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**Choice and Affordability Fund Annual Report**

**2020**

**SA Commission for Catholic Schools (SACCS)**

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# Choice and Affordability Fund SA Commission for Catholic Schools Inc (SACCS) – Annual Report 2020

## Executive Summary

The SA Commission for Catholic Schools Inc (SACCS) is the Approved Authority for 99 of 101 Catholic schools across two dioceses to deliver high quality education to approximately 20% of school students in South Australia.

Catholic Education South Australia (CESA) is the executive and policy implementation arm of SACCS and its standing Committees.

The Catholic Education Office (CEO) has been delegated with authority from SACCS to develop, implement and report on the Choice and Affordability Fund.

CESA has embarked on a journey of 'step change' guided by key existing strategies documented in its Continuous Improvement Framework, Statement of Learning Commitment to every child in a Catholic School, Living Learning Leading Framework and Standard, the Key Capabilities Continua, Leadership Standard, Corporate Plan 2020 to 2024 and the Balanced Score Card.

SACCS identified two key evidence-based initiatives to improve student learning outcomes based on the findings of Grattan 2015 Report, *Targeted teaching: how better use of data can improve student learning* and our own internal analysis. The initiatives are as follows:

- Initiative 1 Specialist school-based staff (Leaders of Learning) for early literacy and numeracy interventions with an initial pilot program carried out from 2020-2021 (East Adelaide and Mercy Projects).
- Initiative 2 Targeted system wide professional development for teachers in-situ in the classroom.

Both initiatives relate specifically to a 10-year program to support *National Priority 24(d): Strengthening outcomes for schools and educationally disadvantaged schools and students* (SAACS Choice and Affordability Fund Agreement 2020-2029 Part 2 - Priorities).

In the first phase of implementation both initiatives were piloted in 2020 through the East Adelaide Project 2020-2021 (involving 9 schools in the East of Adelaide) and the Mercy Project 2020-2021 (involving 3 schools in the North of Adelaide).

The goal of the projects is to drive a strong improvement program, grounded in evidence from research and practice and couched in terms of improvements in measurable student outcomes, especially in literacy, numeracy and student wellbeing.

### Major achievements for 2020 and progress against CESA's key strategy documents:

Despite the disruption of COVID-19 on school communities, the 'East Adelaide Project 2020-2021' and 'Mercy Schools Project 2020-2021' were rolled out with strong support and enthusiasm from the schools involved.

Major achievements for 2020 included:

- Designated school-based *Leaders of Learning* were appointed within all 9 East Adelaide and 3 Mercy schools involved in the projects – the focus of Priority D.
- The CEO appointed 2 part-time project leaders who worked closely with schools to lead the East Adelaide and Mercy Projects. The project leaders worked in schools with the appointed *Leaders of Learning*, teachers and system educators and brought clusters together collectively to collaborate and strategise.
- Appointed *Leaders of Learning* in all 12 schools worked in collaboration with CEO project leaders and other CEO staff to support the Principal and staff within their schools to deliver a coherent and coordinated system-wide approach to strengthening student outcomes.
- Appointed *Leaders of Learning* in all 12 schools assisted with the collection and use of assessment and other data to develop strategies to strengthen student identity, literacy, numeracy, pastoral care and wellbeing.
- 9 East Adelaide schools received funding to support teacher release (in-situ and Train the Trainer mode) to build teacher capacity and skills in strengthening student identity, literacy, numeracy and belonging.

## The Distribution of Funding

Please refer attachment titled SACCS – 2020 CAF Distribution Report (Excel workbook).

### CAF NGRB Indicative Expenditure Profile

#### **Rationale for change to expenditure of funds in future years**

National Priority B: Transition Assistance deferred until 2023 to align with the implementation of the Direct Measure of Income capacity to contribute, with the entire allocation for 2020 to 2029 being spent over 2023 to 2029.

#### **Total CAF (including Regional Transition Assistance)**

| 2020            | 2021              | 2022              | 2023              | 2024              | 2025              | 2026              | 2027              | 2028              | 2029              | Total             |
|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Actual          | Estimate          | Estimate          | Estimate          | Estimate          | Estimate          | Estimate          | Estimate          | Estimate          | Estimate          |                   |
| \$              | \$                | \$                | \$                | \$                | \$                | \$                | \$                | \$                | \$                | \$                |
| 931,867         | 4,400,873         | 3,210,431         | 6,634,363         | 4,647,479         | 4,567,664         | 4,807,694         | 4,951,926         | 5,100,480         | 5,753,498         | 45,006,276        |
| Interest Actual | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate | Interest Estimate |
| \$              | \$                | \$                | \$                | \$                | \$                | \$                | \$                | \$                | \$                | \$                |
| 0               | 2,534             | 4,126             | 774               | 600               | 750               | 750               | 750               | 750               | 0                 | 11,033            |
| Total           | Total             | Total             | Total             | Total             | Total             | Total             | Total             | Total             | Total             | Total             |
| 931,867         | 4,403,407         | 3,214,557         | 6,635,137         | 4,648,079         | 4,568,414         | 4,808,444         | 4,952,676         | 5,101,230         | 5,753,498         | 45,017,309        |

|                 | 2020   |
|-----------------|--------|
| Interest earned | \$ Nil |

Note: funding for the Choice and Affordability Fund was not received into SACCS bank accounts until 15 December 2020 and was distributed to project schools on the same day it was received. Interest on the balance of received funds for the remaining 16 days of the calendar year was calculated and due to low interest rates on deposit funds of 0.15% the amount was negligible (under \$100) and was therefore not accrued for the 2020 calendar year.

### Compliance Certification

As per Section 49 – Choice and Affordability Guidelines 2020-2029, SACCS confirms that schools who received funding in 2020 have certified that distributed funding has been used for the purposes it was provided.

### Activity Report & Progress Against Work Plan

#### **National Priority B: Transition Assistance**

As per the Workplan 2020-21, the spending of transition funding for regional and remote schools will be deferred until 2022 to align with the implementation of the Direct Measure of Income capacity to contribute, with the entire allocation for 2020 to 2029 being spent over 2022 to 2029. This will be further deferred until 2023.

#### **National Adjustment Assistance Fund Schools**

In accordance with paragraph 24 of the Guidelines, the Department of Education, Skills and Employment advised that there are no schools represented by SACCS that would have met the criteria. Refer letter dated 11 May 2020 DESE ref EC20-000011.

#### **National Priority C – Special Circumstances Funding**

There was no funding for this priority in the 2020 Budget.

#### **National Priority D – Strengthening Outcomes for Schools and Educationally Disadvantaged Schools and Students**

There were two projects undertaken under National Priority D. East Adelaide Project 2020-2021 and Mercy Project 2020-21. Both are serving as pilot projects for the Phase 2 Leaders of Learning Project which is planned to run from 2021 to 2029. Outcomes and findings from the 2020 projects helped to inform the structure and roll-out of Phase 2 *Leaders of Learning*.

It is important to note some of the Indicators of Success are lag indicators, and therefore best reported on at the end of the projects in 2021. Notwithstanding this, all schools embraced the project goals and made an excellent start in 2020.

A project progress update is provided on each project as follows:

### East Adelaide Project 2020-2021

The goal of the project is to drive a strong improvement program, grounded in evidence from research and practice and couched in terms of improvements in measurable student outcomes, especially in literacy, numeracy and student wellbeing.

| SCHOOLS TARGETED |                             |             |       |                        |              |
|------------------|-----------------------------|-------------|-------|------------------------|--------------|
| ID               | Primary Schools             | Location    | ID    | Colleges               | Location     |
| 339              | St Joseph's School          | Hectorville | 15343 | Saint Ignatius College | Athelstone   |
| 316              | St Francis of Assisi        | Newton      | 275   | Mary Mackillop College | Kensington   |
| 334              | St Joseph's Memorial School | Norwood     | 15690 | Loreto College         | Marryatville |
| 347              | St Joseph's School          | Payneham    | 15341 | Rostrevor College      | Woodforde    |
| 358              | St Joseph's School          | Tranmere    |       |                        |              |

| East Adelaide Project 2020-2021   |   |  |   |
|---|---|--|---|
| Expected outcomes as per the work plan  | Project progress update   | Indicators of Success  | Project progress update   |
| Regional collaboration in professional learning through scheduled meetings of East Adelaide project schools focusing on:      |   | Across the East Adelaide project schools:  |   |
| 1. regional and regular analysis of student learning outcomes data including;   |   | 1. First years of school literacy assessment implemented.  | <b>In progress - 8 schools</b> implemented early years literacy assessment in 2020.                                 |
| <ul style="list-style-type: none"> <li>Progressive Achievement Tests (PAT) Reading and PAT Maths Longitudinal Data</li> </ul> | <b>Achieved - all 9 schools</b> conducted PAT testing for Reading and Maths in 2020.  | 2. Wellbeing Check implemented.  | <b>In progress – all 9 schools</b> participated in wellbeing surveys and data collection.                           |
| <ul style="list-style-type: none"> <li>wellbeing data collected <u>in primary schools</u></li> </ul>                          | <b>Achieved - all 5 primary schools</b> participated in the <b>'Pulse Check-In' Wellbeing Survey</b> in 2020.   | 3. Percentage of grades in each A & B has increased <u>from 2020 to 2021</u> .                     | <b>In progress – all 9 schools</b> will submit results in preparation for a comparison analysis at the end of 2021. |
|   |   | 4. Increase in the percentage of students achieving National Minimum Standards or above in NAPLAN. | <b>NAPLAN testing did not occur in 2020 due to COVID-19.</b>  |
| 2. teachers and educators setting and working towards professional improvement goals  | <b>In progress</b> - collaboration in driving a strong improvement program commenced within <b>all 9 schools</b> and as a cluster with educators meeting regularly with the Project Leaders and Leaders of Learning.  | 5. Percentage of students achieving highest two levels in NAPLAN have increased.                   | <b>NAPLAN testing did not occur in 2020 due to COVID-19.</b>  |
| 3. the development of learner profiles to include literacy and numeracy data  | <b>In progress – all 9 schools</b> are focused on developing learner profiles for individual students with emphasis on putting faces on the data. A triangulation management approach is applied where literacy, numeracy and wellbeing data are viewed holistically. This information is then used to inform future teaching and learning. |  |   |

### Mercy Schools Project 2020-2021

The goal of the project is to drive a strong improvement program, grounded in evidence from research and practice and couched in terms of improvements in measurable student outcomes, especially in literacy, numeracy and student wellbeing.

| SCHOOLS TARGETED |                          |                 |
|------------------|--------------------------|-----------------|
| ID               | Primary Schools          | Location        |
| 14613            | Catherine McAuley School | Craigmore       |
| 365              | St Mary Magdalene School | Elizabeth Grove |
| 386              | St Thomas More School    | Elizabeth Park  |

| Mercy Project 2020-2021   |  |   |  |
|---|--|---|--|
| Expected outcomes as per the work plan  | Project progress update  | Indicators of Success   | Project progress update  |
| Regional collaboration in professional learning through scheduled meetings of Mercy project schools focusing on:              |  | Across the Mercy project schools:   |  |
| 1. regional and regular analysis of student learning outcomes data including;   |  | 1. First years of School Literacy Assessment implemented.   | <b>In progress - all 3 schools</b> implemented literacy assessment in 2020.  |
| <ul style="list-style-type: none"> <li>Progressive Achievement Tests (PAT) Reading and PAT Maths Longitudinal Data</li> </ul> | <b>Achieved - all 3 schools</b> conducted PAT testing for Reading and Maths in 2020.   | 2. Wellbeing Check implemented (2020).  | <b>In progress – all 3 schools</b> participated in wellbeing surveys and data collection.  |
| <ul style="list-style-type: none"> <li>wellbeing data collected in <u>primary schools</u></li> </ul>                          | <b>Achieved - all 3 schools</b> participated in the <b>'Pulse Check-In' Wellbeing Survey</b> in 2020.  | 3. Parent satisfaction data collection implemented and assessed (2021)  | <b>In progress – the Living Learning Leading surveys</b> will be rolled out in 2021 to parents of <b>all 3 schools</b> .   |
| <ul style="list-style-type: none"> <li>parent satisfaction survey data collected and analysed</li> </ul>                      |  | 4. Percentage of grades in each A & B has increased from <u>2020 to 2021</u> .  | <b>In progress – all 3 schools</b> have reported A-E Grades at the end of Semester One and Two and will continue to report for comparison analysis at the end of 2021. |
| 2. teachers and educators setting and working towards professional improvement goals  | <b>In progress</b> - collaboration in driving a strong improvement program commenced within <b>all 3 schools</b> and as a cluster with educators meeting regularly with the Project Leaders and Leaders of Learning. | 5. Increase in the percentage of students achieving National Minimum Standards or above in NAPLAN have increased from 2019 to 2021. | <b>NAPLAN testing did not occur in 2020 due to COVID-19.</b>   |
|   |  | 6. Percentages of students achieving highest two levels in NAPLAN have increased from 2019 to 2021.                                 | <b>NAPLAN testing did not occur in 2020 due to COVID-19.</b>   |

| Mercy Project 2020-2021   |   |  |   |
|---|---|--|---|
| Expected outcomes as per the work plan  | Project progress update   | Indicators of Success  | Project progress update   |
| 3. the development of learner profiles to include literacy and numeracy data                          | <b>In progress – all 3 schools</b> are focused on developing learner profiles for individual students with emphasis on putting faces on the data. A triangulation management approach is applied where literacy, numeracy and wellbeing data are viewed holistically. This information is then used to inform future teaching and learning. | 7. Increase in enrolments and improvement in retention rates from 2019 base. | <b>Partially achieved.</b><br><br><b>Across the three schools, enrolments increased by 62 students</b> from 2019 to 2020. <b>This represents a 10% increase.</b><br><br><b>Retention rates</b> have been analysed.<br><br><b>1 school improved its retention rate from 86% to 90%.</b> 2 schools did not improve their retention rates despite an increase in enrolments. This data is being used by school leadership to inform future retention strategies. |
| 4. Analysis of enrolment and retention data particularly at transition points of Reception and Year 7 | <b>In progress –</b> the CEO has conducted an analysis of enrolment and retention data for <b>all 3 schools.</b>  |  |   |

| <b>Summary of Outcomes</b>                      |   |   |  |   |
|---|---|---|--|---|
| <b>Priority<sup>1</sup></b>                     | <b>Activities/Initiatives</b>                                     | <b>Budgeted<sup>2</sup></b>   | <b>Spent<sup>3</sup></b>                       | <b>Description of outcome against targeted priority</b>   |
| <i>Priority as per your agreement/work plan</i> | <i>Activities and initiatives as per your agreement/work plan</i> | <i>Expenditure on the activity managed centrally by the NGRB and funding distributed to schools</i> |  | <i>Please provide a description of outcomes achieved against the targeted priorities and indicators of success in your agreement/work plan</i>  |
| Priority D                                      | <b>East Adelaide Project 2020-2021</b>                            | Centralised \$155,000<br>Distributed \$706,100  | Centralised \$110,394<br>Distributed \$751,516 | <p><b>Expected Outcomes – East Adelaide Project 2020-2021</b><br/>Regional collaboration in professional learning through scheduled meetings of East Adelaide project schools focusing on:</p> <ol style="list-style-type: none"> <li>1. Regional and regular analysis of student learning outcomes data including; <ul style="list-style-type: none"> <li>• Progressive Achievement Tests (PAT) Reading and PAT Maths Longitudinal Data.<br/><b>Achieved.</b></li> <li>• wellbeing data collected in <u>primary schools</u>.<br/><b>Achieved.</b></li> </ul> </li> <li>2. teachers and educators setting and working towards professional improvement goals.<br/><b>In progress.</b></li> <li>3. the development of Learner profiles to include literacy and numeracy data.<br/><b>In progress.</b></li> </ol> <p><b>Indicators of Success – East Adelaide Project 2020-2021</b><br/>Across the East Adelaide project schools:</p> <ol style="list-style-type: none"> <li>1. First years of school literacy assessment implemented.<br/><b>In progress.</b></li> <li>2. Wellbeing check implemented.<br/><b>In progress.</b></li> <li>3. Percentage of grades in each A &amp; B has increased <i>from 2020 to 2021</i>.<br/><b>In progress.</b></li> </ol> |

| Summary of Outcomes                      |  |  |   |  |
|--|--|--|---|--|
| Priority <sup>1</sup>                    | Activities/Initiatives                                     | Budgeted <sup>2</sup>  | Spent <sup>3</sup>  | Description of outcome against targeted priority   |
| Priority as per your agreement/work plan | Activities and initiatives as per your agreement/work plan | Expenditure on the activity managed centrally by the NGRB and funding distributed to schools |   | Please provide a description of outcomes achieved against the targeted priorities and indicators of success in your agreement/work plan  |
|  |  |  |   | <p>4. Increase in the percentage of students achieving National Minimum Standards or above in NAPLAN.<br/><b>NAPLAN testing did not occur in 2020 due to COVID-19.</b></p> <p>5. Percentage of students achieving highest two levels in NAPLAN have increased.<br/><b>NAPLAN testing did not occur in 2020 due to COVID-19.</b></p>  |
| Priority D                               | <b>Mercy Schools Project 2020-2021</b>                     | Centralised \$ Nil<br>Distributed \$65,800   | Centralised \$40,157<br>Distributed \$ 29,800<br><br>Explanation of budget variance:<br>Initially funding was to be distributed and managed by the schools. Subsequently it was agreed by the Catholic Education Office (the administrative arm of SACCS) and the three schools that the most cost-effective way to ensure the project was efficiently delivered was to engage a Project Leader (0.5FTE) who worked across the 3 schools. The salary was paid by the CEO and therefore recognised as centralised. | <p><b>Expected Outcomes – Mercy Project 2020-2021</b></p> <p>Regional collaboration in professional learning through scheduled meetings of Mercy project schools focusing on:</p> <ol style="list-style-type: none"> <li>1. Regional and regular analysis of student learning outcomes data including; <ul style="list-style-type: none"> <li>• Progressive Achievement Tests (PAT) Reading and PAT Maths Longitudinal Data.<br/><b>Achieved.</b></li> <li>• wellbeing data collected <u>in primary schools</u>.<br/><b>Achieved.</b></li> <li>• parent satisfaction survey data collected and analysed.<br/><b>In progress.</b></li> </ul> </li> <li>2. teachers and educators setting and working towards professional improvement goals in Literacy and Numeracy.<br/><b>In progress.</b></li> <li>3. the development of learner profiles to include literacy and numeracy data.<br/><b>In progress.</b></li> </ol> |



| <b>Summary of Outcomes</b>                      |   |   |                          |  |
|---|---|---|--------------------------|--|
| <b>Priority<sup>1</sup></b>                     | <b>Activities/Initiatives</b>                                     | <b>Budgeted<sup>2</sup></b>   | <b>Spent<sup>3</sup></b> | <b>Description of outcome against targeted priority</b>  |
| <i>Priority as per your agreement/work plan</i> | <i>Activities and initiatives as per your agreement/work plan</i> | <i>Expenditure on the activity managed centrally by the NGRB and funding distributed to schools</i> |                          | <i>Please provide a description of outcomes achieved against the targeted priorities and indicators of success in your agreement/work plan</i>   |
|   |   |   |                          | <p>4. analysis of enrolment and retention data particularly at transition points of Reception and Year 7.<br/><b>In progress.</b></p> <p><b>Indictors of Success – Mercy Schools Project</b><br/>Across the Mercy project schools:</p> <ol style="list-style-type: none"> <li>1. First years of school literacy assessment implemented.<br/><b>In progress.</b></li> <li>2. Wellbeing Check implemented (2020).<br/><b>In progress.</b></li> <li>3. Parent satisfaction data collection implemented and assessed (2021).<br/><b>In progress.</b></li> <li>4. Percentage of grades in each A &amp; B has increased from 2020 to 2021.<br/><b>In progress.</b></li> <li>5. Increase in the percentage of students achieving National Minimum Standards or above in NAPLAN from 2019 to 2021.<br/><b>NAPLAN testing did not occur in 2020 due to COVID-19.</b></li> <li>6. Percentage of students achieving highest two levels in NAPLAN have increased from 2019 to 2021.<br/><b>NAPLAN testing did not occur in 2020 due to COVID-19.</b></li> <li>7. Increase in enrolments and improvement in retention rates from 2019 base.<br/><b>Partially achieved.</b></li> </ol> |

| <b>Summary of Outcomes</b>                      |   |   |                          |  |
|---|---|---|--------------------------|--|
| <b>Priority<sup>1</sup></b>                     | <b>Activities/Initiatives</b>                                     | <b>Budgeted<sup>2</sup></b>   | <b>Spent<sup>3</sup></b> | <b>Description of outcome against targeted priority</b>  |
| <i>Priority as per your agreement/work plan</i> | <i>Activities and initiatives as per your agreement/work plan</i> | <i>Expenditure on the activity managed centrally by the NGRB and funding distributed to schools</i> |                          | <i>Please provide a description of outcomes achieved against the targeted priorities and indicators of success in your agreement/work plan</i>   |
|   |   |   |                          |  |
|   | Administrative costs <sup>4</sup>                                 | \$57,497  | \$Nil                    | <p>Explanation of budget variance:<br/>Due to the late receipt of funding (received 15 December 2020) the administrative resources did not commence until 2021.</p> <p>Please note that 'Staff costs' as listed in the Financial Performance Statement were for the two Project Leaders for East Adelaide and Mercy Projects and are in connection with project delivery. Staff costs for 2020 were not for administrative purposes.</p> |
|   | <b>TOTAL as per 2020-2021 work plan</b>                           | <b>\$984,397</b>  | <b>\$931,867</b>         |  |

**CHOICE AND AFFORDABILITY FUND**  
**Financial Performance Statement**  
**For the Period 1 January to 31 December**

|                              | 2020<br>\$       |
|------------------------------|------------------|
| <b>INCOME</b>                |                  |
| Grant income                 | 2,874,850        |
| <b>TOTAL INCOME</b>          | <b>2,874,850</b> |
| <b>EXPENDITURE</b>           |                  |
| Consulting                   | 16,161           |
| Grant payments               | 781,316          |
| Promotional material         | 3,860            |
| Staff costs                  | 130,530          |
| <b>TOTAL EXPENDITURE</b>     | <b>931,867</b>   |
| <b>FUNDS CARRIED FORWARD</b> | <b>1,942,983</b> |

**Note 1 Basis of preparation**

The following paragraphs outline the basis of preparation for this Financial Performance Statement:

**(a) Basis of Accounting**

The Financial Performance Statement (the Statement) has been prepared in accordance with the special purpose framework designed to meet the needs of the South Australian Commission of Catholic Schools Incorporated (the Commission), the Grantor and the requirements of the Choice and Affordability Fund Guidelines.

**(b) Summary of significant accounting policies**

**Income:**

Income from grants is recognised when the Commission receives the grant or has a right to receive the grant in cash.

**Expenditure:**

Expenditure is recognised on an accrual basis when the Commission becomes obliged to make payments resulting from the purchase of goods and services.

**GST:**

The figures presented are GST exclusive.

**Management Declaration**

In my opinion, this Financial Performance Statement presents fairly the funding received and expended in relation to the funding provided by the Commonwealth of Australia from the Choice and Affordability Fund under the requirements of the Choice and Affordability Fund Guidelines.

I certify that all funding received was expended in accordance with the Choice and Affordability Fund Guidelines.

  
\_\_\_\_\_  
Dr Neil McGoran  
Director, Catholic Education South Australia

25/06/2021  
\_\_\_\_\_  
Date



# Independent Auditor's Report

To the Committee members of the South Australian Commission for Catholic Schools Inc

## Opinion

We have audited the Choice and Affordability Fund financial performance statement *Financial Statement* of the South Australian Commission for Catholic Schools Inc (the Association).

In our opinion, the accompanying Choice and Affordability Fund financial performance statement for the year ended 31 December 2020 is prepared, in all material respects, in accordance with the Australian Education Act 2013 (Cth) (the Act) and Australian Education Regulation 2013 (the Regulation) to the extent described in Note 1 to the financial statement.

The *Financial Statement* comprises:

- i. Financial Performance Statement for the year ended 31 December 2020; and
- ii. Note on basis of preparation.

## Basis for opinion

We conducted our audit in accordance with *Australian Auditing Standards*. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Statement* section of our report.

We are independent of the Association in accordance with the ethical requirements of the *Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the Financial Statement in Australia. We have fulfilled our other ethical responsibilities in accordance with the Code.

## Emphasis of matter – basis of preparation and restriction on use and distribution

We draw attention to Note 1 to the financial statement which describes the basis of preparation. The financial statement has been prepared by the Association's Committee members for the purpose of meeting the Association's reporting requirements of the Act and Regulation. As a result, the Financial Statement and this Auditor's Report may not be suitable for another purpose.

Our report is intended solely for the committee members of the Association, Commonwealth of Australia and the Department of Education, Skills and Employment (the Department) and should not be used by or distributed to any other party. We will therefore disclaim any assumption of responsibility for any reliance on this Auditor's Report, or on the Financial Statement to which it relates to any person other than the Association's Committee members and the Department. Our opinion is not modified in respect of this matter.



## Other information

Other Information is financial and non-financial information in the Association's annual reporting which is provided in addition to the Financial Statement and the Auditor's Report. The Committee of the South Australian SACCS responsible for the Other Information.

Our opinion on the Financial Statement does not cover the Other Information and, accordingly, we do not express an audit opinion or any form of assurance conclusion thereon

In connection with our audit of the Financial Statement, our responsibility is to read the Other Information. In doing so, we consider whether the Other Information is materially inconsistent with the Financial Statement or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

We are required to report if we conclude that there is a material misstatement of this Other Information, and based on the work we have performed on the Other Information that we obtained prior to the date of this Auditor's Report we have nothing to report.

## Responsibilities of the Association's committee members for the Financial Statement

The Association's committee members are responsible for:

- i. preparing a fairly presented Financial Statement in accordance with the Act and Regulation to the extent described in Note 1;
- ii. determining that the basis of preparation described in Notes 1 to the Financial Statement is appropriate to meet the requirements of the Act and Regulation. The basis of preparation is also appropriate to meet the needs of the Association's committee members and the Department;
- iii. implementing necessary internal control to enable the preparation of a Financial Statement that is presented fairly and is free from material misstatement, whether due to fraud or error; and
- iv. assessing the Association's ability to continue as a going concern and whether the use of the going concern basis of accounting is appropriate. This includes disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the Financial Statement

Our objective is:

- i. to obtain reasonable assurance about whether the Financial Statement as a whole is free from material misstatement, whether due to fraud or error; and
- ii. to issue an Auditor's Report that includes our 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. They 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 Statement.

A further description of our responsibilities for the Audit of the Financial Statement is located at the *Auditing and Assurance Standards Board* website at: [http://www.auasb.gov.au/auditors\\_responsibilities/ar8.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar8.pdf). This description forms part of our Auditor's Report.



Paul Cenko  
Partner

Qualification: Registered Company Auditor: 332222  
Chartered Accountants Australia and New Zealand  
Membership Number: 87480

Adelaide  
25 June 2021