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**Teachers
Registration Board**
OF SOUTH AUSTRALIA



**Government
of South Australia**

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA

2023-24 Annual Report

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2023-24 ANNUAL REPORT for the Teachers Registration Board of South Australia

To:

Hon Blair Boyer, MP

Minister for Education, Training and Skills.

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and regulations)* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

Submitted on behalf of the Teachers Registration Board by:

Ms Carolyn Grantskalns

Presiding Member

Date 27.9.24

Signature 

From the Presiding Member



As the newly appointed presiding member of the Teachers Registration Board of South Australia, I am pleased to present the 2023-2024 Annual Report.

From 1st August 2024, a Code of Conduct for teachers (the Code) came into operation. The Code aims to promote the high standards of the teaching profession, to support teachers in their work as they navigate an increasingly complex work setting and to support preservice teachers to understand the profession they are about to join. It equally applies to Special Authority to Teach (SAT) holders.

In alignment with the operation, administration and enforcement of the *Teachers Registration and Standards Act 2004*, the welfare, best interests and safety of children and young people remain the paramount focus of the Code.

The Code sets best practice professional standards for teachers and SAT holders, regardless of work setting and employer – from children taught in long day care settings through to kindergarten, primary and secondary education (Birth to 18 years or older).

A comprehensive Guideline to support the Code of Conduct has also been developed and implemented by the Board, to promote understanding and use of the Code with examples using real-life scenarios in various education settings. In addition, the Code of Ethics has been reviewed and refreshed in line with these new documents.

I sincerely thank all who participated in the extensive community-wide consultation (over the past two years) which underpinned and informed the creation of the Code and Guidelines. The Code is an important part of both supporting teachers and recognising excellence as teachers comply with the professional expectations clearly set out.

I am pleased to also report that the Board continued its work to reduce regulatory burden on teachers. From 21st March 2024, changes to the South Australia *Teachers Registration and Standards Regulation 2021 (the Regulations)* mean that the requirement for the Board to collect proof showing the completion of a mandatory notification course (e.g. RRHAN-EC) for teachers registering or renewing has been removed.

All teachers and SAT holders are still expected to undertake mandatory notification training for employment and will be required to produce evidence of this training to their employer, however, they will no longer be required to also provide this to the Board.

As reported previously, much work has continued in the early childhood space, in particular, in relation to the announcement from the Malinauskas government about the implementation of recommendations handed down by the Royal Commission into Early Childhood Education and Care.

In order to increase the workforce of early childhood teachers able to staff universal 3-year-old education (from 2026), the South Australian Government committed to amending the *Regulations* to broaden the range of qualifications accepted as the minimum requirements for registration as an early childhood teacher in South Australia.

From 6 June 2024, *the Regulations, 2021* were amended to now enable the registration of 3-year trained early childhood teachers.

The amendment regulations support minimum qualification requirements for early childhood teachers holding an Australian Children's Education and Care Quality Authority (ACECQA) approved qualification. The amendment will permit early childhood teachers who have completed a 3-year, Birth – 5 early childhood qualification to immediately register as a teacher with a condition on their registration. These new arrangements do not extend eligibility for teacher registration to holders of Graduate Diplomas and Graduate Certificates approved by ACECQA.

The condition will limit 3-year early childhood trained teachers to teaching in an early childhood setting including pre-schools, kindergartens, early childhood learning centres and in delivering education programmes in out-of-school-hours care.

Finally, I thank Board staff who have worked across the many ongoing projects, and Registrar, Leonie Paulson, for her ongoing leadership and commitment to the Board and the teachers of South Australia. I also thank each one of the Board members for their contributions and commitment to engage with diligence in panels and subcommittee work, and I look forward to working alongside the new members of the Board who begin on 1 July 2024 and staff in the year ahead.

Carolyn Grantskalns

Presiding Member

Teachers Registration Board of South Australia

From the Registrar



The 2023/2024 financial year was one of challenges, excitement and progress on significant projects addressing key initiatives for the Teachers Registration Board of South Australia.

In 2023/24 there were 12,846 applications received by the Board, 14,334 phone calls for assistance, and 1,413 teachers transitioned from provisional to (full) registration.

Acknowledging the work from the previous year at the Royal Commission into Early Childhood Education and Care, significant reform into the way Early Childhood Teachers are registered in South Australia occurred.

While all registered teachers appear on the same public register, teachers working in Birth-to-5 education settings, with a completed Australian Children's Education and Care Quality Authority (ACECQA) qualification, (primarily at higher education bachelor level), can now be employed in early childhood settings. This can be achieved by use of an appropriate condition of registration. This reform, together with the acceptance of like qualified teachers from interstate, and locally trained persons, will contribute to increasing the number of teachers and supporting the Government's commitment to the introduction and delivery of 3-year-old universal pre-school in South Australia between 2026 and 2032.

Community-wide sessions into developing a South Australian focussed Code of Conduct for teachers and special authorisation holders continued, including consultation on a set of Guidelines to support explanation of future requirements. Release of a revamped Code of Ethics, the proposed Code of Conduct and Guidelines to support the Code are anticipated early in the next reporting period. I am encouraged by the level of support by teachers in developing a code and guidelines for all teachers, regardless of setting. It is hoped they will provide many benefits the profession as a whole and the standards teachers aspire to.

Improvements to remove regulatory burden on teachers continued through improved registration practices, and by removal of duplication requirements for teachers to produce proof of completion of individual mandatory notification training on a regular basis over their teaching life. These changes do not impact teacher obligations to report or to receive ongoing training, but ensure national consistency, reducing the need to re-supply the same documentation to an employer and registering body. This change was widely welcomed by the profession.

Continued progress on the development of a modern, responsive, and agile registration process, with technologies to support it, continued. This was particularly in response to increased teacher mobility and increasing overseas qualification entry assessments. The need for alternative employment pathways recognising an unparalleled demand for special authorisations to permit preservice teachers to commence teaching has continued to increase.

Work was undertaken to build staff understanding of community feedback to identify areas for improvement and to resolve complaints. Further work will continue in the next reporting period with streamlined processes being embraced by Board staff.

Ensuring that the Board sets and monitors standards for the profession continues through the hearing of a range of admission hearings and inquiries, including continuing the important work of teacher suspensions where necessary. Developing consistent practises for sharing of relevant information between teacher regulatory authorities continues, as does contributions to national initiatives in teacher quality and Initial Teacher Education (ITE) programme standards and processes.

National recognition of in-house research into South Australian teacher conduct matters since 2014, as well reporting of research into a 7-year, long-term teacher attrition data and study, were presented at the International Forum of Teacher Regulatory Authorities held in Brisbane in June 2024. This was a welcome opportunity to share perspectives and learn from authorities as far afield as Africa, the United Kingdom, Canada and locally, Papua New Guinea and New Zealand. What challenges the teaching profession - in teacher supply and quality world-wide - was remarkably congruent and invites innovation and reflection in equal part.

On a lighter note, renovations of the Board office at 70 Pirie Street began. Providing attractive and confidential meeting rooms for teachers and the public to meet with Board staff, was a priority with a vision of providing efficiencies on completion.

From 31 July 2023, a new Presiding Member of the Board first acted and then was appointed on an ongoing basis, and I thank Carolyn Grantskalns for her commitment to Board members and staff and her ongoing leadership to promote insight into the needs of all South Australian teachers.

I thank the Board and the staff for their commitment to excellence during a very busy year.

Leonie Paulson

Registrar

Teachers Registration Board of South Australia

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Overview: About the Agency

Our Strategic Focus

Is to provide innovative leadership that is focussed on the safety and wellbeing of children and young people through efficient, responsive, justifiable and accountable policies and practices.

Our Purpose

The Teachers Registration Board (the Board) regulates the teaching profession to ensure that educators working in South Australia meet the highest quality teaching and safety standards expected by the community.

Our Vision

Exceptional teachers for a strong and diverse learning community, now and into the future.

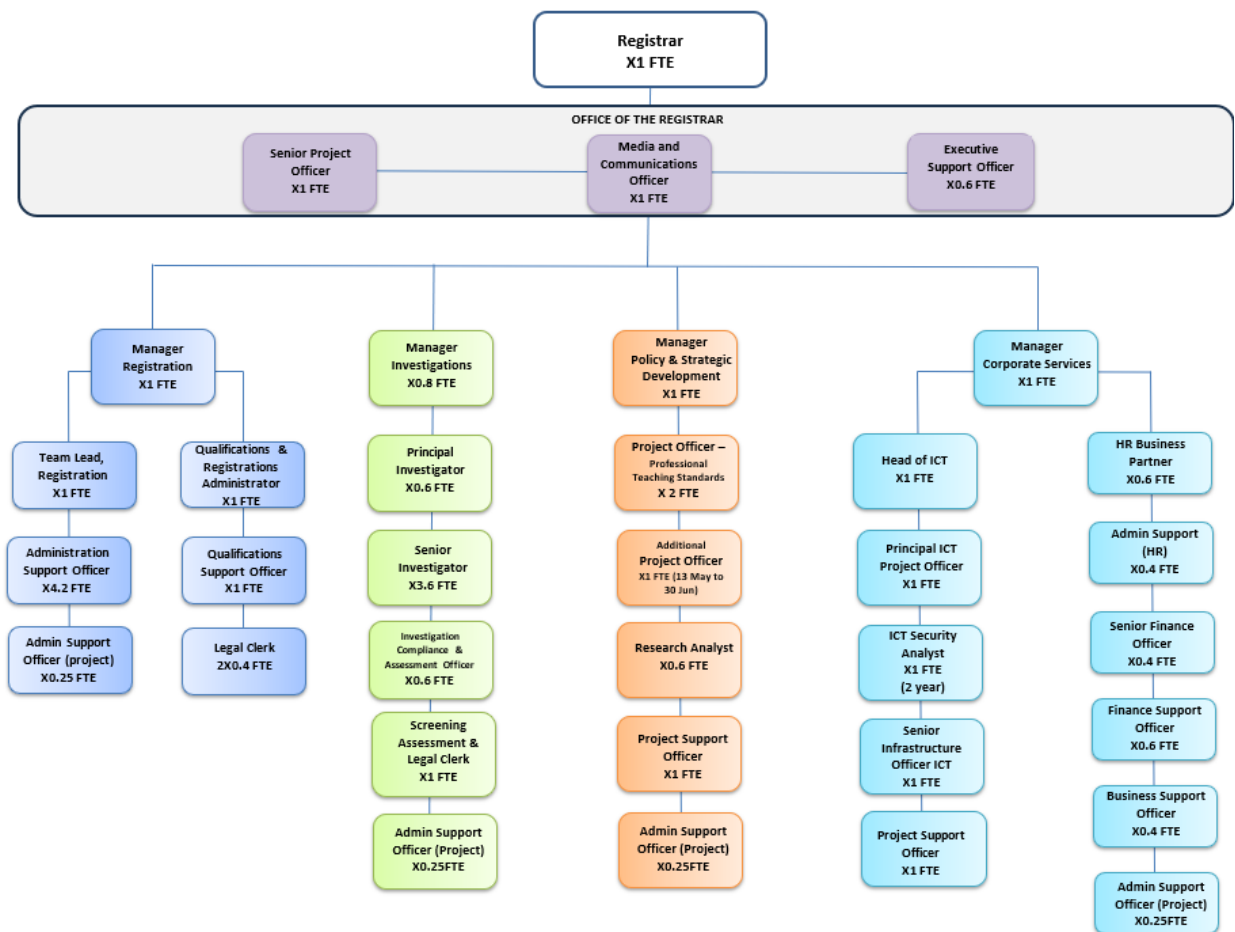
Our Values

Integrity, Innovation, Transparency and Collaboration.

Our Functions, Objectives and Deliverables

- Maintain an accurate public register of teachers.
- Ensure the welfare and best interests of children are the paramount consideration in all functions and administration of the Act.
- Ensure only teachers meeting the standards remain in the profession.
- Recognise quality teaching and leadership in the profession.
- Undertake or support reviews of research and data collection relating to the teaching profession.
- Prepare beginning teachers and support experienced teachers.
- Promote and inspire public confidence in the teaching profession.
- Empower stakeholders to work with us.
- Confer and collaborate with teacher education institutions with respect to the appropriateness for registration purposes of teacher education courses.
- Accredite initial teacher education programs.
- Develop and maintain codes and standards of conduct for registered teachers and persons granted a Special Authority to Teach under the Act.

Our Organisational Structure



Changes to the Agency

During 2023-24 there were no changes to the agency’s objectives as a result of internal reviews or machinery of government changes.

Additional administrative support officer capacity was provided across teams.



Our Minister

The Hon Blair Boyer MP is Minister for Education, Training and Skills and is responsible for the administration of the *Teachers Registration and Standards Act 2004*. He has been the Member for Wright since 2018.

Minister Boyer served as shadow Education Minister since 2020, having previously served as shadow Assistant Minister for Health and Wellbeing since 2018.

Our Executive Team

Leonie Paulson, Registrar

The Registrar of the Board is appointed by Her Excellency the Governor of South Australia pursuant to section 15 of the *Teachers Registration and Standards Act 2004*. The Registrar manages the Secretariat, implements the policies and decisions of the Board and is responsible for the Register of Teachers. The Registrar exercises judgement, working to investigate, be informed, and commence Inquiries through the laying of complaints. The Registrar exercises power to suspend teachers on a reasonable suspicion that a teacher poses an unacceptable risk to children and works closely with all state and territory teacher regulatory authorities to relieve regulatory burden and improve the consistency of teacher practice across Australia and New Zealand.

The Office of the Registrar supports national policy initiatives and cooperation, media and communications management and Board decision-making.

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

Registration

The Registration Team processes applications for registration for teachers working in South Australia, including initial teacher education students together with applicants from interstate and New Zealand under Mutual Recognition principles. The team also processes registration renewal applications, assesses qualifications of overseas-trained applicants and applications for a 'Special Authority for an Unregistered Person to Teach'.

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

The 2023-2024 financial year continued to see a significant increase in the number of Special Authority for an Unregistered Person to Teach (SAT) and specifically in the number of Initial Teacher Education (ITE) students gaining employment under this category of SAT to meet the current teacher shortages. These increases have been evident through the introduction of the new Temporary Relief Teacher (TRT) category with 123 applications received and approved and the Unregistered Person

to Teach – Advertised category with applications increasing by 107 during this financial year.

On 27 August 2023 the Royal Commissioner released the Final Report of the Royal Commission into Early Childhood and Care in South Australia. The report included 43 recommendations. The Board established a new Early Childhood Teachers (ECT) Sub-Committee to advise the Board on early childhood matters.

On 6 June 2024 the *Teachers Registration and Standards Regulations 2021* were amended to allow early childhood teachers to be registered following completion of an Australian Children’s Education and Care (ACECQA) approved qualification, primarily a three-year higher education bachelor qualification. Excluded qualifications are ACECQA approved Graduate Diplomas and Graduate Certifications. A condition is placed on an early childhood teacher’s registration “*The holder of this registration is restricted to providing preschool education to children who have not yet attained the compulsory school age at a preschool program delivered in a school separate from children who are receiving an education program for compulsory school aged children, a centre-based long day care and out-of-school hours care service.*” These changes are to support an increase of 660 teachers required to teach in 3-year-old universal pre-school being introduced in South Australia between 2026 and 2032.

Policy & Strategic Development

The Policy & Strategic Development Team accredits Initial Teacher Education Programs offered by South Australian providers. The team also supports pre-service teachers who are due to complete their degree and register to teach. The team also oversees teachers’ transition from Provisional to (full) Registration, supports teachers with professional learning enquiries and undertakes projects and research.

Investigations

The Investigations Team ensures that only fit and proper persons are, or continue to be, registered as teachers by investigating allegations of unprofessional conduct, incompetence, or incapacity. Following an investigation and where appropriate, the Registrar may lay a complaint against a teacher, initiating a formal Inquiry to be heard before a sub-committee of the Board to determine whether there is proper cause for disciplinary action and/or whether the person is fit and proper to be a teacher.

Corporate Services

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

The functions of the team which supports the operations of the Board include information and communications technology (ICT) management and support, human resources and payroll management, financial management, corporate governance and facilities management.

Board Members During the 2023-24 Financial Year Were:

Board Members	Deputy Board Members
Jane Lomax-Smith – Presiding Member (ceased 18 July 2023)	
Carolyn Grantskalns –Presiding Member (appointed 19 October 2023)	
Susan Boucher – Deputy Presiding Member (appointed 19 October 2023)	
Fiona Brady	Cindy Hynes
Kate Cameron (ceased 30 June 2024)	
Susan Raymond* (appointed 14 March 2024)	
Lynne Rutherford (appointed 14 March 2024)	
Nigel Stevenson	
Peter McKay	
Anthony Haskell	Michael Francis (ceased 30 June 2024)
Britta Jureckson	David Freeman
Colleen Tomlian* (ceased 30 June 2024)	Mark Ward* (ceased 30 June 2024)
Amanda Dempsey*	Catherine Cavouras*
Oksana Kaczmarisky* (ceased 30 June 2024)	Nikki Johnston* (ceased 30 June 2024)
Tracey Chapman*	Marika Marlow*

*In accordance with the Department of Premier and Cabinet Circular 016, government employees did not receive any remuneration for Board/Committee duties during the financial year.

The *Teachers Registration and Standards Act, 2004*, outlines how members of the Board can be appointed. Persons can only be appointed for a term not exceeding 3 years and, at the expiration of a term of appointment, are eligible for reappointment. However, a member cannot hold office for consecutive terms which exceed 9 years in total.

Two Board appointed legal practitioners to conduct Part 5 hearings and Part 7 Inquiries and hearings to assist with the workload of legal members, were appointed under the Act and Regulations.

Rocco Perrotta (Board appointed legal member)	
Nadine Lambert (Board appointed legal member)	

Legislation Administered by the Agency

[Teachers Registration and Standards Act 2004](#)

[Teachers Registration and Standards Regulations 2021](#)

The Teachers Registration Board is established under the *Teachers Registration and Standards Act 2004* (the Act) and the *Teachers Registration and Standards Regulations 2021* (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, exercises the powers in the Act, and has the responsibilities determined in the Act. The Board is a specialist body and members are appointed with a view that they will bring specialist expertise to their responsibilities as Board members.

Two significant amendments to the Regulations were made in the reporting period.

The first was to remove duplication of production of records by teachers as to completion of mandatory notification training. This amendment does not impact on the obligation for teachers to make mandatory reports or to complete that training.

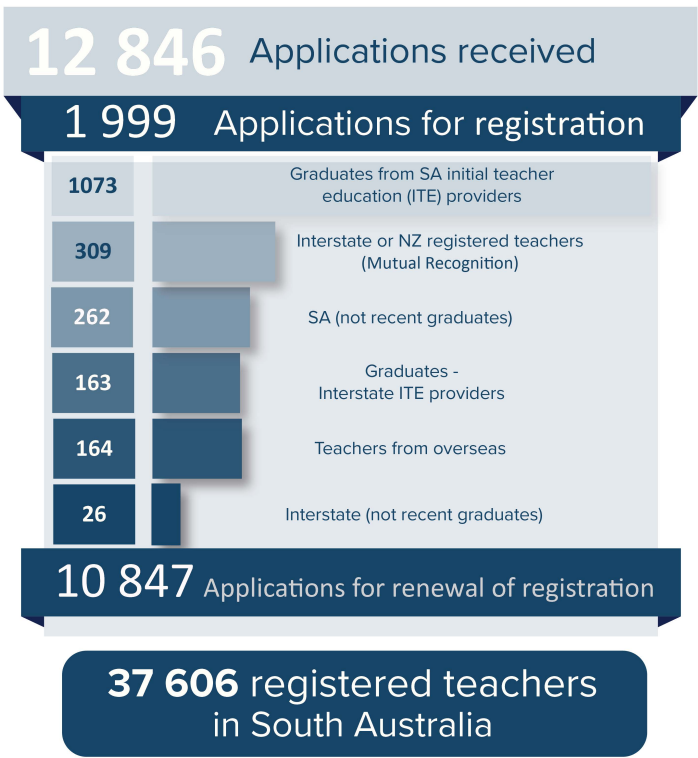
The second was to include new qualification requirements for early childhood teachers seeking registration permitting two early childhood teachers to be registered in the reporting period.

Other Related Agencies (within the Minister's area/s of responsibility)

- Education Standards Board of SA
- SACE Board of South Australia

The Agency's Performance

Performance at a Glance



Professional Learning

280

teachers randomly selected for an audit of professional learning

Transition from provisional to full registration (TPR)

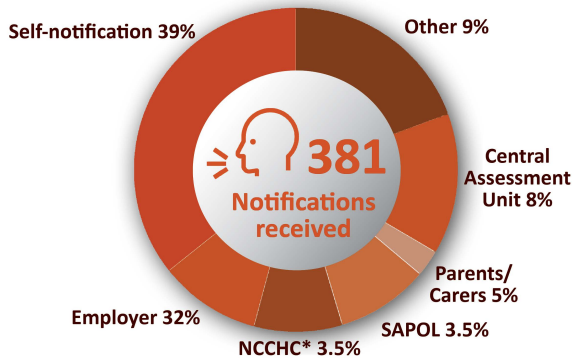
1 413

Applications processed

96% of applications processed within **7 working days**

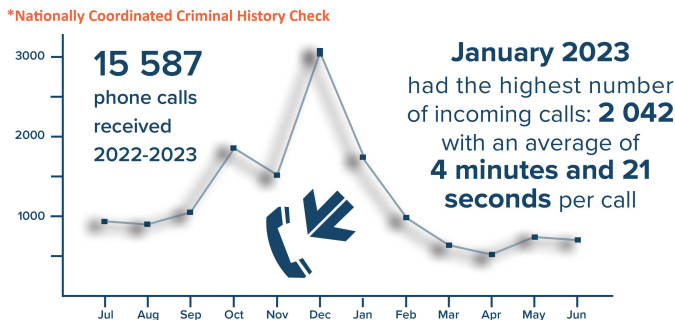
16 TPR applications audited

Sources of notifications regarding teachers requiring investigation



4 suspensions for being charged with a prescribed offence

6 suspensions for posing an unacceptable risk to children



Hearings conducted by the Board

3 Part 7 hearings
Investigation of allegations of unprofessional conduct against teachers

2 Part 5 hearings
Regarding an applicant's eligibility for registration in relation to fitness and propriety

Agency Specific Objectives and Performance

Registration

- 10 847 renewal of registration applications were received.
- 1 999 new applications for registration were received
- 1 413 applications were processed to move from Provisional to (full) Registration.

- **Table 1: Applications for Teacher Registration**

Applications for Teacher Registration	2022-2023	%	2023-2024	%
Renewal of Registration	10 361	83.98%	10 847	84.44%
New Applicants	1 976	16.02%	1 999	15.56%
<i>Graduates from SA initial teacher education (ITE) providers</i>	996	50.40%	1073	53.68%
<i>SA first time applicants (not recent graduates)</i>	292	14.77%	262	13.11%
<i>Interstate (or NZ) registered teachers - Mutual Recognition</i>	359	18.16%	309	15.46%
<i>Graduates from interstate ITE providers</i>	191	9.66%	163	8.15%
<i>Interstate first time applicants (not recent graduates)</i>	52	2.63%	26	1.30
<i>Early Childhood Teacher</i>			2	0.10%
<i>Overseas qualified teachers</i>	86	4.35%	164	8.20%
Total Applications	12 337		12 846	

Table 2: Mutual Recognition

Movement of Teachers via Mutual Recognition (MR)	2022-2023	2023-2024
Incoming MR applicants from other states, territories and NZ	359	309
Outgoing MR applicants to other states, territories and NZ	370	380

Table 3: New Applicants - Overseas Qualified

Origin of New Applicants– Overseas Qualified	2022-2023	%	2023-2024	%
Africa	22	25.88%	38	36.54
Americas	8	9.41%	14	13.46
Asia	26	30.59%	32	30.77
Europe (excl. UK)	9	10.59%	2	1.92
United Kingdom	16	18.82%	15	14.42
Middle East			3	2.88
Oceania (NZ & Fiji)	4	4.70%	-	
Total	85		104	

Table 4: Assessment of Overseas Qualifications from 1 July 2023 to 30 June 2024

Applicants who hold teaching qualifications awarded by an overseas higher education institution are required to have their qualifications assessed to determine the qualification’s comparability, in general academic terms, to the educational level of an Australian (three-year or four-year) bachelor degree, diploma or other qualification. Following this, the next phase is to determine whether the qualification held is a recognised teaching qualification. This is undertaken by assessing the academic transcript from the higher education institution, in relation to the professional teacher education (i.e. pedagogy) subjects, which includes theory studies in pedagogy and the supervised teaching practice component.

Note: Applicants who are assessed as meeting the qualification requirements may not necessarily proceed to apply for registration as a teacher

Assessment Application Stage	Total 2022-2023	Total 2023-2024
Completed - Approved	150	250
Completed - Refused	42	22
Total:	192	272

Table 5: Special Authorities to Teach Granted from 1 July 2023 to 30 June 2024

Special Authorities to Teach may be granted by the Board on many bases, including after a teaching position has been advertised externally and no registered teacher is available to fill the position (*Unregistered Persons to Teach - Advertised). Special authorities may also be granted for specific specialised areas or to meet workforce demands (table below). Special Authorities to Teach are granted on a case-by-case basis after lodgement of a formal application and supporting documentation submitted in line with Board requirements.

A new special authority was introduced this financial year following a formal request from three of the schooling sectors. The new special authority enables final year pre-service teachers to work as Temporary Relief Teachers to assist sites in addressing the current teacher shortages.

Special Authority Type	2022-2023	2023-2024
Unregistered persons to teach*	201	308
Anangu Education	1	-
Instrumental Music Instructors	23	5
Religious/Spiritual Leaders	5	5
Early Childhood	70	64
Covid-19 (Pandemic one-off)	270	NA
Temporary Relief Teacher	-	123
Employment Pathways	5	7
Total	575	512

Table 6: Application for Transition from Provisional to (full) Registration (TPR)

It is a condition of a teacher's Provisional Registration that they move to (full) Registration as soon as possible. This is promoted within their first 5-year term. Teachers are expected to apply for (full) Registration once they have completed one year of full-time (or part-time equivalent of 200 days) satisfactory teaching service in Australia or New Zealand within the last five years and they must also demonstrate shared evidence with an evaluator to demonstrate meeting the Proficient level in each of the seven Australian Professional Standards for Teachers, which includes observations of their teaching practice.

Application for Transition from Provisional to (full) Registration Processing	2022-2023	%	2023-2024	%
Number of applications received	1 275		1 413	
• processed within 1 week	1 217	95%	1 357	96%
• processed within 2 weeks	16	1.2%	12	0.9%
• processed beyond 2 weeks	7	0.5%	16	1.1%
• returned as incomplete	31	2.4%	27	1.9%
• exception/in progress	4	0.3%	1	0.1%
Number of TPR applications audited**	50	3.9%	16	1.1%

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

Compliance Audit

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

The audit was conducted in February 2024.

The Department for Education (the Department) provided data for 17 490 staff attached to over 900 sites. Independent Schools, Catholic schools and long day care centres provided data for 736 sites, including 476 from long day care services.

Of all sites audited, no individual was employed as a teacher whilst not registered.

Policy and Strategic Development

Initial Teacher Education

The Board is responsible for the accreditation of all Initial Teacher Education (ITE) programs offered by South Australian higher education institutions (providers).

During the reporting period there were four ITE providers in South Australia. In the second half of 2023, a merger between University of South Australia and University of Adelaide was announced. The new ITE provider, Adelaide University, is set to begin operation in 2026.

During the 2023-24 reporting period, the Board:

- Accredited one program through Stage 2 assessment

Flinders University of South Australia

- Bachelor of Early Childhood Education (Honours)

- Commenced Stage 1 accreditation

Flinders University of South Australia

- Bachelor of Education Secondary
- Bachelor of Education Secondary (Health and Physical Education)

- Accredited one program through Stage 2 assessment

University of South Australia

- Bachelor of Primary Education (Honours)

- Commenced initial discussions for accreditation of programs in 2024 – 2025

Adelaide University

Flinders University of South Australia

In South Australia, there are four Teaching Performance Assessments (TPAs) adopted, and they are still in their infancy in implementation. University of South Australia and Adelaide University joined different TPA consortia in late 2021. Flinders University and Tabor have developed their own TPA.

Provider	Teaching Performance Assessment (TPA) adopted
Flinders University	Flinders University Teaching Performance Assessment (FU_TPA)
Tabor College	Tabor College Teaching Performance Assessment (TTPA)
The University of Adelaide	Assessment for Graduate Teaching (AfGT) Teaching Performance Assessment
The University of South Australia	Graduate Teacher Performance Assessment (GTPA)

Support for Preservice and Experienced Teachers

The Board holds regular on-campus or online sessions for final year ITE students to guide them through the registration process and requirements.

Information sessions were held for several teacher groups on the process to move to (full) Registration. The Board attended workshops for evaluators who support early career teachers to move to (full) Registration.

Resources were developed and made available on the Board website regarding placement information, especially final placement, and professional experience to support pre-service teachers, initial teacher education providers and employers.

Professional learning requirements information on the Board website was updated.

Annual Surveys

The Board conducts an annual survey with teachers who did not renew their registration. In 2023-2024 a total of 1 645 teachers were invited to complete the survey.

Approximately 28% (461) of those invited chose to participate. The purpose of this survey is to identify reasons for non-renewal, helping to shape future registration requirements to ensure that registration processes are not inhibiting suitable qualified people from applying for registration.

Audits

Transition from Provisional to (full) Registration (TPR) Audit

- 1 413 applications processed between 1 July 2023 and 30 June 2024
- 16 applications were audited.

Professional Learning Audit

In the 2023-2024 renewal period, 331 teachers had their professional learning audited. Teachers are required to log their professional learning hours (60 hours in total across a three-year term) on the TRB Teachers Portal. Some unregistered persons holding a Special Authority to Teach were also required to submit their Professional Learning records.

Involvement with Projects at the National Level

- Sent delegates for national training as Stage 1 and 2 and Chair ITE accreditation panellists
- Provided panellists for 6 interstate ITE panel accreditations
- Collection of data and annual reporting on the performance of ITE programs
- Surveying registered teachers and providing data to the Australian Institute for Teaching and School Leadership (AITSL) for the Australian Teacher Workforce Data (ATWD) project
- Working toward improving national information sharing standards between regulatory bodies
- Participation in the International Forum of Teacher Regulatory Authorities Conference held in June 2024
- Participation in several Australian Teacher Regulatory Authorities (ATRA) groups – Professional Learning and Standards group, Executive Officers group, Professional Conduct and Legal group, Registration group.
- Consultation with stakeholders to gather SA based feedback on the Professional Experience Guidelines on behalf of the Australian Institute for Teaching and School Leadership (AITSL)
- Consultation on early childhood teacher national requirements
- Consultation on mutual recognition of interstate registrants.

The Registrar is a board member of the Australian Teacher Workforce Data Oversight Board.

Code of Conduct

The Code of Conduct was approved by the Board at the March 2024 meeting after undergoing extensive consultation with stakeholders. The draft Guidelines to support the Code of Conduct have been developed and were provided to stakeholders for consultation in June 2024. The responses the Board received from stakeholders will be considered in the second half of 2024 and Code and Guideline implementation in the second half of 2024 was enabled.

Investigations

Professional Conduct, Competence or Capacity to Teach

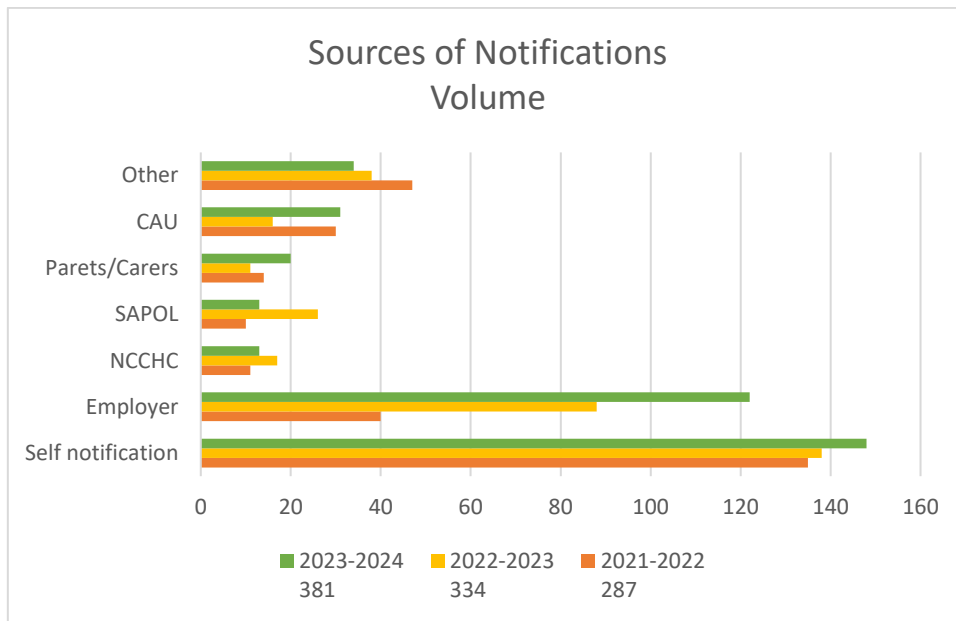
The Board has a duty to screen, monitor and assess the suitability of people to be, or continue to be, registered as teachers to safeguard the public interest and to ensure teachers are competent educators and fit and proper persons to have the care of children.

Suitability to teach encompasses both professional conduct, competence and capacity, i.e. the behaviour of teachers, the competence 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
- employer notifications
- results of Nationally Coordinated Criminal History Checks (NCCHC).
- South Australia Police (SAPOL) and the Director of Public Prosecutions (DPP)
- Parents and carers
- Central Assessment Unit (CAU), Department of Human Services
- Other sources including media, colleagues, and interstate regulatory authorities

When a notification is received, a thorough assessment is conducted and serious matters are referred for further detailed investigation. In the current reporting period **381** reportable notifications were reported to the Board (refer Sources of Notifications chart below).



Self-Notifications

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

Section 24 of the *Teachers Registration and Standards Act 2004* (the Act) pertains to conditions placed upon every registration which includes a requirement that a teacher must notify the Board within 14 days of certain matters.

Employer Notifications

Employers must notify the Board of the dismissal or resignation of a teacher following allegations of unprofessional conduct or incompetence, or when allegations of unprofessional conduct/incompetence are (formally) made against a teacher. 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. Employers must also notify the Board if they are of the opinion a teacher is not a fit and proper person to be a registered teacher.

Nationally Coordinated Criminal History Check (NCCHC)

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

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

The Board has arrangements with SAPOL and the DPP, in accordance with Sections 50 and 51 of the Act, regarding the provision of information relative to a person's fitness to be, or continue to be, a registered teacher.

In instances where a teacher is charged with a prescribed offence under regulation 14 (and Schedule 1) of the *Teachers Registration and Standards Regulations 2021* (the Regulations) the Registrar, in accordance with Section 34A of the Act, may suspend the registration of a teacher or vary the conditions of the teacher's registration (including by imposing conditions).

Parents/Carers Notifications

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

Central Assessment Unit (CAU)

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

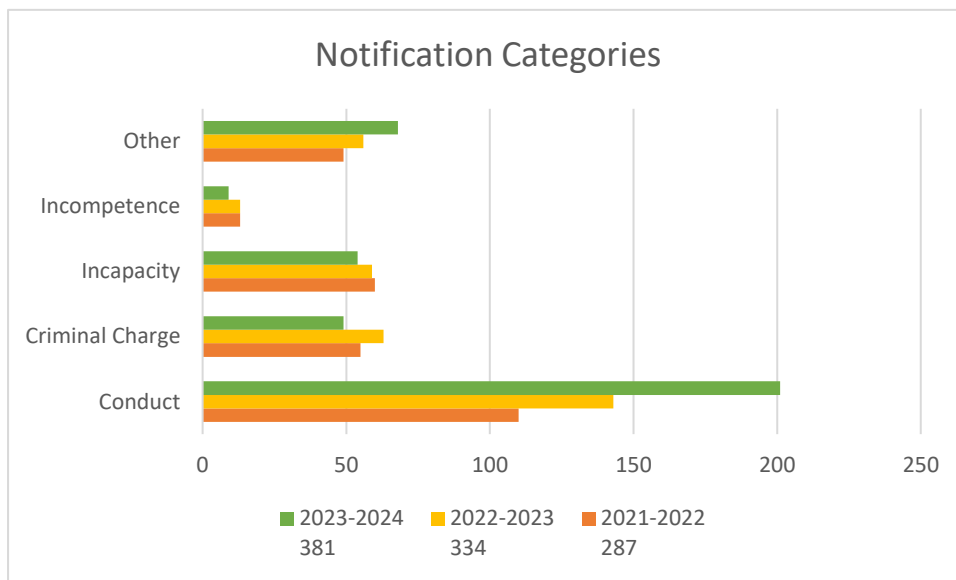
The Board also notifies the CAU of certain matters as required by the Act as well as matters which may call into question a teacher's fitness to work with children.

The CAU notifies the Board when a teacher has been issued with a prohibition notice, prohibiting the teacher from engaging in child related work. In instances where a teacher becomes a prohibited person the registration of the teacher is cancelled in accordance with Section 24A of the Act.

Other Notifications

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

The Board can inquire into any notification that provides evidence a teacher may be seriously incompetent; has engaged in unprofessional conduct; is unfit to teach; or their capacity to teach is seriously impaired by an illness or disability affecting their behaviour or competence as a teacher. In the current reporting period, the 334 reportable notifications reported to the Board were classified in the following broad categories (refer to the notification categories chart below). “Other” categories notified include existing conditions dealt with administratively at renewal, monitoring of conditions, subpoenas, information requests from SAPOL and non-specific complaints (including frivolous/unfounded).



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.

Following an assessment/investigation of matters notified to the Board the Registrar has taken the following actions during the reporting period:

- issued **81** letters of advice
- issued **17** letters of warning
- negotiated the imposition of conditions (by agreement) on the registration of **11** teachers (thus full Inquiries/Admissions Hearings were not required to be held).

The Registrar presented **36** memorandums to the Board during the reporting period in relation to matters notified to the Board either for noting the action taken by the Registrar or for a decision of the Board to either impose or remove conditions. This included notifying through letters of warning issued by the Registrar and/or proposed

agreed conditions to be imposed, removal of conditions and cancellation of registration.

Section 24A Automatic cancellation of registration of prohibited person

On 1 July 2019, the *Child Safety (Prohibited Persons) Act* (CSPP) commenced operation. Section 15 of the CSPP Act sets out those persons who are prohibited from working with children. Consequential amendments to the Act also came into effect on 1 July 2019. Section 24A of the Act provides for the automatic cancellation of registration of prohibited persons. During the reporting period, **10** teachers had their teacher registration cancelled in accordance with Section 24A of the Act (**33** in total since the consequential amendments to the Act).

Section 34A – Suspension of teacher’s registration when charged with certain offences

On 20 December 2018 Section 34A(1)(a) of the Act came into effect providing the Registrar with the power to suspend a teacher’s registration following receipt of information that a teacher has been charged with listed prescribed offence(s).

During the reporting period the Registrar suspended the registration of **4** teachers in accordance with Section 34A(1)(a)(c) of the Act (**35** in total since the inception of Section 34A of the Act).

During the reporting period the Board conducted **3** suspension reviews pursuant to Section 34A(2) of the Act. At the conclusion of the review held, a Sub-Committee of the Board resolved to confirm the suspension of the teacher’s registration as imposed by the Registrar pursuant to Section 34A(1)(a) of the Act.

Three scheduled suspension reviews did not progress as the teacher’s registration was cancelled, pursuant to Section 24A of the Act, prior to the review hearing date¹.

Section 34A – Suspension of teacher’s registration unacceptable risk to children

On 1 July 2021 Section 34A(1)(a)(d) of the Act came into effect providing the Registrar with the power to suspend a teacher’s registration if the Registrar reasonably suspects that the teacher poses an unacceptable risk to children.

During the reporting period the Registrar suspended the registration of **6** teachers in accordance with Section 34A(1)(a)(d) of the Act (**8** in total since the inception of this Section of the Act).

During the reporting period the Board conducted **7** suspension reviews pursuant to Section 34A(2) of the Act¹:

- One teacher was suspended (in the previous reporting period) following being charged with two counts of aggravated stalking. These charges were discontinued and consequently his registration was re-instated. An interim intervention order was put in place to protect the complainant. Further reports had been made to SAPOL regarding the teacher’s unwanted attention to several women and SAPOL had

¹ The discrepancy in these numbers for the annual report arises because certain actions, such as suspensions, suspension reviews, and cancellations of registrations, may not occur within the same reporting period.

spoken with the teacher on at least three occasions about the inappropriateness of this behaviour. The Registrar suspended this teacher's registration for unacceptable risk on 31 May 2023 and the suspension review was held in the reporting period.

- One teacher was suspended following allegations they engaged in an inappropriate relationship with female students outside of school hours during which they provided alcohol and engaged in inappropriate conversations and interactions about relationships and sexual activities as well as engaging in an unlawful sexual relationship with a female student.
- One teacher was suspended following disclosures the teacher had formed close personal relationships with two students involving extensive electronic messaging, primarily of a personal nature.
- One teacher was suspended after the Board was advised the teacher's accreditation in New South Wales was suspended as a result of allegations the teacher had breached professional boundaries relative to unnecessary contact with students.
- One teacher was suspended following concerns raised they had attended school while under the effects of alcohol and alcohol was found in their bag on school premises. The teacher also held a number of criminal convictions that were directly alcohol related.
- One teacher was suspended after they attended school and was reported to be acting out of character, using inappropriate foul language and displaying aggressive behaviour. SAPOL escorted the teacher from the school and the teacher subsequently recorded a positive reading for alcohol in a breath analysis conducted by SAPOL.
- One teacher was suspended following allegations raised by an ex-student in relation to the teacher's conduct towards them whilst they were a student in 2011. The allegations related to significant boundary breaches and it was asserted the teacher's conduct continued into 2012-2014.

At the conclusion of the 7 reviews held, a Sub-Committee of the Board resolved to confirm the suspension of the teacher's registration as imposed by the Registrar pursuant to Section 34A(1)(a)(d) of the Act.

Section 34A – Imposition of conditions of teacher's registration due to unacceptable risk to children

On 1 July 2021 Section 34A(1)(a)(d) of the Act came into effect providing the Registrar with the power to impose conditions upon a teacher's registration if the Registrar reasonably suspects that the teacher poses an unacceptable risk to children.

During the reporting period the Registrar imposed conditions upon the registration of 1 teacher in accordance with Section 34A(1)(b)(d) of the Act (1 in total since the inception of this Section of the Act).

During the reporting period the Board conducted 1 review relating to the imposition of conditions pursuant to Section 34A(2) of the Act:

- The teacher had a history of driving with methylamphetamine in their system, received a drug diversion referral and had returned a recent positive hair follicle test.

Crown Solicitor Advice

During the reporting period the Registrar referred **17** matters to the Crown Solicitor's Office for legal advice. Advice received resulted in the Registrar:

- laying complaints against teachers initiating Part 7 Inquiry proceedings to determine whether there is proper cause for disciplinary action
- issuing letters of warning and/or the imposition of agreed conditions upon teacher's registration
- initiating Part 5 admissions hearing to determine if an applicant for registration (new or renewing) was a fit and proper person to be registered
- requiring teachers to attend for Independent Medical Examinations
- suspending teacher registration for unacceptable risk to children.

Matters Before the Board

Fitness and Propriety

During the reporting period the Board conducted **3** disciplinary inquiries under Part 7 of the Act and **2** hearings under Part 5 of the Act in relation to fitness and propriety issues.

Inquiries – Part 7

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

Proceedings commence when a formal complaint is lodged before the Board by the Registrar or on the Board's own motion. There were **3** 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 registered teacher admitted they were guilty of unprofessional conduct (being both disgraceful and improper conduct). The teacher received a reprimand and conditions were imposed on their registration requiring them to attend supervised drug screenings and provide the Board with regular reports as to their recovery from a substance abuse disorder.

- The teacher was involved in various incidents that raised concerns about their ongoing illicit substance use; the teacher was subsequently convicted of driving while disqualified and giving false or misleading personal details to Police. The teacher failed to disclose these matters to the Board.

A registered teacher was found guilty of unprofessional conduct (being both disgraceful and improper conduct). The teacher received a reprimand and conditions were imposed on their registration requiring them to attend appropriate counselling and to complete an approved Ethics Course.

- The teacher used their school laptop to access pornography during school hours while students were present in the classroom. No student(s) observed any of the content on the teacher's laptop, rather it was discovered by a colleague and reported

to school leadership. The teacher bypassed the school's internal security system to access the pornography.

A formerly registered teacher had their matter heard during the reporting period however the Board reserved their decision and has not yet handed down the decision.

- The teacher allegedly engaged in unwanted and unacceptable behaviour towards an ex-partner. The teacher had also been reported to police for unwanted and unacceptable behaviour to multiple women.

Admissions Hearings – Part 5 – Fitness and Propriety

There were **2** hearings held regarding an applicant's eligibility for registration pursuant to Part 5 of the Act in relation to fitness and propriety. The Board must determine if a person is "fit and proper" to be registered as a teacher. "Fit and proper" is a legal term well developed at common law. The Board must be satisfied that a teacher is honest, competent, knowledgeable, skilful and of good character.

A formerly registered teacher applied for registration. The Board resolved to grant registration with conditions imposed requiring the teacher to undertake counselling focussing on emotional regulation.

- The teacher had previously pleaded guilty to one count of 'assault a prescribed emergency worker' and one count of 'hinder or resist police'. No conviction was recorded and the teacher received a good behaviour bond.

A registered teacher applied to remove the conditions imposed on their registration. The Board resolved to maintain the current conditions and imposed additional conditions on their registration.

- The Board had previously found the teacher guilty of unprofessional conduct, namely incompetence. On this occasion the Board found that the teacher had not provided sufficient evidence to establish and support their position that the conditions be removed.

Appeals

In the 2022-2023 Annual Report, it was noted that there was one appeal against a Board decision under Part 5 of the Act. This appeal, made to the Administrative and Disciplinary Division of the District Court, related to the Board's decision that a first-time applicant was not a fit and proper person to be a registered teacher. The District Court Judge allowed the appeal, sending the application back to the Board for a new hearing and directing the exclusion of certain evidence. The Board has since appealed to the Court of Appeal of the Supreme Court, with a hearing scheduled during the next reporting period.

Work Health and Safety

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	0	0	0%

Work health and safety regulations	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Data for previous years is available at: <https://data.sa.gov.au/>

Executive Employment in the Agency

Executive classification	Number of executives
The current Registrar is contracted until 1 January 2026 at the SAES 2 level.	1

Data for previous years is available at: <https://data.sa.gov.au/>

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

Financial Performance

Financial Performance at a Glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2023-2024 are attached to this report.

The fees paid by teachers fund the operation of the Board with no recurrent financial support from external sources, including South Australian and Commonwealth Governments. Financial sustainability is critical for the Board with prudent financial modelling aligning with the new five-year registration cycle for teachers and known fluctuations in annual registration volumes.

The financial performance of the Board was consistent between 2023-24 and the previous financial year. The Board had set conservative budgets for the financial years based on the long-term average of new teachers registering to teach and those leaving the profession each year in South Australia. In these years, higher than the average number of new teachers have registered, as well as a slightly lower number exiting. This has resulted in the actual performance significantly exceeding internal budget expectations.

The Board has experienced around 50% of its new and renewing teachers paying for the full five years of their terms of registration in advance, since the new five-year registration period was introduced in July 2021. This has resulted in the Board accumulating a cash reserve of fees paid in advance on which it has earned interest. During the next two financial years (2024 – 2025, 2025 – 2026), there will be fewer renewing teachers and the Board anticipates its cash reserves will fall significantly over that period whilst reserves fund agency regulatory function.

Statement of Comprehensive Income	2023-24 Budget \$000s	2023-24 Actual \$000s	Variation \$000s	2022-23 Actual \$000s
Total Income	6,927	7,490	563	6,391
Total Expenses	6,302	6,440	(138)	5,665
Net Result	625	1,050	425	726
Total Comprehensive Result	625	1,050	425	726

Statement of Financial Position	2023-24 Actual \$000s	2022-23 Actual \$000s
Current assets	15,653	12,553
Non-current assets	466	428
Total assets	16,119	12,981
Current liabilities	4,592	3,823
Non-current liabilities	6,644	5,325
Total liabilities	11,236	9,148
Net assets	4,883	3,833
Equity	4,883	3,833

Consultants Disclosure

The following is a summary of external consultants which have been engaged by the agency, the nature of work undertaken, and the actual payments (including GST) made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each (incl GST)

Consultancies	Purpose	\$ Actual payment
All consultancies below \$ 10,000 each - combined	Various (2)	\$13,805

Consultancies with a contract value above \$10,000 each (incl GST)

Consultancies	Purpose	\$ Actual payment
Nil		

Data for previous years is available at: <https://data.sa.gov.au/>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for the total value of consultancy contracts across the South Australian Public Sector.

Contractors Disclosure

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

Contractors with a contract value below \$10,000 (incl GST)

Contractors	Purpose	\$ Actual payments
All contractors below \$10,000 each - combined	Various	\$238,857

Contractors with a contract value above \$10,000 each (incl GST)

Contractors	Purpose	\$ Actual payment
Australian Criminal Intelligence Commission	Controlled access to Nationally Coordinated Criminal History check service (NCCHC)	\$301,898
Xmplify Pty Ltd	Specialised IT support required for CRM system	\$262,213
Randstad Pty Limited	Temporary staff services	\$212,919
Data #3 Ltd	Supply of ICT software licences	\$190,817

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Hoban Recruitment	Temporary staff services	\$96,831
Harrison McMillan Pty Ltd	Temporary staff services	\$78,766
Brooke Institute Pty Ltd	Documentation of business processes	\$68,778
Hays	Temporary staff services	\$60,425
Australia Post	Postage services, primarily Registration Certificates	\$44,808
Frontier Software	Payroll software and support	\$42,956
Point Heard	Development of Complaints and Stakeholder Management materials	\$40,810
Micro Focus	Supply of ICT software licences	\$34,324
Pro-AV Solutions SA	Supply and install meeting room equipment	\$33,044
Deloitte Risk Advisory	Cyber security testing	\$32,450
Cinderella's Services	Cleaning of TRB tenancy	\$28,374
Genesys Cloud Services Pty Ltd	Licensing and telephone support for hardware and software	\$27,367
Brown Falconer	Architectural and design services for fit-out	\$24,860
Landmark Computers	ICT equipment	\$21,310
Optus	Internet service provision	\$20,195
QBT Travel	Travel costs	\$17,088
Halcyon Knights	Temporary staff services	\$15,694
Dell Australia	ICT equipment	\$15,421
Franklin Covey Pty Ltd	Staff development and training	\$13,871
Epiq Australia	Transcriptions services for hearings	\$13,352
Queensland College of Teachers	TRB SA contribution to national project officer position	\$12,048
	Total	\$1,710,620

Data for previous years is available at: <https://data.sa.gov.au/>

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

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

Risk management

Fraud Detected in the Agency

Category/nature of fraud	Number of instances
There were no instances of fraud in this reporting period.	0

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

Strategies Implemented to Control and Prevent Fraud

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

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

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

- all employees have completed the Department of the Premier and Cabinet 'Code of Ethics Awareness' program
- the TRB has adopted the South Australian Public Sector Fraud and Corruption Control Policy
- promotion of established systems to staff and awareness development including:
 - o maintenance of effective system of internal controls.
 - o an 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
- periodic audits to maintain effective procurement governance framework.

Data for previous years is available at: <https://www.trb.sa.edu.au/annual-report>

Public Interest Disclosure

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

There have been zero instances of disclosure of public interest information to a responsible officer of the Board under the PID during the 2023-24 year.

Data for previous years is available at: <https://www.trb.sa.edu.au/annual-report>

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

Public Complaints

Number of Public Complaints Reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	1
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Communication	Communication quality	Inadequate, delayed or absent communication with customer	2
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	3
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	3
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	5
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	1
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
		Total	18

Additional Metrics	Total
Number of positive feedback comments	3
Number of negative feedback comments	3
Total number of feedback comments	6
% complaints resolved within policy timeframes	100

Data for previous years is available at: <https://data.sa.gov.au/>

Service Improvements

The Board engaged with an external provider to assist it to develop its complaints management policy and procedures. These are being implemented in conjunction with the Board’s Business Transformation Project, which focus on replacing the aged ICT systems.

Compliance Statement

The Teachers Registration Board of South Australia is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Teachers Registration Board of South Australia has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Y

Appendix: Audited Financial Statements 2023-24

INDEPENDENT AUDITOR'S REPORT



Government of South Australia
Audit Office of South Australia

Level 9
State Administration Centre
200 Victoria Square
Adelaide. SA. 5000
Tel +618 8226 9640
ABN 53 327 061 410
enquiries@audit.sa.gov.au
www.audit.sa.gov.au

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

Opinion

I have audited the financial report of the Teachers Registration Board of South Australia for the financial year ended 30 June 2024.

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 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member, the Registrar and the 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 Teachers Registration Board of South Australia. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Registrar and the Board for the financial report

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

In preparing the financial report, the Registrar is responsible for assessing the entity's ability to continue as a going concern. The Registrar is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Teachers Registration Board of South Australia the financial year ended 30 June 2024.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Teachers Registration Board of South Australia's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Registrar
- conclude on the appropriateness of the Registrar's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

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 Presiding Member and the Registrar about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

28 September 2024

FINANCIAL STATEMENTS

for the year ended

30 June 2024



**Teachers
Registration Board**
OF SOUTH AUSTRALIA

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

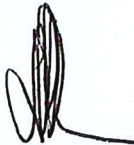
- financial statements of the Teachers Registration Board of South Australia (the Board):
 - are in accordance with the accounts and records of the Board,
 - comply with relevant Treasurer's Instructions,
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operation and cash flows for the financial year.
- internal controls employed by the Board for the financial year over its financial reporting and its preparation of financial statements have been effective.



Carolyn Grantskalns

Presiding Member

Date 27.9.24



Leonie Paulson

Registrar

Date 27.9.24



Alan Herman

Manager, Corporate Services

Date 27 September 2024

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2024

	Note No.	2024 \$'000	2023 \$'000
Income			
Fees and charges	2.1	6,490	6,032
Interest revenue	2.2	608	359
Other income	2.3	392	-
Total income		7,490	6,391
Expenses			
Employee related expenses	3.3	3,772	3,813
Supplies and services	4.1	2,302	1,723
Depreciation and amortisation expense	5.1/5.3/5.4	116	129
Other expenses	4.2	250	-
Total expenses		6,440	5,665
Net result		1,050	726
Total comprehensive result		1,050	726

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

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF FINANCIAL POSITION

as at 30 June 2024

	Note No	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.2	15,518	12,452
Receivables	6.3	135	101
Total current assets		15,653	12,553
Non-current assets			
Property, plant, and equipment	5.1	83	28
Intangible assets	5.4	153	253
Receivables	6.3	230	147
Total non-current assets		466	428
Total assets		16,119	12,981
Current liabilities			
Employee related liabilities	3.4	435	448
Payables	7.2	277	133
Unearned revenue	7.3	3,848	3,216
Provisions	7.4	32	26
Total current liabilities		4,592	3,823
Non-current liabilities			
Employee related liabilities	3.4	589	596
Unearned revenue	7.3	5,954	4,648
Provisions	7.4	101	81
Total non-current liabilities		6,644	5,325
Total liabilities		11,236	9,148
Net assets		4,883	3,833
Equity			
Retained earnings		4,883	3,833
Total equity		4,883	3,833

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

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2024

	Retained earnings \$'000
Balance at 30 June 2022	3,107
Total comprehensive result for 2022-23	726
Balance at 30 June 2023	3,833
Total comprehensive result for 2023-24	1,050
Balance at 30 June 2024	4,883

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

TEACHERS REGISTRATION BOARD OF SOUTH AUSTRALIA STATEMENT OF CASH FLOWS

for the year ended 30 June 2024

	Note No.	2024 \$'000	2023 \$'000
Cash flows from operating activities			
Cash inflows			
Fees and charges		8,301	7,177
Interest received		595	318
Other income		517	-
GST recovered from ATO		197	192
Cash generated from operations		9,610	7,687
Cash outflows			
Employee related payments		(3,768)	(3,766)
Payments for supplies and services		(2,456)	(2,052)
Other expenses		(250)	
Cash used in operations		(6,474)	(5,818)
Net cash provided by/ (used in) operating activities		3,136	1,869
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant, and equipment		(70)	(12)
Purchase of intangible assets		-	(35)
Cash used in investing activities		(70)	(47)
Net increase/(decrease) in cash and cash equivalents		3,066	1,822
Cash and cash equivalents at the beginning of the period		12,452	10,630
Cash and cash equivalents at the end of the period	6.2	15,518	12,452

The accompanying notes form part of these financial statements.

NOTES TO
AND
FORMING PART
OF THE FINANCIAL
STATEMENTS

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1. About the Teachers Registration Board of South Australia

The Teachers Registration Board (the Board) is an independent statutory authority established under the *Teachers Registration and Standards Act 2004* (the Act) and the *Teachers Registration and Standards Regulations 2021* (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 functions of the Board are stated in Section 6 of the Act:

- (a) to administer the provisions of this Act for the regulation of the teaching profession;
- (ab) to accredit initial teacher education programs;
- (ac) to develop and maintain codes of conduct for registered teachers and persons granted a special authority to teach under this Act;
- (b) to promote the teaching profession, and to promote and implement professional standards for teachers;
- (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;
- (ea) to undertake or support reviews of research and data collection relating to the teaching profession;
- (eb) to recognise quality teaching and leadership in the teaching profession;
- (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;
- (g) such other functions as may be assigned to the Teachers Registration Board under this Act or by the Minister.

The Board does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all controlled activities of the Board.

1.1. Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards, applying simplified disclosures.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

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

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

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

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

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12-month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

2. Income

2.1. Fees and charges

	2024 \$'000	2023 \$'000
Regulatory application fees – new and renewing teachers	1,803	1,595
Regulatory annual fees – new and renewing teachers	4,360	4,122
Initial Teacher Education program accreditation fees	3	13
Other fees and charges	324	302
Total fees and charges	6,490	6,032

Revenues from fees and charges are recognised by the Board at the time the applicable amounts are earned. Application fees, including applications for renewal of registration are recognised on receipt to match the Board's costs in processing those applications. Annual fees are recognised in accordance with the year that the registration of the teacher applies. Annual fees received in advance of future periods are recorded as unearned revenue liabilities and are brought to the revenue account in the corresponding future period.

Registration for most new and renewing teachers up to 30 June 2021 was for a fixed three-year period. Amendments to the *Teachers Registration and Standards Act 2004* and the new *Teachers Registration and Standards Regulations 2021*, that commenced on 1 July 2021 provide new and renewing teachers from that date with a five-year registration period, and includes a separate fee for application for both new and renewing teachers. Those teachers also now have the option to pay for their five annual fees over the duration of their registration period, rather than all upfront.

The amended legislation also provides for a fee to be paid to the Board by a tertiary education provider applying for an Initial Teacher Education program to be accredited. In 2023-24, the Board received one fee-paying application, down from five in 2022-23.

2.2. Interest revenue

	2024 \$'000	2023 \$'000
Interest from SA Financing Authority	608	359
Total interest revenue	608	359

A combination of increased interest rates and a larger average cash balance in the 2023-24 year has resulted in significantly larger interest revenue received by the Board than received in 2022-23.

2.3. Other income

	2024 \$'000	2023 \$'000
Other income	392	-
Total other income	392	-

The Board has been successful in obtaining a priority project status to replace its main IT systems as a result of the 2023 State Budget. Funding is being provided to the Board progressively by the Department of Treasury and Finance's Digital Investment Fund. The project is being managed through the Department for Education and all funding provided is being remitted directly to the Department for Education. During 2023-24, a total of \$250,000 was received by the Board.

In addition, the Board was provided funding of \$50,000 by the Department for Education to assist with the implementation of IT changes required as a result of new legislation relating to the registration of Early Childhood Teachers.

A further \$63,000 was received from another government agency to cover the leave accrual value of an employee who transferred to the Board from that agency.

3. Board, Committees and employees

3.1. Key management personnel

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

Key management personnel of the Board include the Minister for Education, the Registrar and Board and Deputy Members of the Board who have responsibility for the strategic direction and management of the Board. Total compensation for the Board's key management personnel was \$321,000 (2023: \$312,000).

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

Transactions with key management personnel and other related parties

No transactions were identified.

3.2. Board and Committee Members

Members during the 2024 financial year were:

Board Members

Jane Lomax-Smith – Presiding Member
(ceased 18 July 2023)

Carolyn Grantskalns – Presiding Member
(appointed 19 October 2023)

Susan Boucher – Deputy Presiding Member
(appointed 19 October 2023)

Fiona Brady

Kate Cameron (ceased 30 June 2024)

Susan Raymond* (appointed 14 March 2024)

Lynne Rutherford (appointed 14 March 2024)

Nigel Stevenson

Peter McKay

Anthony Haskell

Britta Jureckson

Colleen Tomlian* (ceased 30 June 2024)

Amanda Dempsey*

Oksana Kaczmarek* (ceased 30 June 2024)

Tracey Chapman*

Rocco Perrotta (Board appointed legal member)

Nadine Lambert (Board appointed legal member)

Deputy Board Members

Cindy Hynes

Michael Francis (ceased 30 June 2024)

David Freeman

Mark Ward* (ceased 30 June 2024)

Catherine Cavouras*

Nikki Johnston* (ceased 30 June 2024)

Marika Marlow*

* In accordance with the Department of Premier and Cabinet Circular 016, government employees did not receive any remuneration for Board/Committee duties during the financial year unless an exemption to that circular was granted by the Department for Premier and Cabinet.

Board and Committee remuneration

The number of Members whose remuneration received falls within the following bands during the financial year:	2024	2023
\$0 - \$19,999	15	13
Total number of Members	15	13

The total value of remuneration paid or payable to eligible Board Members and Deputy Board Members during the year was \$52,000 (2023: \$60,000). This amount comprised sitting fees for Board attendance including Initial Teacher Education accreditation panels and disciplinary hearings, and the Admissions and Audit and Risk Sub-Committees of the Board. Eligible Board, panel and Sub-Committee Members also receive superannuation where required under Commonwealth law.

As part of these arrangements, legal fees paid to two Board Members appointed in their legal capacity during the year were \$4,000 (2023: \$9,000). These legal fees were charged at an hourly rate approved by the Commissioner for Public Sector Employment.

3.3. Employee related expenses

	2024 \$'000	2023 \$'000
Salaries and wages	2,804	2,636
Long service leave	42	132
Annual leave	211	226
Skills and experience retention leave	13	7
Employment on-costs – superannuation	344	309
Employment on-costs – other	139	135
Workers compensation expenses	25	60
Board and committee fees	53	60
Other employee related expenses ¹	141	248
Total employee related expenses	3,772	3,813

Employment on-costs superannuation

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

¹ The large variance in "Other employee related expenses" is mainly due to a payment that the Board was legally required to make to another government agency. The payment compensated the other agency for the value of leave liabilities it acquired when a staff member transferred to that agency from the Board.

Employee remuneration

	2024 No	2023 No
The number of employees whose remuneration received or receivable falls within the following bands:		
\$246,001 to \$266,000	-	1
\$266,001 to \$286,000	1	-
Total	1	1

The total remuneration received by those employees for the year was \$270,000 (2023: \$257,000).

The table includes Board employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice and fringe benefits and any fringe benefits paid or payable in respect of those benefits as well as any termination benefits for employees who have left the Board.

3.4. Employee related liabilities

	2024 \$'000	2023 \$'000
Current		
Accrued salaries and wages	91	70
Annual leave	207	232
Long service leave	45	57
Skills and experience retention leave	12	10
Employment on-costs	80	79
Total current employee related liabilities	435	448
Non-current		
Long service leave	534	542
Employment on-costs	55	54
Total non-current employee related liabilities	589	596
Total employee related liabilities	1,024	1,044

Long-term employee related liabilities are measured at present value and short-term employee related liabilities are measured at nominal amounts.

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 expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities.

The discount rate is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4%) to 2024 (4.25%).

This increase in the bond yield results in a decrease in the reported long service leave liability of \$23,000 (2023: \$16,000).

The current portion of employee related liabilities reflects the amount for which the department does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs

Employment on-costs include payroll tax, ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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

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 2023 rate (43%) to 44% and the average factor for the calculation of employer superannuation on-costs has also changed from the 2023 rate (11.1%) to 11.5%. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the employment on-cost of \$3,000 and employee benefits expense of \$3,000. The impact on future periods is impracticable to estimate.

4. Expenses

Employee related expenses are disclosed in note 3.3.

4.1. Supplies and services

	2024 \$'000	2023 \$'000
Accommodation and cleaning	273	244
Consultants	13	19
Criminal history checks	298	279
Information technology expenses	729	509
Insurance	13	14
Legal costs	293	144
Minor works, maintenance, and equipment	14	17
Postage and courier expenses	41	36
Printing, stationery, and office consumables	17	42
Professional fees	37	45
Promotions, research, and sponsorship	69	15
Sundry operating expenses	52	33
Telecommunications	31	39
Temporary agency contractors	422	287
Total supplies and services	2,302	1,723

Professional fees include audit fees paid / payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987*. These fees were \$27,000 (2023: \$32,000). No other services were provided by the Audit Office of South Australia.

Accommodation

The Board's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of lease set out in AASB 16. Information about accommodation incentives relating to this arrangement is shown at note 6.3.

Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	No	2024 \$'000	No	2023 \$'000
\$10,000 or above	1	11	1	19
Total	1	11	1	19

4.2. Other expenses

	2024 \$'000	2023 \$'000
Other expenses	250	-
Total other expenses	250	-

Other expenses includes funds remitted to the Department for Education for the management and delivery of the IT project funded by the State Government in the 2023 State Budget. These funds were paid to the Board by the Department of Treasury and Finance and are then remitted in full to the Department for Education.

5. Non-financial assets

5.1. Property, plant, and equipment by asset class

Property, plant, and equipment comprises tangible assets. The assets presented below do not meet the definition of investment property.

	Plant & equipment \$'000	Total \$'000
Gross carrying amount	112	112
Accumulated depreciation	(29)	(29)
Carrying amount	83	83
Reconciliation 2023-24		
Carrying amount at the beginning of the period	28	28
Acquisitions	70	70
Depreciation	(15)	(15)
Carrying amount at the end of the period	83	83

5.2. Useful life and depreciation/amortisation

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

Class of asset	Useful life (years)
Plant and equipment	1-7
Computer software	5

Review of accounting estimates

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

5.3. Property, plant, and equipment owned by the Board

Property, plant, and equipment owned by the Board with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Owned property, plant and equipment is subsequently measured at fair value. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Revaluation of property, plant and equipment is undertaken on a regular cycle and is undertaken at least every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value then the asset will be revalued regardless of when the last valuation took place.

Plant and equipment

All items of plant and equipment owned by the Board which had a fair value at the time of acquisition of less than \$1.5 million or had an estimated useful life of less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

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

5.4. Intangible assets

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

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

The internally developed computer software relates to the Board's customer relationship management system and associated applications with a remaining useful life of no more than three years and carrying amount of \$153,000. Amortisation is calculated on a straight-line basis over five years. Three years remains of the amortisation period of the most recent capitalised development.

	Internally developed computer software \$'000	Total \$'000
Gross carrying amount	578	578
Accumulated amortisation	(425)	(425)
Carrying amount	153	153
Reconciliation 2023-24		
Carrying amount at the beginning of the period	253	253
Depreciation	(100)	(100)
Carrying amount at the end of the period	153	153

6. Financial assets

6.1. Categorisation of financial assets

	2024 Carrying amount \$'000	2023 Carrying amount \$'000
<u>Financial assets</u>		
Cash and equivalents		
Cash and cash equivalents	15,518	12,452
Receivables	73	44
Total financial assets	15,591	12,496

Receivables as disclosed in this note does not include prepayments or statutory amounts as these are not financial instruments.

6.2. Cash and cash equivalents

	2024 \$'000	2023 \$'000
Deposits with the Treasurer	15,518	12,452
Total cash and cash equivalents	15,518	12,452

The Teachers Registration Board has one deposit account with the Treasurer which is a general operating account.

6.3. Receivables

	2024 \$'000	2023 \$'000
Current		
<u>Contractual receivables</u>		
From government entities	54	41
From non- government entities	19	3
Total contractual receivables	73	44
<u>Statutory receivables</u>		
GST input tax recoverable	29	12
Total statutory receivables	29	12
<u>Other</u>		
Prepayments	33	45
Total other receivables	33	45
Total current receivables	135	101
Non-Current		
<u>Other</u>		
Accommodation incentive	230	147
Total other receivables	230	147
Total non-current receivables	230	147
Total receivables	365	248

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice for the goods/services has been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

The accommodation incentive amount represents the portion of a total amount of \$585,000 payable to the Teachers Registration Board for either refurbishment costs or rental reduction over the duration of the current MOAA. During 2023/24 the Board agreed to take up the lease incentive option with accommodation refurbishments. On completion of the refurbishment in 2024/25 the controlled lease accommodation improvements will be recognised as an asset and depreciated over the remaining lease term. A corresponding lease incentive liability will be recognised and amortised over the remaining lease term.

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

Receivables are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

7. Liabilities

Employee related liabilities are disclosed in note 3.4.

7.1. Categorisation of financial liabilities

	2024 Carrying amount \$'000	2023 Carrying amount \$'000
<u>Financial liabilities</u>		
Financial liabilities at amortised cost		
Payables	68	12
Accrued expenses	124	50
Total financial liabilities	192	62

Payables as disclosed in this note do not include statutory amounts as these are not financial instruments.

7.2. Payables

	2024 \$'000	2023 \$'000
<u>Current</u>		
Contractual payables		
Trade payables	68	12
Accrued expenses	124	50
Total contractual payables	192	62
Statutory payables		
PAYG	62	49
Audit fees payable	23	22
Total statutory payables	85	71
Total current payables	277	133
<u>Non-current</u>		
Total non-current payables	-	-
Total payables	277	133

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

Statutory payables do not arise from contracts. Statutory payables include government taxes and equivalents, statutory fees and charges and Auditor General's Department audit fees. This is in addition to employee related payables, such as payroll tax, Fringe Benefits Tax, Pay As You Go Withholding and ReturnToWorkSA levies. Statutory payables are carried at cost.

7.3. Unearned revenue

	2024 \$'000	2023 \$'000
<u>Current</u>		
Unearned revenue	3,723	3,216
Miscellaneous	125	-
Total current unearned revenue	3,848	3,216
<u>Non-current</u>		
Unearned revenue	5,954	4,648
Total non-current unearned revenue	5,954	4,648
Total unearned revenue	9,802	7,864

The liabilities for unearned revenue relate to annual fees received from teachers in advance of the periods for which the fees cover. See note 2.1 for details.

The miscellaneous unearned revenues represent funds received from external agencies prior to 30 June 2024 for projects not due to commence in the Board until 2024-2025.

7.4. Provisions

	Workers Compensation	Total
	2024 \$'000	2024 \$'000
Carrying amount at the beginning of the period	107	107
Additions	26	26
Carrying amount at the end of the period	133	133

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2024 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The provision is for the estimated cost of ongoing payments to employees as required under current legislation. The Board is responsible for the payment of workers compensation claims.

8. Outlook

8.1. Unrecognised contractual commitments

Commitments arising from contractual sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

Expenditure commitments

The Board's expenditure primarily consists of MOAA with DIT for accommodation.

The future payments for these arrangements total \$927,000 over the next 5 years.

	2024 \$'000	2023 \$'000
Not later than one year	324	294
Later than one year not longer than five years	723	808
More than five years	-	53
Total expenditure commitments	1,047	1,155

8.2. Contingent assets and liabilities

The Board is aware of a potential liability to another government agency with respect to the leave accrual of a former staff member who transferred to that agency during the financial year. As at 30 June 2024, the Board had not received any claims from that agency for any contribution to that person's leave accrual. The potential amount the Board may be liable to pay is \$52,000.

8.3. Events after the reporting period

The Board has not identified any events after 30 June 2024 that would have an impact on the financial statements.

