



FINANCIAL AUDIT REPORT

18 June 2026

Education 2025

Report 15: 2025–26

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 entities' financial statements
- provides insights on entities' 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, insights, and advice, and provides recommendations for improvement
- connects our reports to regions and communities with graphics, tables, and other visualisations
- 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 entities, our professional networks, industry, and peers.

We conduct all our audits and reports to parliament under the *Auditor-General Act 2009*.

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The Honourable P Weir MP
Speaker of the Legislative Assembly
Parliament House
BRISBANE QLD 4000

18 June 2026

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



Rachel Vagg
Auditor-General



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Acknowledgement

The Queensland Audit Office acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas across Queensland. We pay our respects to Elders past, present, and emerging.

Report on a page

This report summarises the audit results of the entities in Queensland’s education sector. These include the Department of Education; the Department of Trade, Employment and Training; TAFE Queensland; 7 universities; 8 grammar schools; and other statutory bodies.

The entities’ financial statements are reliable

The financial statements of the education entities are reliable and comply with relevant reporting requirements. All education entities met the legislative deadlines for signing their financial statements.

The entities have resolved most of the deficiencies we identified in previous years, and we found fewer deficiencies across the sector this year. Most related to information security – specifically how they manage, secure, and restrict access to their systems. The entities must continuously strengthen all their information systems to respond to evolving cyber security risks.

The universities’ financial performance has improved

All but one university made a surplus this year. The universities reported overall operating results of \$533.1 million compared to \$465.5 million last year. In the 2025 calendar year, the total revenue for universities increased by approximately 5 per cent to \$7.8 billion. This is because of higher student enrolments from international students and increased Australian Government funding relating to domestic students. At the same time, costs continue to escalate, primarily due to increased wages.

The Australian Government is introducing major funding reforms for the university sector. A new ‘Managed Growth Funding System’ will be phased in during 2026 and fully implemented from 1 January 2027, subject to legislation. Demand-driven needs-based funding is also being implemented. Both aim to support students from under-represented backgrounds, including First Nations students, those from low socio-economic backgrounds, and regional and rural communities.

Wage underpayments for universities remain a risk

All universities are continuing to assess the extent of their historical underpayments of staff wages. They are taking steps to address them, including making remediation payments to affected staff.

Griffith University and Queensland University of Technology have entered an enforceable undertaking with the Fair Work Ombudsman to address the concerns raised and prevent future underpayments.

TAFE Queensland’s financial sustainability remains a risk

TAFE Queensland made its second consecutive surplus in 2024–25, because of new state government funding. It is forecasting a deficit in 2025–26 because it expects a significant reduction in student enrolments. TAFE Queensland is implementing strategies focused on its sustainability.

Departments are spending more money on maintenance

Departments have increased their spending on maintenance by 22 per cent during 2024–25 and continue to achieve their targets. Delivering their planned capital expenditure however has been an ongoing challenge for both departments for at least the last 5 years. The departments have improved their knowledge of their infrastructure by completing their detailed assessments of the condition of their assets. This helps inform future capital needs and maintenance programs.



1. Recommendations

We do not make any new recommendations to education entities in this report. Instead, we draw their attention to recommendations from previous years that require further action.

We have reported internal control deficiencies to individual entities during our audits.

Education entities need to take further action on our recommendations from previous years

We encourage the education entities to act on unresolved recommendations from previous years' reports. These are summarised in the following table.

Theme	Summary of recommendation	Education report
Information systems	Strengthen information and cyber security controls by reviewing access, monitoring activity, and strengthening password controls, particularly for third-party users. (Chapter 3 in this year's report)	Report 13: 2023–24
	Strengthen the security of information systems by assigning only the minimum level of access, monitoring the activities of users with privileged (unrestricted) access, and implementing strong password controls and multi-factor authentication. (Chapter 3 in this year's report)	Report 18: 2020–21
Employee expenses	Address the risk of wage underpayments by assessing historical pay practices, reviewing employment contracts and enterprise agreements, training staff, and evaluating payroll and timekeeping systems to enable accurate and thorough record-keeping practices. (Chapter 3 in this year's report)	Report 13: 2023–24
Financial sustainability	TAFE Queensland needs to continue developing its understanding of the value and costs of its services. It should use this in making decisions about its activities and implementing strategies to support its sustainability. (Chapter 4 in this year's report)	Report 19: 2021–22

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

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](#).

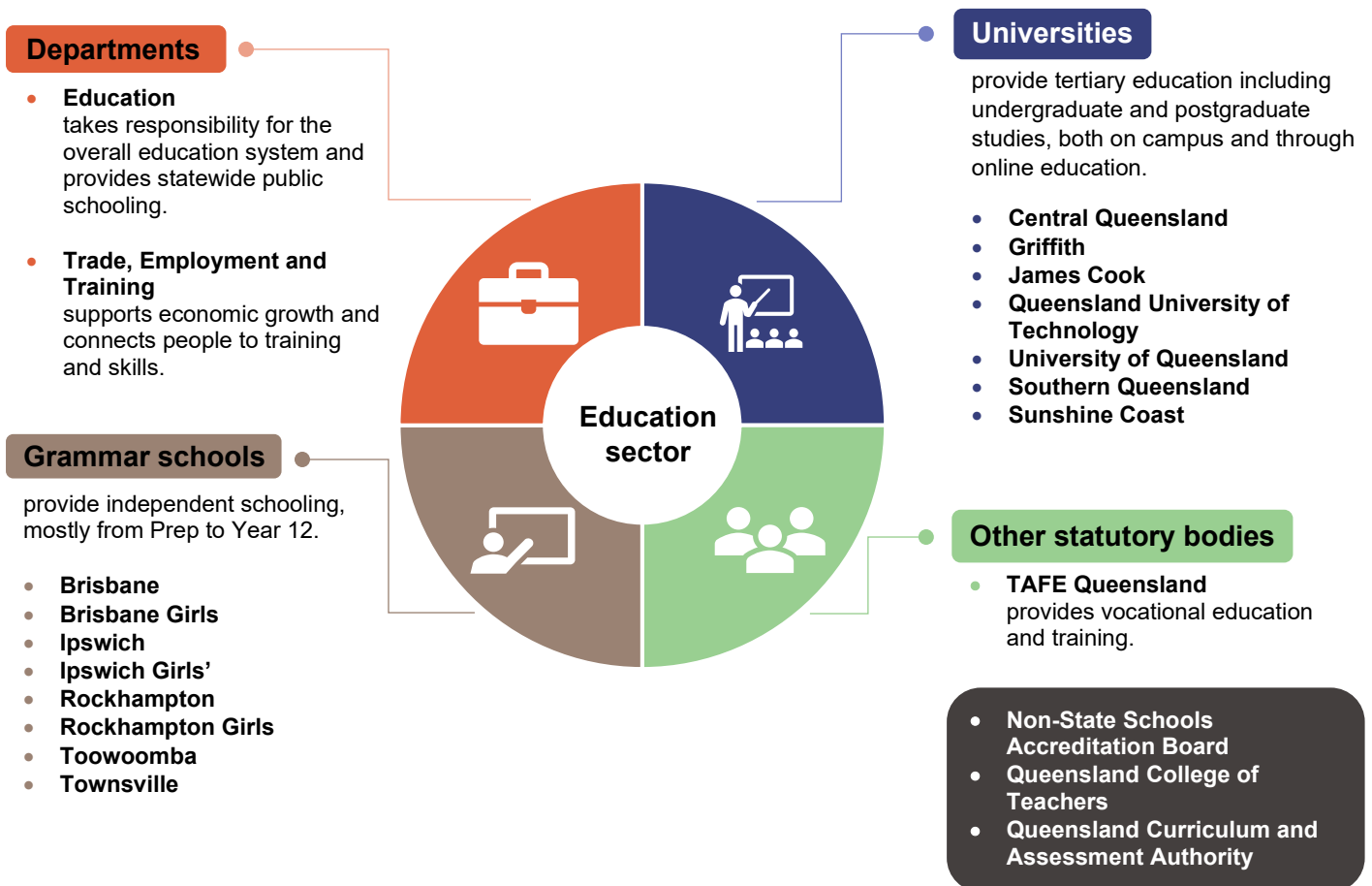


2. Entities in this report

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 Trade, Employment and Training; TAFE Queensland; and some statutory bodies, this was 30 June 2025. For universities, grammar schools, and other statutory bodies, it was 31 December 2025.

We provide 34 opinions for this sector. This report focuses on the 18 entities (and the entities they control) highlighted in Figure 2A. They represent 99.5 per cent of the revenue within the education sector.

Figure 2A
Entities in the education sector*



Notes: * These do not include entities exempted from audit by the Auditor-General (see [Appendix F](#)), entities not preparing financial reports (see [Appendix G](#)), or entities audited by arrangement.

Source: Queensland Audit Office.

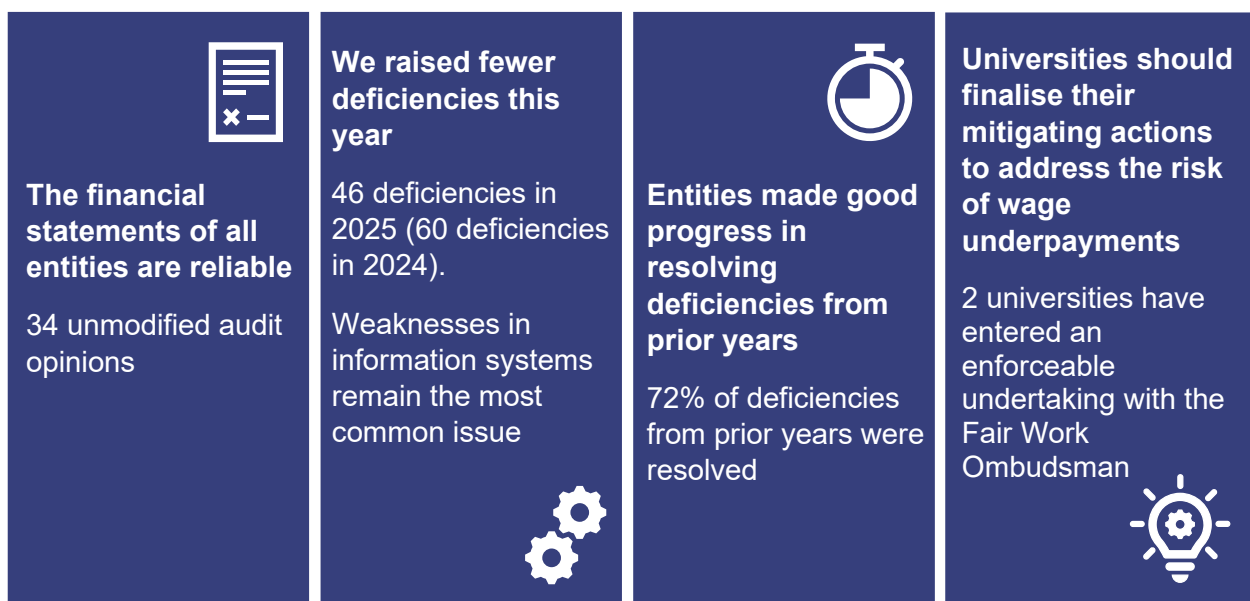


3. Results of our audits

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

Where we identify weaknesses in the internal controls, we categorise them as either deficiencies – those of lower risk that can be corrected over time – or significant deficiencies – those of higher risk that require immediate action by management. We report any weaknesses in the design or operation of those internal controls to management for action.

Chapter snapshot



Audit opinion results

We issued unmodified audit opinions for all education entities in Queensland. This means the results in their financial statements can be relied upon.

We included an emphasis of matter for 2 entities relating to the reporting framework their financial statements were prepared under. We include an emphasis of matter to help users better understand issues in financial statements. It does not change the audit opinion.

All entities reported their results within their legislative deadlines. [Appendix E](#) provides details of the audit opinions we issued for education sector entities in the 2025 financial year. For universities, grammar schools, and one statutory body, this is the 2025 calendar year. For the remaining education entities, this is the 2024–25 financial year.

Entities not preparing financial statements

Not all Queensland public sector education entities produce financial statements. [Appendix G](#) lists the entities not preparing financial statements and the reasons why.

Internal controls are generally effective

In this section, we report on the 7 universities, 8 grammar schools, and 3 other education entities. We do not analyse the departments, statutory bodies, and other controlled entities that are included in *State entities 2025* (Report 11: 2025–26).

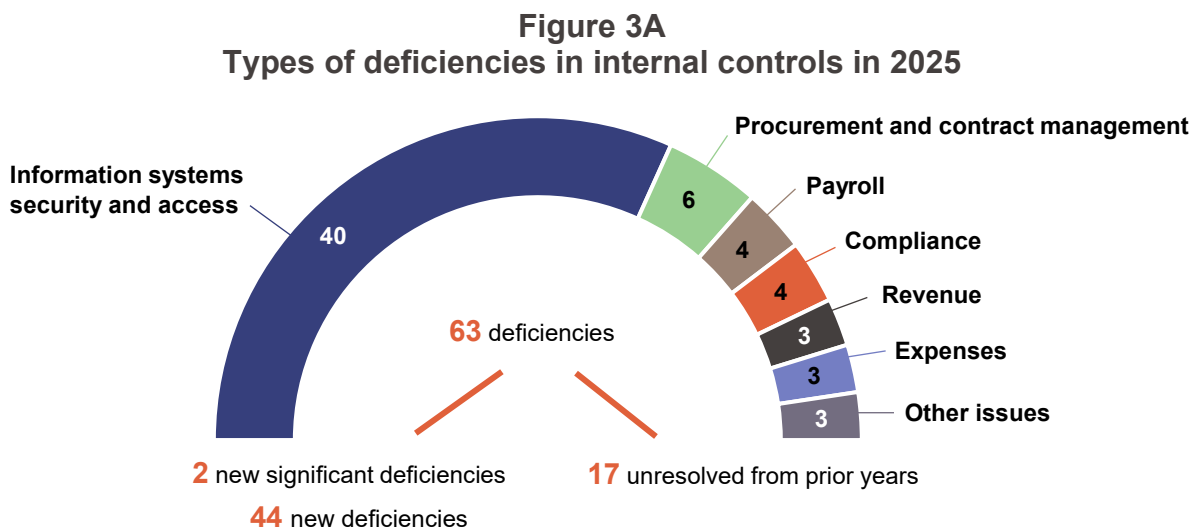
Overall, we found the education entities' internal controls are generally effective, but they can be improved.

This year, we have reported 46 new control deficiencies, including 2 new significant deficiencies (2024: 60 new control deficiencies, including 7 new significant deficiencies).

The significant deficiencies relate to:

- one university not disabling access for terminated employee accounts in a timely manner
- staff at a controlled entity of one university approving payments that exceeded their delegations.

Figure 3A shows the types of deficiencies we identified. It includes unresolved deficiencies from prior years as of 31 December 2025.



Source: Compiled by the Queensland Audit Office, from the reports we have issued to the relevant entities.

Weaknesses in the security of information systems at universities continue to account for most of the deficiencies we identified. Despite this, we have been able to rely on the systems and processes they used to prepare financial statements.

The education entities continue to address control deficiencies we have identified in previous years. This year, they resolved 72 per cent of these issues. As at 31 December 2025, 2 significant deficiencies and 15 deficiencies remain outstanding.

The majority of these open issues relate to information systems (82 per cent), which entities expect to resolve within the next 12 months. We expanded our scope last year in response to the growing complexity of systems and cyber security risks. As a result, we identified more information system deficiencies, and the entities have been working through these.

In *State entities 2025* (Report 11: 2025–26), we reported 56 deficiencies for the education entities that produced financial statements as at 30 June 2025. These included 32 new deficiencies and 24 unresolved from prior years. Of these, 82 per cent were related to weaknesses in the security of information systems and 7 per cent to procurement and contract management processes.

Universities' controls over their information systems are improving but require ongoing attention



Information systems are an integral part of entities' day-to-day operations. They store financial and non-financial data for the entities, its employees, vendors, and students. Strong internal controls over information systems help protect sensitive data, support operational stability, and preserve public trust.

This year, we identified 25 deficiencies – including one significant deficiency – relating to weaknesses in information systems controls at universities. Of the 48 deficiencies we identified last year, 14 remain unresolved as at 31 December 2025. However, the universities had addressed all 4 of the significant deficiencies from last year. Our findings relate to:

- user access and dormant accounts. User access controls determine who can access which parts of the system. Dormant accounts are unused accounts that have been inactive for a prolonged period of time. Strong controls over user access can help reduce unauthorised access and cyber threats
- passwords and multi-factor authentication. Multi-factor authentication requires several steps to access accounts – for example, a username and password, plus a code sent to a mobile. Strong passwords and multiple layers of security can help prevent unauthorised access
- privileged users and service accounts. Privileged users have unrestricted access and can make changes to the system, while service accounts perform system-related tasks that do not require human intervention. Restricting the number of privileged users and service accounts is one of the mitigating strategies in ensuring the security of systems.

Universities need to continue strengthening their controls to manage evolving cyber security risks and to prevent inappropriate access to the information they hold.

These themes also feature in our *Information systems 2025* (Report 6: 2025–26) report.

Universities continue to assess and address wage underpayments



The Australian university sector has been significantly affected by historical wage underpayments to staff. The Fair Work Ombudsman identified systemic failures in universities' compliance, central oversight, and governance processes, which contributed to these underpayments.

In *Education 2024* (Report 15: 2024–25), we reported that all 7 Queensland public universities were continuing to assess the extent of any historical underpayments of staff wages and entitlements. They were taking steps to address the issues they identified.

In 2025, 4 universities recorded liabilities of \$2.3 million in total (2024: 5 universities totalling \$8.8 million) relating to wage underpayments. This represented estimates of amounts still owing, or likely to be owing.

The overall decrease is due to remediation payments the universities made during the year. Collectively, the Queensland universities repaid \$5.6 million to staff in 2025 (2024: \$23.4 million). The decrease in liability has been partially offset as universities have identified more instances and new categories of underpayments.

Two universities have entered into a formal enforceable undertaking with the Fair Work Ombudsman during the year – Griffith University in June 2025 and Queensland University of Technology in November 2025. This is a legally binding agreement requiring these universities to:

- rectify identified workplace law breaches
- repay underpaid staff
- improve payroll systems and controls
- implement stronger governance measures to prevent future wage underpayments.

Both universities had previously engaged experts to review their compliance with the enterprise agreements and made remediation payments where they identified issues.

James Cook University has identified potential historical wage compliance concerns and is conducting a comprehensive review of 6 years of payroll records. Queensland University of Technology is also performing a detailed external review of historical payroll data over the same period, as required under its enforceable undertaking.

When these 2 universities finalised their 2025 financial statements, they were unable to reliably estimate the potential liability arising from this work. For James Cook University, this was because its data validation process was still ongoing, while Queensland University of Technology was at an early stage of its independent review.



Universities should continue to focus on managing the risk of wage underpayments

Universities that have not already done so should finalise their mitigating actions to address the risk of future wage underpayments. They should also give priority to identifying and remediating historical wage underpayments to affected employees. Mitigating actions include:

- reviewing and updating pay codes to comply with enterprise agreements and other regulatory requirements
- providing training and guidance materials on current pay practices
- configuring payroll and timekeeping systems to enable accurate and thorough record-keeping practices
- improving oversight by executive management and university councils
- monitoring and reporting compliance to the Fair Work Ombudsman on an ongoing basis.

Education sector entities can improve internal controls in some areas

Procurement and contract management processes



We audit procurement and contract management processes and controls, with a focus on the appropriateness of procurement methods, on decision-making processes, and on whether conflicts of interest are declared and managed.

We raised 6 deficiencies relating to procurement controls this year (2024: nil). The nature of the procurement issues include:

- missing or incomplete conflict of interest forms. This raises concerns about the integrity of procurement decisions
- procurement policies and contract management frameworks that do not align with the requirements in the *Queensland Procurement Policy 2023*.

The new *Queensland Procurement Policy 2026* was effective from 1 January 2026. Entities will need to ensure compliance with the procurement policy that is effective at the time of procuring goods or services.

In *State entities 2025* (Report 11: 2025–26), we have provided further details of the obligations for entities under the revised Queensland procurement policy.



Payroll processes and controls



Entities establish controls over employee processes and payments, and we test these as part of our audits of the financial statements. Effective payroll processes and controls reduce the risk of fraud and error and help to ensure employees receive the correct payments.

We continue to identify deficiencies in payroll processes at education entities. We raised 3 deficiencies this year (2024: 4) and one remains unresolved from the prior year. The nature of the payroll issues we reported this year include:

- approvals being obtained for new employees after they had already commenced
- incorrect pay rates being applied for an employee in the payroll system, resulting in underpayment of their salary.



4. Financial performance of education sector entities

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

We examine the financial performance of the departments, universities, grammar schools, and TAFE Queensland, and we also report on changes in the value of the education entities' assets.

The universities and grammar schools have a financial year end of 31 December. For that reason, we report on their results on a calendar-year basis. As TAFE Queensland and the departments have a year end of 30 June, we use financial years – for example, 2024–25 – when reporting on them.

The financial performance of universities has improved

Section snapshot 4.1

Their combined operating results are higher this year, at \$533.1 million

All universities, except Griffith University, made a surplus this year



International and domestic student revenue increased from last year

This was driven by increases in student enrolments and course fees

Major funding reforms are impacting the sector from 2026

These aim to create a fairer, more sustainable system by transitioning to a 'Managed Growth Funding System' and a needs-based funding model



Queensland universities reported overall operating results (revenue less expenses) of \$533.1 million in 2025, an increase from the \$465.5 million surplus in 2024. All universities made a surplus in 2025, except for Griffith University. It wrote off previously capitalised building works after deciding not to proceed with a project. This resulted in a deficit.

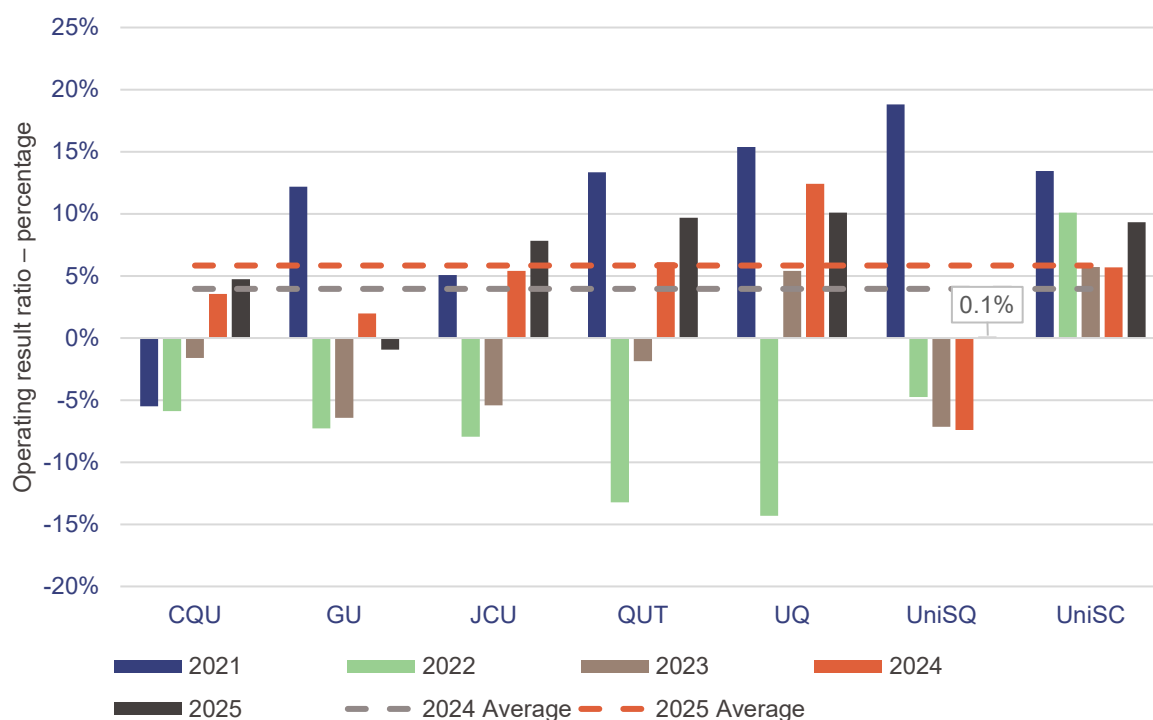
This year, the total revenue for universities increased by approximately 5 per cent to \$7.8 billion. The University of Queensland represents \$3 billion or 38 per cent of this revenue.

This was because of an increase in revenue from international students and higher Australian Government funding relating to domestic students across the sector. At the same time, costs continued to escalate, especially for employee expenses.

To assess the universities' long-term financial sustainability, we calculate their operating result ratios (revenue less expenses, expressed as a percentage of total revenue) as an average over time. Figure 4A shows the operating result ratios for each university for the past 5 years.



Figure 4A
Operating result ratios for Queensland universities – 5-year trend



Notes: CQU – Central Queensland University; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; UQ – The University of Queensland; UniSQ – University of Southern Queensland; UniSC – University of the Sunshine Coast.

These ratios include controlled entities, whose finances and operations are controlled by one of the universities.

Source: Queensland Audit Office.

This year, Griffith University recorded a deficit of \$11 million. Due to a change in strategic priorities, the university decided not to proceed with the construction of a new building at its Nathan campus in 2025. This resulted in the university writing off previously recognised capital work-in-progress costs of \$66.7 million this year. Without this one-off transaction, Griffith University would have recorded a surplus.

The university is implementing 2 significant operational changes, including:

- obtaining a campus location in Brisbane City in 2024. Star Entertainment Qld Limited transferred a 99-year lease for the Treasury Building (the old casino building) to the university for \$67.4 million. This is primarily made up of a cash payment of \$60.5 million and the value of future lease payments to be made by the university to the state government – \$5.7 million at the date of transfer. The university is currently refurbishing the building's fit-out to open a new Brisbane CBD campus in 2027
- phasing out the Mount Gravatt campus, which sits on land owned by the state government, by 2026. While the onsite primary school and community and sporting facilities will remain operational, the state government has sought expressions of interest to help plan the future use of this campus.

University of Southern Queensland recorded a surplus of \$0.4 million in 2025, after 3 years of deficits. It has implemented strategies to reduce its costs, including restructuring its organisation in 2025. The university offered voluntary redundancies to manage its future payroll costs. In 2025, it reduced its employee-related expenses by \$13.6 million (4.9 per cent).

The University of Queensland's operating results include a one-off gain of \$78.8 million. This was from the sale of its shares in an entity that helps turn research developed at the university into commercial products, services, and businesses.

Financial transactions and events over the last few years have affected the results of some of the universities. For example:

- In 2021, the net results for Queensland University of Technology and University of Southern Queensland included one-off gains following the restructure of their investment in Education Australia Limited. They recorded this as revenue. Other Queensland universities recorded this as equity (assets less liabilities).
- In 2022, all universities, except University of the Sunshine Coast, experienced a loss due to investment market volatility. The university sector held \$3.2 billion in financial assets at that time and was significantly impacted by a decline in global financial markets.
- In 2023, the net results of Griffith University, James Cook University, and The University of Queensland reflected a reduction in the value of a receivable of \$22.8 million from the Australian Taxation Office (ATO), which they recorded as an expense. Other Queensland universities continued to record it as an amount owing from the ATO.

There is an ongoing dispute with the ATO over franking credits (see *Universities continue to dispute their franking credit claims with the Australian Taxation Office* later in this chapter).

Analysis of university sector revenue

In 2025, the total revenue for universities increased to \$7.8 billion, representing a \$0.4 billion (5.3 per cent) increase from last year. The main drivers for increased revenue this year were fees and charges and government grants.

Revenue from international and domestic student numbers has increased



The number of international students, along with increases in course fees, affects the amount of revenue received through fees and charges. The number of domestic students can also influence the amount of revenue universities receive – through government grants.

In 2025, total revenue recorded by the university sector from international students increased by \$221.1 million (12.5 per cent) (2024: \$204.7 million – 13.1 per cent). Total enrolments increased by 6.2 per cent (2024: 5.9 per cent) due to continued strong post-pandemic demand, targeted strategies to recruit international students, and a focus on increasing the availability of high-demand courses.

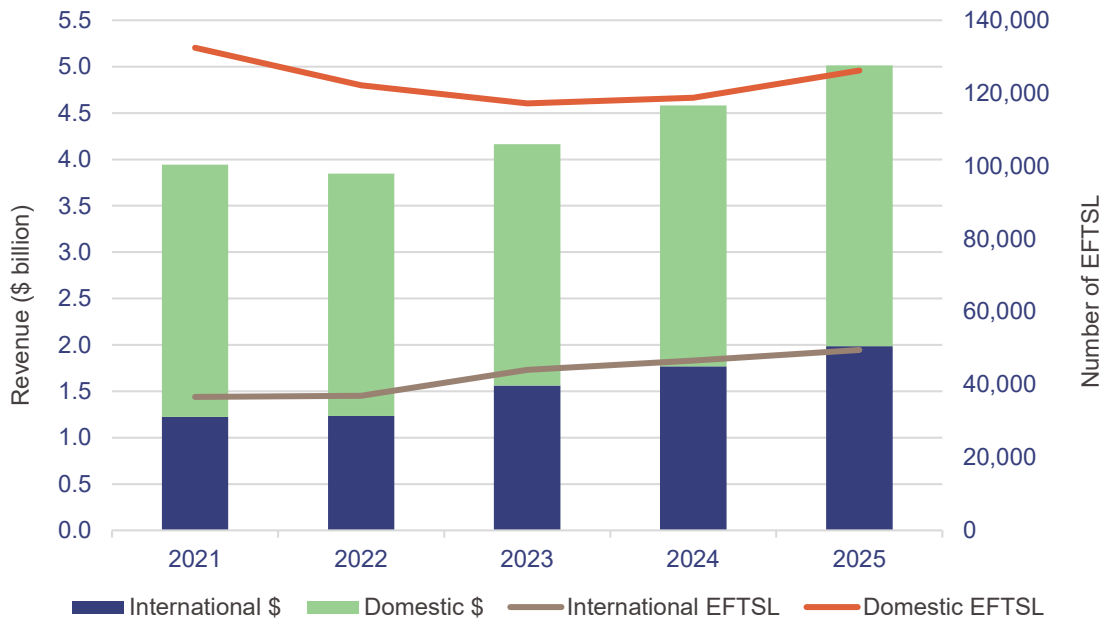
International student enrolments can be affected by policy changes related to visa processing, the geopolitical environment, and competitive offerings from other international universities. In July 2025, the Australian Government increased the non-refundable student visa application fee by 25 per cent to \$2,000, following a 125 per cent increase in July 2024. In November 2025, the Australian Government also made changes to its visa policy by clarifying the order of priorities when assessing international student visa applications.

Total revenue recorded by the university sector from domestic students increased by \$215.2 million (7.7 per cent) (2024: \$207.6 million – 8 per cent), due to an increase in Australian Government financial assistance. Through Commonwealth Grant Scheme funding, the Australian Government subsidises tuition costs for higher education students across a wide range of study disciplines and qualification levels.

Domestic student enrolments have increased at all universities by 6.3 per cent in the last year (2024: 1.3 per cent). Increased demand in fields with skills shortages and clear job outcomes – such as teaching, health, and social services – has contributed to domestic enrolment growth.

Figure 4B shows the impact that student enrolments have had on both international and domestic student revenue over the last 5 years.

Figure 4B
Queensland universities' revenue from international and domestic students – 5-year trend



Note: Not all students study 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 they were studying full time for one year. 'Number of EFTSL' adds them all together.

Source: Queensland Audit Office.

Universities received high returns on their investments again this year



Universities' investments in managed funds (where their monies are pooled together with that of other investors) have performed strongly since 2023, influenced by favourable market conditions and investment strategies. This can fluctuate from year to year.

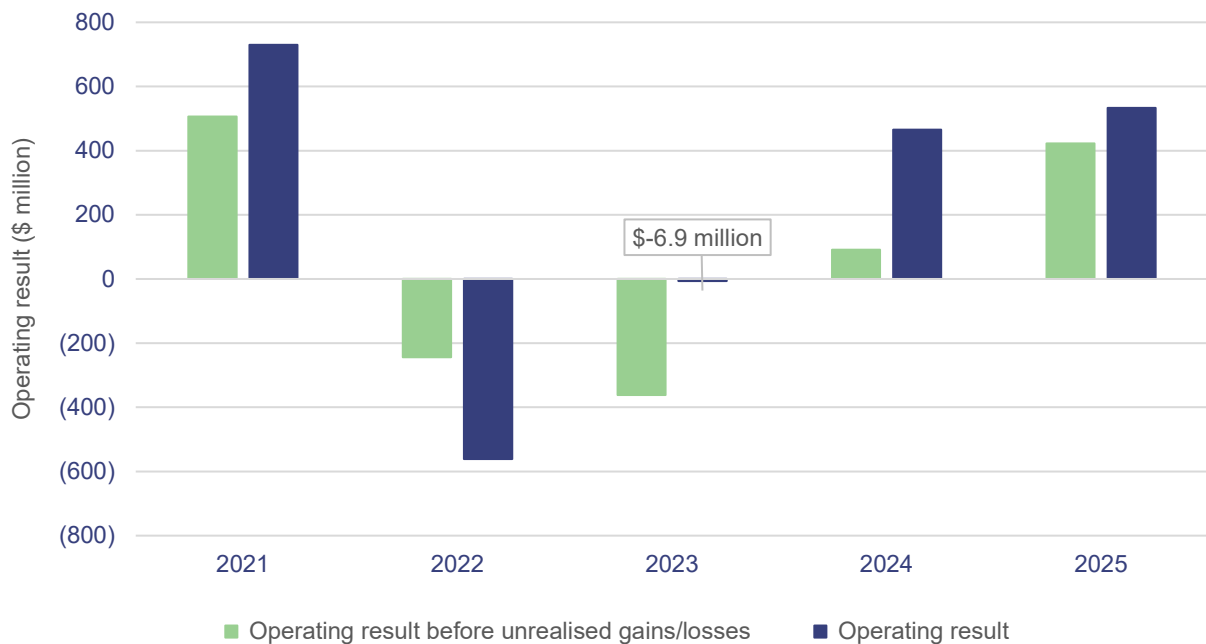
In 2025, the sector recorded total investment income of \$447.2 million (2024: \$582 million). Investment income includes interest, dividends, and gains and losses.

Gains or losses from investments are changes in the value of an investment. These may be realised – translated into actual cash – when investments are sold or income is received. They are unrealised when investments are still held. Unrealised gains and losses can bring volatility to the university's operating results, because investment values can fluctuate.

Figure 4C shows the impact that investment market volatility has had on the university sector's operating results over the last 5 years.



Figure 4C
Impact of unrealised investment returns on the Queensland university sector’s operating results – 5-year trend



Source: Queensland Audit Office.

Figure 4C shows that in 2025, before including any unrealised gains from investments, the sector would have recorded a surplus of \$422.4 million, compared to the actual surplus of \$533.1 million. Griffith University, Queensland University of Technology, and The University of Queensland hold larger investment portfolios than the other universities. As a result, they are more affected by fluctuations in market conditions.

Without the gain:

- Griffith University would have reported a deficit of \$15.8 million instead of a deficit of \$11 million (2024: \$6.5 million deficit instead of \$21.8 million surplus)
- Queensland University of Technology would have reported a surplus of \$107.4 million instead of a surplus of \$134 million (2024: \$15.7 million surplus instead of \$78.3 million surplus)
- The University of Queensland would have reported a surplus of \$214 million instead of a surplus of \$284.1 million (2024: \$41.7 million surplus instead of \$314.6 million surplus).

Analysis of university sector expenses

In 2025, total expenses for universities grew to \$7.2 billion – a \$0.3 billion (4.7 per cent) increase from the previous year. The main drivers for increased expenditure this year were employee-related expenses and ‘other expenses’.

Employee expenses increased, but at a slower rate than last year



Employee expenses, including wages, salaries, and associated costs such as superannuation and leave entitlements, continue to be the universities’ biggest cost – \$4 billion (55.6 per cent of total expenses).



Total employee expenses incurred by the university sector increased by \$128 million (3.3 per cent). This was primarily from wage increases and a 2.9 per cent increase in the number of full-time equivalent employees. Ongoing wage compliance and remediation payments made relating to prior periods (see Chapter 3) also contributed.

The growth in employee expenses was less than the 5.3 per cent increase in the previous year.

As at 31 December 2025, the university sector had 24,546 full-time equivalent employees, with the average employee expense per employee being \$169,000 (2024: \$170,000).

Other expenses also increased



'Other expenses' include scholarships and prizes, professional services fees, collaborative projects, and expenses incurred in the operation of the university. They add up to 31.3 per cent of total expenses.

In 2025, total other expenses incurred by the university sector increased by \$91.5 million (4.2 per cent). Last year, it was \$79 million. This represents a 3.8 per cent increase.

Some key contributors included an increase of:

- \$40.6 million (9.7 per cent) in scholarships, grants, and prizes. These relate to financial support provided to students and researchers to support study, research, and academic achievement
- \$28.1 million (14.8 per cent) in collaborative projects. These relate to costs incurred when working with external parties to deliver joint research, teaching, or initiatives.

Universities continue to dispute their franking credit claims with the Australia Taxation Office

In *Education 2024* (Report 15: 2024–25), we reported that the 7 Queensland universities, along with 31 other Australian universities, had lodged a formal objection with the Australian Taxation Office, disagreeing with its decision to decline their eligibility for a refund of their franking credits.

Franking credits represent the tax a business pays on its profits. This saves its investors from having to pay tax on their share of profits, which are known as dividends. Universities seek a refund from the Australian Taxation Office on their investments.

The franking credit claim for each university was \$22.8 million. For Queensland public universities, this totalled \$159.6 million.

In January 2025, the Australian Taxation Office formally responded to 2 universities in other states (Federation University Australia and University of Wollongong), standing by its original decision. These 2 universities are appealing against the decision in the Federal Court of Australia. The objections for each of the other 36 universities remain on hold pending the outcome of the legal proceedings.

As with last year, Queensland universities have used different financial reporting treatments, which highlights the uncertainty regarding the issue. We again concluded that we have sufficient and appropriate audit evidence to support each university's financial reporting treatment, which has not changed from last year.

Major funding reforms in the university sector from 2026

The Australian Government is committing \$2.5 billion over the medium term – from 2024–25 to 2034–35 – to new higher education funding reforms aimed at supporting student growth and improving the system. A new 'Managed Growth Funding System' is being introduced through a staged implementation, with a transition year in 2026 and full implementation from 1 January 2027.

The transition in 2026 is progressively aligning funding with student demand, while providing guarantees that universities will not receive less Commonwealth Grant Scheme funding than they did in 2025.

In addition, from 1 January 2026, demand-driven needs-based funding will provide additional support to universities based on enrolments of students from under-represented backgrounds. This will operate alongside the Managed Growth Funding System.

The new system and funding are intended to better support student demand, maintain sustainable growth, and increase opportunities for students from under-represented backgrounds. These include First Nations students, those from low socio-economic backgrounds, and students from regional and rural communities.

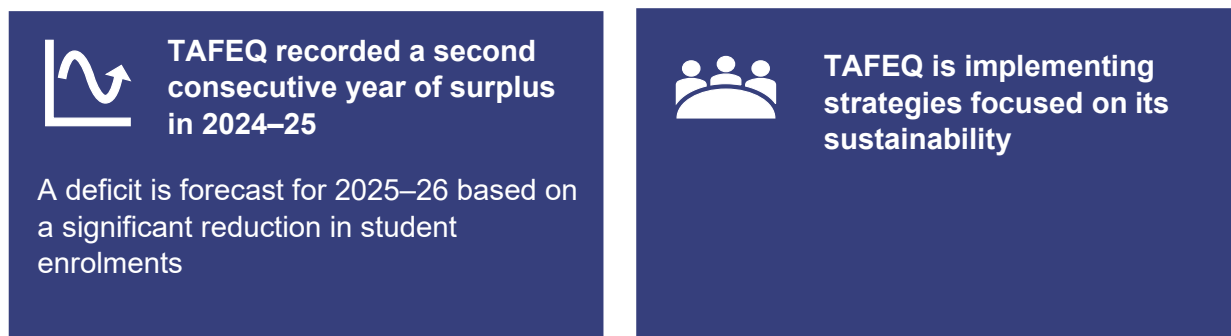
Details on the funding approach and implementation arrangements for full implementation in 2027 is subject to further sector consultation and legislation.

To support the financial sustainability of universities and Australia's higher education sector more broadly, a funding guarantee for publicly funded universities will remain in place until 2031, guaranteeing 97.5 per cent of Commonwealth Grant Scheme funding from each previous year.

In 2025, the Australian Tertiary Education Commission was established as an independent steward of Australia's higher education system. It is expected to be fully operational by 2026. As a federal government entity, it will oversee the implementation and operation of the new Managed Growth Funding System and needs-based funding to improve equity, sustainability, and alignment with national skills priorities.

TAFE Queensland's financial sustainability remains a risk

Section snapshot 4.2



TAFE Queensland (TAFEQ) is the largest public provider of vocational education and training in Queensland. It provides services across all parts of Queensland, including rural and remote locations and areas of lower current demand. This is to ensure equitable access to all students across the state.

In 2023–24, TAFEQ met its expenses from its revenue, recording a surplus of \$17.5 million – its first since the 2020–21 financial year. In 2024–25, it again recorded a surplus – \$25.1 million – driven by the new Community Service Obligation funding of \$46.1 million provided by the Queensland Government. Without this, it would have recorded a deficit.

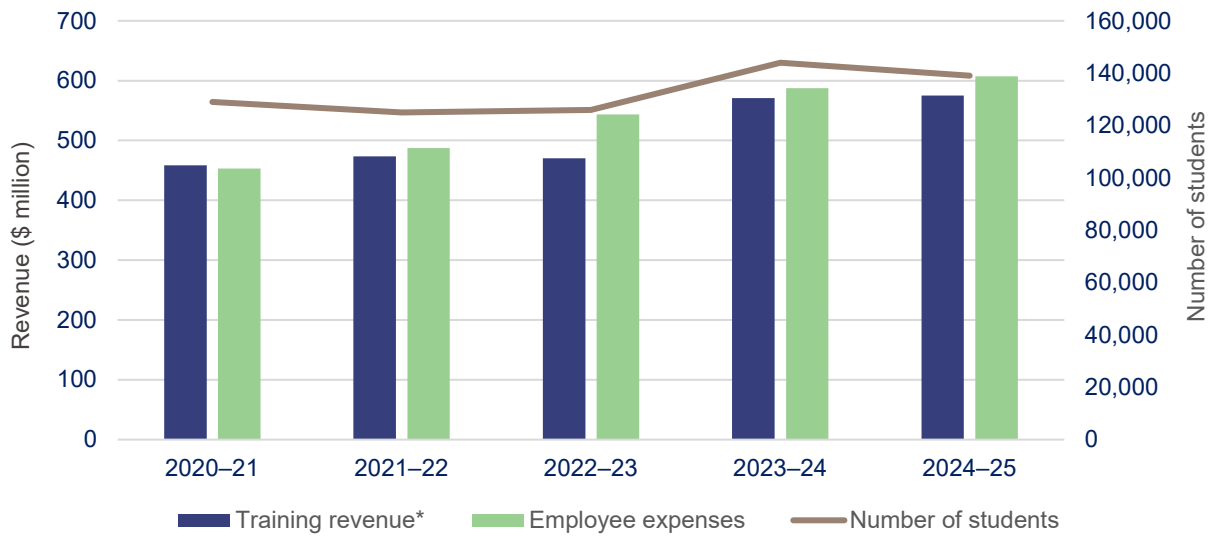
This funding is in place for a 2-year period ending 30 June 2026 and is designed to support training services and activities that TAFEQ delivers where it is not in its commercial interest to do so.

Figure 4D compares the training revenue and employee expenses over the last 5 years. It highlights that the introduction of Fee-Free TAFE in January 2023 – a joint federal and state government funding initiative – led to increased student enrolments in 2023–24. This increase was largely retained in 2024–25.

The Fee-Free TAFE program is scheduled to continue until December 2026. TAFEQ is forecasting a deficit of \$26.5 million in 2025–26 due to a reduction in overall student demand and enrolments, with enrolments returning to levels closer to before the program started. The removal of eligible courses previously included under the Fee-Free TAFE program has resulted in a significant decline in demand.



Figure 4D
TAFE Queensland training revenue and employee expenses – 5-year trend



Note: * 'Training revenue' excludes grant contributions received from the state government to support TAFE Queensland's operations.

Source: Queensland Audit Office, from information provided by TAFE Queensland.



Employee expenses account for 69.6 per cent of total expenses. In 2024–25, employee expenses increased by \$20.1 million (3.4 per cent) due to salary and wage increases under enterprise bargaining agreements. The growth in employee expenses was less than the 8.1 per cent increase in 2023–24.

As at 30 June 2025, TAFEQ had 4,338 full-time equivalent employees – a decrease of 1.8 per cent from 2023–24 – with the average employee expense per employee being \$140,000 (2023–24: \$133,000).




Long-term strategies to become financially sustainable

TAFEQ is continuing to implement strategies to improve its financial sustainability. Figure 4E shows the status of key projects to assist with this.

Figure 4E
Key projects to assist with TAFEQ's financial sustainability

Project	Background	Status
 Customer Experience	This is to increase the conversion rate of student enquiries to enrolments.	This was completed in January 2026. Improvements have been noted in a range of metrics such as higher conversion to enrolments and a reduction in call dropouts.
 Education Planning Tool	This is an organisation-wide tool that will enable a consistent approach to planning and enhance reporting (for example, on class size, teacher capacity, and productivity).	Stages 1 and 2 are complete. Complexities have extended the expected completion of Stage 3 from June 2026 to December 2026.



Project	Background	Status
 <p>Business Data Improvement Plan</p>	<p>This is a jointly managed project between TAFEQ and the Department of Trade, Employment and Training. It started in November 2025. It involves improving the quality and transparency of data to understand the cost of TAFEQ’s activities at a product, course, and location level.</p>	<p>It is expected to be complete in June 2026.</p>
 <p>Financial Sustainability and Resilience Plan (FSRP)</p>	<p>This involves TAFEQ reviewing its business operations to ensure that it has a financially strong business structure. The FSRP was approved in October 2024, and it identified 27 actions to be implemented, such as reviews of administrative and support workforce structures, and of discretionary spending.</p>	<p>This is in progress, with one action completed as at January 2026. TAFEQ will reassess the open actions within the FSRP, and transition these into the TAFEQ Financial Strategy (refer below). The FSRP will cease in its current form.</p>
 <p>TAFEQ Financial Strategy</p>	<p>This aims to see TAFEQ return to a break-even position by June 2028. It will focus on increasing revenue and demand, reducing costs, and managing capital investments; while maintaining high-quality teaching and learning outcomes.</p>	<p>The strategy is expected to be approved in June 2026.</p>

Source: Queensland Audit Office, from information provided by TAFE Queensland.

Financial results of grammar schools

Section snapshot 4.3



All 8 grammar schools reported a positive operating result

An increase in revenue from student fees was largely offset by higher employee costs



The financial positions of all of the grammar schools remained stable

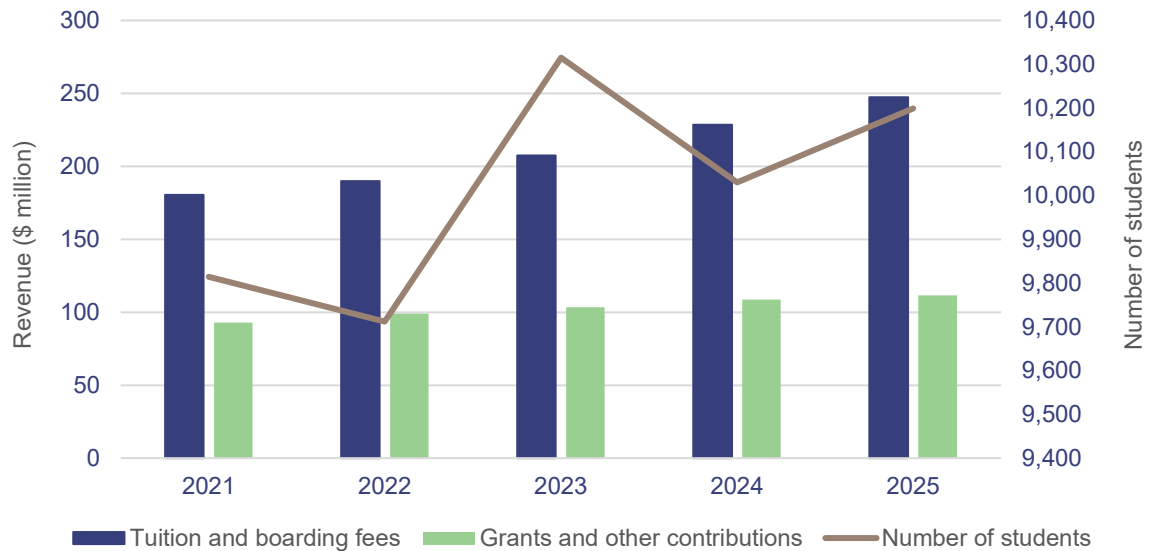
In 2025, all 8 grammar schools met their expenses from their revenue, recording overall surpluses of \$17.1 million (2024: \$16.5 million). An increase in revenue from tuition and boarding fees contributed to this, offset largely by an increase in employee costs.

Grammar schools generate most of their revenue from tuition, boarding fees, and government grants. From 2020, the Australian Government began phasing in a new ‘Direct Measure of Income’ methodology that uses data on parental income to determine how much funding each school receives. For grammar schools, this has slowed the growth of government funding, leading them to rely on higher student fees to cover rising costs.

Figure 4F shows that revenue from students has improved over the last 5 years, in line with an overall increase in student numbers over the period.



Figure 4F
Queensland grammar schools’ revenue from students and government grants – 5-year trend



Source: Queensland Audit Office.

Employee expenses account for 63.7 per cent of total expenses. In 2025, total employee expenses incurred by grammar schools increased by \$18.6 million, or 7.9 per cent. This was due to salary and wage increases, and an increase in the workforce to support growth in student numbers and continued expansion of specialised programs. The growth in employee expenses was less than the 9.5 per cent increase in 2024.

As at 31 December 2025, grammar schools had 1,759 full-time equivalent employees – an increase of 6.2 per cent from the previous year – with the average employee expense per employee being \$143,000 (2024: \$140,000). Grammar schools are continuing to implement various cost-saving measures to manage their expenses.

Grammar schools have \$1.2 billion in assets and \$112 million in borrowings

Grammar schools own \$1.2 billion in assets, most of which relate to land, buildings, and improvements. Their assets and capital projects are funded from surpluses and borrowings.

Borrowings of \$112 million (2024: \$106.7 million) are provided through Queensland Treasury Corporation. They increased by \$18 million in 2025 for the first phase of Toowoomba Grammar School’s multi-year masterplan project.

Brisbane, Brisbane Girls, and Toowoomba grammar schools collectively hold 76 per cent of the total borrowings. Their ‘gearing ratios’, which measure the proportion of total capital funded by debt, range from 5 per cent to 15 per cent in 2025. This indicates that the entities are able to service the levels of debt they hold from their operating results.

Financial results of departments




Our analysis of the overall financial result of the state is included in *Managing Queensland’s finances 2025* (Report 10: 2025–26). This includes the 2 departments in the education sector – Department of Education and Department of Trade, Employment and Training. We have included an overview of financial results for these departments below.



In 2024–25, the Department of Education met its expenses from its revenue, recording a surplus of \$169.6 million. The Department of Trade, Employment and Training was close to a break-even position, with a small deficit.

Figure 4G shows the overall performance for the year compared to the previous year, as well as the movements in net assets (assets less liabilities) in 2024–25 for both departments.


Figure 4G
Financial performance of departments

Department of Education		
	Movements from 2023–24	Key drivers
Revenue 	▲ \$1 billion or 7.7%	Revenue is mainly from appropriations (allocated by parliament during the budget process). The increase is a result of the agreement signed between the Australian Government and the department in March 2025 that enables continued funding for schools from 2025 to 2034.
Expenses 	▲ \$957.8 million or 7.4%	This was primarily due to an increase in employee expenses driven by a higher number of employees, and wage increases. The movement was also partially attributable to higher building maintenance costs and depreciation expenses.
Net assets 	▲ \$4.2 billion or 12.1%	This was mainly due to an increase in the value of the department's property, plant and equipment. It was driven by upward movements in the valuation of assets, and capital spending of \$722.5 million in schools and buildings. Current market conditions continue to increase construction and labour costs, making it more expensive to upgrade or replace buildings than in the past.
Department of Trade, Employment and Training		
	Movements from 2023–24	Key drivers
Revenue 	▼ \$103.8 million or 6.1%	This was mainly due to lower appropriations, which reflect the transfer of the Youth Justice function to another department in 2023–24. If we exclude the impact of this transfer, total revenue would have increased by \$76.8 million or 5 per cent in 2024–25 due to additional funding for the department's training and skills programs.
Expenses 	▼ \$81.6 million or 4.8%	This was primarily due to a decrease in employee expenses, as the Youth Justice function was transferred out of the department in 2023–24. If we exclude the impact of this transfer, total expenses would have increased by \$99 million or 6.6 per cent in 2024–25 due to higher depreciation on assets and costs for administering grants to vocational education providers.
Net assets 	▲ \$160 million or 6.2%	This was mainly due to an increase in the value of the department's property, plant and equipment. Current market conditions continue to increase construction and labour costs, making it more expensive to upgrade or replace buildings than in the past.

Source: Queensland Audit Office.

Measuring the value of assets

Section snapshot 4.4



Education entities have significant property, plant and equipment balances

Property, plant and equipment totals \$53.3 billion and accounts for 85.4% of asset balances



Asset values are increasing

Property, plant and equipment values increased on average by 6.2% (2024: 6.6%)

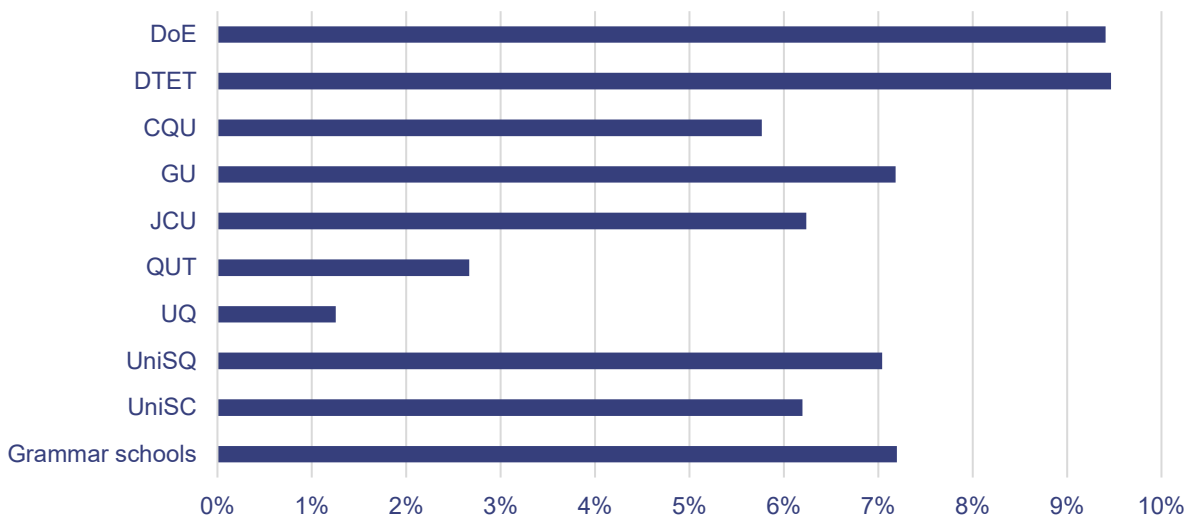
Property, plant and equipment continues to be the most significant item on the balance sheet for education entities, accounting for 85.4 per cent (\$53.3 billion) of their total assets.

Each year, education entities must ensure that the asset values reported in their financial statements reflect their fair value. Fair value represents the value the asset would be worth today, based on the cost to replace it, or the income it is expected to generate.

Measuring the fair value of some asset categories (such as land, buildings, and infrastructure) for education entities can be complex. This is because there is no active market for buying and selling assets such as specialised buildings for universities and schools. It requires judgement and estimates, and various factors affect their value, including construction costs and labour supply.

Figure 4H shows the percentage increase in the value of property, plant and equipment for each education entity, resulting from valuations performed in 2025.

Figure 4H
Property, plant and equipment revaluation movement by education entity – 2025



Notes: For the government departments, the movements shown are for 2024–25. For the universities and grammar schools, they are for the 2025 calendar year.

DoE – Department of Education; DTET – Department of Trade, Employment and Training; CQU – Central Queensland University; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; UQ – The University of Queensland; UniSQ – University of Southern Queensland; UniSC – University of the Sunshine Coast; Grammar schools – combined movements for all 8 grammar schools.

Source: Queensland Audit Office.



All education entities continue to see increases in the fair value of their buildings. Inflation and supply chain constraints have combined to drive up the costs of materials and labour. This means that it costs more to upgrade or replace buildings than it did in the past.

Queensland University of Technology and The University of Queensland recorded a lower overall valuation increase in 2025 compared to other education entities. While they did record an increase in their value of buildings, it was partially offset by:

- the fact that the value of land at Queensland University of Technology did not increase, based on recent comparable sales
- the value of the Warwick Solar Farm at The University of Queensland decreased by \$53 million or 62.4 per cent, based on the latest cash flow assumptions adopted by management.



5. Asset management in education entities

When education entities manage their assets well, they support the delivery of high quality and efficient education services. This includes planning for future needs, considering factors such as demand for services, school-based population age, and growth.

The increasing costs to replace assets in the education sector, and their importance in the delivery of education services, means entities need to carefully plan for their maintenance, upgrade, and replacement programs. When entities do not complete maintenance at the right time, assets cannot maintain optimum performance, often leading to earlier asset replacements than originally planned. Delaying upgrades or replacements usually increases the annual maintenance costs needed to keep assets operating at a minimum service standard.

Entities need to consider future demand, technological advances, and how needs may change. Well-developed asset management plans, linked to entities' overall strategies, can help with investment decisions. They can also ensure assets continue to be fit for purpose and can respond to changing needs over time.

Chapter snapshot



Entities have self-assessed their maturity in managing assets

We developed an asset management maturity model to help entities strengthen their asset management practices. The model is aligned with minimum requirements under the International Standards Organisation standard 55000 on asset management.

In 2025, all universities, the Department of Education, and the Department of Trade, Employment and Training, self-assessed their asset management maturity using our model. The model helps entities determine and understand the maturity of the processes they use to manage existing assets and plan for new assets.

As this was a self-assessment, we provide no assurance that the ratings reflect the actual maturity of their approaches. However, we have collated the results to show how the education entities view the gaps in their current level of maturity and where improvements can be made.

Because education entities have had stable business models, without significant restructures, they should at least have reached the 'established' maturity level in the model. In Figure 5A, we show the self-assessed average maturity levels for all 7 universities and both departments.

DEFINITION

The 4 levels of maturity from the model are as follows:

- Optimised** an entity is a leader of best practice for asset management
- Integrated** an entity's asset management practices are fundamentally sound; however, some elements could be improved
- Established** an entity shows basic competency in asset management
- Developing** an entity does not have key components of asset management, or they are limited

Figure 5A
Education entities' self-assessed average level of asset management maturity

Component	Developing	Established	Integrated	Optimised
Leadership and culture		← ● →	★	
Framework		← ● →	★	
Service delivery		← ● →	★	
Information systems		◀ ● ▶	★	
Performance and outcomes		◀ ● ▶	★	

Notes:

- Average self-assessment for asset management
- ↔ Average range of self-assessments for current asset management approaches
- ★ Average desired level for asset management

Source: Compiled by Queensland Audit Office, from the self-assessments by education entities against the asset management maturity model.

The average outcome across the education entities was 'established', which means that they consider their asset management practices are at a minimum acceptable or adequate level, but there is room for improvement.

Each education entity's desired level of maturity will be different. What might be required for a large entity in a metropolitan area may not necessarily work for smaller entities in regional areas. As shown in Figure 5A, all education entities are currently below their desired level of asset management maturity.



As part of the self-assessment process outlined in our asset management maturity model, each entity reflected on its strengths and opportunities for improving its asset management processes. We have summarised the key themes from their self-assessments in Figure 5B.

Figure 5B Themes from education entities' views on how to improve their asset management practices

Insights
<p>Common improvement opportunities identified by education entities include:</p> <p>Leadership and culture:</p> <ul style="list-style-type: none"> • performing regular assessments to determine competency, skill levels, and gaps across organisations • improving asset management policies and procedures and change management processes to minimise the impacts of staff turnover. <p>Framework:</p> <ul style="list-style-type: none"> • improving the alignment between risk management; asset management frameworks; and the strategic asset management plan, budgeting, and valuation process • enhancing sustainability assessments during the planning stages for new assets. This will ensure that environmental and sustainability considerations are integrated into asset management practices from the outset. <p>Plan for service delivery:</p> <ul style="list-style-type: none"> • continuing to develop and improve asset acquisition and disposal plans • using data for forecasting to enable the organisation to plan ahead and meet demands or manage the risks of not meeting demand • improving condition-based asset assessments to ensure accurate evaluations of asset conditions and estimates of planned renewal and maintenance. This will facilitate better planning for the funding requirements necessary for renewing and maintaining assets. <p>Information systems:</p> <ul style="list-style-type: none"> • implementing better ways/systems to monitor asset performance and life cycle costs • implementing or developing asset information systems that have the required functionality to meet business needs. <p>Performance and outcomes:</p> <ul style="list-style-type: none"> • improving reporting practices relating to asset management performance and maintenance targets. This will enhance transparency and accountability in tracking management outcomes and better inform long-term asset management planning.

Source: Compiled by Queensland Audit Office, from the self-assessments by education entities against the asset management maturity model.

Investment in schools is generally aligned with population growth

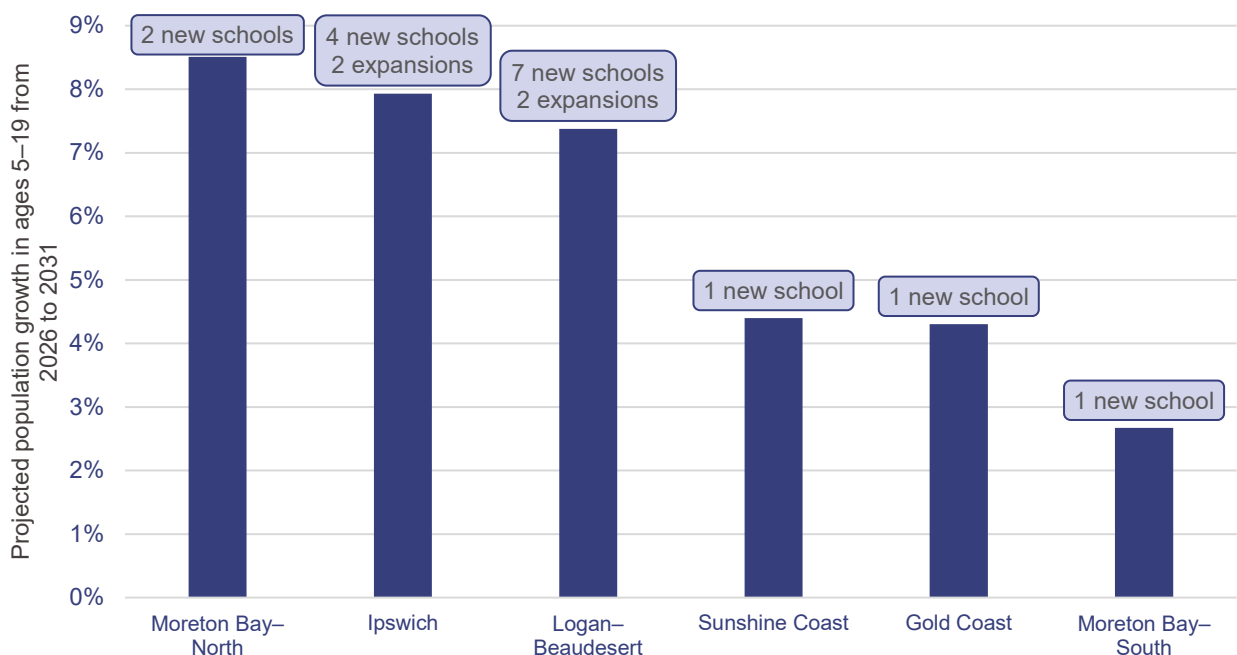
State school enrolments are subject to fluctuations because of demographic factors in the communities they serve. As a result, changes in the school-aged population as well as local population movements affect forward planning for new schools.

While population growth for the state has been 18.7 per cent over the last 10 years, growth has been stronger in the greater Brisbane area, at 22.2 per cent. The Logan–Beaudesert, Brisbane Inner City, and Ipswich regions have experienced the greatest growth, with increases of more than 29 per cent in each region. To address this, the Department of Education has built 6 schools in Logan–Beaudesert, one in Brisbane Inner City, and 11 in Ipswich.

Across the state, the department is actively planning to deliver 19 new schools and 5 expansions – 6 schools and one expansion in 2027, and a further 13 schools and 4 expansions from 2028 onwards. Of the schools planned from 2028 onwards, 6 remain without an investment decision at the time of this report. The timing of these projects will be dependent on ongoing monitoring and analysis of residential growth and enrolment demand in these areas.

Figure 5C shows the department’s planned delivery of schools and expansions in high-growth areas from 2027. It does not show all planned infrastructure across the state. Overall, higher-growth areas are generally aligned with plans for new and expanded schools.

Figure 5C
Projected population growth in ages 5–19 from 2026–2031 and planned school infrastructure in high-growth regions



Source: Compiled by Queensland Audit Office, using data from Queensland Government Statistician’s Office and the Department of Education’s website as at 26 May 2026.

Over the last 5 years the departments experienced challenges in spending their capital expenditure

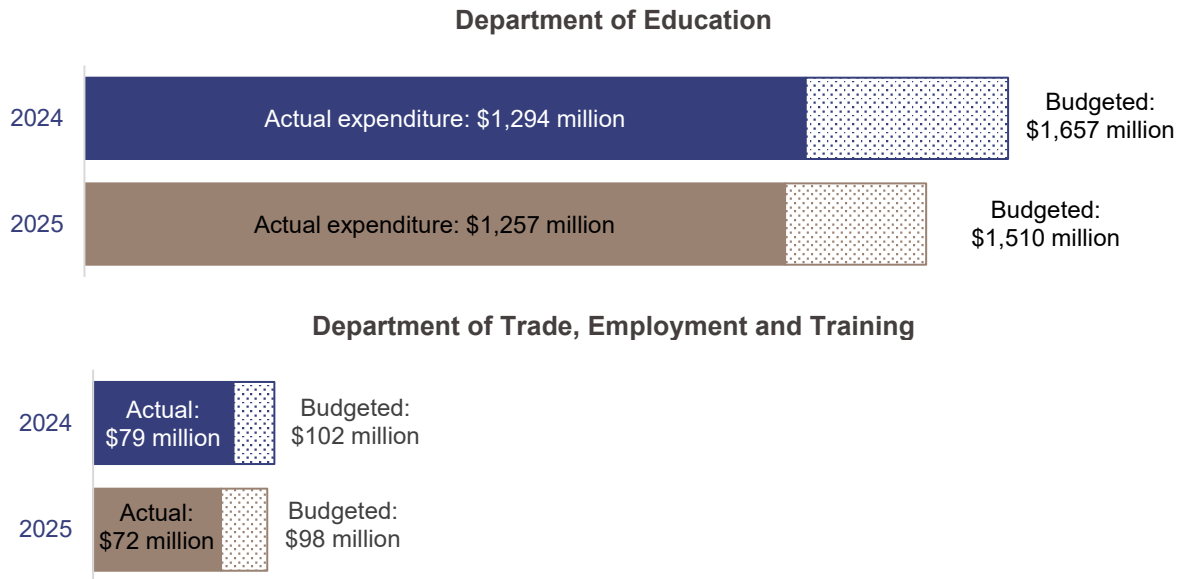
The departments’ capital programs have costs allocated to specific projects and programs. These capital programs are designed to respond to growing student numbers and modernise infrastructure to address changing technology and educational needs.

Both departments have faced challenges in achieving their capital expenditure targets for at least 5 consecutive years. In 2024–25, the Department of Education underspent by 17 per cent and the Department of Trade, Employment and Training by 27 per cent, compared to their planned programs.

Figure 5D shows the budgeted capital expenditure compared to actual capital expenditure for both departments.



Figure 5D
Departments' budgeted capital expenditure compared to actual capital expenditure



Source: Compiled by Queensland Audit Office. Information adapted from agencies' capital programs as reported to the Department of State Development, Infrastructure and Planning.

The Department of Education advised us that the primary reasons for not reaching its targeted spend in 2025 were:

- additional approvals for project commencement needed following the tender process. This was required as the total value approved for the project (based on the department's estimates) was lower than the quotes provided by developers to deliver the project
- additional procurement processes undertaken to support achieving value for money, including further supplier negotiations and, in some cases, obtaining more quotes
- unexpected site conditions, including poor ground quality, asbestos materials, and wet weather, which required the department to undertake further work.

The Department of Trade, Employment and Training advised us that the primary reasons for not reaching its targeted spend in 2025 were:

- delays in defining the project scope, which subsequently impacted the timing of construction commencement
- contractor capacity constraints that affected delivery time frames.

Over the next 7 years, these pressures will increase, as many major projects are rolled out across Queensland. These include the Olympic and Paralympic Games; and transport, energy, health, and water initiatives. The departments risk facing higher construction costs than they initially budgeted for due to delays in project delivery.

The Department of Education plans to spend \$1.3 billion in 2025–26, primarily in planning and constructing new schools. The Department of Trade, Employment and Training plans to spend \$79 million on the construction and revitalisation of training infrastructure. If the departments cannot achieve this, there is a risk that assets will not be delivered, upgraded, or replaced when required.

Meeting education infrastructure challenges

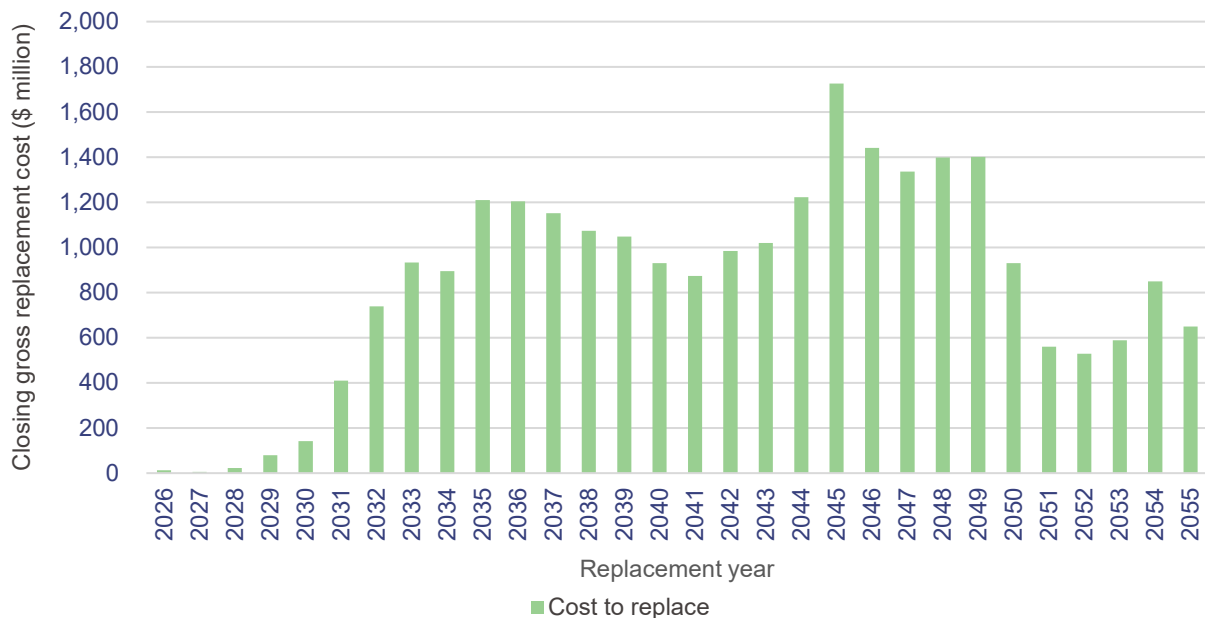
While the expansion of education infrastructure is ongoing to meet the demands of the growing population, existing infrastructure is continuing to age, requiring regular maintenance, upgrade, and replacement as it reaches end of life.

Figure 5E shows the value of assets that the Department of Education estimates it needs to replace each year over the next 30 years. It highlights that in the next:

- 10 years, approximately 15 per cent of buildings (equal to \$4.45 billion) will need to be replaced
- 20 years, more than 49 per cent of the current buildings – equivalent to \$15.68 billion – will need to be replaced.

The replacement year is based on the remaining useful lives the department has recorded for its assets. ‘Useful life’ is the number of years an entity expects to use an asset – not the maximum period possible for the asset to exist.

Figure 5E
The cost of replacing Department of Education buildings – by asset replacement year



Note: Closing gross replacement cost is the estimated cost to construct a similar asset, without adjustments for the age and condition of the existing asset, as of 30 June each year.

Source: Queensland Audit Office, from Department of Education asset register 2025.

Maintaining departmental assets

Education entities’ building assets must be maintained to at least a minimum level for them to continue to support delivery of services.

The Department of Education recorded \$699.4 million on maintenance through its profit and loss statement in 2024–25, while the Department of Trade, Employment and Training recorded \$59 million. Together, the departments increased their expenditure on repairs and maintenance in 2024–25 by \$134.5 million (21.6 per cent).

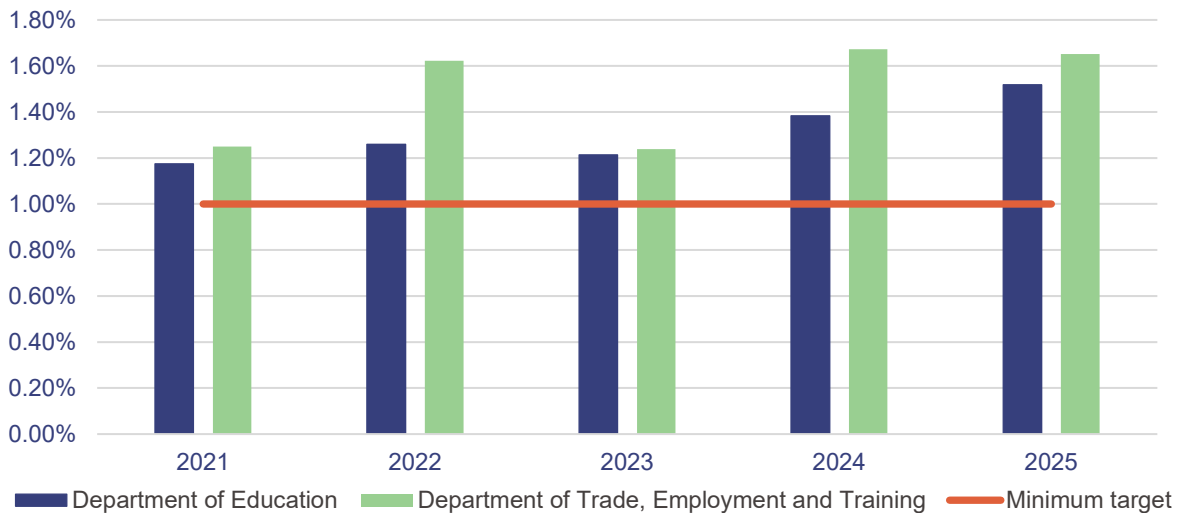
The *Queensland Government Building Policy Framework* states that departments must develop and maintain a strategic maintenance plan. This plan should consider factors such as the age, functionality, maintenance requirements (both planned and unplanned), and condition of the buildings (condition assessments). Both departments have an approved strategic maintenance plan in place.



Performing regular condition assessments enables the departments to have a thorough understanding of the maintenance required on their assets – including the expected timing. This should help them 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.

Figure 5F shows that, over the last 5 years, both departments have adhered to the Queensland Government framework by meeting their annual minimum maintenance requirements, which is one per cent of the replacement cost of their building portfolios.

Figure 5F
Expenditure on building maintenance as a percentage of replacement cost – 5-year trend



Source: Compiled by the Queensland Audit Office.

Departments have assessed the condition of their assets

In *Education 2024* (Report 15: 2024–25), we reported that the departments were progressing with their assessment of the condition of their assets, and with integrating this data in their future maintenance plans. We had previously recommended (in our 2021 report) that both departments complete regular and timely condition assessments.

In the following sections, we provide an update on the progress each department has made.

Department of Education

Last year, the department completed the integration of the condition assessment data into its finance system and was working with schools to use this data to develop each school's multi-year maintenance plan.

The department has developed a maintenance application that interfaces with the finance system. Within this application, schools develop a 4-year maintenance plan, which is refreshed and approved on an annual basis. The application uses data from the condition assessments to add required maintenance to the plan. Additional maintenance needs outside of the condition assessments can also be added. All schools now have an approved maintenance plan in place.

The next condition assessment program is scheduled to start in 2027.

Department of Trade, Employment and Training

Last year, the department changed its approach to condition assessments and began inspecting its buildings and infrastructure assets (TAFE campuses) in line with its new program schedule.

It has now finished inspecting all 41 campuses. It has consolidated the data from the condition assessments into its new Digital Asset Management System. This system provides the department with a 4-year risk-based remediation plan and a 10-year condition-based capital renewal program.

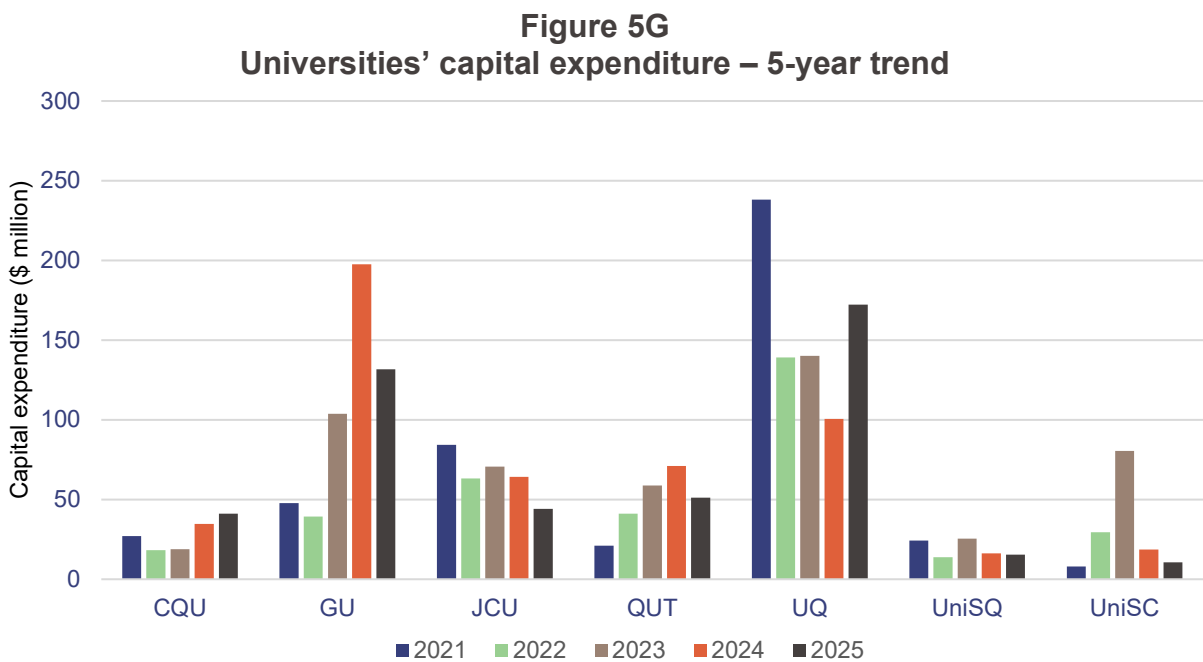
The department is currently reviewing the quality of the data to ensure it is accurate and complete. It has also engaged QBuild to start delivering the priority work outlined in the plan.

The next condition assessment program is scheduled to start in 2028.

Analysis of university capital expenditure

Universities need to invest in property, plant and equipment. They must maintain modern infrastructure to support student experience, achieve research outcomes, and contribute to long-term financial sustainability.

Figure 5G shows the capital expenditure over the past 5 years for all universities.



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

Source: Compiled by the Queensland Audit Office.

University capital spending has historically been shaped by growth in student demand, strategic priorities, and the need to renew and expand campus infrastructure. Some of the key capital investments over the last 5 years are outlined below:

- In 2021, The University of Queensland capitalised costs of \$238.2 million, primarily related to stage 1 of its Student Residences Project for student accommodation. In 2025, construction began on part of stage 2 of the project, for an additional 3 buildings to meet the growing demand for student housing.
- In 2023, University of the Sunshine Coast spent an additional \$51 million – a 173 per cent increase in capital expenditure. This was primarily for stage 2 of the Moreton Bay campus extension. It included the opening of 3 new buildings for additional teaching facilities, research labs, student hubs, and industry space.
- In 2024, Griffith University spent an additional \$93.7 million – a 90 per cent increase in capital expenditure. This was primarily for the 99-year lease for the Brisbane Treasury Building for \$67.4 million. The university is currently refurbishing the building's fit-out to open a new Brisbane CBD campus in 2027.

6. Enabling digital learning in state schools

In *Education 2024* (Report 15: 2024–25), we reported on the progress made by the Department of Education in increasing internet speeds at schools.

In December 2021, the department signed a 5-year agreement with a supplier to upgrade internet speeds across state schools. It has significantly improved average internet speed per student since then. It began phase 2 of this project in 2024 to increase internet speeds to an average of 5,000 kilobits per second (kbps) for each student by 2026.

The Department of Education reports that it has since revised how it allocates bandwidth for state schools, using a needs-based approach instead of just a student enrolment-based approach. It now allocates bandwidth based on a combination of:

- school level classifications, which are determined by a combination of factors including the number of students the school has and the complexity of their operations
- minimum service levels, where a baseline level of connectivity is provided if supporting telecommunications infrastructure is available
- demand patterns, such as usage trends and peak usage.

This ensures schools have what they need to meet their actual usage requirements while maintaining a consistent experience across the state.

The department is continuing to roll out this bandwidth allocation model throughout 2026.



Appendices

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A. Entity responses

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:

- Minister for Education and the Arts
- Minister for Finance, Trade, Employment and Training
- Director-General, Department of Education
- Director-General, Department of Trade, Employment and Training.

We also provided a copy of the report to the following entities and gave them the option of providing a response:

- Premier and Minister for Veterans
- 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 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

DELIVERING
FOR QUEENSLAND



Office of the
Director-General

Department of
Education

10 June 2026

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
Email: qao@qao.qld.gov.au

Dear Ms Vagg

Thank you for your email dated 27 May 2026 regarding the *Education 2025* proposed report to Parliament. I note you have also written to the Honourable John-Paul Langbroek MP, Minister for Education and the Arts, about the same matter. I have been asked to respond on the Minister's behalf.

I appreciate the opportunity to review and provide feedback on the proposed report. I note the content of the report and that you have not made any new recommendations; however, draw our attention to recommendations from previous years that require further action. The Department of Education will assess and implement those recommendations specifically relevant to this agency.

In relation to the proposed report's Figure D1 *Status of recommendations from Education 2023 (Report 13: 2023–24)* relevant to the department:

- Recommendation one *Strengthen information system controls*: the department has implemented a range of controls to strengthen identity and access management in alignment with the recommendation and will continue to monitor and improve the processes for managing third-party cyber security risks. The department notes that this recommendation relates to the current status of prior recommendation one (Education 2020 (Report 18: 2020–21)).

With regards to the proposed report's Figure D2 *Status of recommendations from Education 2021 (Report 19: 2021–22)* relevant to the department:

- Recommendation two *Complete regular and timely assessments of the condition of assets*: I acknowledge that you have noted that the department has completed its asset condition assessments for buildings and intends to continue these regularly.

The department's Audit and Risk Management Committee will monitor any required actions to address the relevant recommendations.

Should you wish to discuss this matter further, I invite you to contact [REDACTED].

Thank you for consulting with the department on this important piece of work.

Yours sincerely

SHARON SCHIMMING
Director-General

Ref: 26/532746

1 William Street Brisbane
Queensland 4000 Australia
PO Box 15033 City East
Queensland 4002 Australia
Telephone +61 7 3034 4754
Website www.qed.qld.gov.au
ABN 76 337 613 647

Comments received from Director-General, Department of Trade, Employment and Training

**DELIVERING
FOR QUEENSLAND**



Department of
**Trade, Employment
and Training**

Our ref: TF26/1077; D26/10028
Your ref: PRJ04658

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
Email: gao@gao.qld.gov.au

Dear Ms Vagg 

Thank you for your email dated 27 May 2026 regarding your proposed *Education 2025* report to Parliament and for the opportunity to provide feedback.

I acknowledge the report and accept its findings, noting the report's focus on recommendations from prior years.

The Department of Trade, Employment and Training continues to focus on strengthening the security of our information systems to avoid potential threats to our data and systems, noting the report acknowledges the Department has an action plan to address all information system recommendations. Through continued investment, sector collaboration and vigilance, the Department is seeking to deliver a resilient digital environment that protects critical systems, supports public trust and ensures Queenslanders continue to benefit from secure, reliable services.


As highlighted by the Queensland Audit Office, the Department has made notable progress on findings related to asset management, with delivery of the Asset Condition Assessment Program. This program has resulted in completion of condition assessments of statewide Department assets and facilitated delivery of a 4-year risk-based remediation plan and 10-year capital renewal program.

The Department remains committed to ensuring the sustainability, safety, and efficiency of its asset portfolio to support delivery of quality education and training services across Queensland.

The Department also continues to work in partnership with TAFE Queensland to support their ongoing financial sustainability.

I thank you for the opportunity to provide comment on the report.

Yours sincerely


Peter McKay
Director-General
10.06.2026

1 William Street Brisbane
PO Box 15483 City East
Queensland 4002 Australia
Website www.qld.gov.au
ABN 84 375 484 963

Comments received from Chief Executive Officer, TAFE Queensland



15 June 2026

Ms Rachel Vagg
Auditor-General
Queensland Audit Office

QueenslandAuditOffice@gao.qld.gov.au

Dear Ms Vagg

Thank you for the opportunity to provide a response to the Queensland Audit Office 2025 Education Report to Parliament.

The report is correct in its assessment of TAFE Queensland's financial performance and outlook as outlined in Section 4.2. TAFE Queensland recorded a second consecutive operating surplus in 2024–25 of \$25.1 million, supported by the introduction of Community Service Obligation funding from the Queensland Government.

The report appropriately highlights that financial sustainability remains a risk. It is also correct in noting the forecast loss in 2025–26, which is primarily driven by an anticipated reduction in student demand as the impacts of initiatives such as Fee-Free TAFE, moderate. As the report also details, TAFE Queensland continues to pursue a range of strategies to ensure a financially sustainable organisation into the future.

TAFE Queensland remains committed to fulfilling its role as the State's primary provider of vocational education and training, ensuring equitable access to high-quality training across Queensland while continuing to strengthen its financial position.

Yours sincerely

A handwritten signature in black ink, appearing to read "Tim Rawlings".

Tim Rawlings
Chief Executive Officer
TAFE Queensland

Ref: 8986867

A: 1030 Cavendish Road, MI Gravelly Qld 4122 P: PO Box 1910, Carindale Qld 4152 W: tafeqld.edu.au ABN 72 898 805 093

TAFE Queensland

RTO 0275 | CRICOS 03020E | IHE PRV13003

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B. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance and forms a vital part of the overall integrity of the system of government.

QAO provides valued assurance, insights and advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

A fact sheet on how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

QAO prepares its reports on the results of financial audits under the *Auditor-General Act 2009*:

- section 60, which outlines the Auditor-General must prepare a report to the Legislative Assembly on each audit conducted of a public sector entity.
- section 62, which outlines the Auditor-General may combine reports on any 2 or more audits.
- section 63, which outlines the discretion the Auditor-General has for reporting to parliament.

This report summarises the audit results of entities in Queensland's education sector.

What we cover

Through our financial audit program, we form opinions about the reliability of entity financial statements. QAO completes these audits under the related Auditing and Assurance Standards Board standards. Each respective entity publishes our audit opinions in its annual report.

Our financial audit reports to parliament provide the results of our audits and assess the quality and effectiveness of internal controls. They also consider public sector-specific risks. These include the probity of matters associated with entity stewardship; propriety of administrative decisions; acts or omissions that give rise to a waste of public resources; and compliance with relevant Acts, regulations, and policies.

This report highlights key insights and information from across our work. It discusses the financial audit results of Queensland's education entities, and it analyses their financial performance, position, and sustainability.

Entities included in this report

- Department of Education
- Department of Trade, Employment and Training
- TAFE Queensland
- 7 universities
- 8 grammar schools
- 3 other statutory bodies
- 11 controlled entities (entities controlled by one or more public sector entity)
- 2 other entities.

Refer to [Appendix E](#) for the names of all the above entities.

Note: These do not include entities exempted from audit by the Auditor-General (see [Appendix F](#)), entities not preparing financial reports (see [Appendix G](#)), or entities audited by arrangement.

Our approach

This report has been prepared in accordance with the *Auditor-General Auditing Standards*.

Data and information

We used the following data sets in preparing our report:

- the universities' audited financial statements for the last 5 years for
 - Figure 4A** – Operating result ratios for Queensland universities – 5-year trend
 - Figure 4C** – Impact of unrealised investment returns on the Queensland university sector's operating results – 5-year trend
 - Figure 5G** – Universities' capital expenditure – 5-year trend
- the universities' audited financial statements for the last 5 years, and student information provided by universities (We have not audited the student data set.) for **Figure 4B** – Queensland universities' revenue from international and domestic students – 5-year trend
- TAFE Queensland's audited financial statements for the last 5 financial years for **Figure 4D** – TAFE Queensland training revenue and employee expenses – 5-year trend
- the grammar schools' audited financial statements for the last 5 financial years for **Figure 4F** – Queensland grammar schools' revenue from students and government grants – 5-year trend
- the departments' audited financial statements for the 2024–25 financial year for **Figure 4G** – Financial performance of departments – Department of Education and Department of Trade, Employment and Training
- the education sector's audited financial statements for the 2024–25 financial year for **Figure 4H** – Property, plant and equipment revaluation movement by education entity – 2025
- the projected population growth from the Queensland Government Statistician's Office and new schools and expansion data from the Department of Education's website as at 26 May 2026 for **Figure 5C** – Projected population growth in ages 5–19 from 2026–2031 and planned school infrastructure



- the Department of Education and Department of Trade, Employment and Training finance systems, which we audit as part of our financial statement audit processes for

Figure 5D – Departments' budgeted capital expenditure (We have not audited the budget; that is publicly available.) compared to actual capital expenditure

Figure 5E – The cost of replacing Department of Education buildings – by asset replacement year

Figure 5F – Expenditure on building maintenance as a percentage of replacement cost – 5-year trend.

For the education dashboard we are publishing alongside this report, we used the following data:

- Financial results: We sourced this from the education sector's audited financial statements, as noted in [Appendix H](#).
- Campus, student, and employee data: We sourced this from publicly available data (for the Department of Education) and data provided by TAFE Queensland, grammar schools, and universities, as noted in [Appendix I](#). (We have not audited this data set since our audit on *Enabling digital learning* (Report 1: 2021–22).)

Presentation

Where possible and useful, we present our graphs and figures with comparative data going back 3–5 years to show the relevant movements.



C. Legislative context

Frameworks

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

Figure C1
Legislative frameworks for the education sector

Entity type	Entities	Legislative framework	Legislated deadline
Departments	<ul style="list-style-type: none"> Department of Education Department of Trade, Employment and Training 	<ul style="list-style-type: none"> <i>Financial Accountability Act 2009</i> Financial and Performance Management Standard 2019 	31 August 2025
Statutory bodies	<ul style="list-style-type: none"> 7 universities 8 grammar schools Queensland College of Teachers 	<ul style="list-style-type: none"> <i>Financial Accountability Act 2009</i> Financial and Performance Management Standard 2019 <i>Statutory Bodies Financial Arrangements Act 1982</i> <i>Australian Charities and Not-for-profits Commission Act 2012</i> Australian Charities and Not-for-profits Commission Regulation 2022 <i>Higher Education Support Act 2003</i> <i>Grammar Schools Act 2016</i> Each statutory body also has its own enabling legislation 	28 February 2026
Statutory bodies – other (These have a different year-end date to the statutory bodies listed above.)	<ul style="list-style-type: none"> TAFE Queensland Queensland Curriculum and Assessment Authority Non-State Schools Accreditation Board 	<ul style="list-style-type: none"> <i>Financial Accountability Act 2009</i> Financial and Performance Management Standard 2019 <i>Statutory Bodies Financial Arrangements Act 1982</i> Each statutory body also has its own enabling legislation 	31 August 2025
Controlled and jointly controlled entities ¹	<ul style="list-style-type: none"> 4 entities controlled by universities 4 jointly controlled entities One entity controlled by a department One entity controlled by a statutory body 	<ul style="list-style-type: none"> <i>Corporations Act 2001</i> Corporations Regulations 2001 	31 October 2025 ² 30 April 2026 ²

Entity type	Entities	Legislative framework	Legislated deadline
Controlled entities – foreign-based ¹	<ul style="list-style-type: none"> 7 entities controlled by universities 	<ul style="list-style-type: none"> Each controlled entity has its own enabling legislation in its country of incorporation 	Per relevant legislation
Other	<ul style="list-style-type: none"> Building and Construction Industry Training Fund (Qld) Translational Research Institute Trust One trust controlled by a statutory body One joint venture controlled by universities and other public sector entities 	<ul style="list-style-type: none"> Trust deed Joint venture agreement <i>Australian Charities and Not-for-profits Commission Act 2012</i> Australian Charities and Not-for-profits Commission Regulation 2022 	<ul style="list-style-type: none"> Per trust deed Per joint venture agreement

Notes:

¹ Controlled entity – an entity owned by one or more public sector entities.

² The *Corporations Act 2001* does not require all small proprietary companies to prepare financial statements. Where financial statements are required, they must be completed within 4 months after the end of the financial year.

Source: Queensland Audit Office.

Accountability requirements

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

There are 3 types of modified audit opinions:

- qualified opinion – the financial statements as a whole comply with relevant accounting standards and legislative requirements, with the exceptions noted in the opinion
- adverse opinion – the financial statements as a whole do not comply with relevant accounting standards and legislative requirements
- disclaimer of opinion – the auditor is unable to express an opinion as to whether the financial statements comply with relevant accounting standards and legislative requirements.

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.

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, 83.1 per cent (2024: 80.8 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 study.

Grammar school funding and regulation

Grammar schools obtain funding through Australian and Queensland government grants and through tuition and boarding fees. In Queensland, 86.4 per cent (2024: 86.7 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 Sector Act 2022*. It provides direction and oversight to the education sector in Queensland and delivers services for early childhood and education.

Department of Trade, Employment and Training

The Department of Trade, Employment and Training is a Queensland Government department established under the *Public Sector Act 2022*. 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 disperse this funding across their respective education service areas, which are early childhood education and care and school education (Department of Education); and training and skills (Department of Trade, Employment and Training).

In Queensland, 94.6 per cent (2024: 93.9 per cent) of the Department of Education’s funding, and 96.9 per cent (2024: 96.2 per cent) of the Department of Trade, Employment and Training’s funding come from appropriation revenue.

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*. It is a not-for-profit entity governed by an independent board.

Most of its income comes from state government subsidies for training provided to eligible Queenslanders. In recognition of TAFE Queensland’s cost disadvantage in the market (that is, 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 established under the *Education (Queensland Curriculum and Assessment Authority) Act 2014*. 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 that was established under the *Education (Accreditation of Non-State Schools) Act 2001* (repealed 1 January 2018) and continued, from 1 January 2018, under the *Education (Accreditation of Non-State Schools) Act 2017*.

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 cost for the services if it had to pay for them.

D. Status of prior recommendations

The following tables provide the current status of the issues raised in our prior reports.

Figure D1
Status of recommendations from Education 2023 (Report 13: 2023–24)

Strengthen information system controls (All entities)		Further action needs to be taken
2023 – REC 1	<p>With the evolving security threats, we recommend that all education entities:</p> <ul style="list-style-type: none"> • limit information system access to only those employees and third-party users (for example, contractors) who require this to perform their jobs • monitor activities performed by employees and third-party users who have access to sensitive data and can make changes within the system • update security settings in line with updated risk assessments, security policies, and better practices. Ensure third-party users comply with these. 	<p>While entities have taken appropriate actions to resolve the issues we have reported to them each year, we continue to identify similar internal control deficiencies.</p> <p>Entities should continue to improve their processes for managing cyber security risks associated with services provided by third parties.</p> <p>This remains a recommendation.</p>
Assess employment agreements and historical pay practices to identify potential wage underpayments (All entities)		Further action needs to be taken
2023 – REC 3	<p>All education entities should:</p> <ul style="list-style-type: none"> • assess the risk of underpayment of staff based on the complexity of their enterprise agreements, how they were paid historically, and the number of casual staff they employ • based on their assessed risk of underpayment, perform a detailed review of employment contracts and enterprise agreements, ensuring they match the payroll system set up for different wage types. Assess whether specialised external support is needed to assist with the review • establish and maintain adequate measures and controls to identify shortfalls in payment • provide training to key staff on how to interpret the different awards and employee entitlements in enterprise agreements • consider the need to invest in contemporary payroll and timekeeping systems to ensure accurate and thorough record-keeping practices. As part of their decision-making process, entities will need to perform an analysis of costs and benefits before making any investments. 	<p>Universities are continuing to assess the extent of any historical underpayments of staff wages and entitlements, and they are taking steps to address issues they have identified. They should continue to focus on managing the risk of wage underpayments.</p> <p>This remains a recommendation for universities.</p> <p>Other education entities have assessed the risk of wage underpayments and reviewed their systems and practices appropriately.</p>

Source: Queensland Audit Office.

Figure D2
Status of recommendations from Education 2021 (Report 19: 2021–22)

Understand the cost of service delivery to make informed decisions about future services and efficiencies in operations (TAFE Queensland)		Partially implemented
2021 – REC 1	<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 costs 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, to standardise processes, and to continue to implement strategies for increasing its student revenue and market share.</p> <p>TAFE Queensland should continue to work alongside the Department of Trade, Employment and Training and Queensland Treasury to design and implement strategies to support its broader financial sustainability.</p>	<p>TAFE Queensland is still working on projects and initiatives to better understand its costs for service delivery, aimed at improving its longer-term financial sustainability.</p> <p>This remains a recommendation.</p>
Complete regular and timely assessments of the condition of assets (Department of Education and Department of Trade, Employment and Training)		Fully implemented
2021 – REC 2	<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>	<p>Both departments, as reported in Chapter 5 – <i>Asset management in education entities</i> – have completed their asset condition assessments for buildings and intend to continue these regularly, with the next assessment already planned.</p>

Source: Queensland Audit Office.

Figure D3
Status of recommendations from Education 2020 (Report 18: 2020–21)

Strengthen the security of information systems (All entities)		Further action needs to be taken
<p>2020 – REC 1</p>	<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"> • provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure • 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 • regularly review user access to ensure it remains appropriate • monitor activities performed by employees with privileged access (allowing them to access sensitive data and modify information) to ensure they are appropriately approved • 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 • encrypt sensitive information to protect it • 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. <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>While entities have taken appropriate actions to resolve the issues we have reported to them each year, we continue to identify similar internal control deficiencies across multiple systems. Entities should continue to monitor how they manage these risks.</p> <p>This remains a recommendation.</p>

Source: Queensland Audit Office.



Where a recommendation is specific to an entity, we have reported on the action that entity has taken and whether we consider the issue to be *fully implemented*, *partially implemented*, *not implemented*, or *no longer applicable*.

Status	Definition	
Fully implemented	Recommendation has been implemented, or alternative action has been taken that addresses the underlying issues and no further action is required. Any further actions are business as usual.	
Partially implemented	Significant progress has been made in implementing the recommendation or taking alternative action, but further work is required before it can be considered business as usual. This also includes where the action taken was less extensive than recommended, as it only addressed some of the underlying issues that led to the recommendation.	
Not implemented	Recommendation accepted	No or minimal actions have been taken to implement the recommendation, or the action taken does not address the underlying issues that led to the recommendation.
	Recommendation not accepted	The government or the agency did not accept the recommendation.
No longer applicable	Circumstances have fundamentally changed, making the recommendation no longer applicable. For example, a change in government policy or program has meant the recommendation is no longer relevant.	

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
Appropriate action has been taken	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.
Further action needs to be taken	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 by entities in the sector to address the underlying risk.



E. 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 2025 financial year.

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

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

Figure E1
Our opinions for education sector financial reports for 2025

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
Departments and their controlled entities ¹	Department of Education ²	27.08.2025	Unmodified
	Department of Trade, Employment and Training ²	29.08.2025	Unmodified
	• BCITF (QLD) Limited ^{2,3}	28.08.2025	Unmodified
Universities and their controlled entities ¹	Central Queensland University	25.02.2026	Unmodified
	• C Management Services Pty Ltd	23.02.2026	Unmodified
	• CQU Indonesia Holdings Pty Ltd	23.02.2026	Unmodified
	• CQU Travel Centre Pty Ltd	19.02.2026	Unmodified
	Griffith University	23.02.2026	Unmodified
	James Cook University	26.02.2026	Unmodified
	Queensland University of Technology	27.02.2026	Unmodified
	The University of Queensland	27.02.2026	Unmodified
	University of Southern Queensland	24.02.2026	Unmodified
	University of the Sunshine Coast	24.02.2026	Unmodified
Grammar schools	Board of Trustees of the Brisbane Girls Grammar School	19.02.2026	Unmodified
	Board of Trustees of the Brisbane Grammar School	24.02.2026	Unmodified
	Board of Trustees of the Ipswich Girls' Grammar School	26.02.2026	Unmodified
	Board of Trustees of the Ipswich Grammar School	23.02.2026	Unmodified
	Board of Trustees of the Rockhampton Girls Grammar School	19.02.2026	Unmodified
	Board of Trustees of the Rockhampton Grammar School	24.02.2026	Unmodified
	Board of Trustees of the Toowoomba Grammar School	23.02.2026	Unmodified
	Board of Trustees of the Townsville Grammar School	25.02.2026	Unmodified
Statutory bodies and their controlled entities ¹	Non-State Schools Accreditation Board ²	06.08.2025	Unmodified
	Queensland College of Teachers	13.02.2026	Unmodified
	Queensland Curriculum and Assessment Authority ²	26.08.2025	Unmodified

Entity type	Entity	Date audit opinion issued	Type of audit opinion issued
	TAFE Queensland ²	27.08.2025	Unmodified
	• Aviation Australia Pty Ltd ²	27.08.2025	Unmodified
	• TAFE Queensland Scholarship Foundation ²	14.01.2026	Unmodified
Jointly controlled entities ^{1,4}	Manufacturing Skills Queensland Limited ²	29.09.2025	Unmodified
	Queensland Cyber Infrastructure Foundation Ltd	14.05.2026	Unmodified
	Queensland Tertiary Admissions Centre Limited ²	29.09.2025	Unmodified
	Sunshine Coast Health Institute ²	27.02.2026	Unmodified – EOM
	Tropical Australia Academic Health Centre Limited ²	19.11.2025	Unmodified
Other	Building and Construction Industry Training Fund (Qld) ^{2,3}	28.08.2025	Unmodified
Audited by arrangement ⁵	Translational Research Institute Trust	23.03.2026	Unmodified – EOM

Notes:

¹ Controlled entity – an entity owned by one or more public sector entities.

² Our audit opinion was also listed in *State entities 2025* (Report 11: 2025–26).

³ BCITF (Qld) Limited is the trustee for the fund but does not control it.

⁴ Queensland College of Wine Tourism 2024 financial statements were signed on 30 June 2025. We issued an unmodified opinion with an emphasis of matter because the Joint Venture Agreement was terminated in February 2025. All the University of Southern Queensland's interests (assets and liabilities) were transferred to the Department of Trade, Employment and Training effective from 1 January 2025.

⁵ Where asked by a minister or public sector entity, and where the Auditor-General considers there is public interest, the Queensland Audit Office may undertake an audit of a non-public sector entity on a 'by-arrangement' basis.

Source: *Queensland Audit Office*.

F. Entities exempted from audit by the Auditor-General

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

Figure F1
Entities exempt from audit by the Auditor-General

Entity	Country of incorporation	Audit firm	Date audit opinion issued	Type of audit opinion issued
Controlled entities of Central Queensland University				
PT CQU Executive Business Training Centre	Indonesia	KAP Kanel & Rekan	13.02.2026	Unmodified – EOM
Yayasan Pendidikan Tanah Ratu	Indonesia	KAP Kanel & Rekan	20.02.2026	Unmodified
Controlled entities of James Cook University				
James Cook Holdings Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2026	Unmodified
James Cook University Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2026	Unmodified
• James Cook Institute Pte Ltd	Singapore	Baker Tilly TFW LLP	13.02.2026	Unmodified
• Tropical Futures Institute Limited	Singapore	Baker Tilly TFW LLP	13.02.2026	Unmodified

Note: EOM – sometimes we include an *emphasis of matter* (EOM) 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: Queensland Audit Office.



G. 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 financial statements need to be prepared. The board must revisit the assessment regarding the need to prepare financial statements whenever any significant change occurs in the operations, ownership, or size of the company, and at a minimum, every 3 years.

When entities are part of a larger group and are secured by a guarantee (that they will cover their debts), with other entities in that group, 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*.

The Auditor-General will not issue audit opinions for the following controlled public sector entities for 2025, as they were not required to produce financial statements.

Figure G1
Entities not preparing financial reports

Public sector entity	Reason for not preparing financial statements
Controlled entities of Central Queensland University	
DataMuster Pty Ltd ¹	Wound up
Mask-Ed International Pty Ltd ¹	Wound up
Controlled entities of Griffith University	
International WaterCentre Pty Ltd ²	Winding up
Controlled entities of James Cook University	
CPB Trust	Non-reporting
Discover Sport Ltd ³	Wound up
JCU Asset Trust	Non-reporting
JCU CPB Pty Ltd	Non-reporting
JCU Early Learning Centres Pty Ltd	Non-reporting
JCU Enterprises Pty Ltd	Non-reporting
JCU Health Pty Ltd	Non-reporting
JCU Innovation Holdings Limited ⁴	Wound up
JCU Univet Pty Ltd	Non-reporting
North Queensland Commercialisation Company Pty Ltd	Non-reporting
Student Plus Pty Ltd	Non-reporting
Tropical Queensland Centre for Oral Health Pty Ltd	Non-reporting

Public sector entity	Reason for not preparing financial statements
Controlled entities of Queensland University of Technology	
Brisbane Business School Pty Ltd	Non-reporting
QUT Advisory Pty Ltd	Non-reporting
QUT bluebox Trust	Non-reporting
QUT Enterprise Holdings Pty Ltd	Non-reporting
QUT Enterprise Holdings Trust	Non-reporting
qutbluebox Pty Ltd	Non-reporting
Student Managed Investment Fund	Non-reporting
Controlled entities of TAFE Queensland	
TAFE Queensland International Education Pty Ltd	Non-reporting
Controlled entities of The University of Queensland⁵	
Andara Therapeutics ⁶	Non-reporting
Bioculum Pty Ltd ⁷	Non-reporting
Carsinosa Pty Ltd ⁸	Wound up
Cassowary Pharmaceuticals Pty Ltd	Non-reporting
Complexore Pty Ltd	Non-reporting
Frontier Inflammasome Therapeutics Pty Ltd	Non-reporting
IMBcom Pty Ltd	Non-reporting
Jetra Therapeutics Pty Ltd	Non-reporting
JKTech Pty Ltd	Non-reporting
Liperate Therapeutics Pty Ltd	Non-reporting
Micromune Therapeutics Pty Ltd	Non-reporting
Mugathu Pty Ltd ⁹	Non-reporting
Oncostrike Biopharma Pty Ltd	Non-reporting
Q-Therapeutics Pty Ltd ¹⁰	Non-reporting
SMI-ICE-Chile SpA	Non-reporting
Symbiosis Group Pty Ltd	Non-reporting
UniQuest Pty Ltd	Non-reporting
UQ College Ltd	Non-reporting
UQ Foundation Trust	Non-reporting
UQ Health Care Ltd	Non-reporting
UQ Holdings Pty Ltd	Non-reporting
UQ Investment Trust	Non-reporting
UQ Jakarta Office Pty Ltd ¹¹	Wound up
UQ Residences Ltd	Non-reporting
UQ Sport Ltd	Non-reporting
Controlled entities of University of Southern Queensland	
UIL Holdings Pty Ltd	Non-reporting
Union Institute of Language - Springfield Campus Pty Ltd	Non-reporting

Public sector entity	Reason for not preparing financial statements
University of Southern Queensland (South Africa) Pty Ltd ¹²	Dormant
Controlled entities of University of the Sunshine Coast	
USC Capital and Commercial Pty Ltd ¹³	Wound up

Notes:

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.

¹ DataMuster Pty Ltd and Mask-Ed International Pty Ltd were wound up on 17 December 2025.

² International WaterCentre Pty Limited is in liquidation and is expected to be wound up in 2026.

³ Discover Sport Ltd was de-registered on 10 February 2025.

⁴ JCU Innovation Holdings Limited was de-registered on 27 January 2025.

⁵ Neo Rehab Pty Ltd and VeriQuantix Pty Ltd are no longer controlled entities of The University of Queensland in 2025.

⁶ Andara Therapeutics was established on 31 October 2025.

⁷ Bioculum Pty Ltd was established on 22 September 2025.

⁸ Carsinosa Pty Ltd was de-registered on 30 July 2025.

⁹ Mugathu Pty Ltd was established on 30 April 2025.

¹⁰ Q-Therapeutics Pty Ltd was de-registered on 30 July 2025 and reinstated on 21 October 2025.

¹¹ UQ Jakarta Office Pty Ltd was de-registered on 22 October 2025.

¹² This entity has not been consolidated as it either does not trade or is insignificant to the financial statements of its owners.

¹³ USC Capital and Commercial Pty Ltd was de-registered on 19 November 2025.

Source: Queensland Audit Office.



H. Financial results

Figure H1
Universities – for the year ended 31 December 2025

Amounts in \$'000								
University	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Borrowings		
						Finance costs	New borrowings	Repayment of borrowings
CQU	1,275,842	513,996	588,392	561,098	27,294	8,249	-	1,229
GU	3,038,560	479,689	1,224,822	1,235,824	-11,002	5,920	-	7,774
JCU	2,103,582	469,267	725,763	665,820	59,943	6,258	-	9,846
QUT	2,667,941	542,441	1,409,115	1,275,112	134,003	5,931	-	-
UQ	6,555,251	1,536,994	2,976,074	2,691,709	284,365	18,930	59,319	14,267
UniSQ	1,017,707	133,459	400,320	399,913	407	320	-	631
UniSC	1,122,280	225,186	455,919	413,589	42,330	3,004	-	10,175
Total	17,781,163	3,901,032	7,780,405	7,243,065	537,340	48,612	59,319	43,922

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

Source: Queensland Audit Office.

Figure H2
Universities – for the year ended 31 December 2024

Amounts in \$'000								
University	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Borrowings		
						Finance costs	New borrowings	Repayment of borrowings
CQU	1,205,383	500,136	545,313	525,787	19,526	8,844*	-	-
GU	2,912,634	466,547	1,174,035	1,152,265	21,770	2,406	100,000	14,067
JCU	2,017,289	509,598	703,980	662,808	41,172	6,305	5,657	8,132
QUT	2,478,066	516,470	1,345,530	1,267,265	78,265	6,269	-	6,794
UQ	6,124,178	1,432,542	2,830,308	2,515,609	314,699	19,078	9,827	13,923
UniSQ	983,250	139,949	384,176	412,527	(28,351)	500	-	612
UniSC	1,035,800	221,610	404,638	381,841	22,797	3,423	-	10,175
Total	16,756,600	3,786,852	7,387,980	6,918,102	469,878	46,825*	115,484	53,703

Note: * The finance costs for CQU in the 2024 audited financial statements were \$8,844,000, instead of the \$7,691,000 we included in last year's report. Accordingly, this has resulted in the total finance costs being updated from \$45,672,000 to \$46,825,000.

Source: Queensland Audit Office.

Figure H3
Departments and TAFE Queensland – for the year ended 30 June 2025

Amounts in \$'000								
Entity	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Borrowings		
						Finance costs	New borrowings	Repayment of borrowings
DoE	40,158,007	1,173,571	13,986,979	13,817,359	169,620	27,439	1,221	10,769
DTET	3,301,047	543,854	1,598,542	1,601,396	(2,854)	20,226	-	5,519
TAFEQ	518,263	268,555	897,838	872,785	25,053	4,306	-	-
Total	43,977,317	1,985,980	16,483,359	16,291,540	191,819	51,971	1,221	16,288

Note: DoE – Department of Education; DTET – Department of Trade, Employment and Training; TAFEQ – TAFE Queensland.

Source: Queensland Audit Office.

Figure H4
Departments and TAFE Queensland – for the year ended 30 June 2024

Amounts in \$'000								
Entity	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Borrowings		
						Finance costs	New borrowings	Repayment of borrowings
DoE	36,150,239	1,382,910	12,982,581	12,859,590	122,991	27,996	-	9,910
DESBT	3,119,335	522,174	1,702,316	1,682,963	19,353	20,782	-	4,964
TAFEQ	509,994	285,915	857,621	840,080	17,541	4,326	-	-
Total	39,779,568	2,190,999	15,542,518	15,382,633	159,885	53,104	-	14,874

Note: DESBT – Department of Employment, Small Business and Training (renamed the Department of Trade, Employment and Training following *Administrative Arrangements Order (No. 3) 2024* on 21 November 2024).

Source: Queensland Audit Office.

Figure H5
Grammar schools – for the year ended 31 December 2025

Amounts in \$'000								
Grammar school	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Borrowings		
						Finance costs	New borrowings	Repayment of borrowings
BGGS	217,318	41,243	67,015	66,827	188	761	-	2,015
BGS	322,996	65,141	95,880	92,101	3,779	1,161	-	4,876
IGGS	77,855	10,374	36,572	33,944	2,628	400	-	2,098
IGS	107,852	19,201	46,660	43,165	3,495	125	-	435
RGGS	50,942	4,272	14,817	13,983	834	125	-	561
RGS	112,342	15,363	60,854	57,120	3,734	346	-	935
TWGS	183,025	29,316	50,256	49,826	429	928	18,000	805
TVGS	102,348	11,760	43,472	41,491	1,981	316	-	1,068
Total	1,174,678	196,671	415,525	398,457	17,068	4,163	18,000	12,794

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: Queensland Audit Office.

Figure H6
Grammar schools – for the year ended 31 December 2024

Amounts in \$'000								
Grammar school	Total assets	Total liabilities	Total income	Total expenses (excl tax)	Operating result before tax	Borrowings		
						Finance costs	New borrowings	Repayment of borrowings
BGGS	200,670	41,463	64,665	60,689	3,976	829	-	1,945
BGS	297,025	68,871	89,945	89,241	704	1,024	5,000	3,158
IGGS	76,028	13,005	33,917	31,983	1,934	532	-	1,965
IGS	99,402	18,593	40,184	38,010	2,174	125	-	433
RGGS	48,421	4,740	14,977	13,187	1,790	99	1,530	412
RGS	109,868	16,326	56,973	54,382	2,591	344	-	890
TWGS	155,787	10,640	46,610	46,102	508	353	-	537
TVGS	94,552	12,386	41,656	38,892	2,764	406	-	1,838
Total	1,081,753	186,024	388,926	372,486	16,441	3,713	6,530	11,178

Source: Queensland Audit Office.



I. Campus, student, and employee data

Figure I1
Location of campuses for Queensland universities

Region	CQU	GU	JCU	QUT	UQ	UniSQ	UniSC
Brisbane–East							
Brisbane–North							
Brisbane–South		2			1		
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			1				
Outback–South							
Sunshine Coast							1
Toowoomba					1	1	
Townsville	1		1				
Wide Bay	1						2
Other ¹	10	1	2	1	1	1	4
Total	20	6	8	3	5	5	10

Notes: CQU – Central Queensland University; GU – Griffith University; JCU – James Cook University; QUT – Queensland University of Technology; UQ – The University of Queensland; UniSQ – University of Southern Queensland; UniSC – University of the Sunshine Coast.

¹ Other includes interstate, overseas, or online campuses, or other non-campus hubs.

Source: Queensland Audit Office.

Figure I2
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 they would have if studying full-time for one year.

Region	CQU	GU	JCU	QUT	UQ	UniSQ	UniSC
Brisbane–East							
Brisbane–North							
Brisbane–South		8,007			1,240		
Brisbane–West					42,545		
Brisbane Inner City	1,109	2,346	919	38,952	2,224		
Cairns	293		1,984				
Central Queensland	3,724		6				
Darling Downs–Maranoa							
Far North							
Gold Coast		12,124					
Ipswich						1,992	
Logan–Beaudesert		791					
Mackay–Isaac–Whitsunday	1,197		151				
Moreton Bay–North							1,228
Moreton Bay–South							3,547
Outback–North			12				
Outback–South							
Sunshine Coast							7,794
Toowoomba					1,801	10,454	
Townsville	123		7,318				
Wide Bay	463						406
Other	11,836	8,896	5,424	861			452
Total	18,745	32,164	15,814	39,813	47,810	12,446	13,427

Source: Queensland Audit Office.



Figure I3
Full-time equivalent employees for Queensland universities

Region	CQU	GU	JCU	QUT	UQ	UniSQ	UniSC
Brisbane–East							
Brisbane–North							
Brisbane–South		2,098			368		
Brisbane–West					6,748		
Brisbane Inner City	166	213		4,244	610		23
Cairns	106		435				
Central Queensland	1,045						
Darling Downs–Maranoa							
Far North			5				
Gold Coast		1,556					
Ipswich						371	
Logan–Beaudesert		176					
Mackay–Isaac–Whitsunday	191		26				
Moreton Bay–North							52
Moreton Bay–South							243
Outback–North			23				
Outback–South							
Sunshine Coast							1,265
Toowoomba					380	776	
Townsville	48		1,270				
Wide Bay	147						51
Other	483	110	104	451	729	4	29
Total	2,186	4,153	1,863	4,695	8,835	1,151	1,663

Source: Queensland Audit Office.

Figure I4
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								
Total	1	1	1	1	1	1	1	3

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: Queensland Audit Office.



Figure 15
Student enrolments for Queensland grammar schools

Region	BGGS	BGS	IGGS	IGS	RGGS	RGS	TWGS	TVGS
Brisbane–East								
Brisbane–North								
Brisbane–South								
Brisbane–West								
Brisbane Inner City	1,557	1,996						
Cairns								
Central Queensland					404	1,474		
Darling Downs–Maranoa								
Far North								
Gold Coast								
Ipswich			1,055	1,272				
Logan–Beaudesert								
Mackay–Isaac–Whitsunday								
Moreton Bay–North								
Moreton Bay–South								
Outback–North								
Outback–South								
Sunshine Coast								
Toowoomba							1,141	
Townsville								1,300
Wide Bay								
Total	1,557	1,996	1,055	1,272	404	1,474	1,141	1,300

Source: Queensland Audit Office.

Figure 16
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	255	339						
Cairns								
Central Queensland					84	334		
Darling Downs–Maranoa								
Far North								
Gold Coast								
Ipswich			157	193				
Logan–Beaudesert								
Mackay–Isaac–Whitsunday								
Moreton Bay–North								
Moreton Bay–South								
Outback–North								
Outback–South								
Sunshine Coast								
Toowoomba							173	
Townsville								224
Wide Bay								
Total	255	339	157	193	84	334	173	224

Source: Queensland Audit Office.



Figure I7
Location of Department of Education schools

Region	Primary ¹	Secondary ²	Independent ³	Combined ⁴	Special ⁵
Brisbane–East	21	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 ⁶	13	2	16	-	2
Cairns	50	6	12	5	-
Central Queensland ⁶	78	14	3	7	3
Darling Downs–Maranoa ⁶	74	10	7	19	-
Far North	16	-	1	7	-
Gold Coast	33	6	34	1	2
Ipswich	69	11	16	1	5
Logan–Beaudesert	42	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
Norfolk Island	-	-	-	1	-
Outback–North	13	1	-	7	1
Outback–South	19	2	-	10	-
Sunshine Coast	31	6	24	-	3
Toowoomba ⁶	35	5	1	-	2
Townsville	51	6	11	1	3
Wide Bay ⁶	94	10	15	9	4
Total	779	119	249	75	44

Notes:

- ¹ Primary schools provide students with compulsory education from Prep to Year 6.
- ² Secondary schools (or high schools) provide educational programs for students from Year 7 to Year 12, with Years 7 to 10 compulsory.
- ³ 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.
- ⁴ Combined schools generally provide education to students from Prep to Year 10 or Year 12, depending on the school's location.
- ⁵ Special schools provide highly specialised and individual programs for students with significant support needs.
- ⁶ Each one of these regions had one or more schools with zero enrolments in 2025. (There were 14 in total.)

Source: Queensland Audit Office.

Figure 18
Student enrolments for Department of Education schools

Region	Primary	Secondary	Independent	Combined	Special
Brisbane–East	8,371	2,987	8,732	1,022	236
Brisbane–North	6,623		11,418		292
Brisbane–South	12,013	7,469	24,515	3,932	816
Brisbane–West	3,174	333	23,247		234
Brisbane Inner City	5,834	1,751	18,014		83
Cairns	10,505	4,149	10,526	6,504	
Central Queensland	13,921	9,808	6,457	1,042	280
Darling Downs–Maranoa	4,416	4,964	1,374	3,260	
Far North	623		1,261	2,601	
Gold Coast	16,747	7,358	36,944	1,682	373
Ipswich	21,204	10,816	13,054	1,709	996
Logan–Beaudesert	22,426	17,336	6,707		762
Mackay–Isaac–Whitsunday	12,000	8,680	82	470	
Moreton Bay–North	8,529	4,802	14,797	493	546
Moreton Bay–South	5,683	1,985	16,887		348
Norfolk Island				275	
Outback–North	1,700	926		1,373	35
Outback–South	488	421		1,078	
Sunshine Coast	11,175	5,425	24,633		411
Toowoomba	9,490	5,853	950		323
Townsville	9,326	2,761	11,316	315	315
Wide Bay	12,328	6,740	9,625	1,403	374
Total	196,576	104,564	240,539	27,159	6,424

Source: Queensland Audit Office.



Figure 19
Full-time equivalent employees for Department of Education schools

Region	Primary	Secondary	Independent	Combined	Special
Brisbane–East	911	354	934	145	109
Brisbane–North	688		1,287		165
Brisbane–South	1,221	807	2,349	419	471
Brisbane–West	302	69	2,290		146
Brisbane Inner City	619	202	1,727		144
Cairns	1,345	560	1,307	616	
Central Queensland	1,709	1,236	232	175	140
Darling Downs–Maranoa	664	743	161	580	
Far North	114		298	424	
Gold Coast	1,807	826	3,919	188	182
Ipswich	2,427	1,309	1,369	194	571
Logan–Beaudesert	2,468	1,934	789		335
Mackay–Isaac–Whitsunday	1,409	1,083	42	80	
Moreton Bay–North	991	581	1,614	64	307
Moreton Bay–South	590	247	1,736		161
Norfolk Island				52	
Outback–North	223	159		221	17
Outback–South	103	81		240	
Sunshine Coast	1,175	641	2,616		227
Toowoomba	1,099	719	120		176
Townsville	1,181	431	1,172	48	200
Wide Bay	1,640	931	1,197	245	194
Total	22,686	12,913	25,159	3,691	3,545

Source: Queensland Audit Office.

Figure I10
Campus data for Queensland vocational education and training

Region	TAFEQ	CQU
Brisbane–East	2	
Brisbane–North	2	
Brisbane–South	3	
Brisbane–West	1	
Brisbane Inner City	1	1
Cairns	6	1
Central Queensland	4	5
Darling Downs–Maranoa	4	
Far North	3	
Gold Coast	6	
Ipswich	3	
Logan–Beaudesert	3	
Mackay–Isaac–Whitsunday	3	2
Moreton Bay–North	2	
Outback–North	3	
Outback–South	1	
Sunshine Coast	5	
Toowoomba	2	
Townsville	6	1
Wide Bay	8	1
Other ¹	5	3
Total	73	14

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

¹ Other includes interstate, overseas, or online campuses, or other non-campus hubs.

Source: Queensland Audit Office.



Figure I11
Equivalent full-time student load for Queensland vocational education and training

Region	TAFEQ	CQU
Brisbane–East	5,430	
Brisbane–North	9,981	
Brisbane–South	16,088	
Brisbane–West	702	
Brisbane Inner City	21,367	327
Cairns	8,130	119
Central Queensland	3,431	2,786
Darling Down–Maranoa	1,433	
Far North	447	
Gold Coast	11,174	
Ipswich	7,953	
Logan–Beaudesert	910	
Mackay–Isaac–Whitsunday	549	957
Moreton Bay–North	1,258	
Outback–North	712	
Outback–South	83	
Sunshine Coast	12,674	
Toowoomba	7,456	
Townsville	3,602	111
Wide Bay	9,005	158
Other	26,681	2
Total	149,066	4,459

Note: TAFE Queensland does not calculate equivalent full-time student load. Student numbers provided are unique student numbers by campus. Student numbers provided by campus are higher than the total unique student count. Where a student attends more than one campus, they are counted once at each campus. Students trained via third-party providers or at offsite locations are reported against their enrolling campus.

Source: Queensland Audit Office.



Figure I12
Full-time equivalent employees for Queensland vocational education and training

Region	TAFEQ	CQU
Brisbane–East	181	
Brisbane–North	286	
Brisbane–South	760	
Brisbane–West	27	
Brisbane Inner City	804	9
Cairns	358	10
Central Queensland	6	194
Darling Downs–Maranoa	29	
Far North	6	
Gold Coast	637	
Ipswich	222	
Logan–Beaudesert	119	
Mackay–Isaac–Whitsunday	27	77
Moreton Bay–North	53	
Outback–North	18	
Outback–South ¹		
Sunshine Coast	329	
Toowoomba	237	
Townsville	239	7
Wide Bay	179	12
Other	14	39
Total	4,529	349

Note: ¹ TAFEQ at Outback–South has 83 students and 0 FTE.

Source: Queensland Audit Office.





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