



in reply please quote:

15 August 2018

Red Tape Committee
Department of the Senate
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Dear Committee

Re: The effect of red tape on private education

Thank you for the opportunity to make this submission to the Red Tape Committee on the effect of red tape on private education.

This issue is very important to Victorian Catholic schools. When 'red tape' increases unnecessarily, this directly reduces the capacity of schools to provide students a quality education – and so undermines the efforts of teachers, principals, education policy-makers, approved authorities, block grant authorities, Catholic Education Offices and education regulators.

In the attached submission I have highlighted key areas where Victorian Catholic schools are concerned about red tape.

- Section 1 discusses financial reporting requirements of the Australian Charities and Not-for-profits Commission (ACNC) and the estimated cost of these to Victorian Catholic schools.
- Section 2 provides details of the cost to Victorian Catholic schools of the new method of collecting data of students with disability in schools.
- Section 3 highlights various duplication and overlap in the various requirements placed on Victorian Catholic schools by education departments and the ACNC.
- Section 4 summarises the body of regulations with which schools must comply – this is both huge and growing.

Yours sincerely

EXECUTIVE DIRECTOR

Attach.

1. Financial reporting requirements of the ACNC

A major area of 'red tape' impacting Catholic education is the requirements placed on schools and system authorities by the Australian Charities and Not-for-profit Commission (ACNC). The ACNC imposes a number of requirements on schools and system authorities that directly overlap with requirements set by departments of education. These are summarised in section 3.

This section focusses on the ACNC requirement that imposes the biggest incremental cost on Catholic education: school financial reporting based on Australian Accounting Standards (AAS). (In comparison, prior to the ACNC requirement, schools submitted financial reports based on tailored financial reports as agreed with the federal department of education). Given that most Catholic schools are not incorporated, the move to financial reporting in accordance with AAS represents a major change from existing arrangements.

Increasing numbers of Victorian Catholic schools are developing the required financial reports, with full implementation of the new requirements, which is currently scheduled for 2018-19. (Note that this timeframe has been extended for several years.) This allows for highly accurate estimates to be made of the incremental cost burden to Victorian Catholic schools of the ACNC financial reporting requirements. Additional costs are being incurred by school and system staff due to the preparation of more detailed and technical financial reports, on accounting advice and external audits, on system oversight of financial reports, and on a new enterprise management system to support the new reporting requirements.

Altogether, the Catholic Education Commission of Victoria estimates that the additional cost to Catholic schools in Victoria of the new financial reporting requirements upon full implementation will be in the order of \$6.72 million per annum. Further details are provided in Table 1.

Table 1: Estimated costs to CECV schools from ACNC financial reporting requirements

Cost incurred	Incremental annual cost (2018 dollars)	Rationale for cost estimate
Additional time of school staff	\$3.69m	<ul style="list-style-type: none"> Estimate of 0.05 FTE per year for a school administration officer (for additional reconciliations, valuing fixed assets and depreciation, etc.) in 397 primary schools in the CECV. Estimate of 0.11 FTE per year for a business manager/accountant (for additional disclosures such as leases, financial instruments, contingent liabilities, assessing complex transactions and preparing the new financial reports, etc.) in 397 primary schools in the CECV. This also includes proposed changes by the Australian Accounting Standards Board (AASB) to charities and the ACNC by mandating cash to accrual, removing special purpose financial reports, and adoption of complex new standards such as revenue, leases and financial instruments.
Additional audit fees	\$2.38m	<ul style="list-style-type: none"> Additional audit fee of \$6,004/school (based on current school costs). This includes the audit fee and the cost of the audit opinion. This is incurred by 397 primary schools in the CECV
Additional time of system staff	\$0.25m	<ul style="list-style-type: none"> Annual cost for system staff to provide quality assurance of more complex school financial reports
Capital investment	\$0.40m	<ul style="list-style-type: none"> Amortised annual cost of new enterprise management system (ICON eAdmin) to support the new financial reporting requirements
Total	\$6.72m	

Source: CECV

It is of further concern to Victorian Catholic schools that the costs imposed on schools by the ACNC financial reporting requirements have not been subject to any cost-benefit analysis. It is unclear why schools should report in accordance with AAS. One of the benefits often cited is that this reporting enables 'consistency' across not-for-profit entities. This enables the ACNC to make more reliable estimates of the size of the not-for-profit sector in Australia. The overall benefit of financial reporting to the ACNC is highly questionable, given that the premier source of information on schools for parents, principals and others is the ACARA MySchool website. The school financial data that appears on the ACARA MySchool website is derived from the tailored financial reports that schools have previously submitted to the federal department of education.

2. Nationally Consistent Collection of Data on Students With Disability

In recent years, the Australian Government has implemented a new approach to identify students with disability (SWD) in schools. This new approach, the Nationally Consistent Collection of Data (NCCD) on SWD, represents a fundamental change from past practices. Previously, SWD were identified through an independent assessment of students by medical professionals, against criteria for disability that were determined by each state and territory government. Although this approach could lead to inconsistencies between states and territories in the types of students eligible for additional SWD funding support, reliance on an independent medical assessment gave confidence and assurance of rigor and consistency within jurisdictions.

The NCCD relies on a totally different approach to identify SWD. This is described as follows¹:

Under the NCCD teachers and school staff use their professional, informed judgement to determine which students are being provided with reasonable adjustments to access education because of disability consistent with definitions and obligations under the Disability Standards For Education 2005 (the Standards). Teachers make evidence-based decisions about the level of reasonable adjustment students with disability receive and the broad category of disability of the student for the purposes of the collection.

This change has placed an enormous administrative burden on school and system staff.

The Catholic Education Commission of Victoria has dedicated in excess of 10 FTE system staff to assist, oversee and quality assure the new data collection in Catholic schools in Victoria, and to provide related IT services. Their roles include to:

- Deliver professional development programs to ensure all school staff understand the new data collection processes and are aware of their roles and responsibilities
- Produce a range of guidance material to assist school staff understand the NCCD and appropriately assess students
- Ensure that school staff are well informed about the process required to gather all the necessary evidence to support a student's inclusion in the NCCD count
- Support and model effective moderation within schools, and between schools, in an effort to increase the consistency and rigor of teacher judgements.

Meanwhile, school staff are required to:

- Undertake various professional development programs to ensure they understand the *Disability Discrimination Act 1992* and the new data collection processes and are aware of their roles and responsibilities
- Assess individual students in their schools, and gather all the necessary evidence to support the inclusion of a student in the NCCD count
- Support school moderation processes within and across schools, in an effort to increase the consistency of teacher judgements.

¹ See <http://www.schooldisabilitydatapl.edu.au/data-collection-model/data-collection-model>

Altogether, Catholic education estimates that the total cost of the NCCD to Catholic schools in Victoria will be in the order of \$28.51 million per annum when all schools are completing the NCCD as expected. This has been calculated with reference to the time and effort being invested in the NCCD by Catholic schools in Victoria that are known to be undertaking the NCCD diligently, as well as the time and effort of system staff. (Note that this is a preliminary estimate, which Catholic education intends to fine-tune as better information for more schools becomes available.) This cost equates to over 15% of the total funding the CECV is forecast to receive from the Australian Government for SWD in 2018.

Table 2: Estimated costs to CECV schools due to the NCCD on SWD

Cost incurred	Estimated annual cost (2018 dollars)	Rationale for cost estimate
Time of school staff	\$27.15m	<ul style="list-style-type: none"> Estimate of 0.1 FTE per school plus an average of 1.5 hours per student, for school staff to undertake professional development, assess students, gather evidence and undertake moderate processes within the school.
Time of system staff	\$1.36m	<ul style="list-style-type: none"> The CECV has employed an additional 12.8 FTE to assist school staff understand their roles and responsibilities, gather the required evidence for student assessments, moderate assessments between schools, and undertake their own professional development.
Total	\$28.51m	

Source: CECV

The time and effort that staff in Catholic schools in Victoria invest in the NCCD has had benefits in terms of schools better understanding the needs of their students and the principles of inclusion. However, there are major questions over the consistency and integrity of the new SWD dataset across all schools, in all systems and sectors. As has been reported in the media, there are major inconsistencies in the data that schools are submitting, with many independent schools self-reporting unusually large numbers of SWD. There is general agreement across jurisdictions that the criteria for inclusion of students in NCCD and evidence requirements need further clarification. These concerns are amplified by the recent decision by the Turnbull Government to fund SWD based on the NCCD that schools submit.

Altogether, the NCCD is shaping as a highly onerous method of collecting data on SWD, which is not actually delivering consistent or accurate data on SWD in schools. It is also diverting funding that should be used to support SWD into administration activities. There is an urgent need to reassess how the data is collected, the red tape it imposes on schools, and whether it is suitable to use the dataset in funding SWD in schools.

3. Duplication in reporting and compliance

Catholic schools in Victoria also face unnecessary red tape in complying with overlapping requirements imposed by:

- The (federal) Department of Education and Training (DET, including the Australian Curriculum and Assessment Authority (ACARA)) within the Australian Government
- The Victorian Registration and Qualifications Authority (VRQA) and the Department of Education and Training (Victorian DET) within the Victorian Government
- The ACNC (also within the Australian Government).

Appendix A lists some of the key requirements placed on Catholic schools in Victoria by these agencies under key legislative and regulatory instruments, focussing on:

- Annual reporting on school performance
- Registration
- Student reports
- Information made publicly available
- Financial information and reporting
- Census data collection.

There are a number of points that are apparent from the information provided in Appendix A.

Duplication across departments of Education and Training

Many regulatory requirements imposed on Catholic schools (or its approved authority or block grant authority) in Victoria under the *Australian Education Regulations 2013* (in return for recurrent funding from the Australian Government) duplicate the Minimum Standards that schools in Victoria must satisfy for school registration by the VRQA. This most commonly occurs under Part 5, where the Australian Government imposes 'quality' regulation and sets performance standards on schools, such as annual reporting on school performance and student reports (as outlined in Appendix A).

It is highly questionable whether the Australian Government needs to impose quality regulation at all. The Victorian Government has primary responsibility for determining whether schools can operate in Victoria – and therefore the quality standards schools should meet. Moreover, the education objectives, targets, and policy directions of the Victorian and Australian governments are closely aligned as represented, for example, by the National Education Agreement. It is our view that such agreements remain the appropriate way for the Australian Government to lift schooling standards – through national agreements, that impact all states and sectors, through State and Territory governments which carry constitutional responsibilities for schooling.

Inconsistencies and duplication in financial information and reporting

As indicated in Appendix A, Catholic schools in Victoria must provide financial information to the (Federal) DET, the VRQA and the ACNC. When transition arrangements expire (i.e. after the 2018 and 2019 extended transitional arrangements), this will involve financial reporting as follows²:

- To the (Federal) DET – financial reporting based on the Financial Questionnaire (FQ)
- To the VRQA – financial reporting (within school annual reports) derived from school Annual Financial Statements (AFSs)
- To the ACARA – MySchool finance data derived from the FQ
- To the ACNC – financial reporting based on Australian Accounting Standards and the ACNC Act 2012 and ACNC Regulation 2013.

For Catholic schools in Victoria that are not incorporated (that is, the majority of schools of which many are Parish primary schools) this represents three different reporting methodologies. The inconsistencies include that:

- Financial data for schools in the FQ includes system-level items that are allocated to schools, whereas AFSs exclude these items (but includes additional transactions at a school level such as intra-systemic transactions to avoid double counting)

² Secondary schools that are incorporated under the *Corporations Act 1989* also report to the Australian Securities and Investment Commission.

- Currently almost all Catholic primary schools in Victoria report in their AFS on a cash basis, whereas Accounting Standards require reporting on an accrual basis
- The FQ and AFSs are tailored financial reports for schools, whereas Australian Accounting Standards require a balance sheet, an income statement and a statement of cashflows (plus notes and disclosures).

As discussed earlier, the new financial reporting requirements of the ACNC add significant costs to Victorian Catholic schools, for questionable benefits. The further financial reporting requirements of charities proposed by the AASB are concerning as they treat small Parish primary schools as large charities with almost the same financial reporting requirements as the Red Cross and the CECV. This lack of differentiation and 'one-size fits all' approach is concerning as it diverts resources away from classrooms to accountants and auditors. The financial information reported by schools to the VRQA and the (Federal) DET (which is also made publicly available – see below) should be made consistent. The key barrier to this occurring at present in Victorian Catholic schools is the deadline imposed for schools to submit their annual reports contained in the Australian Education Regulations 2013 (and also imposed by the VRQA).

Rival sources of information for parents and the community

The reporting and compliance framework for Catholic schools in Victoria currently supports three parallel, government-operated sources of information for parents and the community on schools, their activities and performance:

- The MySchool website (Australian Government)
- The Victorian State Register of schools (Victorian Government, through the VRQA)
- The ACNC Register (Australian Government).

This duplication is confusing to schools and parents and a waste of resources. Its absurdity is compounded by the sites each providing different information on schools. Where this information overlaps (e.g. financial information), it is not always consistent (see above). A better approach would be to have single website that provides consolidated information on schools that is valued by parents and the community.

As part of this, the (Federal) DET should clarify the intended, respective roles of the ACARA MySchool website and the annual reports required of schools under Australian Government legislation in providing public information about a school. The information provided on a school across these two sources can be inconsistent (see above) and the value of school annual reports continues to diminish with the growth of the MySchool website (which has become the primary reference point for parents).

Information sharing

The regulatory burden of the current framework is greatly reduced by information sharing arrangements between regulators. One of the main examples is the sharing of FQ data by the (Federal) DET with the ACARA and the (Victorian) DET. The Victorian Catholic school sector greatly supports this (subject to appropriate approval processes).

There are further opportunities to for the Australian and Victorian governments to share information and reduce red tape for Catholic schools. A primary example is the duplication that arises in relation to new schools registering for the Capital Grants Program, registering with the VRQA, and in applying for access to recurrent grants from the Australian Government. These processes require different information from the Catholic system at different times, and there is significant opportunity to streamline this. To register schools for recurrent grants from the Australian Government, the (Federal) DET effectively requires the same information as submitted to the VRQA, except in a different format – a time-consuming, wasteful process. Similarly, each year ACARA asks Catholic education authorities to verify details on schools for the MySchool website, when such details could be obtained from the VRQA. For such purposes, our sector

would welcome the (Federal) DET and ACARA gathering information on new schools directly from the VRQA.

In addition, there needs to be greater transparency over current arrangements for information sharing. In the example of information sharing cited above, there is a lack of clarity over the timeframes in which the (Federal) DET provide the FQ data supplied by Victorian Catholic schools to ACARA and the (Victorian) DET, for example. This could reasonably occur at the same time as FQ data is provided to the (Federal) DET. In any case, the (Federal) DET might be subject to fixed dates for provision of the FQ data to the other parties, in the same way that Victorian Catholic schools are obliged to provide FQ data to the (Federal) DET by 30 June each year.

Redundancy of the ACNC regulation of schools

As I have argued elsewhere³, there is no case for the ACNC to regulate schools. Catholic schools in Victoria are already subject to high levels of scrutiny and oversight by governments, parents, school communities and Catholic education authorities. Existing arrangements for Catholic schools already deliver on the three overarching objects of the ACNC. This is evident from the material presented in Appendix A. In this context, ACNC reporting and compliance requirements for Catholic schools provide absolutely no value to parents, governments or the community, while increasing red tape on schools and education offices.

The ACNC has, to date, reduced the potentially regulatory impost on Catholic schools with its transition arrangements for financial reporting. However:

- Transition arrangements are set to expire after reporting for 2018 and 2019 reporting periods.
- The legislative powers of the ACNC in 'black letter law' still require Catholic education offices to maintain a close dialogue with the ACNC to monitor how the legislation will be enforced. Catholic education officials from across Australia regularly meet with ACNC staff to discuss future arrangements. This highlights that the mere existence of ACNC regulatory powers affecting schools continues to waste resources within Catholic education that would be more effectively spent in schools.

To address this issue the Victorian Catholic school sector advocates abolishing the ACNC. Failing this, ACNC regulation should be better targeted to the elements of the not-for-profit sector that are not already highly regulated. This would involve Catholic schools being excluded from the scope of ACNC regulation. As an absolute minimum, if the ACNC is to continue with its current mandate, then:

- It should not collect any unique information from Catholic schools
- The information required from Catholic schools should be obtained from other government agencies (including the federal DET) through robust and transparent information sharing arrangements.

4. The huge and growing regulatory burden on Catholic schools

Another issue that needs to be raised is that the overall regulatory burden imposed on Catholic schools in Victoria is huge, and continues to grow at an extraordinary rate.

Catholic schools are subject to numerous compliance and reporting requirements. Schools provide a site for a very wide range of activities, for the broader community as well as students, with many of these activities regulated to varying degrees by the Australian and Victorian

³ See the submission made by the four Victorian diocesan Catholic Education Offices to the Senate Economic Legislation Committee on the Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014, available at <http://www.aph.gov.au>.

governments. The overall impact is that schools are caught in a massive web of regulatory requirements that burden principles and staff with administrative tasks – which come at the direct expense of educating students.

The extent of the burden of regulation on Victorian Catholic schools is highlighted in Appendix B. This identifies almost 60 Acts of the Australian and Victorian governments that have a material impact on Catholic school in Victoria. To my knowledge, no government agency has ever reviewed the sheer breadth of regulations impacting Catholic schools (or the school sector more generally) and explored opportunity to rationalise this. Such an exercise is likely to uncover numerous administrative requirements imposed on schools that add costs but provide little, if any, benefit to students or the broader community.

The web of regulations impacting schools grows every year, as schools are increasingly viewed as social and community hubs for children. In recent years, for example, Catholic schools in Victoria have had further requirements imposed on them in matters such as:

- Student safety, health and wellbeing – anaphylaxis, immunisations, diabetes, bullying, child abuse, working with children checks, etc.
- Emergency management, particularly bushfires
- Outside school hours care – compliance with new quality standards
- Family law – compliance with family court orders.

In addition, schools are facing greater challenges complying with existing requirements, for example:

- Privacy laws – as the information that schools are required to collect grows, so does the regulatory impost on schools to comply with privacy law requirements
- Disability discrimination / equal opportunity – students are being diagnosed with a wider range of disabilities, requiring schools to develop more targeted learning programs and resources to meet their obligations.

For schools and system authorities this is consuming more and more resources, to:

- Clarify legal obligations in response to new legislation, regulation and case law
- Develop guidelines and policies to help schools meet their obligations
- Train staff to build awareness of school responsibilities
- Divert staff or employ additional staff to ensure compliance
- Monitor compliance.

These resources must invariably be sourced from parents and school communities – because governments rarely, if ever, provide funding support to schools when they make laws and regulations that require additional compliance activities of schools. There is an urgent need to reduce red tape in schooling.

Appendix A Overview of key areas of duplication in reporting and compliance requirements

Issue	Australian Government (Department of Education, and ACARA)		Victorian Government (Department of Education, and VRQA)		Australian Government (ACNC)	
	The <i>Australian Education Act 2013</i> and <i>Australian Education Regulations 2013</i> require schools/the CECV to make publicly available by 30 June each year:		Under the Minimum Standards for school registration in Victoria, schools must provide information on the school's performance to the school community by 30 June each year. The information must include:		Under the <i>Australian Charities and Not-for-profit Commission Act 2012</i> and the <i>Australian Charities and Not-for-profit Commission Regulation 2013</i> , schools are required to complete and lodge an Annual Information Statement (AIS). The AIS includes information on:	
Annual reporting on school performance	<ul style="list-style-type: none"> Contextual information about the school, including the characteristics of the students at the school Teacher standards and qualifications Workforce composition, including Aboriginal and Torres Strait Islander composition Student attendance at school Student results in NAP annual assessments Parent, student and teacher satisfaction with the school, including (if applicable) data collected using the National School Opinion Survey School income broken down by funding source Senior secondary outcomes (including post-school destinations, percentage of Year 12 students undertaking VET etc.), for a school that provides secondary education. <p>Schools/the CECV must make the information publicly available on the internet, and make arrangements to provide the information, on request, to a person who is responsible for a student and is unable to access the internet.</p>		<ul style="list-style-type: none"> A description and analysis of student learning outcomes in statewide tests and examinations for the current year (and for the last two years if the school has been established that long) A description and analysis of rates of student attendance for the year A report of the school's financial activities Copies of any other reports the school is required to provide under the State or Commonwealth funding agreements. <p>Schools must provide evidence in the form of:</p> <ul style="list-style-type: none"> A copy of the school's annual report that contains the mandatory information An outline of how the report is distributed and promoted A copy of the Annual Report must be placed on the Victorian State Register which is managed by the VRQA (the VRQA usually writes to schools reminding them of this obligation). 		<ul style="list-style-type: none"> The size of the school entity and its 'charitable purposes' The main activities conducted by the school over the past year and how it pursued its charitable purposes Resources used at the school – full time employees, part-time employees, casual employees and the number of unpaid school volunteers The reporting and regulatory obligations of the school (optional). <p>The AIS is due by 30 June each year.</p>	

Issue	Australian Government (Department of Education, and ACARA)	Victorian Government (Department of Education, and VRQA)	Australian Government (ACNC)
Registration / application for recurrent grants	<p>(Potential) new schools must be registered with the (Federal) DET up to 2 years before opening, so they can receive a school number and become eligible for the Capital Grants Program.</p> <p>New schools must apply to the (Federal) DET to be eligible for recurrent grants. This is done through an online application process, which requires most of the same information that is provided to DET (Vic) for school registration. Schools typically register with the (Federal) DET in February each year.</p>	<p>Catholic schools in Victoria must be registered by the VRQA to operate as schools. As part of this, schools must meet a range of Minimum Standards as prescribed by the VRQA. Minimum standards apply for:</p> <ul style="list-style-type: none"> • School governance • Enrolments • Curriculum and student learning • Student welfare • Employment of staff • School infrastructure. <p>Various other requirements also apply.</p> <p>Initial registration documentation for <i>new schools</i> is submitted by 31 August each year (with other documents submitted through January).</p> <p>The CECV has been approved by the VRQA to review and evaluate applications for registration of Catholic schools against the Minimum Standards, and has developed a MoU with the VRQA on compliance reporting by Catholic schools in Victoria.</p> <p>Catholic schools/the CECV provide the VRQA a monthly update of any changes to school details including names of principals, school addresses, additional campuses, etc.</p>	<p>Catholic schools in Victoria are effectively required to be registered with the ACNC in order to access key tax concessions. As part of the registration process schools must provide information including:</p> <ul style="list-style-type: none"> • Legal name and structure • ABN • Address and contact details • When the school entity was established, its primary purposes and the beneficiaries of its operations • Where the school operates within Australia • Financial information (see below) • Responsible persons • Governing documents. <p>Schools have an ongoing obligation to keep this information up-to-date. This information is made available to the community on the ACNC Register (see below).</p>

Issue	Australian Government (Department of Education, and ACARA)	Victorian Government (Department of Education, and VRQA)	Australian Government (ACNC)
Student reports	<p>The <i>Australian Education Act 2013</i> and <i>Australian Education Regulations 2013</i> require schools/the CECV to provide a report to each person responsible for each student at the school:</p> <ul style="list-style-type: none"> • That is readily understandable to a person responsible for a student at the school. • At least twice a year. <p>For a student who is in any of years 1 to 10, the report must:</p> <ul style="list-style-type: none"> • Given an accurate and objective assessment of the student's progress and achievement: against national standards; and relative to the performance of the student's peer group; and reported as A, B, C, D or E (or an equivalent 5 point scale) for each subject studied, clearly defined against specific learning standards. 	<p>Under the Minimum Standards for school registration in Victoria, schools must:</p> <ul style="list-style-type: none"> • Ensure that there is ongoing assessment, monitoring and recording of each student's performance • Provide each student and parent with access to accurate information about the student's performance. <p>Access to information must include at least two written reports to parents each year.</p>	Not applicable

Issue	Australian Government (Department of Education, and ACARA)	Victorian Government (Department of Education, and VRQA)	Australian Government (ACNC)
Information made publicly available by government agencies	<p>ACARA maintains the <i>MySchool</i> website. This provides school information including:</p> <ul style="list-style-type: none"> • School profile/description • School details (sector, type, year range, enrolments, geographic location) • School staff (teaching staff, FTE teaching staff, non-teaching staff, FTE non-teaching staff) • School finances, estimated in accordance with the <i>MySchool</i> methodology (see below) • School campuses • Student background information (ICSEA values) • Students (by gender, FTE enrolments, ATSI enrolments, LBOTE enrolments) • School attendance rate • VET in schools • Senior secondary outcomes (Year 12 results, post-school destinations, etc.) • NAPLAN results (including compared to similar schools). <p>ACARA asks Catholic schools/the CECV to review and confirm school data that forms part of the <i>MySchool</i> dataset in June each year. (This information is already held by the VRQA.)</p>	<p>The VRQA maintains the Victorian State Register of schools, which, for each school, provides school information including:</p> <ul style="list-style-type: none"> • Name (and trading name) • Main campuses • Campus type (primary/secondary) • Year levels taught • ABN • Address and contact details • Primary contact. <p>The Victorian State Register also contains a copy of the school's annual report to the school community – which itself contains a range of information on school performance (see earlier). Catholic schools/the CECV provide the VRQA a monthly update of any changes to school details including names of principals, school addresses, additional campuses, etc.</p>	<p>The ACNC maintains the ACNC Register. This contains information on schools/charities submitted for registration and the Annual Information Statement, including:</p> <ul style="list-style-type: none"> • Legal name and legal structure • ABN • Address and contact details • Date established • When the school was established, its primary purposes and the beneficiaries of its operations • Where the school operates within Australia • Financial information (see below) • Responsible persons • Governing documents. <p>The ACNC Register also contains a copy of the school's Annual Information Statement – which itself contains a range of information (see earlier).</p>

Issue	Australian Government (Department of Education, and ACARA)	Victorian Government (Department of Education, and VRQA)	Australian Government (ACNC)
Financial information and reporting	<p>Under the <i>Australian Education Act 2013</i> and the <i>Australian Regulations 2013</i>, all schools in receipt of government recurrent funding must provide a statement of the financial information for a school during the reporting period that complies with the <i>My School/ ACARA FDWG Financial Data Reporting Methodology</i>. This methodology includes system-level income and expenditures, which is allocated to schools. Catholic system offices submit this on 30 June each year via the (Federal) DET FQ.</p> <p>Financial information that complies with the <i>MySchool</i> methodology is constructed from audited, Annual Financial Statements (AFS) prepared by schools. Currently AFSs may be prepared on a cash or accrual basis, depending on the legal structure of the school entity.</p>	<p>Under the Minimum Standards for school registration in Victoria, schools must meet several requirements over school governance. As part of this, schools must have evidence including:</p> <ul style="list-style-type: none"> • The most recent financial statement for the company or association which must be audited • Five year forecast financial statements. <p>In addition, schools must provide information on the school's annual performance to the school community including a report of the school's financial activities. The VRQA provides a template for financial reporting. The financial information reported by schools is not consistent with the <i>MySchool</i> methodology – e.g. it does not include system-level income and expenditures. Financial reporting (as part of the school's annual report) is required by 30 June each year.</p>	<p>Under the <i>Australian Charities and Not-for-profit Commission Act 2012</i>, each year registered entities must provide the ACNC a financial report and an auditor's report. The provisions of this Act and regulations effectively require Catholic schools to prepare financial statements in accordance with Australian Auditing Standards (including on an accrual basis). These would be significantly different from AFSs and FQs currently reported by schools – and significantly increase costs for audits and accounting advice.</p> <p>It is intended that financial statements be made available on the ACNC Register. There are cases where the entities registered with the ACNC under one Australian Business Number (ABN) operate several schools. In this event a consolidated financial statement is required.</p> <p>The <i>Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012</i> enables Catholic schools to have financial information submitted to the DET/ACARA used for this purpose, for the 2012-13, 2013-14 and 2014-15 financial years only.</p> <p>The financial information to be reported is unlikely to be consistent with the <i>MySchool</i> methodology – but there are many technical issues yet to be resolved about this reporting.</p> <p>For Catholic schools, financial reports must be submitted to the ACNC by 30 June each year.</p>

Issue	Australian Government (Department of Education, and ACARA)	Victorian Government (Department of Education, and VRQA)	Australian Government (ACNC)
Census	<p>The <i>Australian Education Act 2013</i> and <i>Australian Education Regulations 2013</i> require schools to report, as part of the school's census return:</p> <ul style="list-style-type: none"> • The name of the school • The street address of each location of the school • The postal address of the school • The school's email address • The years of schooling offered by the school • Whether the school is a primary school, a secondary school or a combined school • Whether the school is a special school or a special assistance school • The number of staff at the school (teaching staff, non-teaching staff, full-time staff, part-time staff, FTE equivalent staff, ATSI staff, etc.) <p>In addition, schools must report the following information on students:</p> <ul style="list-style-type: none"> • The number of students at the school (full time, part time) • For each year of schooling, the number of students at the school in a range of categories (age, sex, ATSI students, students with disability, students receiving distance education, students who board). <p>The census date of the Australian Government is usually in early August.</p>	<p>As part of funding agreements between the Victorian Government and Catholic schools, schools are required to provide information on a range of student characteristics to the Victorian Government during February.</p> <p>The Victorian Government census includes questions on schools (primary, secondary, combined, etc.) and the total number of students attending the school (year, full time, part time, FTE, sex, ATSI students, students with disability, etc.), the age of ungraded students and the number of Full Fee Paying Overseas Students.</p>	<p>Not applicable – although the ACNC does require schools to submit and update various information upon registration and in Annual Information Statements. This has overlaps with the other information collected by the Australian Government such as:</p> <ul style="list-style-type: none"> • Legal name and structure • Address and contact details.

Appendix B Legislation impacting Catholic schools in Victoria

Commonwealth legislation

Key legislation
<i>Australian Education Act 2013</i>
<i>Corporations Act 2001</i>
<i>Disability Discrimination Act 1992</i>
<i>Privacy Act 1988</i>
<i>Schools Assistance Act 2008</i>
Other legislation
<i>Age Discrimination Act 2004</i>
<i>Australian Charities and Not-For-Profits Commission Act 2012</i>
<i>Australian Consumer Law Act 2010</i>
<i>Australian Curriculum Assessment and Reporting Authority Act 2008</i>
<i>Commonwealth Electoral Act 1918</i>
<i>Copyright Act 1968</i>
<i>Education Services for Overseas Students Act 2000</i>
<i>Fair Work Act 2009</i>
<i>Family Law Act 1975</i>
<i>Fringe Benefits Tax Assessment Act 1986</i>
<i>Human Rights Commission Act 1986</i>
<i>Income Tax Assessment Act 1997</i>
<i>New Tax System (Goods and Services Tax) Act 1999</i>
<i>Racial Discrimination Act 1975</i>
<i>Sex Discrimination Act 1984</i>
<i>Student Identifiers Act 2013</i>
<i>Workplace Gender Equality Act 2012</i>

Victorian legislation

Key legislation
<i>Education and Training Reform Act 2006</i>
<i>Equal Opportunity Act 2010</i>
<i>Occupational Health and Safety Act 2004</i>
<i>Associations Incorporations Reform Act 2012</i>
Other legislation
<i>Accident Compensation Act 1985</i>
<i>Building Act 1993</i>
<i>Bus Safety Act 2009</i>
<i>Child, Wellbeing and Safety Act 2005</i>
<i>Children, Youth and Families Act 2005</i>
<i>Children's Services Act 1996</i>
<i>Crimes Act 1958</i>

<i>Dangerous Goods Act 1985</i>
<i>Drugs, Poisons and Controlled Substances Act 1981</i>
<i>Duties Act 2000</i>
<i>Electricity Safety Act 1998</i>
<i>Environmental Protection Act 1970</i>
<i>Fair Trading Act 1999</i>
<i>Food Act 1984</i>
<i>Fundraising Act 1998</i>
<i>Health Records Act 2001</i>
<i>Information Privacy Act 2000</i>
<i>Land Tax Act 2005</i>
<i>Liquor Control Reform Act 1998</i>
<i>Long Service Leave Act 1992</i>
<i>Payroll Tax Act 2001</i>
<i>Planning and Environment Act 1987</i>
<i>Prevention of Cruelty to Animals Act 1986</i>
<i>Public Health and Wellbeing Act 2008</i>
<i>Racial and Religious Tolerance Act 2001</i>
<i>Retail Leases Act 2003</i>
<i>Roman Catholic Trusts Act 1907</i>
<i>Sports Drug Testing Act 1995</i>
<i>Victorian Institute of Teaching Act 2001</i>
<i>Water Industry Act 1994</i>
<i>Wildlife Act 1975</i>
<i>Working With Children Act 2005</i>