



FINANCIAL AUDIT REPORT

16 June 2022

# Education 2021

Report 19: 2021–22

As the independent auditor of the Queensland public sector, including local governments, the Queensland Audit Office:

- provides professional audit services, which include our audit opinions on the accuracy and reliability of the financial statements of public sector entities
- provides entities with insights on their financial performance, risk, and internal controls; and on the efficiency, effectiveness, and economy of public service delivery
- produces reports to parliament on the results of our audit work, our insights and advice, and recommendations for improvement
- supports our reports with graphics, tables, and other visualisations, which connect our insights to regions and communities
- conducts investigations into claims of financial waste and mismanagement raised by elected members, state and local government employees, and the public
- shares wider learnings and best practice from our work with state and local government entities, our professional networks, industry, and peers.

We conduct all our audits and reports to parliament under the Auditor-General Act 2009 (the Act). Our work complies with the Auditor-General Auditing Standards and the Australian standards relevant to assurance engagements.

- Financial audit reports summarise the results of our audits of over 400 state and local government entities.
- Performance audit reports cover our evaluation of some, or all, of the entities' efficiency, effectiveness, and economy in providing public services.

Learn more about our publications on our website at [www.qao.qld.gov.au/reports-resources/fact-sheets](http://www.qao.qld.gov.au/reports-resources/fact-sheets).

The Honourable C Pitt MP  
Speaker of the Legislative Assembly  
Parliament House  
BRISBANE QLD 4000

16 June 2022

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*.



Brendan Worrall  
Auditor-General



© The State of Queensland (Queensland Audit Office) 2022.

The Queensland Government supports and encourages the dissemination of its information. The copyright in this publication is licensed under a Creative Commons Attribution-Non-Commercial-No Derivatives (CC BY-NC-ND) 4.0 International licence.



To view this licence visit <https://creativecommons.org/licenses/by-nc-nd/4.0/>

Under this licence you are free, without having to seek permission from QAO, to use this publication in accordance with the licence terms. For permissions beyond the scope of this licence contact [copyright@qao.qld.gov.au](mailto:copyright@qao.qld.gov.au)

Content from this work should be attributed as: The State of Queensland (Queensland Audit Office) *Education 2021* (Report 19: 2021–22), available under [CC BY-NC-ND 4.0 International](https://creativecommons.org/licenses/by-nc-nd/4.0/)

Cover image is a stock image purchased by QAO.

ISSN 1834-1128

# Contents

---

<b>Report on a page</b>	<b>1</b>
<b>Recommendations for entities</b>	<b>2</b>
<b>1. Overview of entities in this sector</b>	<b>3</b>
<b>2. Results of our audits</b>	<b>4</b>
<b>3. Financial performance of education sector entities</b>	<b>7</b>
<b>Appendices</b>	<b>17</b>
A. Full responses from entities	18
B. Legislative context	21
C. Status of prior recommendations	25
D. Audit opinions for entities preparing financial reports	27
E. Entities not preparing financial reports	30
F. Financial results	33
G. Campus, student and employee data	36

# Report on a page

---

This report summarises the results of our audits of the entities in Queensland's education sector, including the Department of Education; the Department of Employment, Small Business and Training; TAFE Queensland; 7 universities; 8 grammar schools; and other statutory bodies.

## The financial statements are reliable

---

All education entities' financial statements are reliable and comply with relevant reporting requirements. The entities have mature financial statement processes, and they were able to prepare good quality financial statements, despite the ongoing challenges presented by the COVID-19 pandemic.

## The security of their information systems needs to improve

---

We continue to identify weaknesses in the entities' information systems. While the entities are continually improving the security of their systems, the risk of cyber attacks continues to increase. The sensitive nature of information the entities hold about students and research makes them an attractive target. In response to this evolving risk, we have expanded our testing and identified more weaknesses. Given how much entities rely on their information systems, they all need to strengthen their security.

## Universities' revenues have improved

---

This year, revenues for universities increased by \$497.1 million because of changes in Australian Government funding, and higher investment revenue due to improved market conditions. They also received assistance through Australian Government-funded research programs. Some of these revenue streams may not be guaranteed in the future. Revenue from international students decreased again this year – by \$186.7 million. Australia's borders reopened in 2022, but it remains uncertain whether international student numbers will return to their pre-pandemic levels. Universities continue to adapt to changing times to ensure they remain viable.

## TAFE Queensland's financial sustainability remains a risk

---

TAFE Queensland's financial results have been deteriorating over the last 4 years, and based on current projections, this is expected to continue. It faces significant financial challenges in meeting government's service expectations while operating in a contestable market.

Reforms to the vocational education and training sector are currently being discussed, with a new national skills agreement expected to be developed in 2022. TAFE Queensland will need to reflect any changes from this in its longer-term strategy.

## Investment in schools is aligned with population growth

---

The Department of Education is investing in construction and expansion projects for schools, focusing on regions expected to have strong population growth. However, it needs to keep up-to-date information on the condition of its assets to maintain them properly. This will help in planning the timing and cost of maintenance, and in decisions on building and expanding schools in future.

Some of the information in both the department's last asset condition assessment of schools and TAFE campuses is 5 years old, and another assessment is currently being performed.



# Recommendations for entities

This year, we are making the following recommendations for education sector entities.

<b>Understand the cost of service delivery to make informed decisions about future services and efficiencies in operations (TAFE Queensland)</b>	
<b>REC 1</b>	<p>In order to remain sustainable in the longer term, TAFE Queensland needs to continue to develop its understanding of the value of its services and the cost of delivering them.</p> <p>It should use this understanding to decide whether to invest in training that is more efficient or of greater value to students, standardise processes, and continue to implement strategies for increasing its student revenue and market share.</p> <p>TAFE Queensland should continue to work alongside the Department of Employment, Small Business and Training and Queensland Treasury to design and implement strategies to support its broader financial sustainability.</p>
<b>Complete regular and timely assessments of the condition of assets (Department of Education and Department of Employment, Small Business and Training)</b>	
<b>REC 2</b>	<p>Both departments should ensure that condition assessments for their buildings are completed as soon as possible. The information from these assessments should be used to inform their maintenance budgets and long-term asset management strategies, which should consider both physical assets and digital infrastructure.</p> <p>These assessments should be undertaken regularly to ensure existing assets continue to be fit for purpose and to address changing learning styles.</p>

## Education entities need to take immediate action regarding the security of their information systems

We strongly recommend the education entities address the security of their information systems. We made the same recommendation last year in *Education 2020* (Report 18: 2020–21).

We identified 55 weaknesses this year in the security of information systems. All entities need strong security practices and must emphasise the importance of them – in their processes and to their staff – in protecting against fraud or error and significant reputational damage.

## Other prior year recommendations also require further action

While progress has been made on the other 2 recommendations from last year's report, some entities still need to take further action. As a result, we have made separate recommendations to individual entities.

We have included a full list of prior year recommendations and their status in [Appendix C](#).

## Reference to comments

In accordance with s.64 of the *Auditor-General Act 2009*, we provided a copy of this report to relevant entities. In reaching our conclusions, we considered their views and represented them to the extent we deemed relevant and warranted. Any formal responses from the entities are at [Appendix A](#).

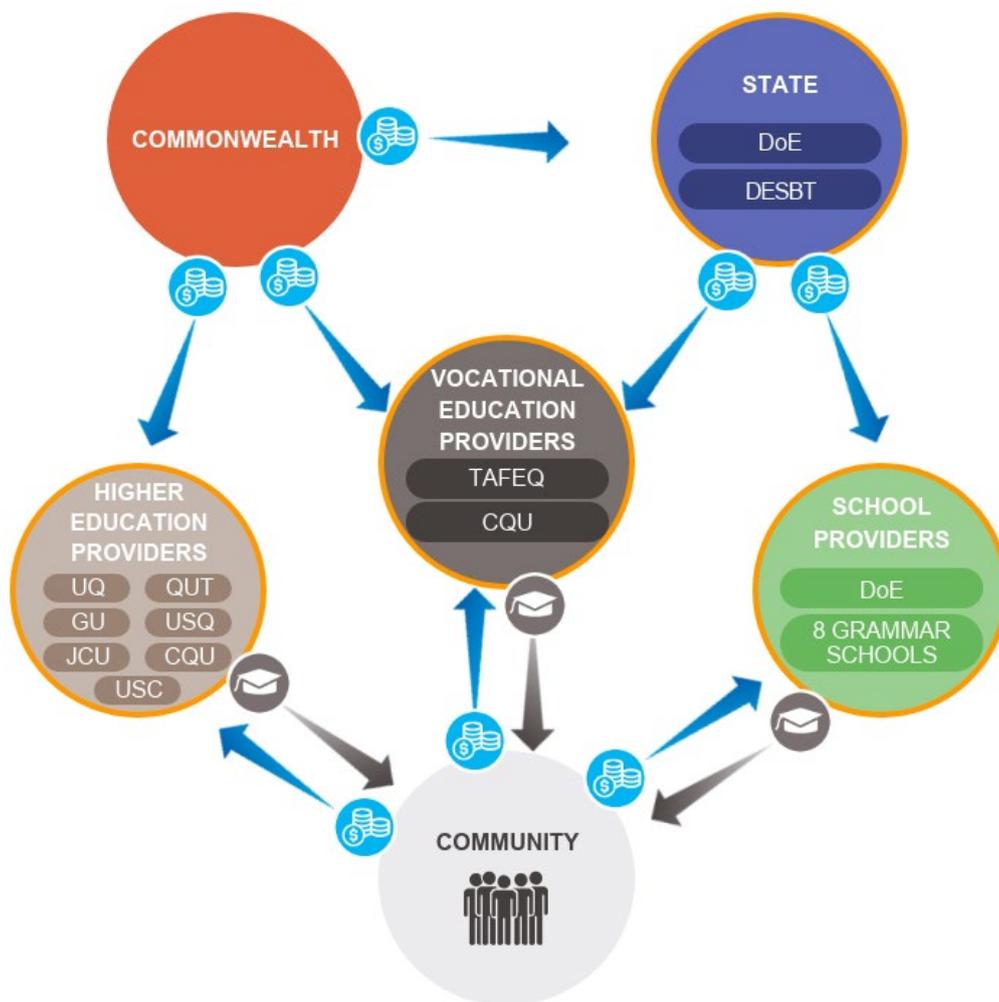


# 1. Overview of entities in this sector

This report summarises the financial audit results for education sector entities as at their year-end dates for preparing financial statements. For the Department of Education; the Department of Employment, Small Business and Training; TAFE Queensland; and some statutory bodies, this was 30 June 2021. For universities, grammar schools, and other statutory bodies, it was 31 December 2021.

We provide 41 opinions in this sector. The analysis in this report focuses on the 18 entities highlighted in Figure 1A (some appear twice), representing 99.1 per cent of the revenue within the education sector.

**Figure 1A**  
**Entities in the education sector**



Note: Yellow outer circles indicate the entities included in this report.

CQU – Central Queensland University; DoE – Department of Education; DESBT – Department of Employment, Small Business and Training; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; TAFEQ – TAFE Queensland; UQ – The University of Queensland; USQ – University of Southern Queensland; USC – University of the Sunshine Coast.

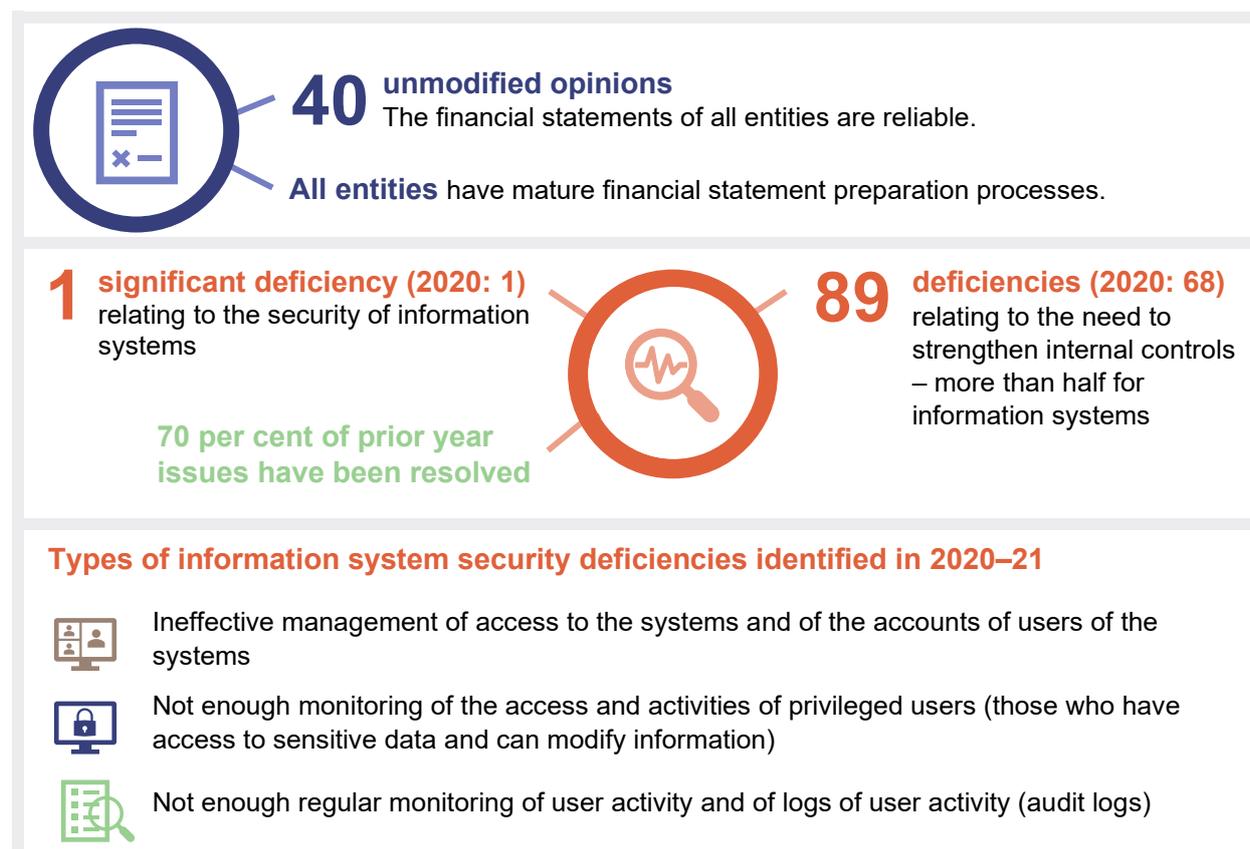
Source: Compiled by the Queensland Audit Office.



## 2. Results of our audits

This chapter provides an overview of our audit opinions for entities in the education sector. It also evaluates the effectiveness of the systems and processes (internal controls) the entities use to prepare financial statements.

### Chapter snapshot



### Audit opinion results

We issued unmodified audit opinions for all education entities in Queensland, within their legislative deadlines (with the exception of one that was not finalised at the date of this report). Readers can rely on the results in the audited financial statements.

#### DEFINITION

We express an **unmodified opinion** when financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards.

The details of our audit opinions are provided in [Appendix D](#).

### Entities not preparing financial statements

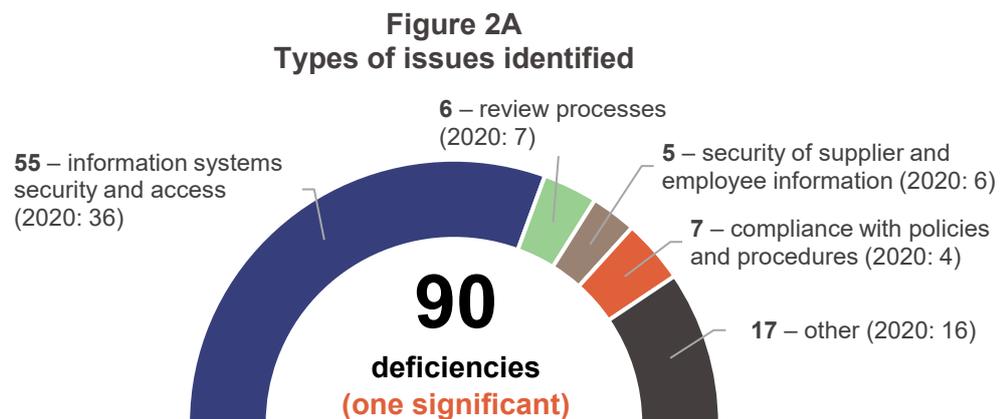
Not all Queensland public sector education entities produce financial statements. The full list of entities not preparing financial statements and the reasons are provided in [Appendix E](#).

## Internal controls are generally effective, but improvement is needed for information systems

We assess whether the internal controls used by entities to prepare financial statements are reliable, and report any deficiencies in their design or operation to management for action. Those simply rated as ‘deficiencies’ are of lower risk and can be corrected over time. Those rated as ‘significant deficiencies’ are of higher risk and require immediate action by management.

Overall, we found the internal controls education sector entities have in place are generally effective but can be improved. We were able to rely on the internal controls for the purposes of our audit, but we identified one significant deficiency relating to information systems security and access.

Figure 2A shows the nature of internal control deficiencies reported this year.



Source: Compiled by the Queensland Audit Office.

The majority of education sector entities have either addressed their identified control deficiencies or are on track to do so by the agreed dates. However, our prior year recommendation relating to information systems remains relevant as we have identified additional issues. Proactive and timely resolution of deficiencies indicates a strong foundation for the effective operation of internal controls.

### Immediate action needs to be taken to address ongoing security weaknesses in information systems

We continue to identify control weaknesses in the security of information systems. This is a critical issue for education entities, particularly universities, considering they hold attractive information like student details and research information. Cyber risk vulnerabilities and exposures must be continually assessed with appropriate oversight by and reporting to those charged with governance.

In our education report last year, we found the security of information systems was the most common internal control weakness across the public sector. Across all our public sector reports, we made the same recommendation for entities to strengthen the security of their information systems.

This year, we looked at more systems, databases, and networks for education entities than we have previously, to respond to the growing cyber security risk. This led to us identifying additional weaknesses, including:

- ineffective management of user accounts and access to systems
- insufficient monitoring of the access and activities of privileged users
- audit logs and user activity not being regularly monitored and reviewed.

Some education entities have taken steps in recent years to strengthen their information systems, which include:

- increasing password complexity and security
- implementing multi-factor authentication systems (for example, a username and password, plus a code sent to a mobile)
- implementing software that helps detect fraudulent emails
- refreshing cyber security strategies to address identified risk
- performing assessments of their cyber security frameworks to determine how effective they are.

All entities need their people and processes to demonstrate strong security practices so their information systems are promptly updated, they can respond to changes within their entity, and they can protect against external threats.

Not all the education entities have fully addressed our recommendation from last year. We recommend all entities continue to act on the recommendation.

[Appendix C](#) provides the full recommendation and its status.

## Assessment tools for internal controls

---

We are developing new assessment tools for internal controls relevant to public sector entities. They will provide the entities with greater insight into the strength of their internal control processes.

These tools focus on asset management, change management, culture, governance, grants management, information systems, monitoring, procure-to-pay (the whole procurement process), record keeping, and risk management.

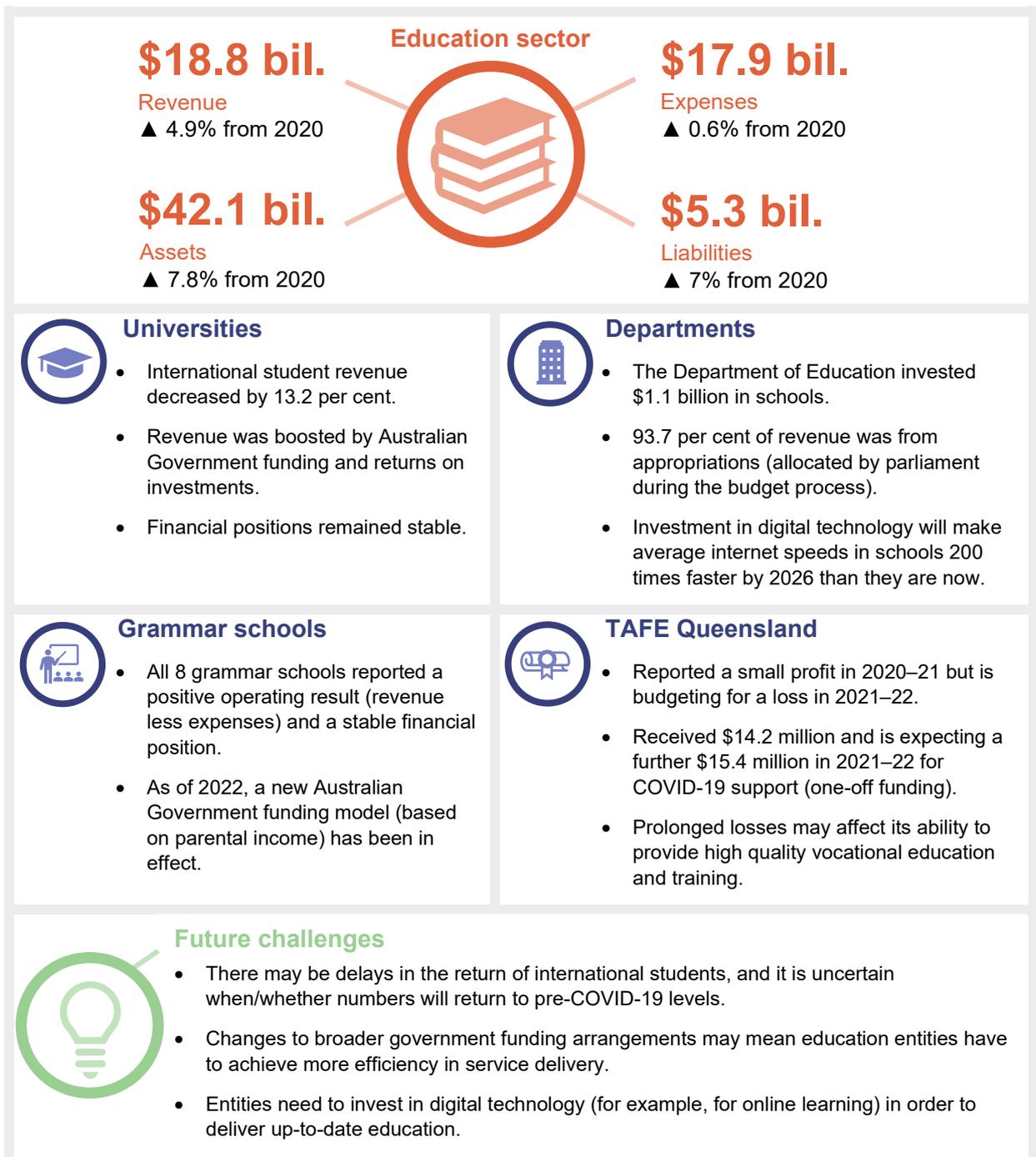
We are currently consulting with our clients on these tools and intend to begin using them in our audits from 2021–22. Our reporting on internal control deficiencies will not change.



# 3. Financial performance of education sector entities

This chapter analyses the financial performance, position, and sustainability of the 18 education entities. In our discussion of sustainability, we consider both financial sustainability and emerging issues relevant to the sector.

## Chapter snapshot



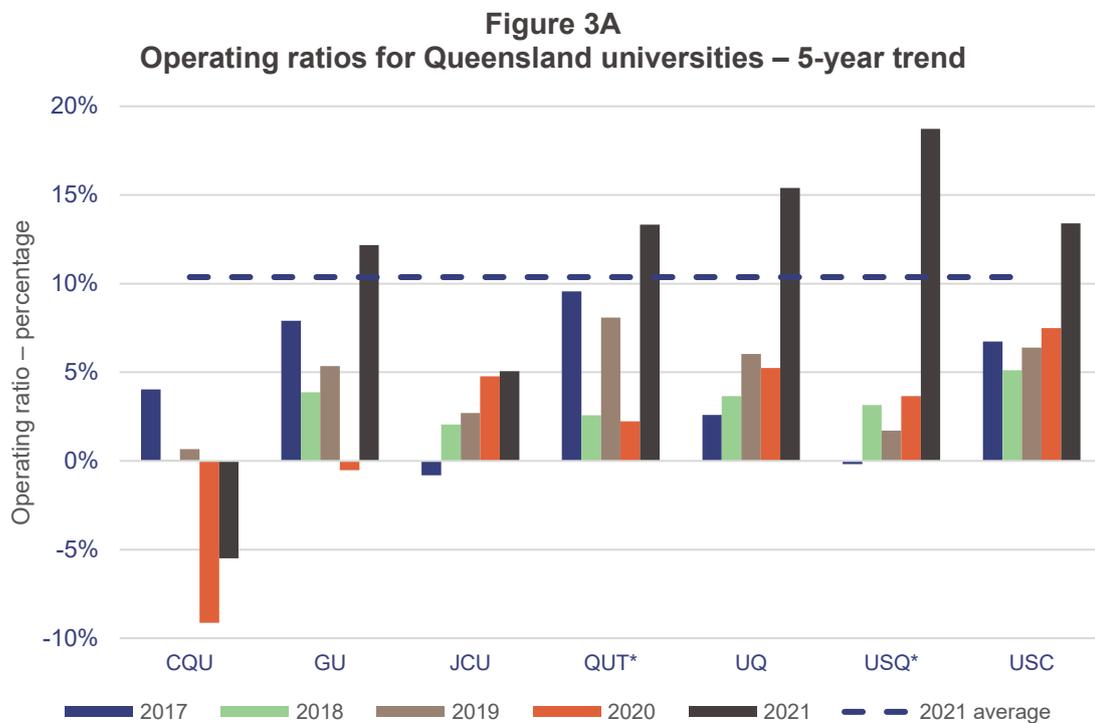
## The financial performance of universities has improved

In Queensland there are 7 public universities – Central Queensland University, Griffith University, James Cook University, Queensland University of Technology, The University of Queensland, University of Southern Queensland, and University of the Sunshine Coast.

Out of the 7 universities, 4 had budgeted for a loss for 2021. As it turned out, only one of them (Central Queensland University) made a loss. Despite continuing to face challenges from the COVID-19 pandemic, universities' surpluses increased by \$584.2 million (397.1 per cent) in 2021. They received increased Australian Government funding and better investment returns during the year, which helped them perform better than expected.

Most have realised the benefits from financial sustainability measures they implemented in their response to the pandemic in 2020, particularly from lower employee costs.

To assess the long-term financial sustainability of universities, we calculate their operating ratios (revenue less expenses expressed as a percentage of total revenue) as an average over time. In Figure 3A, the operating ratios for the universities indicate most are in a sound position and that their positions have improved since last year.



Note: CQU – Central Queensland University; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; UQ – The University of Queensland; USQ – University of Southern Queensland; USC – University of the Sunshine Coast. These ratios include controlled entities (whose finances and operations are controlled by one of the universities).

\* The operating ratios for QUT and USQ include one-off gains on their investment in Education Australia Limited that was recognised through revenue. Other Queensland universities recorded this through equity (assets less liabilities).

Source: Compiled by the Queensland Audit Office.

## Universities received more Australian Government funding and higher returns on investments this year. These are not guaranteed in future years

This year, the Australian Government changed the funding arrangements. Universities' funding increased by \$110.1 million under the Commonwealth Grant Scheme and by \$170.3 million from Australian Government research packages. While this eased the financial pressures caused by COVID-19, this funding is not guaranteed in future.

### DEFINITION

Through the **Commonwealth Grant Scheme**, the Australian Government subsidises tuition costs for higher education students across a wide range of study disciplines and qualification levels.

In 2021, investment income significantly increased by \$301 million (164.2 per cent). This can fluctuate from year to year depending on external market conditions. Last year, this movement was lower due to impacts from COVID-19. Increases in investment income will not translate into actual cash until the universities receive payments (for example, dividends) from their investments or sell them.

Central Queensland University performed better than budgeted but still incurred an operating loss of \$22 million (2020: loss of \$40.8 million). Prior to 2020, it had the highest reliance on international course income, and it continues to be the hardest hit by border closures and travel restrictions, with 2021 international student revenue decreasing by \$75.7 million (2020: decrease of \$53.7 million). This has been offset by increases from other revenue sources, including from domestic students and Australian Government grants, resulting in an overall decrease in revenue of \$45.6 million. The university continues to take steps to grow its international student market by expanding education to offshore markets in Indonesia and regain market share in Australia with the reopening of international borders.

Education Australia Limited is a company owned by 38 Australian universities that went through a major restructure in 2021. This resulted in each university receiving shares in IDP Education Limited (a listed company) and a cash dividend. They presented the impact of this restructure in one of 2 ways (depending on their accounting treatment of the initial investment) – through equity or revenue. The University of Southern Queensland achieved a significant increase in operating results driven by investment income of \$83.4 million. The Queensland University of Technology also recorded investment income of \$44.1 million. This will not significantly affect their cash balances unless they sell their investments. Other Queensland universities recorded this through equity, which does not impact their operating results.

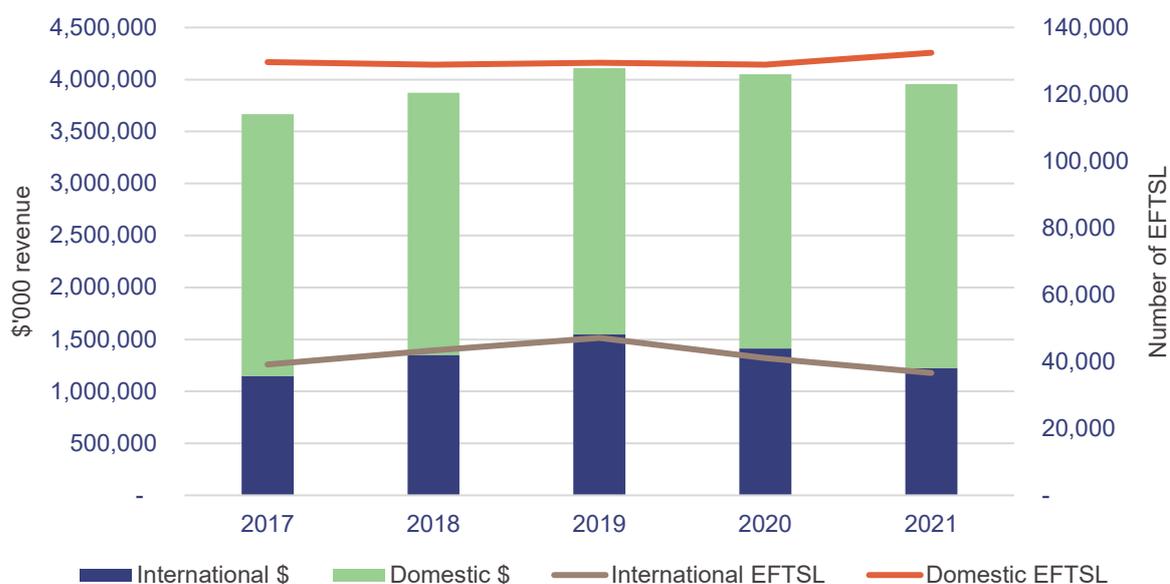
## Revenue from international students decreased further in 2021

In 2021, total revenue recorded by the university sector from international students decreased by \$186.7 million (13.2 per cent) (2020: \$134.1 million – 8.7 per cent), due to the ongoing impacts of COVID-19.

There was a greater impact this year due to a full 12 months of international border closure. This was mitigated last year, as some students enrolled in courses were already in the country when travel restrictions came into effect.

Figure 3B shows the breakdown between domestic and international revenue and the equivalent full-time student load (EFTSL) over the last 5 years.

**Figure 3B**  
**International student revenue decreased in 2021**



Note: Not all students study full-time for a whole year. Equivalent full-time student load (EFTSL) is a way of representing the various study loads as a proportion of the study load the students would have if studying full-time for one year. 'Number of EFTSL' adds all these together.

Source: Compiled by the Queensland Audit Office.

COVID-19 gave universities an opportunity to be more flexible about how they deliver education to their students. They were able to retain some offshore international students by making a rapid switch in 2020 to online learning. It is likely that the approaches they have introduced will be popular with students even once travel is back to normal.

The effects of COVID-19 are expected to continue to be felt by universities in the short to medium term. Lower international student enrolments since the start of the pandemic in 2020 will impact on revenue for at least 3 years (which is the minimum amount of time for a degree).

Five universities have budgeted for a loss in 2022, but revenue forecasts are being reassessed by all universities since the announcement of the reopening of international borders in 2022. The universities' ability to attract and retain students and the timing of when international student numbers will return to pre-COVID-19 levels remain uncertain.

## Reforms to the higher education sector

Australian Government university funding has been linked to the implementation of reforms designed to drive desired education outcomes across the country.

The Job-ready Graduates Package reforms came into effect from January 2021. The package aims to deliver more students in the fields and regions where they are most needed, and to help drive economic recovery from the COVID-19 pandemic. This has resulted in changes to the Commonwealth Grant Scheme funding based on the estimated cost of delivering teaching. This may lead to changes in the profile of courses that universities deliver. Universities will need to continue assessing the longer-term impacts of this in their strategic plans.

## TAFE Queensland's financial challenges continue

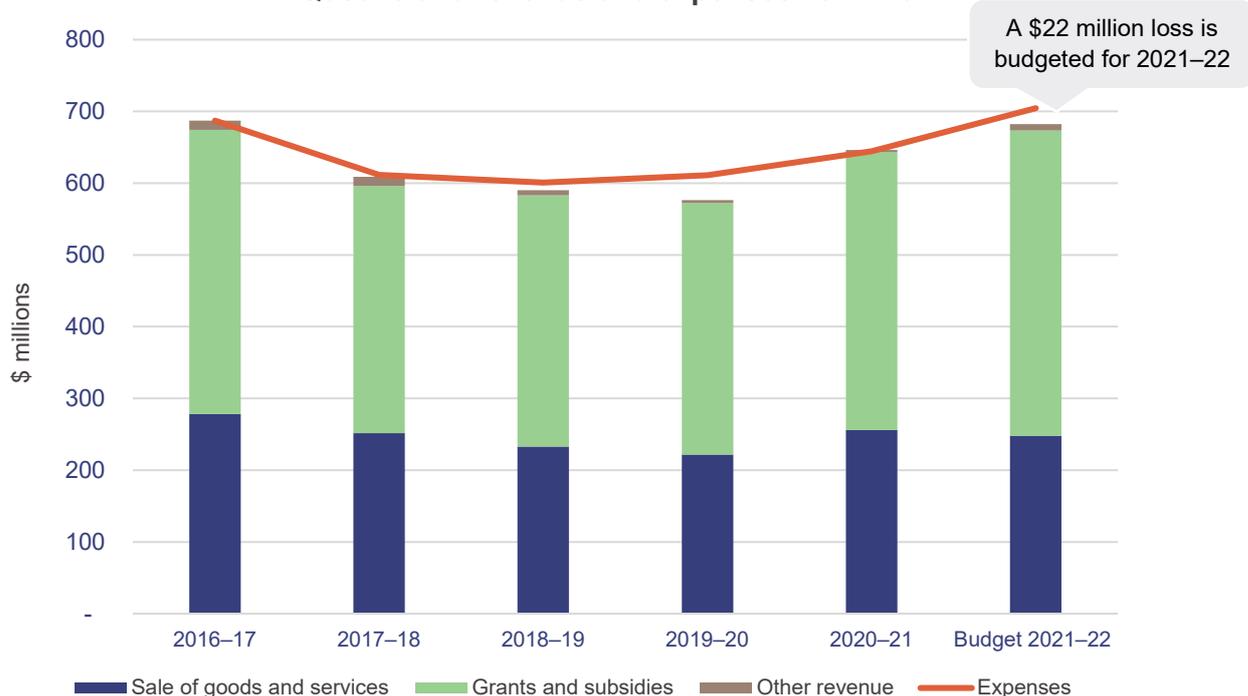
TAFE Queensland (TAFE) is the largest public provider of vocational education and training in Queensland. It services rural and remote areas of the state and thin training markets (where there is low demand), ensuring equitable access to all students across the state. TAFE has to meet its training commitments and service expectations as a public provider, while competing with private providers who do not have the same commitments and expectations. This poses significant financial challenges.



Figure 3C shows that for the 4 years to 2019–20, revenue decreased due to declining student numbers and changes in funding arrangements with the Queensland Government. TAFE lost significant market share to private providers when Queensland moved to a fully contestable market in July 2014. Students are price sensitive and are often attracted to study with private providers, who have a lower cost base resulting in reduced fees. This has increased the pressure for TAFE to efficiently manage expenses, which grew at a higher rate compared to revenue. These expenses are largely due to employee costs under enterprise bargaining agreements that TAFE cannot fully control, which are not faced by its private competitors.

State Contribution Grants are provided to cover the extra costs that public providers incur due to their competitive disadvantage and other expectations as a public provider. This is not indexed or subject to changes in line with a consumer price index.

**Figure 3C**  
**TAFE Queensland revenue and expenses 2017–2022**



Source: Compiled by the Queensland Audit Office.

TAFE reported a profit of \$2.2 million in 2020–21. It achieved higher student enrolments in 2020–21, which was boosted by government stimulus and initiatives. This offset the decline in international student revenue due to the ongoing impacts of COVID-19. It also received one-off COVID-19 financial support from the Queensland Government. This funding totalled \$29.6 million, with \$14.2 million received in June 2021 and the remainder expected in the 2021–22 financial year. Without this, TAFE would have recorded an operating loss.

TAFE is budgeting for an operating loss of \$22 million in 2021–22. The low performance of some campuses and courses, combined with cost increases from growing employee expenses and the end of a number of short-term funding agreements, means that TAFE’s losses are expected to continue in the future. While private providers have the option to stop delivering training that makes a loss, this is not consistent with the Queensland Government’s expectations of its public providers.

To improve its operating efficiency, TAFE is continuing to develop strategies and plans to increase revenue and reduce costs. It will continue to invest in infrastructure for information technology and digital capabilities in the 2021–22 financial year. This includes a medium-term project to build a single organisation-wide planning tool. Planning for education and decisions around changes (for example, class sizes and teacher capacity) is currently performed in each TAFE region. This tool will enable a consistent approach to planning and enhance reporting to inform decision-making and longer-term strategy.



TAFE continues to manage its corporate costs, with a current focus on engaging with customers, and centralising procurement and information technology activities. While these strategies enable operational efficiencies, they will not fully resolve the current financial challenges.

Without any significant changes in overall market settings, TAFE will continue to rely on government grants to cover its operating expenses, particularly employee expenses.

#### **Recommendation for TAFE Queensland**

Understand the cost of service delivery to make informed decisions about future services and efficiencies in operations (REC 1)

In order to remain sustainable in the longer term, TAFE Queensland needs to continue to develop its understanding of the value of its services and the cost of delivering them.

It should use this understanding to decide whether to invest in training that is more efficient or of greater value to students, standardise processes, and to continue to implement strategies for increasing its student revenue and market share.

TAFE Queensland should continue to work alongside the Department of Employment, Small Business and Training and Queensland Treasury to design and implement strategies to support its broader financial sustainability.

## Reforms are in progress for vocational education and training providers

Negotiations are ongoing between the Australian and state and territory governments to develop a new national skills agreement, which is expected to be developed in 2022. If endorsed, it will likely bring changes that will affect funding for all vocational education and training providers – including TAFE and Central Queensland University.

## Asset management at education entities

Property, plant and equipment (land and buildings) continues to be the most significant item on the balance sheet for education entities, accounting for 81.3 per cent of total assets. These assets are fundamental to the delivery of education. The entities need to ensure they efficiently and effectively manage their use and maintenance, so they remain fit for purpose, while minimising the total cost of owning these assets.

### Universities monitor the service delivery of their assets

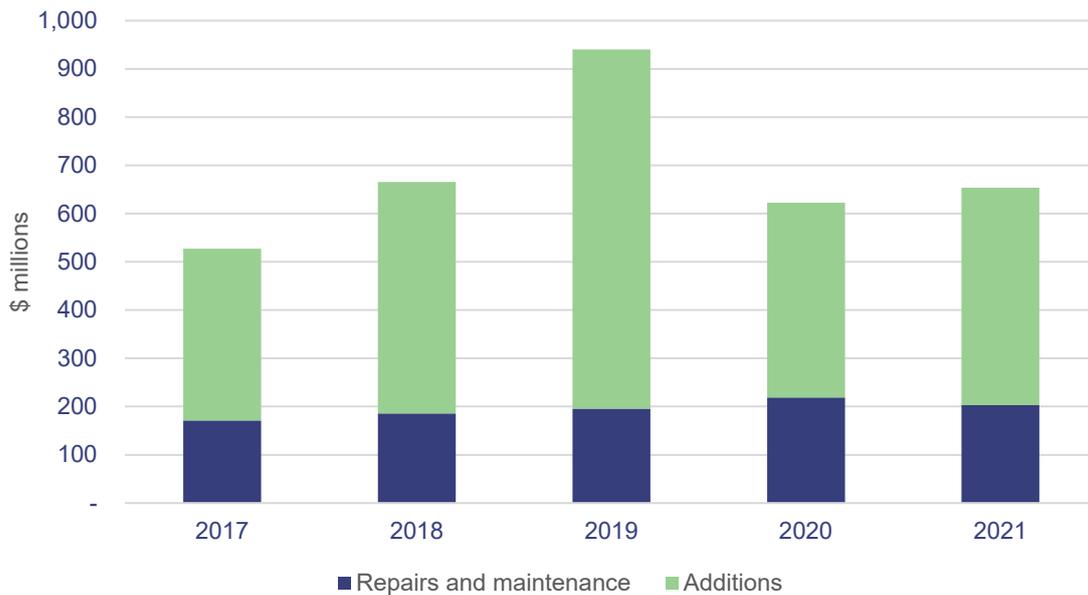
Universities have continued to assess the best use of their assets as their methods of course delivery change. With the growth in online learning as a primary method of delivering some courses, they have been assessing whether their assets are being used as well and as much as they should be. This has resulted in several universities revisiting their asset management processes to identify where changes are needed.

In 2021, universities spent \$203.1 million on repairs and maintenance (2020: \$219.1 million) and \$450.8 million on new or refurbished assets (additions) (2020: \$403.5 million).

Figure 3D shows that while overall investment in the universities' assets has increased since last year, it is not growing at the same rate as it was before COVID-19. This indicates that universities are continuing to assess the impact of COVID-19 on their revenue.



**Figure 3D**  
**Five-year trend of university expenditure on assets**



Source: Compiled by the Queensland Audit Office.

## Population growth is influencing where and how schools are being built

Since 2011, the Department of Education has opened 41 new schools and closed 18 schools. Twenty-eight of the new schools have been in areas with a population growth of over 20 per cent in the last 10 years. Despite this, the overall ratio of population to schools has increased by 14.4 per cent across the state, indicating that, rather than the number of schools matching population growth, schools have become larger – both in terms of numbers and physical size.

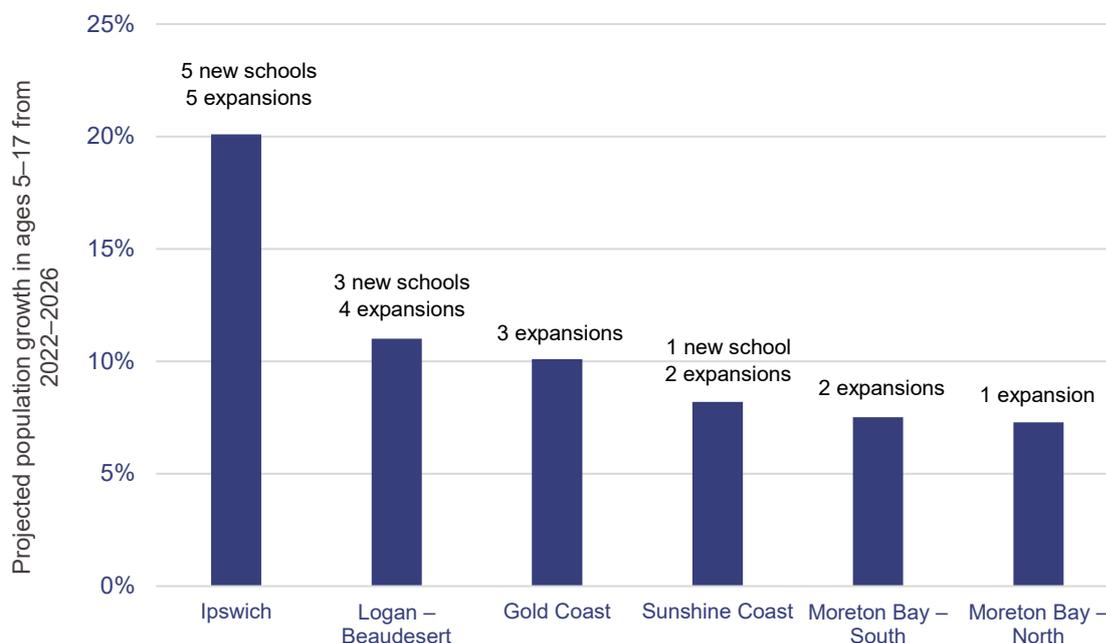
The population growth has affected the way schools are being built and buildings are being replaced. There is increased focus on efficient use of space and vertical building (multi-storeys) because available land for new schools or expansions will become harder to come by.

While population growth for the state has been 16.6 per cent over the last 10 years, growth has been stronger in the greater Brisbane area, at 20.2 per cent. Both the Ipswich and Moreton Bay – South regions have experienced growth of more than 30 per cent. To address this, the Department of Education has built 10 schools in Ipswich and 4 in Moreton Bay – South.

Figure 3E shows that the Department of Education continues to build new schools and significant expansions in the regions expected to have significant population growth. Three new schools have already opened in 2022.



**Figure 3E**  
**Projected population growth in ages 5–17 from 2022–2026 and major projects planned to open by 2024**



Source: Compiled by the Queensland Audit Office.

The department will open 11 new schools over the next 2 years and will receive additional funding of over \$900 million spread over 7 years to support these schools. It also plans to deliver several significant expansions to existing schools to increase their capacity. The focus of these construction projects is primarily on areas with expected population growth of more than 10 per cent.

## The departments are currently assessing the condition of their assets

In order to deliver the best possible services to the community in a cost-effective manner, the departments need to conduct regular condition assessments and have a thorough understanding of the maintenance required on assets – including the expected timing. With this knowledge, the departments should be able to achieve better value for money by grouping similar services (for example, painting several classrooms at the same time) and prioritising the order of work.

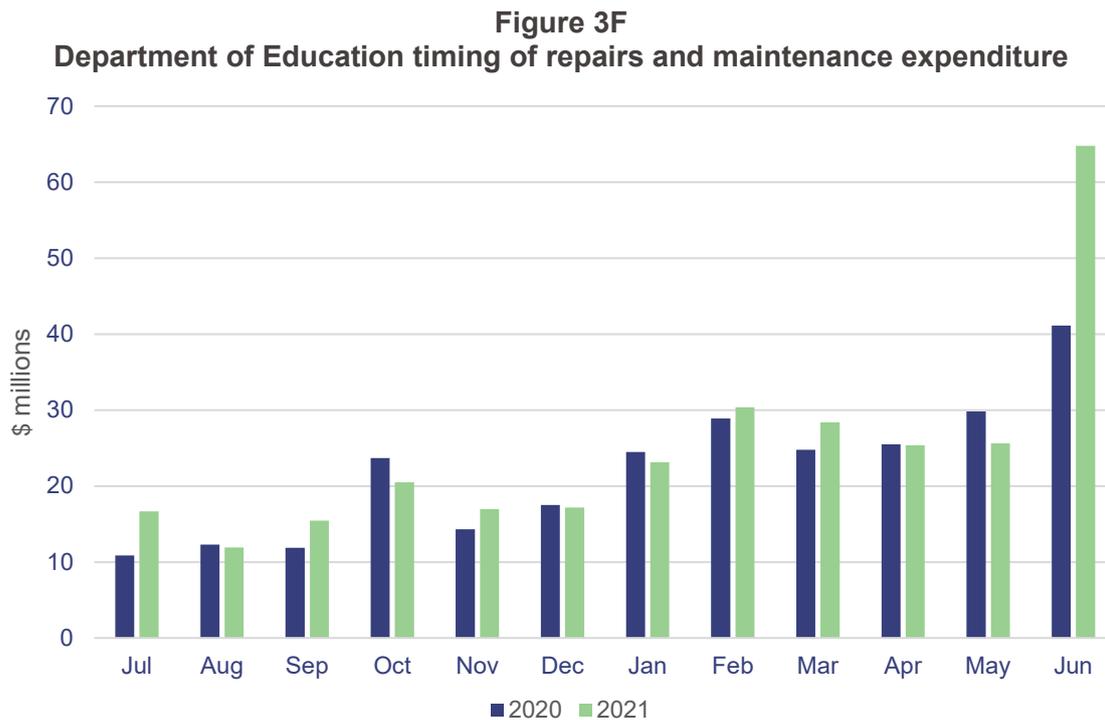
In *Education 2020* (Report 18: 2020–21), we reported that the Department of Education and the Department of Employment, Small Business and Training were in the process of assessing the condition of their assets (condition assessments) to support their future maintenance plans.

Over the last year, both departments have undertaken a pilot condition assessment process covering a small number of schools and TAFE campuses. These processes have identified some problems with the information that has been used; this will be corrected before the final programs are rolled out.

As the last condition assessments were undertaken between 2016 and 2018, some of the information they are using for their maintenance plans is 5 years old. Newer assets constructed since these assessments were undertaken are not included in this information.

The Department of Education spent \$297 million on maintenance in 2021, while the Department of Employment, Small Business and Training spent \$29 million.

Figure 3F shows that there is a significant increase in repairs and maintenance at the Department of Education towards the end of each financial year. A well-planned maintenance program should generally have consistent expenditure across the year, with any peaks in maintenance correlating to school holidays as these provide greater access to buildings and sites for the works to be completed.



Source: Compiled by the Queensland Audit Office.

In our report – *Follow-up of Maintenance of public schools* (Report 16: 2018–19) – we recommended that the Department of Education supports all schools in developing 3-year maintenance plans for all buildings with a replacement value of greater than \$100,000. Undertaking condition assessments will be a core component of developing these maintenance plans.

The Department of Education must also continue to ensure that its knowledge of the condition of its assets remains up to date to determine if its plans are effective at maintaining its buildings at the desired level, or if further investments are required.

We will report on the status of this recommendation as part of our *2022 status of Auditor-General’s recommendations* report.

**Recommendation for Department of Education and Department of Employment, Small Business and Training**

Complete regular and timely assessments of the condition of assets (REC 2)

Both departments should ensure that condition assessments for their buildings are completed as soon as possible. The information from these assessments should be used to inform their maintenance budgets and long-term asset management strategies, which should consider both physical assets and digital infrastructure.

These assessments should be undertaken regularly to ensure existing assets continue to be fit for purpose and to address changing learning styles.

**The March 2022 flood event did not have a major impact on the assets of education entities**

In March 2022, South East Queensland was impacted by a major flood event, which resulted in school and university closures for the impacted local government areas. Since the floods, entities have been assessing the damage to the impacted campuses and schools, with the majority able to fully reopen shortly after the event.

Some did experience some damage to their buildings and infrastructure, and this is in the process of being assessed. Any material impacts for TAFE; the Department of Employment, Small Business and Training; and the Department of Education will be included in their 30 June 2022 financial statements.



The overall impact of the damage to assets at universities and grammar schools is not significant and has not resulted in any changes to their financial reports.

## Enabling digital learning for state schools

---

In *Enabling digital learning* (Report 1: 2021–22), we shared information about how the Department of Education is reliably connecting students and staff of state schools to digital resources and online content. We reported that the department's benchmark for internet speed was 25 kilobits per second (kbps) per student, which was well below that of other states.

The Department of Education began a procurement process in April 2021 to increase the internet speed in schools and announced in March 2022 that it is investing nearly \$190 million in this over 5 years. It expects to increase average internet speeds to 1,000 kbps per student by the end of September 2023.

Phase 2 of this contract will see internet speeds increase to an average of 5,000 kbps for each student by 2026, which will be comparable with the current New South Wales benchmark.

The Department of Education has also reviewed its digital strategy, and is continuing to:

- work with the Queensland Government Chief Customer and Digital Office and suppliers to improve the digital infrastructure across the state – for example, providing a fibre optic connection to 40 out of 227 schools that have not had a fibre connection, and upgrading telecommunications exchanges
- provide guidance and support to schools to ensure students have access to the devices they need for digital learning and the internet
- enhance its technology infrastructure to support digital learning in schools.

We intend to report on the department's progress in implementing these changes as part of next year's report.



# Appendices

---

<b>A.</b>	<b>Full responses from entities</b>	<b>18</b>
<b>B.</b>	<b>Legislative context</b>	<b>21</b>
<b>C.</b>	<b>Status of prior recommendations</b>	<b>25</b>
<b>D.</b>	<b>Audit opinions for entities preparing financial reports</b>	<b>27</b>
<b>E.</b>	<b>Entities not preparing financial reports</b>	<b>30</b>
<b>F.</b>	<b>Financial results</b>	<b>33</b>
<b>G.</b>	<b>Campus, student and employee data</b>	<b>36</b>



# A. Full responses from entities

---

As mandated in Section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report with a request for comments to the:

- Minister for Education, Minister for Industrial Relations and Minister for Racing
- Minister for Employment and Small Business and Minister for Training and Skills Development
- Director-General, Department of Education
- Director-General, Department of Employment, Small Business and Training.

We also provided a copy of the report with an invitation to respond to the:

- Premier and Minister for the Olympics
- Director-General, Department of the Premier and Cabinet
- Chief Executive Officer and Chairperson of TAFE Queensland
- chancellors and vice-chancellors of the 7 universities
- principals and chairs of the 8 grammar schools.

This appendix contains the detailed responses we received.

The heads of these entities are responsible for the accuracy, fairness, and balance of their comments.



# Comments received from Director-General, Department of Education



Office of the  
Director-General

Department of  
Education

13 June 2022

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
Email: [qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)

Dear Mr Worrall

Thank you for your email dated 17 May 2022 providing a copy of your report to Parliament titled Education 2021 (the Report) concerning the audit of entities in Queensland in the education sector.

Further to my letter to you dated 9 June 2022, again I appreciate the opportunity to review the Report and I thank you and your team for your collaborative approach. The Report provides valuable information that the Department of Education will focus on to continue to strengthen the security of our information system.

We will also ensure that reviews of our assets through condition assessments are completed in a timely manner. Information derived from the assessments will be valuable in assisting the department to support the maintaining of our assets (both physical and digital), which need to be fit-for-purpose to deliver on our changing learning styles now and into the future.

The department accepts the recommendations of this Report and will continue to monitor, address and implement these recommendations.

If you or your team require further information or assistance, please contact

I look forward to continuing to work collaboratively with the Queensland Audit Office.

Yours sincerely

A blue ink signature of Michael De'ath, written in a cursive style.

**MICHAEL DE'ATH**  
Director-General

Ref: 22/385559

1 William Street Brisbane  
Queensland 4000 Australia  
PO Box 15033 City East  
Queensland 4002 Australia  
Telephone +61 7 3034 4754  
Facsimile +61 7 3034 4769  
Website [www.qed.qld.gov.au](http://www.qed.qld.gov.au)  
ABN 76 337 613 647



## Comments received from Director-General, Department of Employment, Small Business and Training



Department of  
Employment,  
Small Business  
and Training

Our ref: 00985/22  
Your ref: PRJ02737

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
Email: [gao.mail@gao.qld.gov.au](mailto:gao.mail@gao.qld.gov.au)

Dear Mr Worrall

Thank you for your email dated 17 May 2022 regarding your proposed report *Education 2021* and for the opportunity to provide feedback on the report.

The Department of Employment, Small Business and Training acknowledges the report and accepts its findings and recommendations, in particular continuing to strengthen the security of its information systems as well as ensuring condition assessments at TAFE Queensland campuses are completed as soon as possible.

Following the last full Asset Lifecycle Condition Assessment (ALCA) completed in 2017, the Department has already commenced a new ALCA program this year with the Mount Gravatt and Eagle Farm TAFE sites as pilot projects. The results will inform a wider roll-out of the ALCA program in 2022–23 across the remaining Department owned sites occupied by TAFE Queensland.

The Department will also continue to work alongside TAFE Queensland and in conjunction with central agencies to design and implement strategies to support TAFE Queensland's broader financial sustainability.

We appreciate the opportunity to provide comment on the report.

Yours sincerely

A handwritten signature in black ink, appearing to read "W Agnew".

Warwick Agnew  
Director-General  
Department of Employment, Small Business and Training

7.6.22

1 William Street Brisbane  
Queensland 4000 Australia  
PO Box 15483 City East  
Queensland 4002 Australia

ABN 84 375 484 963



## B. Legislative context

### Frameworks

Education entities prepare their financial statements in accordance with the following legislative frameworks and reporting deadlines.

**Figure B1**  
**Legislative frameworks for the education sector**

Entity type	Entity	Legislative framework	Legislated deadline
Departments	Department of Education Department of Employment, Small Business and Training	<ul style="list-style-type: none"> <li>• <i>Financial Accountability Act 2009</i></li> <li>• Financial and Performance Management Standard 2019</li> </ul>	31 August 2021
Statutory bodies	7 universities 8 grammar schools Queensland College of Teachers	<ul style="list-style-type: none"> <li>• <i>Financial Accountability Act 2009</i></li> <li>• Financial and Performance Management Standard 2019</li> <li>• <i>Statutory Bodies Financial Arrangements Act 1982</i></li> <li>• <i>Australian Charities and Not-for-profits Commission Act 2012</i></li> <li>• Australian Charities and Not-for-profits Commission Regulation 2013</li> <li>• <i>Higher Education Support Act 2003</i></li> <li>• <i>Grammar Schools Act 2016</i></li> <li>• Each statutory body also has their own enabling legislation</li> </ul>	28 February 2022
Statutory bodies – other (These have a different year-end date to the statutory bodies listed above)	TAFE Queensland Queensland Curriculum and Assessment Authority Non-State Schools Accreditation Board	<ul style="list-style-type: none"> <li>• <i>Financial Accountability Act 2009</i></li> <li>• Financial and Performance Management Standard 2019</li> <li>• <i>Statutory Bodies Financial Arrangements Act 1982</i></li> <li>• Each statutory body also has their own enabling legislation</li> </ul>	31 August 2021
Controlled and jointly-controlled entities*	8 entities controlled by universities 4 jointly-controlled entities 2 entities controlled by a department One entity controlled by a statutory body	<ul style="list-style-type: none"> <li>• <i>Corporations Act 2001</i></li> <li>• Corporations Regulations 2001</li> </ul>	31 October 2021 30 April 2022



Entity type	Entity	Legislative framework	Legislated deadline
Trusts	Building and Construction Industry Training Fund (Qld) Translational Research Institute Trust 2 trusts controlled by universities One trust controlled by a statutory body	<ul style="list-style-type: none"> <li>Trust deed</li> <li><i>Australian Charities and Not-for-profits Commission Act 2012</i></li> <li>Australian Charities and Not-for-profits Commission Regulation 2013</li> </ul>	Per trust deed

Note: \* Controlled entity – an entity owned by one or more public sector entities.

Source: Queensland Audit Office.

## Accountability requirements

The *Financial Accountability Act 2009* applicable to the education sector requires entities to:

- achieve reasonable value for money by ensuring the operations of the entity are carried out efficiently, effectively, and economically
- establish and maintain appropriate systems of internal control and risk management
- establish and keep funds and accounts that comply with the relevant legislation, including Australian accounting standards.

## Queensland state government financial statements

Each year, Queensland state public sector entities must table their audited financial statements in parliament.

These financial statements are used by a broad range of parties including parliamentarians, taxpayers, employees, and users of government services. For these statements to be useful, the information reported must be relevant and accurate.

The Auditor-General's audit opinion on these entities' financial statements assures users that the statements are accurate and in accordance with relevant legislative requirements.

We express an *unmodified opinion* when the financial statements are prepared in accordance with the relevant legislative requirements and Australian accounting standards. We *modify* our audit opinion when financial statements do not comply with the relevant legislative requirements and Australian accounting standards and are not accurate and reliable.

Sometimes we include an *emphasis of matter* in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

## University and grammar school entities

---

In Queensland, universities provide tertiary education, including undergraduate and postgraduate studies. Universities and their subsidiaries carry out research and other activities in line with university objectives.

Of the 8 grammar schools, 6 provide schooling from Prep to Year 12. The other 2 start at Year 5 and Year 7 respectively.

### University funding and regulation

Universities obtain funding mainly through government grants and student fees. Grants are based on student enrolments and the amount of research undertaken at each university. In Queensland, 82.2 per cent (2020: 86.6 per cent) of university funding comes from Australian and Queensland government grants and from student fees and charges. Australian Government funding is mainly recurrent, while state government grants are generally non-recurrent.

The Australian Government budget details how much funding is provided to universities for each field of education.

### Grammar school funding and regulation

Grammar schools obtain funding through Australian and Queensland government grants and through tuition and boarding fees. In Queensland, 88.3 per cent (2020: 89.7 per cent) of grammar school funding comes from these sources.

The grammar schools are statutory bodies formed under the *Grammar Schools Act 2016*. They operate as independent schools in Queensland.

## Departments

---

### Department of Education

The Department of Education is a Queensland Government department established under the *Public Service Act 2008*. It provides direction and oversight to the education sector in Queensland and delivers services for early childhood and education.

### Department of Employment, Small Business and Training

The Department of Employment, Small Business and Training is a Queensland Government department established under the *Public Service Act 2008*. The department's vision is for all Queenslanders to have the skills and opportunities to manage and adapt, now and into the future.

### Departmental funding and regulation

The departments receive appropriation revenue (allocated by parliament during the budget process) that includes funding from both the Australian and Queensland governments. The departments share this funding across their respective service areas, which are early childhood education and care, and school education (Department of Education); and training and skills (Department of Employment, Small Business and Training).

In Queensland, 93.3 per cent (2020: 93.6 per cent) of Department of Education funding, and 97.1 per cent (2020: 97.1 per cent) of Department of Employment, Small Business and Training funding came from amounts appropriated by parliament.



## Other education entities

---

### TAFE Queensland

TAFE Queensland is the state's largest provider of practical, industry-relevant vocational training. It was established as a statutory body under the *TAFE Queensland Act 2013* on 1 July 2013. It is a not-for-profit entity governed by an independent board.

Most of its income comes from training revenue received from students. In recognition of TAFE Queensland's cost disadvantage in the market (having to provide non-profitable courses), the Queensland Government provides a state contribution grant, which funds part of the difference in costs between public and private training providers.

### Queensland Curriculum and Assessment Authority

The Queensland Curriculum and Assessment Authority is a statutory body that was established on 1 July 2014 under the *Education (Queensland Curriculum and Assessment Authority) Act 2014*, replacing the Queensland Studies Authority. It provides the syllabuses for all schooling from Kindergarten to Year 12. It also provides guidelines, assessment, reporting, testing, and certification services for Queensland schools. It revises syllabuses and guidelines and offers services and resources to help teachers implement them.

Most of its income comes from grant funding from the Queensland Government approved through the state budget process.

### Queensland College of Teachers

The Queensland College of Teachers is responsible for registering teachers for Queensland schools, and for providing accreditation for pre-service teacher education programs. It is a statutory body established under the *Education (Queensland College of Teachers) Act 2005* to ensure teachers meet Australian education standards and act ethically.

The biggest contributors to the college's income are its teacher registration and application fees.

### Non-State Schools Accreditation Board

The Non-State Schools Accreditation Board works with non-state governing bodies in the areas of accreditation and funding eligibility. The board is a statutory body established under the *Education (Accreditation of Non-State Schools) Act 2001*.

While the board receives grant funding, most of its income is from corporate services the Department of Education provides, which it recognises at the value it would have paid for the service if it had to pay for it.



# C. Status of prior recommendations

In *Education 2020* (Report 18: 2020–21), we identified the following recommendations for education sector entities.

We continue to identify control weaknesses in the security of information systems. This is a critical issue for education sector entities and must be addressed as soon as possible. The entities have made progress on the other 2 recommendations, but some still need to take further action. As a result, we have made separate recommendations for individual entities.

**Figure C1**  
**Status of recommendations from last year’s report**

Strengthen the security of information systems (all entities)		Further action needs to be taken*
<b>REC 1</b>	<p>All entities should strengthen the security of their information systems. They rely heavily on technology, and increasingly, they must be prepared for cyber attacks. Any unauthorised access could result in fraud or error, and significant reputational damage.</p> <p>Their workplace culture, through their people and processes, must emphasise strong security practices to provide a foundation for the security of information systems. These practices must also be aware of other users, such as students, to ensure all networks are as secure as possible.</p> <p>Entities should:</p> <ul style="list-style-type: none"> <li>• provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure</li> <li>• assign employees only the minimum access required to perform their job, and ensure important stages of each process are not performed by the same person</li> <li>• regularly review user access to ensure it remains appropriate</li> <li>• monitor activities performed by employees with privileged access (allowing them to access sensitive data and modify information) to ensure they are appropriately approved</li> <li>• implement strong password practices and multifactor authentication (for example, a username and password, plus a code sent to a mobile), particularly for systems that record sensitive information</li> <li>• encrypt sensitive information to protect it</li> <li>• patch vulnerabilities in systems in a timely manner, as upgrades and solutions are made available by software providers to address known security weaknesses that could be exploited by external parties.</li> </ul> <p>Entities should also self-assess against all of the recommendations in <i>Managing cyber security risks</i> (Report 3: 2019–20) to ensure their systems are appropriately secured.</p>	<p>This year, we identified 55 control deficiencies in entities’ systems and processes (internal controls) relating to information systems. Cyber attacks continue to be a significant risk, given ongoing changes in entities’ working environments (such as employees working from home) due to COVID-19.</p> <p>Entities have done the following to strengthen the security of information systems. They have:</p> <ul style="list-style-type: none"> <li>• enabled multi-factor authentication on all external systems available to the public (for example, a username and password, plus a code sent to a mobile)</li> <li>• implemented strong password practices in line with the state’s recommendations (for example, a minimum of 8-character passwords)</li> <li>• implemented software that helps detect fraudulent emails</li> <li>• refreshed cyber security strategies to address identified risk</li> <li>• performed assessments of their cyber security to determine how effective it is.</li> </ul> <p>We recommend all education entities continue implementing policies and processes to strengthen the security of information systems.</p>



Understand the cost of service delivery in order to make informed decisions about future services and efficiencies in operations (all education entities except the departments)		Further action needs to be taken*
<b>REC 2</b>	<p>In order to remain sustainable in the longer term, education entities need to continue to develop their understanding of the value of their services and the cost of delivering them.</p> <p>They should use this understanding to decide whether to offer the same services in the future or invest in others that are more efficient or of greater value to customers.</p>	<p>Universities and grammar schools have undertaken appropriate action to address this recommendation through various forms of operational restructuring and cost savings.</p> <p>TAFE Queensland is still working on understanding its costs for service delivery, and it needs to develop a longer-term strategy to address its financial sustainability issues.</p> <p>We have made a separate recommendation for TAFE Queensland to address this risk. Refer to <a href="#">REC 1</a>.</p>
Improve asset condition assessments (all entities)		Further action needs to be taken*
<b>REC 3</b>	<p>All entities need to regularly review the condition of their assets to ensure they understand current and future maintenance requirements.</p> <p>Entities need to use accurate information about the condition of their assets to inform their long-term asset management strategies, which should consider both physical assets and digital infrastructure.</p>	<p>Universities and grammar schools have undertaken appropriate action to address this recommendation by reviewing their asset management plans and future capital projects, and completing comprehensive valuations.</p> <p>We have made a new recommendation for the Department of Education and the Department of Employment, Small Business and Training regarding further action required in relation to the completion of their assessments of the condition of their assets. Refer to <a href="#">REC 2</a>.</p>

Note: \* Refer to '[Recommendation status definitions](#)'.

Source: Compiled by the Queensland Audit Office.

## Recommendation status definitions

Where a general recommendation has been made for all entities to consider, we have assessed action on issues reported to specific entities in the prior year, as well as any further issues identified in the current year. On this basis, we have concluded whether *appropriate action has been taken* across the sector, or if *further action needs to be taken* to address the risk identified.

Status	Definition
<b>Appropriate action has been taken</b>	Recommendations made to individual entities have been implemented, or alternative action has been taken that addresses the underlying issues, and no further action is required. No new issues have been identified across the sector that indicate an ongoing underlying risk to the sector that requires reporting to parliament.
<b>Further action needs to be taken</b>	Recommendations made to individual entities have not been fully implemented, and/or new recommendations have been made to individual entities, indicating further action is required to address the underlying risk.



## D. Audit opinions for entities preparing financial reports

The following table details the types of audit opinions issued, in accordance with Australian auditing standards for the 2021 financial year.

**Figure D1**  
**Our opinions for education sector financial reports for 2021**

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments and their controlled entities*	Department of Education**	25.08.2021	Unmodified
	• Queensland Education Leadership Institute Limited**	06.10.2021	Unmodified
	Department of Employment, Small Business and Training**	24.08.2021	Unmodified
	• BCITF (Qld) Limited**	02.09.2021	Unmodified
	• Building and Construction Industry Training Fund (Qld)***	02.09.2021	Unmodified
Universities and their controlled entities*	Central Queensland University	25.02.2022	Unmodified
	• C Management Services Pty Ltd	21.02.2022	Unmodified
	• CQU Travel Centre Pty Ltd	21.02.2022	Unmodified
	Griffith University	23.02.2022	Unmodified
	• International WaterCentre Pty Ltd****	Not finalised	
	James Cook University	25.02.2022	Unmodified
	Queensland University of Technology	28.02.2022	Unmodified
	The University of Queensland	23.02.2022	Unmodified
	• UQ Foundation Trust	23.02.2022	Unmodified – EOM
	• UQ Investment Trust	23.02.2022	Unmodified – EOM
	University of Southern Queensland	22.02.2022	Unmodified
	University of the Sunshine Coast	23.02.2022	Unmodified
	Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	25.02.2022
Board of Trustees of the Brisbane Grammar School		17.02.2022	Unmodified



Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	Board of Trustees of the Ipswich Girls' Grammar School	02.03.2022	Unmodified
	Board of Trustees of the Ipswich Grammar School	07.03.2022	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	25.02.2022	Unmodified
	Board of Trustees of the Rockhampton Grammar School	25.02.2022	Unmodified
	Board of Trustees of the Toowoomba Grammar School	25.02.2022	Unmodified
	Board of Trustees of the Townsville Grammar School	25.02.2022	Unmodified
Statutory bodies and their controlled entities*	TAFE Queensland**	26.08.2021	Unmodified
	• Aviation Australia Pty Ltd**	26.08.2021	Unmodified
	• TAFE Queensland Scholarship Foundation	17.12.2021	Unmodified
	Queensland College of Teachers	23.02.2022	Unmodified
	Queensland Curriculum and Assessment Authority**	23.08.2021	Unmodified
	Non-State Schools Accreditation Board**	05.08.2021	Unmodified
Jointly-controlled entities*	Queensland College of Wine Tourism	03.03.2022	Unmodified – EOM
	Queensland Cyber Infrastructure Foundation Ltd	17.05.2022	Unmodified
	Queensland Tertiary Admissions Centre Limited	19.08.2021	Unmodified
	Tropical Australia Academic Health Centre Limited	17.11.2021	Unmodified
Audited by arrangement	Translational Research Institute Trust	28.03.2022	Unmodified – EOM

Note: \* Controlled entity – an entity owned by one or more public sector entities.

\*\* Our audit opinion was also listed in *State entities 2021* (Report 14: 2021–22).

\*\*\* BCITF (Qld) Limited is the trustee for the fund but does not control it.

\*\*\*\* International WaterCentre Pty Ltd 2019 financial statements were signed on 19.03.2021. We issued an unmodified opinion with an emphasis of matter because the board intends to wind up the entity. The audits for the 2020 and 2021 financial statements were not finalised at the date of this report.

EOM – emphasis of matter. Sometimes we include an emphasis of matter in our audit reports to highlight an issue that will help users better understand the financial statements. It does not change the audit opinion.

Source: Compiled by the Queensland Audit Office.

The Auditor-General approved exemptions from audit for the following entities (under s. 32 *Auditor-General Act 2009* – foreign-based controlled entities). These entities are still required to arrange for an audit to be completed.



**Figure D2**  
**Exempt entities**

Entity	Country of incorporation	Audit firm	Date audit opinion issued	Type of audit opinion issued
<b>Controlled entities of James Cook University</b>				
James Cook University Pte Ltd	Singapore	Baker Tilly TFW LLP	10.02.2022	Unmodified
James Cook Holdings Pte Ltd	Singapore	Baker Tilly TFW LLP	10.02.2022	Unmodified
Tropical Futures Institute Limited	Singapore	Baker Tilly TFW LLP	07.02.2022	Unmodified – EOM
<b>Controlled entities of Central Queensland University *</b>				
PT CQU Executive Business Training Centre	Indonesia	Kap Kanel & Rekan	03.02.2022	Unmodified – EOM
Yayasan Pendidikan Tanah Ratu	Indonesia	Kap Kanel & Rekan	01.03.2022	Unmodified – EOM

Note: \* CQU Development Pte Ltd 2020 financial statements were signed on 31.05.2021, with an unmodified opinion issued by TKNP International. This audit was not finalised at the time we tabled *Education 2020* (Report 18: 2020–21). This entity was wound up in June 2021.

Source: Compiled by the Queensland Audit Office.



## E. Entities not preparing financial reports

For each state public sector company, other than government owned corporations, the board of directors considers the requirements of the *Corporations Act 2001* or the trust deed to determine whether it needs to prepare financial statements. The board must revisit the assessment every 3 years or whenever a significant change occurs.

When entities are part of a larger group and are secured by a guarantee with other entities in that group (that they will cover their debts), the Australian Securities and Investments Commission allows them to not prepare a financial report. In addition, dormant or small companies that meet specific criteria under the *Corporations Act 2001* are not required to prepare financial statements.

If entities form part of a larger group that reports to the Australian Charities and Not-for-profits Commission, the commissioner may allow the group to jointly report under subsection 60–95(1) of the *Australian Charities and Not-for-profits Commission Act 2012*.

Accordingly, the Auditor-General will not issue audit opinions for the following controlled public sector entities for 2021, as they were not required to produce financial statements.

**Figure E1**  
**Education sector entities not preparing financial reports**

Public sector entity	Reason for not preparing financial statements
<b>University</b>	
<b>Controlled entities of Central Queensland University</b>	
Australian International Campuses Pty Ltd	Non-reporting
Australian International Campuses Trust	Non-reporting
DataMuster Pty Ltd	Non-reporting
Mask-Ed International Pty Ltd *	Dormant
<b>Controlled entities of Griffith University</b>	
Griffith Innovation Centre Ltd *	Non-reporting
<b>Controlled entities of James Cook University</b>	
The CPB Trust	Non-reporting
The JCU Asset Trust	Non-reporting
Discover Sport Ltd	Non-reporting
JCU CPB Pty Ltd	Non-reporting
JCU College Pty Ltd	Non-reporting
JCU Early Learning Centres Pty Ltd	Non-reporting



Public sector entity	Reason for not preparing financial statements
JCU Enterprises Pty Ltd	Non-reporting
JCU Health Pty Ltd	Non-reporting
JCU Univet Pty Ltd	Non-reporting
North Queensland Commercialisation Company Pty Ltd	Non-reporting
Tropical Queensland Centre for Oral Health Pty Ltd	Non-reporting
James Cook Academy Pte Ltd	Non-reporting
Eagle Infotech Consultants Pte Ltd	Non-reporting
<b>Controlled entities of Queensland University of Technology</b>	
QUT Enterprise Holdings Pty Ltd	Non-reporting
Brisbane Business School Pty Ltd	Non-reporting
Student Managed Investment Fund	Non-reporting
QUT bluebox Pty Ltd	Non-reporting
QUT Advisory Pty Ltd (formerly known as Creative Industries Precinct Pty Ltd)	Non-reporting
QUT Enterprise Holdings Trust	Non-reporting
QUT bluebox Trust	Non-reporting
<b>Controlled entities of The University of Queensland</b>	
UQ Holdings Pty Ltd	Non-reporting
UQ Jakarta Office Pty Ltd	Non-reporting
Dendright Pty Ltd	Non-reporting
Global Change Institute Pty Ltd	Wound up
IMBcom Pty Ltd	Non-reporting
JKTech Pty Ltd	Non-reporting
Leximancer Pty Ltd	Non-reporting
Neo Rehab Pty Ltd	Non-reporting
SMI-ICE-Chile SpA	Non-reporting
Symbiosis Group Pty Ltd	Non-reporting
UQ Health Care Ltd	Non-reporting
UQ College Ltd	Non-reporting



Public sector entity	Reason for not preparing financial statements
UQ Residences Ltd	Non-reporting
UQ Sport Ltd	Non-reporting
UniQuest Pty Ltd	Non-reporting
Jetra Therapeutics Pty Ltd	Non-reporting
<b>Controlled entities of the University of Southern Queensland</b>	
University of Southern Queensland (South Africa) Pty Ltd *	Dormant
<b>Controlled entities of the University of the Sunshine Coast</b>	
Innovation Centre Sunshine Coast Pty Ltd	Wound up
USC Capital and Commercial Pty Ltd	Dormant
Thompson Institute Pty Ltd	Dormant
<b>Controlled entities of TAFE Queensland</b>	
TAFE Queensland International Education Pty Ltd *	Non-reporting

Note: The transactions of these controlled entities have been consolidated into the financial statements of the public sector entity they are owned by unless otherwise stated.

\* These entities have not been consolidated as they are considered to be insignificant to the financial statements of their owners.

Source: Compiled by the Queensland Audit Office.



## F. Financial results

**Figure F1**  
Universities – for the year ended 31 December 2021

Amounts in \$'000								
University	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Finance costs	Borrowings New borrowings	Repayment of borrowings
CQU	1,148,306	488,525	404,716	426,721	(22,005)	9,114	34,975	-
GU	2,615,359	345,727	1,044,029	921,287	122,742	2,285	-	12,060
JCU	1,585,656	384,828	559,192	533,674	25,518	6,005	52,179	7,060
QUT	2,376,636	456,060	1,163,230	1,024,355	138,875	6,895	-	6,035
UQ	5,074,794	1,240,496	2,435,560	2,093,625	341,935	16,930	53,577	8,678
USQ	900,894	123,348	423,883	344,495	79,388	158	-	1,530
USC	851,664	229,130	334,631	289,808	44,823	5,076	123,700	127,353
<b>Total</b>	<b>14,553,309</b>	<b>3,268,114</b>	<b>6,365,241</b>	<b>5,633,965</b>	<b>731,276</b>	<b>46,463</b>	<b>264,431</b>	<b>162,716</b>

Note: CQU – Central Queensland University; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; UQ – The University of Queensland; USQ – University of Southern Queensland; USC – University of the Sunshine Coast.

Source: Compiled by the Queensland Audit Office.

**Figure F2**  
Universities – for the year ended 31 December 2020

Amounts in \$'000								
University	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Finance costs	Borrowings New borrowings	Repayment of borrowings
CQU*	1,069,024	449,184	450,375	491,137	(40,762)	9,175	35,785	-
GU	2,557,377	328,078	967,763	972,820	(5,057)	2,680	-	11,661
JCU	1,455,923	329,656	546,891	522,675	24,216	5,319	844	9,642
QUT	2,208,660	449,991	1,055,191	1,031,911	23,280	7,176	-	5,824
UQ	4,628,761	1,273,220	2,181,018	2,072,255	108,763	15,881	41,063	9,178
USQ	830,570	108,870	344,972	332,392	12,580	417	-	2,395
USC	748,862	229,485	321,923	297,824	24,099	5,250	29,000	1,211
<b>Total</b>	<b>13,499,177</b>	<b>3,168,484</b>	<b>5,868,133</b>	<b>5,721,014</b>	<b>147,119</b>	<b>45,898</b>	<b>106,692</b>	<b>39,911</b>

Note: \* CQU restated its prior year figures to account for a change in accounting policy for software-as-a-service arrangements.

Source: Compiled by the Queensland Audit Office.

**Figure F3**  
**Departments and TAFE Queensland – for the year ended 30 June 2021**

Amounts in \$'000								
Entity	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Finance costs	Borrowings New borrowings	Repayment of borrowings
DoE	24,358,030	1,161,644	10,163,456	10,006,139	157,317	19,785	-	7,691
DESBT	1,850,266	500,796	1,309,617	1,314,974	(5,357)	22,130	-	3,613
TAFEQ	434,816	177,069	668,102	665,877	2,225	2,236	-	235
<b>Total</b>	<b>26,643,112</b>	<b>1,839,509</b>	<b>12,141,175</b>	<b>11,986,990</b>	<b>154,185</b>	<b>44,151</b>	<b>-</b>	<b>11,539</b>

Note: DoE – Department of Education; DESBT – Department of Employment, Small Business and Training; TAFEQ – TAFE Queensland.

Source: Compiled by the Queensland Audit Office.

**Figure F4**  
**Departments and TAFE Queensland – for the year ended 30 June 2020**

Amounts in \$'000								
Entity	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Finance costs	Borrowings New borrowings	Repayment of borrowings
DoE	22,496,467	998,135	10,058,470	10,057,156	1,314	22,008	-	7,121
DESBT	1,807,759	462,913	1,105,339	1,107,512	(2,173)	22,493	-	3,250
TAFEQ	425,336	170,010	597,963	632,663	(34,700)	2,204	-	295
<b>Total</b>	<b>24,729,562</b>	<b>1,631,058</b>	<b>11,761,772</b>	<b>11,797,331</b>	<b>(35,559)</b>	<b>46,705</b>	<b>-</b>	<b>10,666</b>

Source: Compiled by the Queensland Audit Office.

**Figure F5**  
**Grammar schools – for the year ended 31 December 2021**

Amounts in \$'000								
Grammar school	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Finance costs	Borrowings New borrowings	Repayment of borrowings
BGGS	162,390	45,696	52,788	49,359	3,429	1,011	-	1,753
BGS	246,369	64,297	69,021	64,681	4,340	766	40,000	1,188
IGGS	67,258	17,540	27,587	26,170	1,417	854	-	2,469
IGS	80,869	14,806	27,176	26,592	584	169	-	403
RGGS	36,757	3,210	9,798	9,411	387	118	-	344
RGS	91,083	16,884	44,886	43,245	1,641	1,348	-	1,068
TWGS	130,805	14,266	39,182	38,161	1,021	532	-	1,289
TVGS	76,981	15,460	33,398	31,360	2,038	656	-	1,704
<b>Total</b>	<b>892,513</b>	<b>192,159</b>	<b>303,834</b>	<b>288,978</b>	<b>14,857</b>	<b>5,454</b>	<b>40,000</b>	<b>10,219</b>

Note: BGGS – Brisbane Girls Grammar School; BGS – Brisbane Grammar School; IGGS – Ipswich Girls' Grammar School; IGS – Ipswich Grammar School; RGGS – Rockhampton Girls Grammar School; RGS – Rockhampton Grammar School; TWGS – Toowoomba Grammar School; TVGS – Townsville Grammar School.

Source: Compiled by the Queensland Audit Office.

**Figure F6**  
**Grammar schools – for the year ended 31 December 2020**

Amounts in \$'000								
Grammar school	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Finance costs	Borrowings New borrowings	Repayment of borrowings
BGGS	161,746	48,481	48,070	44,665	3,405	796	12,500	2,910
BGS	198,588	20,856	65,798	62,035	3,763	50	-	1,134
IGGS	67,175	18,874	26,751	25,115	1,636	1,005	-	2,522
IGS	75,873	13,724	29,655	27,809	1,846	99	8,950	217
RGGS	31,219	3,551	9,699	8,451	1,248	136	75	360
RGS	90,492	17,934	47,578	41,985	5,593	757	-	1,006
TWGS	122,925	15,632	39,500	36,941	2,559	592	-	1,213
TVGS	74,743	16,453	31,232	29,752	1,480	755	-	1,667
<b>Total</b>	<b>822,761</b>	<b>155,505</b>	<b>298,282</b>	<b>276,754</b>	<b>21,529</b>	<b>4,191</b>	<b>21,525</b>	<b>11,029</b>

Source: Compiled by the Queensland Audit Office.



# G. Campus, student and employee data

**Figure G1**  
Location of campuses for Queensland universities

Region	CQU	GU	JCU	QUT	UQ	USQ	USC
Brisbane – East							
Brisbane – North							
Brisbane – South		2					
Brisbane – West					1		
Brisbane Inner City	1	1	1	2	1		1
Cairns	1		1				
Central Queensland	4						
Darling Downs – Maranoa						1	
Far North			1				
Gold Coast		1					
Ipswich						2	
Logan – Beaudesert		1					
Mackay – Isaac – Whitsunday	2		1				
Moreton Bay – North							1
Moreton Bay – South							1
Outback – North							
Outback – South			1				
Sunshine Coast	1						1
Toowoomba					1	1	
Townsville	1		1				
Wide Bay	1						2
Other*	11	1	2	1	1	1	8
<b>Total</b>	<b>22</b>	<b>6</b>	<b>8</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>14</b>

Note: CQU – Central Queensland University; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; UQ – The University of Queensland; USQ – University of Southern Queensland; USC – University of the Sunshine Coast.

\* Other includes interstate, overseas or online campuses, or other non-campus hubs.

Source: Compiled by the Queensland Audit Office.



**Figure G2**  
**Equivalent full-time student load for Queensland universities**

Equivalent full-time student load represents the various study loads of students as a proportion of the study load students would have if studying full-time for one year.

Region	CQU	GU	JCU	QUT	UQ	USQ	USC
Brisbane – East							
Brisbane – North							
Brisbane – South		8,916					
Brisbane – West					40,278		
Brisbane Inner City	1,865	2,394	273	36,673	2,041		27
Cairns	1,123		1,769				
Central Queensland	2,569						
Darling Downs – Maranoa							
Far North							
Gold Coast		11,961					
Ipswich						2,057	
Logan – Beaudesert		772					
Mackay – Isaac – Whitsunday	1,282		90				
Moreton Bay – North							364
Moreton Bay – South							1,879
Outback – North							
Outback – South			11				
Sunshine Coast	464						7,807
Toowoomba					1,755	11,358	
Townsville	839		7,119				
Wide Bay	1,180						459
Other	3,617	11,219	4,776	504			1,639
<b>Total</b>	<b>12,939</b>	<b>35,262</b>	<b>14,038</b>	<b>37,177</b>	<b>44,074</b>	<b>13,415</b>	<b>12,175</b>

Source: Compiled by the Queensland Audit Office.



**Figure G3**  
**Full-time equivalent employees for Queensland universities**

Region	CQU	GU	JCU	QUT	UQ	USQ	USC
Brisbane – East							
Brisbane – North							
Brisbane – South		1,789					
Brisbane – West					6,099		
Brisbane Inner City	170	160		4,612	506		3
Cairns	76		469				
Central Queensland	878						
Darling Downs – Maranoa						11	
Far North			1				
Gold Coast		1,280					
Ipswich						368	
Logan – Beaudesert		137					
Mackay – Isaac – Whitsunday	135		28				
Moreton Bay – North							23
Moreton Bay – South							87
Outback – North							
Outback – South			34				
Sunshine Coast	8						875
Toowoomba					323	1,118	
Townsville	39		1,324				
Wide Bay	115						44
Other	333	52	346		941		33
<b>Total</b>	<b>1,754</b>	<b>3,418</b>	<b>2,202</b>	<b>4,612</b>	<b>7,869</b>	<b>1,497</b>	<b>1,065</b>

Source: Compiled by the Queensland Audit Office.



**Figure G4**  
**Location of Queensland grammar schools**

Region	BGGS	BGS	IGGS	IGS	RGGS	RGS	TWGS	TVGS
Brisbane – East								
Brisbane – North								
Brisbane – South								
Brisbane – West								
Brisbane Inner City	1	1						
Cairns								
Central Queensland					1	1		
Darling Downs – Maranoa								
Far North								
Gold Coast								
Ipswich			1	1				
Logan – Beaudesert								
Mackay – Isaac – Whitsunday								
Moreton Bay – North								
Moreton Bay – South								
Outback – North								
Outback – South								
Sunshine Coast								
Toowoomba							1	
Townsville								3
Wide Bay								
<b>Total</b>	<b>1</b>	<b>3</b>						

Note: BGGS – Brisbane Girls Grammar School; BGS – Brisbane Grammar School; IGGS – Ipswich Girls' Grammar School; IGS – Ipswich Grammar School; RGGS – Rockhampton Girls Grammar School; RGS – Rockhampton Grammar School; TWGS – Toowoomba Grammar School; TVGS – Townsville Grammar School.

Source: Compiled by the Queensland Audit Office.



**Figure G5**  
**Equivalent full-time student load for Queensland grammar schools**

Region	BGGS	BGS	IGGS	IGS	RGGS	RGS	TWGS	TVGS
Brisbane – East								
Brisbane – North								
Brisbane – South								
Brisbane – West								
Brisbane Inner City	1,488	1,788						
Cairns								
Central Queensland					385	1,688		
Darling Downs – Maranoa								
Far North								
Gold Coast								
Ipswich			918	1,058				
Logan – Beaudesert								
Mackay – Isaac – Whitsunday								
Moreton Bay – North								
Moreton Bay – South								
Outback – North								
Outback – South								
Sunshine Coast								
Toowoomba							1,183	
Townsville								1,306
Wide Bay								
<b>Total</b>	<b>1,488</b>	<b>1,788</b>	<b>918</b>	<b>1,058</b>	<b>385</b>	<b>1,688</b>	<b>1,183</b>	<b>1,306</b>

Source: Compiled by the Queensland Audit Office.



**Figure G6**  
**Full-time equivalent employees for Queensland grammar schools**

Region	BGGS	BGS	IGGS	IGS	RGGS	RGS	TWGS	TVGS
Brisbane – East								
Brisbane – North								
Brisbane – South								
Brisbane – West								
Brisbane Inner City	221	299						
Cairns								
Central Queensland					64	286		
Darling Downs – Maranoa								
Far North								
Gold Coast								
Ipswich			137	111				
Logan – Beaudesert								
Mackay – Isaac – Whitsunday								
Moreton Bay – North								
Moreton Bay – South								
Outback – North								
Outback – South								
Sunshine Coast								
Toowoomba							163	
Townsville								207
Wide Bay								
<b>Total</b>	<b>221</b>	<b>299</b>	<b>137</b>	<b>111</b>	<b>64</b>	<b>286</b>	<b>163</b>	<b>207</b>

Source: Compiled by the Queensland Audit Office.



**Figure G7**  
**Location of Department of Education schools**

Region	Primary	Secondary	Independent	Combined	Special
Brisbane – East	20	3	10	1	1
Brisbane – North	16		15		2
Brisbane – South	27	7	20	2	7
Brisbane – West	6	1	24		2
Brisbane Inner City	13	2	16		2
Cairns	50	6	12	5	
Central Queensland	76	14	3	7	3
Darling Downs – Maranoa	72	10	7	19	
Far North	16		1	7	
Gold Coast	32	7	34	1	1
Ipswich	66	10	16	1	5
Logan – Beaudesert	39	11	9		2
Mackay – Isaac – Whitsunday	57	12	1	3	
Moreton Bay – North	22	4	16	1	4
Moreton Bay – South	12	2	14		1
Outback – North	13	1		7	1
Outback – South	19	2		10	
Sunshine Coast	30	5	24		3
Toowoomba	35	5	1		2
Townsville	51	6	11	1	3
Wide Bay	91	10	15	9	4
<b>Total</b>	<b>763</b>	<b>118</b>	<b>249</b>	<b>74</b>	<b>43</b>

## Notes:

- Primary schools provide students with compulsory learning from Prep to Year 6.
- Secondary schools, or high schools, provide educational programs for students from Year 7 to Year 12.
- Independent Public Schools can include schools from any other category. These schools are afforded greater autonomy in decision-making and increased capacity to work in new ways to maximise learning outcomes.
- Combined schools generally provide education to students from Prep to Year 10 or Year 12, depending on the school's location.
- Special schools provide highly specialised and individual programs for students with significant support needs.

Source: Compiled by the Queensland Audit Office.



**Figure G8**  
**Equivalent full-time student load for Department of Education schools**

Region	Primary	Secondary	Independent	Combined	Special
Brisbane – East	8,678	3,260	9,106	988	175
Brisbane – North	6,725		11,983		241
Brisbane – South	12,219	6,210	23,116	3,420	656
Brisbane – West	3,282	128	23,312		208
Brisbane Inner City	5,661	1,048	18,119		82
Cairns	11,523	4,738	10,928	4,621	
Central Queensland	14,736	9,884	2,614	1,099	290
Darling Downs – Maranoa	4,970	5,219	1,447	3,627	
Far North	613		1,432	2,791	
Gold Coast	17,112	8,426	38,197	1,956	100
Ipswich	21,300	9,999	12,417	1,744	732
Logan – Beaudesert	20,875	14,801	7,524		461
Mackay – Isaac – Whitsunday	12,818	8,956	85	567	
Moreton Bay – North	8,717	4,658	15,860	416	475
Moreton Bay – South	5,894	1,469	17,245		250
Outback – North	1,812	999		1,340	33
Outback – South	646	433		1,052	
Sunshine Coast	10,809	4,442	26,437		383
Toowoomba	9,957	6,246	1,088		282
Townsville	10,418	2,860	10,759	300	316
Wide Bay	13,427	7,106	10,804	1,355	341
<b>Total</b>	<b>202,192</b>	<b>100,882</b>	<b>242,473</b>	<b>25,276</b>	<b>5,025</b>

Source: Compiled by the Queensland Audit Office.



**Figure G9**  
**Full-time equivalent employees for Department of Education schools**

Region	Primary	Secondary	Independent	Combined	Special
Brisbane – East	867	341	942	122	74
Brisbane – North	654		1,264		130
Brisbane – South	1,181	675	2,197	397	385
Brisbane – West	297	46	2,243		128
Brisbane Inner City	521	129	1,677		122
Cairns	1,344	613	1,271	579	
Central Queensland	1,661	1,166	243	175	138
Darling Downs – Maranoa	675	739	170	587	
Far North	120		279	396	
Gold Coast	1,675	913	3,827	214	48
Ipswich	2,250	1,174	1,286	192	363
Logan – Beaudesert	2,118	1,691	781		204
Mackay – Isaac – Whitsunday	1,370	1,052	38	91	
Moreton Bay – North	963	520	1,612	59	247
Moreton Bay – South	577	179	1,635		109
Outback – North	232	151		247	18
Outback – South	118	86		243	
Sunshine Coast	1,094	500	2,623		195
Toowoomba	1,131	745	142		156
Townsville	1,216	429	1,153	51	171
Wide Bay	1,689	938	1,234	235	170
<b>Total</b>	<b>21,753</b>	<b>12,087</b>	<b>24,617</b>	<b>3,588</b>	<b>2,658</b>

Source: Compiled by the Queensland Audit Office.



**Figure G10**  
**Campus data for Queensland vocational education and training**

Region	TAFEQ	CQU
Brisbane – East	2	
Brisbane – North	2	
Brisbane – South	2	
Brisbane – West	1	
Brisbane Inner City	1	1
Cairns	5	1
Central Queensland	4	4
Darling Downs – Maranoa	4	
Far North	3	
Gold Coast	5	
Ipswich	4	
Logan – Beaudesert	2	
Mackay – Isaac – Whitsunday	3	2
Moreton Bay – North	2	
Moreton Bay – South		
Outback – North	3	
Outback – South	1	
Sunshine Coast	4	1
Toowoomba	2	
Townsville	6	1
Wide Bay	7	1
Other	4	3
<b>Total</b>	<b>67</b>	<b>14</b>

Note: TAFEQ – TAFE Queensland; CQU – Central Queensland University.

Source: Compiled by the Queensland Audit Office.



**Figure G11**  
**Equivalent full-time student load for Queensland vocational education and training**

Region	TAFEQ	CQU
Brisbane – East	3,330	
Brisbane – North	9,339	
Brisbane – South	13,699	
Brisbane – West	642	
Brisbane Inner City	19,070	141
Cairns	11,057	182
Central Queensland	88	2,061
Darling Downs – Maranoa	2,219	
Far North	528	
Gold Coast	15,952	
Ipswich	7,465	
Logan – Beaudesert	3,364	
Mackay – Isaac – Whitsunday	429	885
Moreton Bay – North	1,842	
Moreton Bay – South		
Outback – North	741	
Outback – South	113	
Sunshine Coast	8,884	1
Toowoomba	7,184	
Townsville	6,235	43
Wide Bay	5,825	87
Other	20,029	32
<b>Total</b>	<b>138,035</b>	<b>3,432</b>

Source: Compiled by the Queensland Audit Office.



**Figure G12**  
**Full-time equivalent employees for Queensland vocational education and training**

Region	TAFEQ	CQU
Brisbane – East	151	
Brisbane – North	275	
Brisbane – South	711	
Brisbane – West	26	
Brisbane Inner City	734	7
Cairns	322	5
Central Queensland	4	80
Darling Downs – Maranoa	26	
Far North	4	
Gold Coast	496	
Ipswich	224	
Logan – Beaudesert	113	
Mackay – Isaac – Whitsunday	20	42
Moreton Bay – North	51	
Moreton Bay – South		
Outback – North	19	
Outback – South		
Sunshine Coast	285	1
Toowoomba	213	
Townsville	209	4
Wide Bay	177	7
Other	14	9
<b>Total</b>	<b>4,074</b>	<b>155</b>

Source: Compiled by the Queensland Audit Office.







[qao.qld.gov.au/reports-resources/reports-parliament](http://qao.qld.gov.au/reports-resources/reports-parliament)

[qao.qld.gov.au/contact-us](http://qao.qld.gov.au/contact-us)

---

T: (07) 3149 6000  
E: [qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)  
W: [www.qao.qld.gov.au](http://www.qao.qld.gov.au)  
53 Albert Street, Brisbane Qld 4000  
PO Box 15396, City East Qld 4002