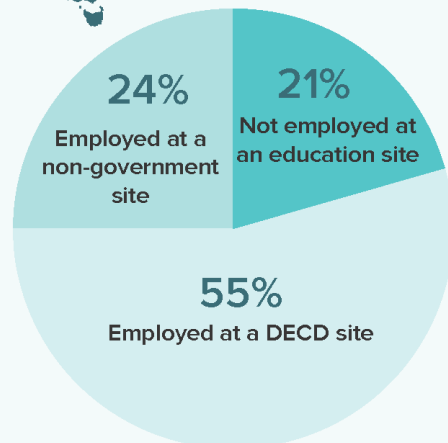
12% of teachers were born Interstate



17% of teachers were born Overseas

1432 teachers transitioned to full registration during 2016-2017

73% of teachers were able to transition in their first 6 years of registration



This shows the demographic of all teachers registered in South Australia

## PROGRAMS AND INITIATIVES

### Registration

- Received 9 347 renewal of registration applications.
- Approved the transition of 1 432 teachers from provisional registration to (full) registration and conducted quarterly audits to identify any issues.
- 99.9% of teachers renewed their registration using the online portal.

Applications for Teacher Registration	2015-2016		2016-2017	
	Actual	%	Actual	%
Renewal of Registration	9 237	83.3%	9 347	83%
New Applicants	1 843	16.7%	1 916	17%
<i>Graduates from SA initial teacher education (ITE) providers</i>	<i>1 107</i>	<i>60%</i>	<i>1 209</i>	<i>63%</i>
<i>Graduates from interstate ITE provider</i>	<i>209</i>	<i>11%</i>	<i>177</i>	<i>9%</i>
<i>Mutual Recognition Act (MRA*)</i>	<i>194</i>	<i>10.5%</i>	<i>201</i>	<i>11%</i>
<i>Overseas</i>	<i>89</i>	<i>4.8%</i>	<i>80</i>	<i>4%</i>
<i>Interstate</i>	<i>56</i>	<i>3%</i>	<i>72</i>	<i>3.8%</i>
<i>Registration (first time applicants)</i>	<i>188</i>	<i>10%</i>	<i>107</i>	<i>9.2%</i>
<b>Total Applications</b>	<b>11 080</b>	<b>100%</b>	<b>11 263</b>	<b>100%</b>

**Table 1 Applications for Teacher Registration**

\*A Mutual Recognition Application is used if an applicant holds current teacher registration in another state or territory in Australia (excluding NSW) or New Zealand.

Application for Transition from Provisional to (full) Registration Processing	2015-2016		2016-2017	
	Actual	%	Actual	%
<b>Number of applications received</b>	<b>1 784</b>		<b>1 506</b>	
• processed within 10 working days	1 513	85%	1 340	89%
• processed within 20 working days	135	8%	60	4%
• processed over more than 20 working days	82	5%	32	2%
• returned as incomplete	54	3%	74	5%
Number of applications audited	154	9%	58	4%

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

<b>Breakdown of Renewal of Registration</b>	<b>2015-2016 Actual</b>	<b>%</b>	<b>2016-2017 Actual</b>	<b>%</b>
Applications processed	9 237		9 347	
Applications accessed online through the Teachers Portal	9 224	99.9%	9 344	99.9%

**Table 3 Breakdown of Renewal of Registration**

A random selection of teachers who renewed in the 2017 renewal period were audited to ensure teachers were meeting their professional responsibilities (professional learning and professional practice).

<b>Breakdown of New Applicants – Overseas Qualified</b>	<b>2016-2017 Actual</b>	<b>%</b>
Africa	11	13.8%
Americas	8	10%
Asia	22	27.5%
Europe	4	5%
United Kingdom	28	35%
Middle East	3	3.7%
South Pacific	4	5%
<b>Total</b>	<b>80</b>	<b>100.0%</b>

**Table 4 Breakdown of New Applicants - Overseas Qualified**

<b>Movement of Teachers via MRA*</b>	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>
Incoming Mutual Recognition Application (MRA) applicants from other states, territories and NZ	194	201
Outgoing MRA applicants to other states, territories and NZ	361	313

**Table 5 Movement of Teachers via Mutual Recognition Application**



## 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 students have the opportunity to meet the Australian Professional Standards for Teachers at the 'Graduate' career stage.

During this reporting period the Board:

- accredited one ITE program
  - is currently in the process of accreditation for one program application with three strands (early childhood, primary & secondary)
  - reviewed and considered one application for a variation to an already accredited program which was subsequently not granted
  - returned one new program application due to incomplete documentation.
- 
- Commenced a project to investigate best practice for the induction and mentoring of newly qualified teachers. This will provide evidence that will be used to support provisionally registered teachers to build on their teaching knowledge and equip mentor teachers with best practice tools to guide new teachers. Stakeholder meetings, reference group and a number of metropolitan focus groups with mentor and mentee teachers have been held with regional areas to follow.
  - Conferred and collaborated with the Australian Institute for Teaching and School Leadership (AITSL), Australasian Teacher Regulatory Authorities (ATRA) and higher education institutions to implement the 2015 nationally consistent accreditation of initial teacher education programs standards and procedures, including provider Transition Plans. Four compliance checks were completed and feedback conveyed for all South Australian providers. This work is ongoing.
  - The Board holds regular information sessions at universities for graduating ITE students to guide them through the registration process and the professional responsibilities of teaching. Sessions are also held during the year at various locations to explain the requirements of transitioning for graduate teachers wanting to move from provisional to (full) registration.

### **Support experienced teachers**

- Conducted the Board's Annual Conference 'Connecting teachers, supporting growth' in August 2016, attended by over 200 teachers. The focus of the conference was on building professional relationships that support and mentor teachers.
- Provided sponsorship to three teacher associations to allow 28 teachers to attend professional learning conferences. These were the Indonesian Teachers' Association of SA, the Humanities, Arts & Social Sciences SA Association and the Australian Literacy Educators Association.
- The Board holds regular sessions at various locations and events for various stakeholders (union members, temporary relief teachers, public, catholic and independent sectors), to discuss renewal of registration and requirements. These sessions provide clarification on registration matters and an opportunity to discuss registration matters.

## **PROFESSIONAL CONDUCT OR CAPACITY TO TEACH**

Professional conduct and capacity to teach encompasses 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) and results of National Police History Checks. In the current reporting period 295 notifications were reported to the Board (refer to Table 1). When a notification is made a thorough assessment is conducted and serious matters are referred for further detailed investigation.

The Board can inquire into any notification that provides evidence a registered teacher is seriously incompetent; has engaged in misconduct or serious misconduct; 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 by the Board as a result of a formal hearing or by consent.

Source	Explanation	%
Self-notifications	<p>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. It is also a condition of registration that a person must notify the Board if:</p> <ul style="list-style-type: none"> <li>• they are dismissed or resign as a practising teacher following allegations of unprofessional conduct or improper conduct relating to a child or,</li> <li>• they are charged with or convicted of a specified offence.</li> </ul>	60%
Employer	<p>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.</p>	8%
National Police History Check	<p>On application for registration and renewal of registration a National Police History Check is conducted by the Board with the consent of the applicant. The checks are conducted through the Australian Criminal Intelligence Commission which accesses disclosable police history information from all Australian police jurisdictions.</p>	11%
SAPOL/DPP	<p>The Board has arrangements with SAPOL and the DPP, in accordance with the Act, regarding the provision of information relative to a person's fitness to be or continue to be a registered teacher, including information regarding the laying of charges and convictions. In instances where a teacher is charged with a child related offence the Board places conditions on their registration mirroring their bail conditions until the matter is finalised.</p>	8%
Parents/Carers	<p>The Board receives notifications from parents and carers. These are carefully evaluated and if they relate to matters that are the responsibility of the school leadership or employer, they are directed to the appropriate body.</p>	7%
Other	<p>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.</p>	6%

**Table 6 Notifications**

## **MATTERS BEFORE THE BOARD**

### **Fitness and propriety**

The Board conducted 10 disciplinary inquiries under Part 7 of the Act and four admission hearings under Part 5 of the Act in relation to fitness and propriety issues.

#### **Inquiries – Part 7**

Proceedings commence when a formal complaint is lodged before the Board by the Registrar or on the Board's own motion. There were 10 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 (being both disgraceful and improper) conduct and that he was not a fit and proper person to be a registered teacher. He was disqualified from being registered as a teacher on a permanent basis. He entered a plea of guilty in the Adelaide District Court to two counts of persistent sexual exploitation of a child. He was sentenced to a term of imprisonment.

A registered teacher was found guilty of unprofessional (being both disgraceful and improper) conduct and that he was not a fit and proper person to be a registered teacher. His registration was cancelled with immediate effect and he was disqualified from being registered as a teacher on a permanent basis. He entered a plea of guilty in the Adelaide District Court to one count of attempting to obtain access to child exploitation material. He was sentenced to a term of imprisonment which was suspended upon entering into a bond to be of good behaviour for a period of two years.

A registered teacher was found guilty of unprofessional (being both disgraceful and improper) conduct. His registration was cancelled with immediate effect and he was disqualified from being registered as a teacher on a permanent basis. He entered a plea of guilty in the Adelaide District Court to four counts of aggravated indecent assault. He was sentenced to a term of imprisonment which was suspended upon entering into a bond to be of good behaviour for a period of two years.

A registered teacher was found guilty of unprofessional (being both disgraceful and improper) conduct. He received a reprimand and had conditions imposed on his registration requiring successful completion of the 'Ethics in Education' course addressing ethical and protective practices in the student/teacher relationship. The Board also ordered a psychological assessment. His registration as a teacher was suspended with immediate effect until further order of the Board. The unprofessional conduct involved extensive messaging with two female students. The messaging did not concern school matters and was of a private nature.

A registered teacher was found guilty of unprofessional (being improper) conduct. His registration was cancelled with immediate effect and he was disqualified from being registered as a teacher until further order of the Board. He entered a plea of guilty in the Adelaide Magistrates Court to one count of possession of child exploitation material. He was convicted and placed on a bond to be of good behaviour for eighteen months.

A formerly registered teacher was found guilty of unprofessional (being both disgraceful and improper) conduct. He was disqualified from being registered as a teacher on a permanent basis. He entered a plea of guilty in the Adelaide District Court to one count of produce child pornography (basic offence). He was sentenced to a term of imprisonment which was suspended upon entering into a bond to be of good behaviour for a period of eighteen months.

A registered teacher was found guilty of unprofessional (being improper) conduct. The Board imposed conditions on his registration preventing him from being the teacher in charge on school camps until he successfully completed a specific course on bushcraft.

A formerly registered teacher was found guilty of unprofessional (being both disgraceful and improper) conduct and that she was not a fit and proper person to be a registered teacher. She was disqualified from being registered as a teacher on a permanent basis. The unprofessional conduct involved a failure to maintain appropriate student/teacher boundaries.

A formerly registered teacher was found guilty of unprofessional conduct (being incompetence). She was disqualified from being registered as a teacher until further order of the Board. She was observed to have significant difficulties in her teaching practice in two schools. It was alleged the teacher failed to adequately plan for and prepare classes.

A registered teacher was found guilty of unprofessional (being improper) conduct. He received a reprimand and had conditions imposed on his registration requiring the provision, upon the Registrar's request, of medical reports as to his alcohol dependency status and whether it remains in remission.

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

There were four hearings held regarding applicants, eligibility for registration pursuant to Part 5 of the Act in relation to fitness and propriety issues.

One applicant for re-registration sought to repeal a Board imposed order suspending registration due to a health condition. The applicant was subsequently granted leave to withdraw the application to have the suspension order lifted and re-registered subject to the existing suspension order.

Two applicants for registration disclosed prior criminal convictions. After careful deliberation the Board determined each applicant a “fit and proper person” for admission to the Register of Teachers.

One applicant for registration disclosed two adverse outcomes from interstate regulatory authorities relative to criminal convictions. The applicant was unable to satisfy the Board that he was a “fit and proper person” to be admitted to the Register of Teachers.

Inquiries can be viewed on our website under Professional Responsibilities:  
[www.trb.sa.edu.au/cases](http://www.trb.sa.edu.au/cases).

## **Qualifications**

There were 12 hearings held regarding new or formerly registered applicants who did not hold the requisite qualifications and/or experience as prescribed in the Act or Regulations. In addition, these applicants did not meet the Board's policy on recency of practice.

Four applicants were granted provisional registration subject to a condition that they upgrade their qualifications to meet the prescribed standard.

Four applicants were granted (full) registration.

One applicant was granted provisional registration with a professional learning condition.

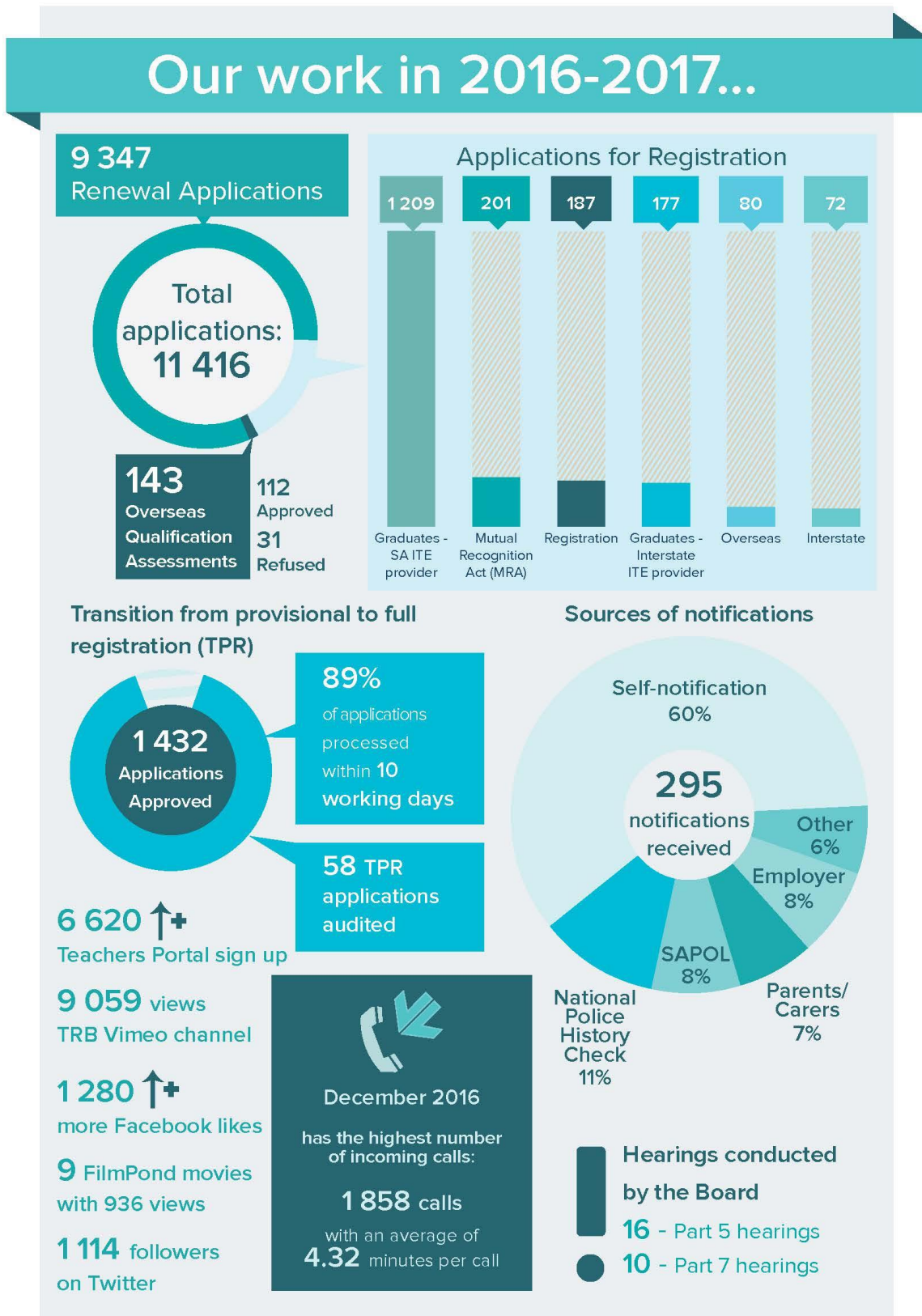
One applicant was granted provisional registration.

One applicant was granted exemption from the requirement to successfully complete an English language proficiency test.

One applicant was refused registration.

Figure 2 Our Work 2016-2017

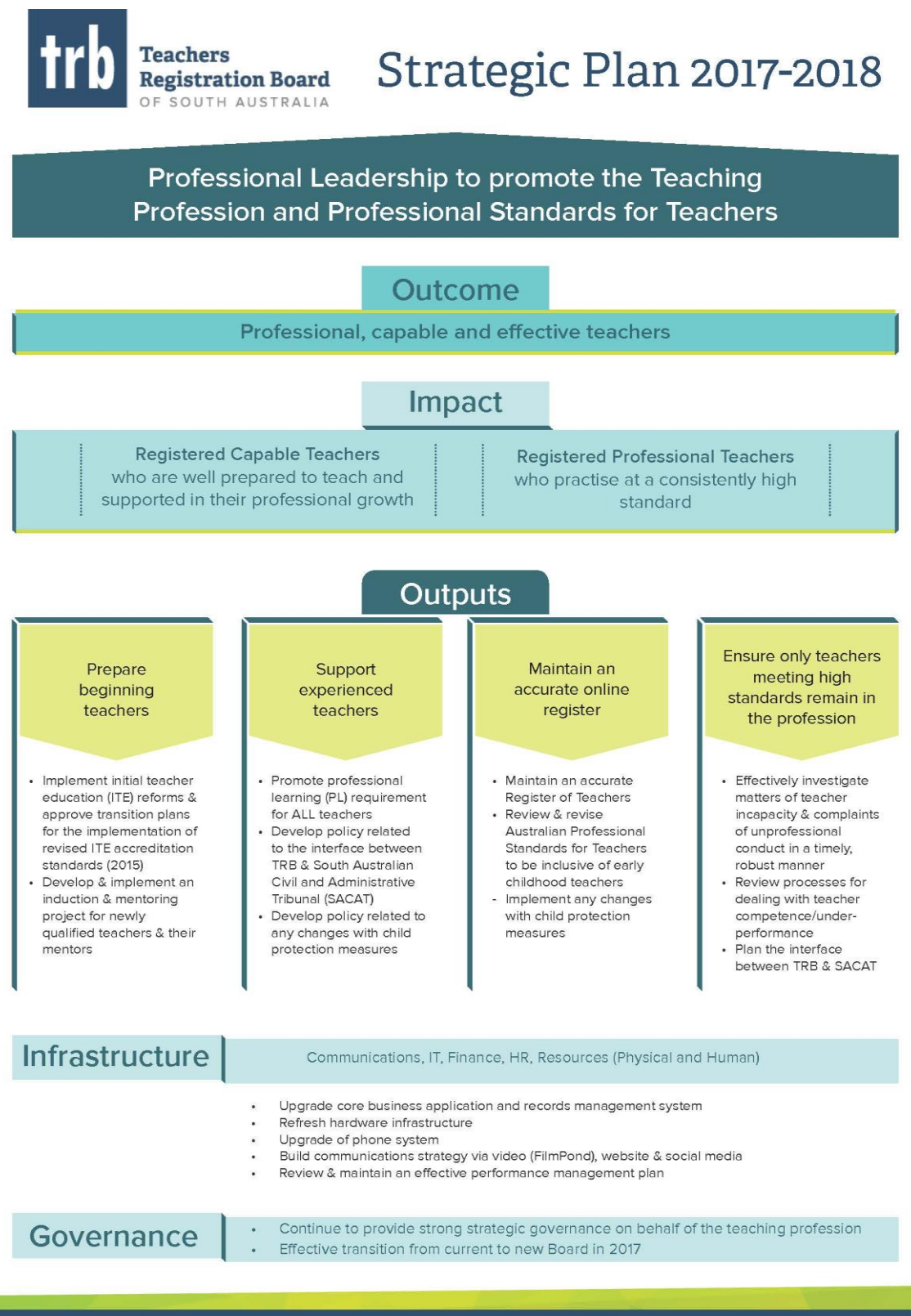
Illustrates how the Board has worked to improve the organisation's effectiveness and capability to support and respond to teachers in a beneficial way.





In the 2016-2017 Strategic Plan the Board identifies four areas of focus for professional, capable and effective teachers.

Figure 3 Strategic Plan 2017 - 2018



## **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 can only exercise 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.

## ORGANISATION OF THE AGENCY

### The Registrar

The Registrar of the Board is appointed by His Excellency the Governor of South Australia pursuant to section 15 of the Act. The Registrar manages staff, 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

The Secretariat is structured to carry out the operational functions of the agency and to provide executive support to the Board.

The Secretariat is comprised of:

Corporate Services

Investigations Unit

Registration

Policy and Strategic Development

See more details [here](#).

### The Board

The Board is comprised of 16 key stakeholders in the teaching and education profession in South Australia who are appointed by His Excellency the Governor of South Australia for a term of three years. See the Board membership [here](#).

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

There were no workplace injuries or incidents reported during this reporting period.

The Board negotiated and entered into a *Memorandum of Administrative Arrangement - Injury Management and Preventions Services* with the Department for the Premier and Cabinet for the term commencing 1 July 2015 to 30 June 2017.

## **Fraud detected in the agency**

There were no instances of fraud detected in the agency during the reporting period.

## **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.
- annual review of the Fraud, Corruption, Misconduct and Maladministration Control Policy and Framework
- 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.

## **Public interest disclosures**

The Board has appointed a responsible officer for the purposes of the *Whistleblowers Protection Act 1993* (WPA), pursuant to section 7 of the *Public Sector Act 2009*.

There have been no instances of disclosure of public interest information to a responsible officer of the Board under the WPA during the 2016-17 year.

## **EXECUTIVE APPOINTMENTS**

As of 30 June 2017, one untenured male was employed as the Registrar on a South Australian Executive Service contract at the SES010 level. This contract was renewed for a further two years until 2019.

## **REPORTING OF PUBLIC COMPLAINTS**

### **Public complaints**

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

## LETTER TO PRESIDING MEMBER

**For official use only**



**Government of South Australia**  
Auditor-General's Department

Our ref: A17/238

27 September 2017

Ms J Lomax-Smith  
Presiding Member  
Teachers Registration Board of South Australia  
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Dear Ms Lomax-Smith

### **Audit of the Teachers Registration Board of South Australia for the year to 30 June 2017**

We have completed the audit of your accounts for the year ended 30 June 2017. Three key outcomes from the audit are the:

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

#### **Independent Auditor's Report**

We are returning the financial statements for the Teachers Registration Board of South Australia, with the Independent Auditor's Report. This report is unmodified.

#### **Opinion on financial controls and audit management letter**

The opinion on financial controls will be sent separately to the Registrar with an audit management letter. This letter will detail weaknesses we noted and improvements we consider you need to make.

#### **What the audit covered**

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.

**For official use only**

Our audits meet statutory audit responsibilities under 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**

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## INDEPENDENT AUDITOR'S REPORT

### INDEPENDENT AUDITOR'S REPORT



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Auditor-General's Department

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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 2017.

#### 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 2017, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated 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 2017
- a Statement of Financial Position as at 30 June 2017
- a Statement of Changes in Equity for the year ended 30 June 2017
- a Statement of Cash Flows for the year ended 30 June 2017
- 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 have been met.

I believe that the audit evidence 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 the Treasurer's Instructions promulgated 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**

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
- 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 members of the Board 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 the audit.



Andrew Richardson

**Auditor-General**

27 September 2017

**FINANCIAL STATEMENTS**

**FINANCIAL STATEMENTS  
THE TEACHERS REGISTRATION  
BOARD OF SOUTH AUSTRALIA**

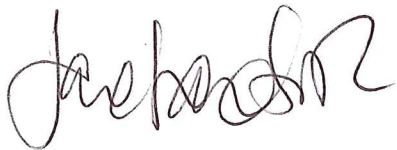
For the year ended  
30 June 2017

## 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 2017 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**

26 September 2017



**Peter Lind**  
**Registrar**

26 September 2017



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

26 September 2017

## STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2017

	Note No.	2017 \$'000	2016 \$'000
<b>Expenses</b>			
Employee and staff benefits expenses	4	2,964	2,882
Supplies and services	5	1,246	1,263
Depreciation and amortisation expense	6	68	72
<b>Total expenses</b>		<b>4,278</b>	<b>4,217</b>
<b>Income</b>			
Revenues from fees and charges	7	4,026	3,977
Interest revenues		141	192
Other revenues	8	16	27
<b>Total income</b>		<b>4,183</b>	<b>4,196</b>
<b>Net result</b>		<b>(95)</b>	<b>(21)</b>
<b>Total comprehensive result</b>		<b>(95)</b>	<b>(21)</b>

**The net result and total comprehensive result is attributable to the SA Government as owner**

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

## STATEMENT OF FINANCIAL POSITION

As at 30 June 2017

	Note No	2017 \$'000	2016 \$'000
<b>Current assets</b>			
Cash and cash equivalents		9,954	10,376
Receivables	9	39	67
<b>Total current assets</b>		<b>9,993</b>	<b>10,443</b>
<b>Non-current assets</b>			
Receivables	9	2	2
Property, plant and equipment	10	209	26
Intangible assets	11	251	74
<b>Total non-current assets</b>		<b>462</b>	<b>102</b>
<b>Total assets</b>		<b>10,455</b>	<b>10,545</b>
<b>Current liabilities</b>			
Payables	12	174	252
Employee and staff benefits	13	237	214
<b>Total current liabilities</b>		<b>411</b>	<b>466</b>
<b>Non-current liabilities</b>			
Payables	12	51	51
Employee and staff benefits	13	802	742
<b>Total non-current liabilities</b>		<b>853</b>	<b>793</b>
<b>Total liabilities</b>		<b>1,264</b>	<b>1,259</b>
<b>Net Assets</b>		<b>9,191</b>	<b>9,286</b>
<b>Equity</b>			
Retained earnings		9,191	9,286
<b>Total Equity</b>		<b>9,191</b>	<b>9,286</b>
<b>The total equity is attributable to the SA Government as owner</b>			
Unrecognised contractual commitments	14		
Contingent assets and liabilities	15		

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

## STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2017

	Retained earnings \$'000
<b>Balance at 30 June 2015</b>	9,307
<b>Total comprehensive result for 2015-16</b>	(21)
<b>Balance at 30 June 2016</b>	9,286
<b>Total comprehensive result for 2016-17</b>	(95)
<b>Balance at 30 June 2017</b>	9,191

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

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

## STATEMENT OF CASH FLOWS

For the year ended 30 June 2017

	Note No.	2017 \$'000	2016 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash outflows</b>			
Employee and staff benefit payments		(2,875)	(2,837)
Payments for supplies and services		(1,510)	(1,361)
<b>Cash used in operations</b>		(4,385)	(4,198)
<b>Cash inflows</b>			
Fees and charges		4,026	3,977
Interest received		145	193
Other receipts		16	27
GST recovered from the ATO		204	167
<b>Cash generated from operations</b>		4,391	4,364
<b>Net cash provided by operating activities</b>		6	166
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(234)	(17)
Purchase of intangible assets		(194)	(47)
<b>Cash used in investing activities</b>		(428)	(64)
<b>Net (decrease)/increase in cash and cash equivalents</b>		(422)	102
<b>Cash and cash equivalents at the beginning of the period</b>		10,376	10,274
<b>Cash and cash equivalents at the end of the period</b>		9,954	10,376

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

NOTES TO  
AND  
FORMING PART  
OF THE FINANCIAL  
STATEMENTS



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## Note 1 Objectives of the Teachers Registration Board of South Australia

The Teachers Registration Board (the 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 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.*

## Note 2 Significant accounting policies

### a) Statement of compliance

The financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and Accounting Policy Statements promulgated under the provision of the *Public Finance and Audit Act 1987*.

The Board has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Board is a not-for-profit entity.

### b) Basis of preparation

The preparation of the financial statements requires:

- the use of certain accounting estimates and requires management to exercise its judgement in the process of applying the Board's accounting policies. The areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes.
- accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported.

- compliance with Accounting Policy Statements issued pursuant to section 41 of the Public Finance and Audit Act 1987. In the interest of public accountability and transparency the accounting policy statements require the following note disclosures, which have been included in this financial report:
  - a) employees whose normal remuneration is equal to or greater than the base executive remuneration level (within \$10,000 bandwidths) and the aggregate of the remuneration paid or payable or otherwise made available, directly or indirectly by the entity to those employees;
  - b) Board member and remuneration information where the Board member is entitled to receive income from membership other than a direct out-of-pocket reimbursement.

The financial statements have been prepared based on a 12 month period and presented in Australian currency.

**c) Reporting entity**

The Board is an independent statutory authority established under the Act to regulate the teaching profession.

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.

**d) Comparative information**

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

The restated comparative amounts do not replace the original financial statements for the preceding period.

**e) Rounding**

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

**f) Taxation**

The Board is not subject to income tax. The Board is liable for payroll tax and goods and services tax (GST).

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 (ATO), 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.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis and the GST component of cash flows arising from investing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**g) Current and non-current classification**

Assets and liabilities are characterised as either current or non-current in nature. Assets and liabilities that are consumed or realised as part of the normal operating cycle even when they are not expected to be realised within twelve months after the reporting date have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

**h) Non-current assets**

Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation.

All non-current tangible assets with a value equal to or in excess of \$10,000 are capitalised.

Depreciation and amortisation

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

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted if appropriate, on an annual basis.

Changes in the expected useful 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, which is a change in accounting estimate.

The value of leasehold improvements is amortised over the unexpired period of the relevant lease.

Depreciation/amortisation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Computer equipment	1-7 years
Computer software	5 years

Impairment

The Board holds its plant and equipment and intangible assets for their service potential (value in use).

All non-current tangible assets are valued at fair value.

*Intangible assets*

An intangible asset is an identifiable non-monetary asset without physical substance. Intangible assets are measured at cost. 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 useful lives of intangible assets are assessed to be either finite or indefinite. The Board only has intangible assets with finite lives. The amortisation period and the amortisation method for intangible assets are reviewed on an annual basis.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition criteria (identifiability, control and the existence of future economic benefits) and recognition criteria (probability of future economic benefits and cost can be reliably measured) and when the amount of expenditure is greater than or equal to \$10,000.

*Fair value measurement - Non-financial assets*

In determining fair value, the Board has taken into account the characteristics of the asset (eg condition and location of the asset and any restrictions on the sale or use of the asset) and the asset's highest and best use (that is physically possible, legally permissible, financially feasible).

The Board's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible within the next five years. As the Board did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amounts of non-financial assets with a fair value at the time of acquisition that was less than \$1 million are deemed to approximate fair value.

**i) Liabilities**

*Leases*

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement. The only lease that the Board has entered into is an operating lease for the property it uses as its Head Office.

Operating leases

Operating lease payments are recognised as an expense in the Statement of Comprehensive Income on a straight-line basis over the lease term. The straight-line basis is representative of the pattern of benefits derived from the leased assets.

*Employee and staff benefits*

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

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on previous experience and known planned leave.

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.

The estimated liability for long service leave is based on actuarial assumptions over 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.

Expected future payments are discounted using market yields at the end of the reporting period on government bonds with durations that match, as closely as possible, the estimated future cash outflows.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based on previous experience and known planned leave.

**j) 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 2016 to 30 June 2017, the Board has processed zero workers compensation claims.

A provision for workers compensation liabilities has not been included as there are no known existing claims or outstanding liabilities as at 30 June 2017.

**k) Unrecognised contractual commitments and contingent assets and liabilities**

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

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

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

**Note 3 New and revised accounting standards and policies**

The Board did not voluntarily change any of its accounting policies during 2016-2017.

**Note 4 Employee and staff benefits expenses**

	<b>2017</b>	<b>2016</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	2,145	2,035
Long service leave	77	98
Annual leave	205	197
Skills and experience retention leave (SERL)	16	15
Employee and staff on-costs – superannuation*	240	233
Employee and staff on-costs - other	98	91
Board and Committee fees	58	44
Other employee and staff related expenses	125	169
<b>Total employee and staff benefits expenses</b>	<b>2,964</b>	<b>2,882</b>

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

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 there was one staff member nominally employed by DECD as at 30 June 2017. The Board reimburses DECD for this staff member.

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 DECD to the superannuation plan in respect of current services of DECD staff.

**Teachers Registration Board of South Australia**

<b>Remuneration of employees and staff</b>	<b>2017 No</b>	<b>2016 No</b>
The number of employees and staff whose remuneration received or receivable falls within the following bands:		
\$227 001 to \$237 000	1	1
<i>Total number of employees and staff</i>	1	1

The table includes Board employees and staff who received remuneration equal to or greater than the base executive remuneration level during the year. The Board pays DECD for the remuneration of a staff member. Remuneration of this staff member reflects all costs of employment including salary and superannuation contributions. The incumbent is contracted until 31 August 2019.

### Note 5 Supplies and services

	<b>2017 \$'000</b>	<b>2016 \$'000</b>
Accommodation and cleaning	259	296
Information technology expenses	160	169
Insurance	10	9
Minor works, maintenance and equipment	39	13
Postage and courier expenses	37	36
Printing, stationery and office consumables	31	35
Professional fees	20	20
Telecommunications	25	19
Enhanced screening charges	74	142
Sundry operating expenses	73	74
Criminal history checks	264	262
Legal costs	198	146
Promotions, research and sponsorship	56	42
<b>Total supplies and services</b>	<b>1,246</b>	<b>1,263</b>

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, as it is representative of the pattern of benefits derived from the leased assets.

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.

**Note 6 Depreciation and amortisation expense**

	2017 \$'000	2016 \$'000
<b>Depreciation</b>		
Plant and equipment	4	3
Leasehold improvements	47	49
Intangible assets	17	20
<b>Total depreciation and amortisation expense</b>	<b>68</b>	<b>72</b>

**Note 7 Revenues from fees and charges**

	2017 \$'000	2016 \$'000
Regulatory fees	3,743	3,698
Other fees and charges	283	279
<b>Total fees and charges</b>	<b>4,026</b>	<b>3,977</b>

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.

**Note 8 Other revenues**

	2017 \$'000	2016 \$'000
Other revenue	16	27
<b>Total other revenues</b>	<b>16</b>	<b>27</b>

Non-refundable lump sum payments received from other entities for expenses paid by the Board have been included in other revenues.

In 2016-2017, the Board received sponsorship of \$15,522 for the Registrar to be involved with an international task force to provide advice on the development of teacher standards

The United Nations Educational, Scientific and Cultural Organization (UNESCO) International Teacher Task Force provided a non-refundable lump sum of \$11,694 to cover the travel costs, accommodation and incidental costs for travel to Cambodia and the Kingdom of Lesotho.

The Kingdom of Saudi Arabia provided sponsorship of \$3,828 for the Registrar to participate on a panel of International Experts for the Saudi Arabia Professional Standards and Licensing Project. The sponsorship was for the Registrar's salary and the Kingdom of Saudi Arabia paid for all travel costs directly.



### Note 9 Receivables

	2017 \$'000	2016 \$'000
<b>Current</b>		
Prepayments	16	23
Accrued revenues	11	15
GST input tax recoverable	12	29
<b>Total current receivables</b>	<b>39</b>	<b>67</b>
<b>Non-current</b>		
Prepayments	2	2
<b>Total non-current receivables</b>	<b>2</b>	<b>2</b>
<b>Total receivables</b>	<b>41</b>	<b>69</b>

### Note 10 Property, plant and equipment

	2017 \$'000	2016 \$'000
<b>Leasehold improvements</b>		
Leasehold improvements at fair value	579	345
Accumulated amortisation at the end of the period	(380)	(333)
<b>Total leasehold improvements</b>	<b>199</b>	<b>12</b>
<b>Plant and equipment</b>		
Plant and equipment at cost (deemed fair value)	120	120
Accumulated depreciation at the end of the period	(110)	(106)
<b>Total plant and equipment</b>	<b>10</b>	<b>14</b>
<b>Total property, plant and equipment</b>	<b>209</b>	<b>26</b>

Carrying amount of plant and equipment

All items of plant and equipment had a fair value at the time of acquisition that was less than \$1 million or had an estimated useful life that was less than three years, and have not been revalued in accordance with APF III. The carrying value of these items are deemed to approximate fair value.

### Note 11 Intangible assets

	2017 \$'000	2016 \$'000
<b>Computer software</b>		
Computer software	1,021	997
Accumulated amortisation	(987)	(970)
<b>Total computer software</b>	34	27
Work in progress	217	47
<b>Total intangible assets</b>	251	74

The work in progress relates to two projects: A major ICT project to upgrade infrastructure and core update operating systems has taken place since February 2017 to the value of \$189,000. It is anticipated that this will be concluded by September 2017. The implementation of a telephone solution \$28,000 will be finalised by March 2018.

### Reconciliation of property, plant and equipment and intangible assets

The following table shows the movement of property, plant and equipment and intangible assets during 2016-2017.

	Leasehold improvements \$'000	Plant and equipment \$'000	Tangible assets total \$'000	Work in Progress \$'000	Computer software \$'000	Intangible assets total \$'000
<b>Carrying amount at the beginning of the period</b>	<b>12</b>	<b>14</b>	<b>26</b>	<b>47</b>	<b>27</b>	<b>74</b>
Additions	234	-	234	194	-	194
Transfer from WIP	-	-	-	(24)	24	-
Depreciation and amortisation	(47)	(4)	(51)	-	(17)	(17)
<b>Carrying amount at the end of the period</b>	<b>199</b>	<b>10</b>	<b>209</b>	<b>217</b>	<b>34</b>	<b>251</b>

Additions to the computer software reflect the enhancements to the 'Teachers Portal' for the online renewal of registration project. This was capitalised from 1 September 2016.

Additions to leasehold improvements relates to a fitout upgrade upon entering into the new lease, which was capitalised from 1 October 2016.

### Note 12 Payables

	2017 \$'000	2016 \$'000
<b>Current</b>		
Creditors	98	184
Accrued expenses	37	34
Employee and staff on-costs <sup>^</sup>	39	34
<b>Total current payables</b>	<b>174</b>	<b>252</b>
<b>Non-current</b>		
Employee and staff on-costs <sup>^</sup>	51	51
<b>Total non-current payables</b>	<b>51</b>	<b>51</b>
<b>Total payables</b>	<b>225</b>	<b>303</b>

<sup>^</sup>Employee and staff benefits on-costs include payroll tax and superannuation contributions in respect of outstanding liabilities for salaries and wages, long service leave, annual leave and skills and experience retention leave.

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 2016 rate (37%) to 40% 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 an decrease in the employment on-cost of \$4,000 and staff benefits expense of \$27,000.

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owing but unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received

### Note 13 Employee and staff benefits

	2017 \$'000	2016 \$'000
<b>Current</b>		
Accrued salaries and wages	34	24
Annual leave	170	160
Purchase leave	2	-
Skills and Experience Retention Leave	15	15
Long service leave	16	15
<b>Total current employee and staff benefits</b>	<b>237</b>	<b>214</b>
<b>Non-current</b>		
Long service leave	802	742
<b>Total non-current employee and staff benefits</b>	<b>802</b>	<b>742</b>
<b>Total employee and staff benefits</b>	<b>1,039</b>	<b>956</b>

AASB 119 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.

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 increased from 2016 (2%) to 2017 (2.5%).

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

The net financial effect of the changes in the current financial year is a decrease in the long service leave liability and employee benefits expense of \$27,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption is the long-term discount rate.

The actuarial assessment performed by the Department of Treasury and Finance left the salary inflation rate at 4% for long service leave liability and 3% for annual leave and skills, experience and retention leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

#### Note 14 Unrecognised contractual commitments

	<b>2017</b>	<b>2016</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Capital commitments</b>		
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	29	9
<b>Total capital commitments</b>	<b>29</b>	<b>9</b>

The Board's capital commitment relates to the ICT project to upgrade infrastructure and core update operating systems.

	<b>2017</b>	<b>2016</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Operating lease commitments</b>		
Commitments in relation to operating leases contracted for at the reporting date but not recognised as liabilities are payable as follows:		
Within one year	217	75
Later than one year not longer than five years	750	-
<b>Total operating lease commitments</b>	<b>967</b>	<b>75</b>

The Board's operating lease relates to its office accommodation contracted with the Department of Planning, Transport and Infrastructure. The lease is non-cancellable and ends in September 2021.

#### Note 15 Contingent assets and liabilities

The Board is not aware of any contingent assets and liabilities.

**Note 16 Remuneration of board members**

**Board members during the 2017 financial year were:**

**Board members**

**1 July 2016 – 30 March 2017**

Carmel Kerin - Presiding Member  
Mardi Barry\*  
Susan Miels\*  
Robert Woodbury\*  
Joanne Hill\*  
Penelope Karatzovalis\*  
David Coulter\*  
Patricia Cavanagh\*  
Lynda MacLeod^  
Bruno Viecei^  
Bernadine Bourne^  
David Freeman  
Janet Keightley^  
Kathryn Jordan\*  
Kate Cameron  
Christopher Allen

**Deputy Board members**

**1 July 2016 – 30 March 2017**

Leona Graham\*  
Debra Merrett\*  
Peter Ryan  
Shoma Roy\*  
Geeta Verma\*  
Phyllis Mitchell  
Colleen Tomlian  
Meredith Beck (Appointed 14 July 2016)  
Michael Kenny^  
Michael Francis^  
Anthony Haskell^  
Julie Clark^  
Helen Doyle\*  
Monique Russell  
Fiona Brady^

**Teachers Registration Board of South Australia**

**The tenure of all members and deputy members expired on 30 March 2017.**

**A new Board was appointed from 31 March 2017 to 30 March 2020.**

**Board members**

**Deputy Board members**

**31 March 2017 – 30 June 2017**

**31 March 2017 – 30 June 2017**

Jane Lomax-Smith - Presiding Member

Mardi Barry\*

Susan Miels\*

Robert Woodbury\*

Joanne Hill\*

Colleen Tomlian\*

David Coulter\*

Patricia Cavanagh\*

Lynda MacLeod<sup>^</sup>

Bruno Viece<sup>^</sup>

Bernadine Bourne<sup>^</sup>

David Freeman

Julie Clark<sup>^</sup>

Helen Doyle\*

Kate Cameron

Fiona Brady<sup>^</sup>

Leona Graham\*

Cezanne Green\*

Peter Ryan

Shoma Roy\*

Geeta Verma\*

Marian Nayda\*

Karen Roberts\*

Meredith Beck

Michael Kenny<sup>^</sup>

Michael Francis<sup>^</sup>

Anthony Haskell<sup>^</sup>

Stephen Dobson<sup>^</sup>

Marina Elliott\*

Monique Russell

David Caruso<sup>^</sup>

<sup>^</sup> For some members/deputy members (attending in the absence of the member), the TRB remits their remuneration directly to their nominating organisations. The total value of remuneration paid or payable to eligible Board members, deputy Board members or their nominating organisations during the year was \$58,000 (\$44,000). This amount comprised sitting fees as well as a total of \$3,000 (\$2,000) paid to superannuation plans for eligible Board members.

\* In accordance with the Department of Premier and Cabinet Circular No. 16, SA Government employees did not receive any remuneration for board/committee duties during the financial year ended 30 June 2017.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

<b>The number of members whose remuneration received falls within the following bands:</b>	<b>2017</b>	<b>2016</b>
\$0 - \$9,999	15	15
\$10,000 - \$19,999	1	1
<b>Total number of members</b>	<b>16</b>	<b>16</b>

No transactions were conducted with Board members or their deputies on more favourable terms and conditions than would have been adopted if dealing with an arm's length transactions in the same circumstances. As part of these arrangements, legal fees paid to two Board members during the year was \$4,000 (\$6,000). These legal fees were charged at an hourly rate approved by the Commissioner for Public Employment.

## Note 17 Related party transactions

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

Related parties of the Board include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Key management personnel of the Board include the Minister, the Registrar, the 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 \$290,000 (\$271,000). Salaries and other benefits the Minister for Education and Child Development receives are excluded from this total. 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.

### **Transactions with key management personnel**

The Board has not entered into any transactions with key management personnel and other related parties.

**Note 18 Financial risk management**

**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, credit and market) is low due to the nature of the financial instruments held. There have been no changes in risk exposure since the last reporting period.

**Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset and financial liability are disclosed in note 2 or the respective financial asset/financial liability note.

Category of financial asset and financial liabilities	Statement of Financial Position line item	Note	Carrying amount/Fair value 2017 \$'000	Carrying amount/Fair value 2016 \$'000
<b>Financial assets</b>				
Cash and cash equivalents	Cash and cash equivalents		9,954	10,376
Receivables	Receivables (1) (2)	9	11	15
<b>Total financial assets</b>			9,965	10,391
<b>Financial liabilities</b>				
Payables	Payables (1)	12	52	133
<b>Total financial liabilities</b>			52	133

- (1) Receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables.
- (2) Receivables amount disclosed here excludes prepayments. Prepayments are presented in note 9 as receivables in accordance with paragraph 78(b) of AASB 101. However, prepayments are not financial assets as defined in AASB 132 as the future economic benefit of these assets is the receipt of goods and services rather than the right to receive cash or another financial asset.

**Note 19 Events after the reporting period**

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