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Tertiary Education Quality and Standards Agency

Annual Report

2025–26



TEQSA

TEQSA Annual Report 2025–26

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The electronic version of this report can be found on the Transparency Portal and at:

teqsa.gov.au/about-us/reporting-and-accountability/annual-report.

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Hon Jason Clare MP
Minister for Education
Parliament House
CANBERRA ACT 2600

Dear Minister,

Subject: Tertiary Education Quality and Standards Agency Annual Report 2025–26

As the Accountable Authority of the Tertiary Education Quality and Standards Agency (TEQSA), we have pleasure in presenting to you the Agency's annual report and annual performance statements for the year ended 30 June 2026.

TEQSA's Annual Report and Annual Performance Statements have been prepared in accordance with the following requirements:

- Subsection 46(1) of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act) requires the accountable authority to provide the responsible Minister with an annual report for presentation to Parliament.
- Paragraph 39(1)(a) of the PGPA Act requires the preparation and presentation of annual performance statements.

As the Accountable Authority of TEQSA, it is our opinion that the annual report and performance statements are based on properly maintained records, accurately reflect the performance of the entity, and are compliant with the requirements.

Furthermore, we certify that:

- fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared;
- appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place for TEQSA; and
- all reasonable measures have been taken to deal appropriately with fraud and corruption relating to TEQSA.

This report describes the progress made over the course of 2025–26 to advance national action to assure the quality of higher education in Australia. This work continues through the staff of TEQSA and a range of stakeholders in the higher education sector.

Yours sincerely,

Kerri-Lee Krause
Chief Commissioner

Adrienne Nieuwenhuis
Commissioner

Stephen Somogyi
Commissioner

Elizabeth More
Commissioner

14 September 2026

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Acknowledgement of Country



In the spirit of reconciliation, TEQSA acknowledges the Traditional Custodians of Country throughout Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

As Australia's higher education regulator, TEQSA recognises that the sharing of knowledge on this continent long predates Australia's higher education institutions and is committed to exercising our regulatory responsibilities with respect for Aboriginal and Torres Strait Islander peoples, knowledge and cultures.

Introduction

 TEQSA's vision is public confidence in the excellence of Australian higher education.

This vision reflects our role in assuring the quality and integrity of Australia's higher education sector. Central to this is ensuring higher education providers meet national standards. Through this work, TEQSA helps safeguard student interests and supports confidence in the reputation of Australian higher education.

The Tertiary Education Quality and Standards Agency (TEQSA) is responsible for the regulation and quality assurance of all Australian providers offering higher education courses. As Australia's higher education sector continues to evolve, TEQSA plays an important role in upholding the quality, integrity and reputation of Australian higher education that supports innovation and diversity. Maintaining public trust in Australia's higher education system depends not only on effective regulation, but also on how we engage with providers, students, industry, our stakeholders and the broader community. Our values of trust, respect, accountability and collaboration guide that engagement and inform every aspect of our work.

TEQSA was established under the *Tertiary Education Quality and Standards Agency Act 2011* (TEQSA Act). As required by the TEQSA Act, TEQSA regulates using a risk-based quality framework guided by the principles of regulatory necessity, risk and proportionality. TEQSA is responsible for assuring providers meet their obligations under the *Higher Education Standards Framework (Threshold Standards) 2021*, which sets minimum requirements for entering and operating within Australia's higher education sector.

Reflecting the diversity of providers across the sector, the standards emphasise high-level principles over prescriptive measures. The Threshold Standards are developed independently of TEQSA through the legislative process.

TEQSA's regulatory activities include the initial registration of prospective providers and courses, provider re-registration and course re-accreditation to assure quality and determine whether a provider is meeting the Threshold Standards.

Providers are responsible for managing their own risks and demonstrating they do this effectively through self-assurance. TEQSA supports this through guidance and engagement that strengthen provider capability to identify and respond to emerging risks. Where TEQSA identifies that a provider may be at risk of not meeting its obligations under the Threshold Standards, we will seek information from the provider and assess the extent and focus of potential non-compliance. Outcomes of our compliance activity can include entering undertakings, imposing conditions on registration or cancelling a provider's registration.

This report is an account of TEQSA's performance for the past year against measures and targets set out in our [2025–26 Portfolio Budget Statements](#) and [2025–29 Corporate Plan](#).

Highlights from 2025–26



141

illegal academic cheating
websites blocked



321,004

visits to TEQSA's online provider
guidance and educative materials



1,981,444

page views of the TEQSA website



396,877

searches of the National Register



124,943

visits to online student resources



984

attendees at the TEQSA 2025
Conference



8

new provider registrations



28

provider re-registrations



23

course re-accreditations

The year in review

Throughout 2025–26, Australia’s higher education sector continued to evolve as implementation of the Australian Universities Accord (the Accord) progressed, including the permanent establishment of the Australian Tertiary Education Commission (ATEC), while university leadership and governance arrangements came under sharp scrutiny.

TEQSA continued to work collaboratively across the Australian Government to support implementation of the Accord reforms within our role as Australia’s higher education regulator to improve the quality, accessibility, affordability and sustainability of higher education and achieve long-term security and prosperity for the sector and the nation. During the past year, TEQSA also contributed to consultation on the Threshold Standards, engaged with the National Student Ombudsman (NSO), collaborated to strengthen our strategic relationship with the ATEC, supported the Department of Education’s work to implement the National Higher Education Code to Prevent and Respond to Gender-based Violence, and contributed to the Senate inquiry into the quality of governance at Australian higher education providers.

Against this evolving policy and regulatory landscape, TEQSA continued to fulfil our role through proportionate, risk-based regulation, guidance and engagement that supported strengthening provider self-assurance and maintained public confidence in the sector.

Social cohesion

A critical and ongoing focus for TEQSA is supporting higher education providers to ensure the safety, inclusion and wellbeing of students and staff across Australia’s higher education teaching and learning, and research settings, often in campus environments marked by heightened debate and strong expression around issues of race, religion, geopolitics and freedom of speech.

Over the past year, TEQSA responded to concerns about antisemitism, Islamophobia, and other forms of racism and discrimination affecting higher education students and staff, especially related to conflict in the Middle East and the Bondi terror attack in December 2025. TEQSA continued to engage with stakeholders, including the Special Envoy to Combat Antisemitism in Australia and the Special Envoy to Combat Islamophobia in Australia, to help ensure students and staff feel safe, supported and able to participate fully in university life. This work was supported by TEQSA’s [*Statement of Regulatory Expectations: Student grievance and complaint mechanisms*](#), and our [*Sector update: Managing external actors on campus*](#).

We continue to monitor how Australian registered higher education providers are assuring the safety and wellbeing of students and staff, and their obligations around academic freedom and freedom of speech.

Additionally, TEQSA is supporting the Australian Government's response to recommendations and key actions outlined in Special Envoy Jillian Segal's Plan to Combat Antisemitism in July 2025 and is participating in the Antisemitism Education Taskforce, chaired by David Gonski AC, to help ensure Australia's education system prevents, responds to and addresses, antisemitism. The Royal Commission on Antisemitism and Social Cohesion was established on 9 January 2026. TEQSA stood ready to testify as a witness (we were subsequently called to present evidence in July 2026) and will support the Government's response to any recommendations that may arise in the Royal Commissioner's final report expected by 18 December 2026.

Similarly, TEQSA will support the Government's response (released in July 2026) to recommendations and key actions outlined in Special Envoy Aftab Malik's National Response to Islamophobia: A Strategic Framework for Inclusion, Safety and Prosperity.

Governance

University leadership and governance arrangements were subject to increasing scrutiny throughout 2025-26, including through the Expert Council on University Governance and parliamentary inquiries examining the quality of governance at Australian higher education providers.

TEQSA was represented on the [Expert Council](#) through the participation of CEO Dr Mary Russell. The Council's work formed part of broader Australian Government reforms aimed at strengthening university governance, including universities' responsibilities as employers, the safety of students and staff, and that governing body composition and capabilities reflect the community it serves.

On 17 October 2025, the Expert Council presented its [Final Report and Principles](#) to Education Ministers which set expectations against 8 themes: accountability, diversity of perspectives, independence, transparency, trustworthiness, inclusivity and responsiveness, sustainability and responsibility.

University governance was also examined through the Victorian Government's inquiry into enhancing Victorian university governance, which was due to report on 31 July 2026, and the Federal Senate inquiry into the quality of governance at Australian higher education providers, which [reported in December 2025](#). The inquiry into the New South Wales university sector, which opened on 18 August 2025, remained ongoing at the time of publication.

During the year, TEQSA continued to support providers and the broader sector to develop effective self-assurance processes as a priority of our regulatory approach. Where we identified governance concerns, we responded proportionately and worked with the provider to address the risks in line with expectations.

TEQSA established annual reporting requirements for Australian universities under our [Statement of Regulatory Expectations: Compliance with workplace obligations](#). Wage underpayment continues to be a critical issue for the sector. While TEQSA notes that extensive work has already been undertaken by numerous providers to identify underpayment issues affecting staff, further work was needed to assess and respond to underlying weaknesses in institutional systems, processes and governance. From 2026, Australian universities are required to report annually to TEQSA against these standards for an initial period of 2 years.

[Amendments to the TEQSA Act](#), made in December 2025, also introduced a new framework and requirements for authorising and regulating providers that offer Australian higher education courses offshore. The reforms provide greater assurance to students, partner institutions and governments that Australian qualifications delivered offshore are supported by strong governance, effective regulatory oversight and quality equivalent to that required onshore. From 1 January 2026, TEQSA implemented the new framework and published website [guidance, including an application process, self-assurance and notification requirements](#), for transnational education providers.

Regulatory reform and service improvement

TEQSA continued to refine our regulatory approach during 2025–26, with a focus on improving transparency, consistency and service to providers while continuing to apply a contemporary, risk-based approach to regulation.

During the year, TEQSA consulted with the sector on our draft Regulatory Risk Framework, a key component of our broader regulatory strategy. The framework is intended to provide greater ability to proactively identify and effectively manage the risks that inform TEQSA's regulatory decision making and support providers' own self-assurance activities. We are currently considering stakeholder feedback to help inform our next steps.

TEQSA also completed the first full year of our centralised enquiries function, strengthening consistency, business continuity and the provider experience through a single point of contact for regulatory enquiries.

In April 2026, to ensure the security of providers' information, TEQSA took action in response to potential cyber security vulnerabilities by disabling the provider portal. Following investigations, and with consideration for the impact on providers, TEQSA made the decision not to reinstate the system. Since then, we have undertaken ongoing work to offer a secure alternative while we progress work on a longer term solution. TEQSA expects to announce, implement and support providers with this improved and more streamlined solution in 2026–27.

Sector integrity

Protecting the integrity of Australian higher education remains a core part of TEQSA's regulatory role. We work collaboratively with Australian Government agencies and higher education providers to identify emerging integrity risks, build robust and enduring capability and further develop providers' own self-assurance. During 2025–26, the areas of focus included generative artificial intelligence (gen AI) and impacts on assessment integrity, commercial academic cheating services, academic misconduct and academic and research integrity.

A key focus during the year was analysing provider responses to a request for information (RFI) issued on 8 December 2025, and following an earlier RFI issued to all providers on 3 June 2024. The first of these RFIs asked for a credible institutional action plan addressing the risks gen AI poses to assessment integrity, while the second focused on providers whose responses indicated that further work was required. TEQSA also invited these providers to attend one of 8 half-day workshops with sector leaders, to advance self-assurance processes around gen AI risks and challenges.

Alongside supporting providers to strengthen their own policies, processes and practices, TEQSA continued to take targeted regulatory action against unlawful threats to the integrity of Australian higher education.

In this reporting year, the Federal Court of Australia found in TEQSA's favour that Chegg Inc. had contravened subsection 114A(3) of the TEQSA Act on 3 occasions through its 'Expert Q&A' service, and ordered it to pay penalties of \$500,000 and costs of \$150,000. TEQSA commenced legal proceedings in the Federal Court of Australia against Chegg Inc. in 2024.

Throughout the year, TEQSA continued to strengthen the sector's capability to respond to integrity risks by:

- > **Expanding practical guidance and resources** for providers, including [*Enacting assessment reform in a time of artificial intelligence*](#) and [*Assuring quality learning in a gen AI-integrated future: The role of adaptive capabilities*](#), updates to the Academic Integrity Toolkit, and enhancements to the Gen AI Knowledge Hub. Together, these resources received more than 21,000 views.
- > **Supporting sector engagement and professional practice** through the webinar [*Assuring online degrees in the age of gen AI*](#), attended by 1,202 participants, including senior leaders in learning and teaching, quality assurance and academic integrity professionals involved in online education. The webinar recording was viewed a further 848 times.
- > **Developing resources to support both providers and students**, including a new toolkit to help students navigate academic misconduct processes. The toolkit was viewed more than 4,000 times, and the 3 educative videos it contains have been viewed 1,753 times.

Beyond the Chegg Inc. proceedings, TEQSA continued to disrupt the availability and promotion of commercial academic cheating services. Since commencing this work, TEQSA has blocked 616 websites, including 141 in 2025-26, offering or advertising commercial academic cheating services, and removed approximately 1,200 advertisements from social media platforms. Internet users trying to access blocked websites are redirected to TEQSA's [*Protect yourself from illegal commercial cheating services*](#) webpage, which received more than 37,189 page visits during 2025-26.

Together, these activities demonstrate TEQSA's balanced approach of supporting providers to strengthen their own institutional capability while taking targeted regulatory action where significant integrity risks arise.

Compliance

TEQSA's compliance activities support the ongoing quality, integrity and financial and operational sustainability of Australia's higher education sector through a risk-based approach. This approach combines intelligence gathering, regulatory oversight and proportionate intervention. During 2025-26, compliance efforts focused on wage underpayment, threats to provider financial and operational viability, international education integrity and emerging risk affecting student and staff safety. These priorities reflected areas of heightened regulatory risk with the potential to affect students, staff and public confidence in Australian higher education.

TEQSA continued to monitor the sector through regulatory intelligence received from individuals or their representatives, media reporting and information shared by other government agencies. Together, these intelligence sources informed TEQSA's assessment of emerging risks, with more than 944 concerns received during 2025–26. Providers also reported a range of material change notifications, the majority relating to senior leadership and institutional ownership.

During the year, TEQSA identified emerging risks relating to early childhood education and training courses. In response, it established a dedicated regulatory response group to assess immediate compliance risks in early childhood education and care. TEQSA and the Australian Skills Quality Authority (ASQA) issued a joint sector alert highlighting [compliance concerns about early childhood education and training](#), while progressing compliance casework with relevant providers.

Alongside our compliance activities, TEQSA continued to update our suite of guidance materials to help providers understand regulatory expectations and enhance effective self-assurance against the Threshold Standards.

Together, these activities reflect TEQSA's risk-based approach to compliance, using intelligence to identify emerging risks, supporting providers to address issues early where appropriate and taking proportionate regulatory action when necessary.

Student safety and wellbeing

Student safety and wellbeing gained increasing focus across Australia's higher education sector during 2025–26. Against a backdrop of heightened community expectations around student safety, wellbeing and social cohesion, TEQSA continued to strengthen our regulatory approach by uplifting the expectations for student complaints handling, deepening collaboration with new Commonwealth agencies empowering student voices and supporting whole-of-government efforts to address emerging risks affecting student safety and wellbeing.

Safe, respectful and inclusive learning environments are fundamental to maintaining quality higher education and supporting positive student experiences and outcomes.

TEQSA's work continues to focus on ensuring that all registered higher education providers meet their obligations under the Threshold Standards, which include provisions for supporting and upholding the wellbeing and safety of all students and staff. This work supports the whole-of-government responses to social cohesion actions, including engaging with Australia's Special Envoy to Combat Antisemitism, Australia's Special Envoy to Combat Islamophobia, the Department of Education and the Australian Human Rights Commission's [Racism@Uni study](#) and report: [Respect at Uni: Study into antisemitism, Islamophobia, racism and the experience of First Nations people](#).

On 5 October 2025, TEQSA released our [Statement of Regulatory Expectations: Student grievance and complaints mechanisms](#) responding to the wide range of challenges students reported regarding access to grievances and complaints processes, and a lack of transparency in how complaints were handled and addressed. The statement identified 5 key areas for improvement: student support, complaints policies, staffing capability, continuous review and improvement, and

governance and accountability. Taken together, these areas respond to the need for greater consistency, transparency and accessibility for students seeking to raise concerns about safety and wellbeing across the sector.

To improve public confidence, TEQSA also established an expectation that Australian universities publish annual de-identified complaints data to increase transparency and trust in complaints handling. It is recommended that reports outline information such as the number of complaints received, their type, median timeframes for resolution and key performance indicators for managing complex complaints.

TEQSA has created processes for working closely with new agencies focused on protecting student safety and wellbeing in the sector. We have strengthened collaboration with the [National Student Ombudsman](#) (NSO) and the [Gender-based Violence Regulator](#) (GBV Regulator) on intelligence sharing, referral pathways for students, regulatory burden and identifying potential areas for deeper collaboration. These actions form part of TEQSA's ongoing work to improve system responses to student safety and wellbeing within Australia's higher education sector.

Throughout 2025-26, TEQSA's work has included:

- > **regulatory oversight** including monitoring and responding to concerns about antisemitism and other forms of racism, including Islamophobia, within the higher education sector, and initiating regulatory processes with providers where required
- > **collaboration** including establishing memoranda of understanding with newer agencies working to strengthen student safety and wellbeing in the higher education sector, intelligence sharing and ongoing stakeholder engagement with students, providers, peak bodies, experts and other government agencies and offices
- > **uplifting student voices** to further inform regulatory intelligence, and particularly lived experience, by establishing a [Student Advisory Panel](#).

Together, these activities are intended to strengthen sector capability, improve regulatory coordination and position the sector to respond to evolving expectations relating to student safety and wellbeing.

Registration and accreditation

Robust registration and accreditation processes are fundamental to ensuring new providers are capable of delivering quality higher education that meets the Threshold Standards.

As at 30 June 2026, TEQSA regulates 219 higher education providers and is responsible for accrediting 1,612 courses of study for institutions that do not have self-accrediting authority.

Initial registration and course accreditation (new providers)

During 2025-26, TEQSA continued to refine our approach to assessing applications for provider registration and initial course accreditation, with a focus on institutional readiness. Our key considerations included how prospective providers demonstrate sound governance, financial and operational sustainability, effective risk management and the capability to deliver quality higher education from commencement.

This approach encourages applicants to undertake the foundational planning and organisational development necessary before entering the sector, which supports stronger outcomes for students and greater public confidence in the quality, integrity and reputation of Australian higher education.

Through 2025–26, TEQSA made 10 initial registration decisions, with a median processing time of 260 days, broadly consistent with the previous year (257 days across 12 registration and initial accreditation decisions).

Assessment volumes have remained substantially higher than pre-pandemic levels, reflecting sustained demand for provider registration and accreditation services.

Re-registration

Re-registration remains a key mechanism through which TEQSA provides assurance of ongoing compliance with the Threshold Standards and supports public confidence in Australia’s higher education sector.

During 2025–26, TEQSA continued to assess providers’ governance, academic quality, financial and operational sustainability, risk management and institutional self-assurance as part of the re-registration process.

Through the reporting period, TEQSA received:

- > 15 re-registration applications
- > 8 applications for self-accrediting authority
- > 1 provider category change application
- > 57 notifications under the transitional offshore delivery provisions
- > 1 application for authorisation to deliver Australian courses offshore.

Twenty-five re-registration decisions and 10 self-accrediting authority decisions were completed. TEQSA also finalised 44 notices under the transitional arrangements supporting the implementation of the new offshore authorisation framework which commenced on 1 January 2026.

The median processing time for re-registration applications was 378 days, reflecting sustained regulatory assessment activity together with the implementation of the new offshore authorisation framework. TEQSA continues to assess applications for offshore authorisation within the legislated timeframes.

Course accreditation decisions for existing providers

During 2025–26, TEQSA made 115 decisions to accredit new courses for existing providers, with a median processing time of 251 days. The median processing time increased from 179 days in 2024–25, reflecting the growing complexity of applications, particularly for research courses.

Course re-accreditation for existing providers

In 2025–26, TEQSA made 13 course re-accreditation decisions, with a median processing time of 321 days. Processing times increased during the year as legislative timeframes for initial course accreditation applications required those assessments to be prioritised.

TEQSA has implemented process improvements focused on provider self-assurance to streamline course assessment activities and support more timely decision making in 2026-27.

Education Services for Overseas Students Framework

The Education Services for Overseas Students (ESOS) Framework protects the interests of international students studying in Australia and supports the quality and integrity of Australia's international education sector.

As the ESOS agency for registered higher education providers, TEQSA continued to regulate provider compliance through a risk-based approach focused on student protection, governance and quality assurance.

These responsibilities also extend to English Language Intensive Courses for Overseas Students (ELICOS) courses delivered by, or under entry arrangements with, registered higher education providers, and for all providers of Foundation Programs.

During 2025-26, TEQSA received:

- > 11 initial Commonwealth Register of Institutions and Courses for Overseas Students (CRICOS) registration applications
- > 32 CRICOS renewal applications
- > 1,046 applications to vary CRICOS registration.

During the same period, TEQSA completed:

- > 12 assessments for initial CRICOS registration
- > 23 assessments for renewal of CRICOS registration
- > 1,025 assessments for changes to CRICOS registration.

Regulatory assessments focused on provider compliance with the ESOS Framework, including recruitment and admissions practices, education agent management, institutional capability to support overseas students, governance oversight and risk management for overseas student operations.

During the year, TEQSA remained concerned about ongoing risks arising from targeted exploitation of the student visa system by large numbers of non-genuine overseas applicants and weaknesses in the oversight of unscrupulous education agents.

Attention was given to providers seeking increases in approved student capacity where indicators suggested elevated regulatory risk, including recruitment from high-risk markets, increased onshore recruitment, high visa refusal rates, and persistent attrition or high volumes of students who do not commence their studies.

Where serious non-compliance was identified, TEQSA took proportionate regulatory action, including imposing registration conditions, shortening registration periods and limiting overseas student enrolments.

Engagement

Engagement is central to TEQSA's regulatory approach. Through education, guidance and consultation, TEQSA supports providers to understand regulatory expectations, supports provider self-assurance and gathers regulatory intelligence to help identify emerging issues affecting students and Australia's higher education sector.

Engagement with providers, students, peak bodies and government agencies also informs TEQSA's regulatory priorities and contributes to continuous improvement across the sector.

Key activities during 2025-26 included the TEQSA 2025 Conference, webinars and strategic dialogue meetings with stakeholders, supported by both informal and formal consultation activities.

A highlight of the past 12 months was commencing work to establish TEQSA's Student Advisory Panel. The panel brings the lived experience of 10 diverse students into TEQSA's regulatory intelligence, helping identify emerging risks and ensuring student perspectives inform regulatory decision making.

Expressions of interest for the Student Advisory Panel attracted more than 500 applications, demonstrating strong interest from students right across the full span of higher education institutions. Once established, the panel will help identify emerging risks, explore practical responses to sector-wide issues, and provide student perspectives to inform TEQSA's regulatory work.

During 2025-26, TEQSA also engaged with peak student and advocacy bodies including the National Union of Students, Council of Australian Postgraduate Associations, Australasian Union of Jewish Students and Student Voice Australasia.

The free TEQSA Talks webinar series continues to strengthen sector understanding of TEQSA's regulatory work, quality assurance and emerging risks through interactive presentations and question-and-answer sessions. Provider feedback remains strong, with 79% of survey respondents rating the series as 'excellent' or 'good' for usefulness, making TEQSA Talks our most improved engagement channel.

The 9th TEQSA Conference provided a national forum for discussion of contemporary higher education issues under the theme *Trust, Transparency, Transformation*. On the day, 984 delegates participated, including 110 students from Australia and overseas, with 833 attending in-person and 151 participating virtually. Overall satisfaction was reported at 91%.

Annual strategic dialogue meetings with higher education peak bodies continued to provide valuable insights into emerging issues and inform TEQSA's regulatory approach.

Participants included representatives from:

- > Australian Technology Network of Universities
- > English Australia
- > Group of Eight
- > Independent Higher Education Australia

- > Independent Tertiary Education Council Australia
- > Innovative Research Universities/2050 Alliance
- > Regional Universities Network
- > TAFE Directors Australia
- > Universities Australia.

TEQSA also continued close engagement with the NSO and a range of Commonwealth agencies, including the Department of Education, ASQA, the Fair Work Ombudsman, the GBV Regulator, the Department of Home Affairs, Austrade and the Southeast Asia and Australia Government to Government (SEAG2G) program.

International engagement

International engagement supports TEQSA's role in protecting the quality, integrity and international reputation of Australia's higher education sector. Through partnerships with international regulators and quality assurance agencies, TEQSA strengthens collaboration, shares regulatory intelligence and supports high-quality Australian transnational education.

The principal objectives of TEQSA's international engagement are:

- > supporting Australian transnational higher education activity and innovation
- > building networks and collaborating to ensure quality
- > monitoring opportunities and risks in transnational higher education.

During 2025–26, TEQSA engaged with regulatory and quality assurance agencies across China, India, the Philippines and Vietnam, strengthening relationships and supporting Australian transnational education. These engagements also provided valuable insights into global regulatory trends, while highlighting international interest in TEQSA's risk-based regulatory approach, provider self-assurance model, work to combat commercial academic cheating services and response to the challenges presented by gen AI.

TEQSA also continued our participation in the Global Academic Integrity Network (GAIN), collaborating with international counterparts to share intelligence and strengthen responses to emerging academic integrity risks.

Overview



- What we do
- Our portfolio
- Accountable authority
- Our organisation

WHAT WE DO

 Our purpose is to protect and enhance the integrity, quality and reputation of Australian higher education.

The TEQSA Act sets out TEQSA's responsibilities for regulating and assuring the quality of Australia's higher education providers.

Our key activities include:

- > registering higher education providers
- > conducting compliance and quality assessments
- > accrediting courses offered by providers without self-accrediting authority
- > providing advice and recommendations to the Minister on matters relating to higher education quality and regulation
- > cooperating with counterpart agencies in Australia and internationally
- > collecting, analysing, interpreting and disseminating information about quality assurance and quality improvement in higher education.

TEQSA's core legislated role is to register all providers offering higher education qualifications at Australian Qualifications Framework (AQF) Level 5 and above. TEQSA also accredits courses offered by providers without self-accrediting authority. Predominantly, Australian universities accredit their own courses.

TEQSA also has responsibilities under the *Education Services for Overseas Students Act 2000* (ESOS Act) for higher education providers enrolling overseas students, providers of Foundation Programs (other than those delivered by schools), and ELICOS courses delivered by higher education providers.

The *National Code of Practice for Providers of Education and Training to Overseas Students 2018* (National Code), established under the ESOS Act, sets nationally consistent standards and procedures for registered education and training providers.

TEQSA undertakes risk-based regulatory assessments of individual providers and the higher education sector against the Threshold Standards.

The TEQSA Commission makes regulatory decisions, including provider registration and re-registration, and considers compliance matters, including the imposition of registration conditions and, where necessary, the revocation of registration.

OUR PORTFOLIO

TEQSA is a portfolio agency within the Education portfolio. The Minister for Education is the Hon Jason Clare MP.

The Department of Education’s purpose is to create a better future for all Australians through education. Its key priorities are to:

- > improve early learning, schooling, student educational outcomes and transitions through access to quality early childhood education and care, strong parent engagement, quality teaching and supportive learning environments
- > promote economic productivity and social wellbeing through access to quality higher education, international education and internationally recognised research.

ACCOUNTABLE AUTHORITY

TEQSA’s Commissioners comprise the agency’s Accountable Authority and are responsible for overseeing TEQSA’s performance.

Table 1. Details of Accountable Authority during 2025–26

Name	Position title	Date of commencement	Date of cessation
Professor Kerri-Lee Krause	Chief Commissioner	7 April 2025	Current
Adrienne Nieuwenhuis	Commissioner	6 August 2021	Current, Acting Chief Commissioner from 11 May 2024 to 6 April 2025
Emeritus Professor Elizabeth More AM, FAICD	Commissioner	24 February 2025	Current
Stephen Somogyi	Commissioner	1 November 2021	Current

Our Commissioners

Professor Kerri-Lee Krause



Professor Krause PhD GAICD PFHEA commenced as TEQSA's Chief Commissioner on 7 April 2025.

She is an experienced Board Chair and brings extensive higher education leadership and knowledge to TEQSA, with more than 30 years' experience in public universities and independent institutions. Formerly Chair of the Higher Education Standards Panel advising the Minister for Education, Professor Krause combines regulatory and governance expertise with a deep commitment to quality, integrity and transparency. Her university executive leadership has focused on leading systemic organisational reform through enhancing the quality of university learning,

teaching and student experiences, particularly among diverse student cohorts. Professor Krause's most recent book, *Learner-centred leadership in higher education*, is a practical guide on strategic higher education leadership practices with learners at the heart.

Prior to joining TEQSA, she was Vice-Chancellor of Avondale University, where she successfully led Avondale's transition from University College to University, applying lessons learned over many years of leading sector-level quality enhancement and university-wide organisational renewal and strategic improvement. She also held the role of Honorary Professorial Fellow at the University of Melbourne's Centre for the Study of Higher Education.

Other executive leadership roles have included Deputy Vice-Chancellor Academic at Western Sydney University and La Trobe University and Provost at Victoria University where she led the introduction of the block model curriculum initiative and workforce renewal spanning the higher education and TAFE sectors. As Deputy Vice-Chancellor at the University of Melbourne, she led the Student Life executive portfolio, partnering with students, heads of student residential halls and colleagues across the university to enhance the quality of student engagement, safety and wellbeing.

Professor Krause is internationally recognised for her contributions to higher education policy research and practice, including research on the evolving nature of higher education curricula, learners, academic work and implications for leadership, quality, standards and university governance.

Adrienne Nieuwenhuis



Adrienne Nieuwenhuis commenced as Commissioner of TEQSA on 6 August 2021. She was appointed Acting Chief Commissioner of TEQSA on 11 May 2024 until 6 April 2025.

Prior to her appointment to TEQSA, Ms Nieuwenhuis held senior positions at the University of South Australia, most recently as the Director of the Office of Vice Chancellor, and in state government as the Director Quality, Tertiary Education, Science and Research in the South Australian Department of Further Education, Employment, Science and Technology.

She has provided strategic leadership, policy advice and investment direction to support tertiary education, science and research in South Australia. She was also responsible for the regulation of both higher education and vocational education and training (VET) and worked closely with the Australian Government in the establishment of the national regulatory systems for both higher education and VET.

Ms Nieuwenhuis was an inaugural member of the Higher Education Standards Panel (2011–14) and the National Skills Standards Council (2011–13). She was reappointed to the Higher Education Standards Panel for a further 3-year term in 2018. She was also a long-term member of the South Australian Skills Commission (2013–25).

She is currently a member of the National Vocational Education and Training Regulator Advisory Council, the Commonwealth's Initial Teacher Quality Assurance Oversight Board and the South Australian Education Standards Board.

Ms Nieuwenhuis has over 30 years' experience in tertiary education, regulation and in public administration, management and governance. She has been a member of various state and federal committees and working parties associated with both VET and higher education and public policy. In recognition of her contributions to tertiary education, in late 2025 Ms Nieuwenhuis received a Lifetime Achievement Award at the South Australian Training Awards and was additionally honoured with the Outstanding Achievement in the VET and Skills Sector Award at the Australian Training Awards.

She holds an honours degree in science and a masters degree in tertiary education policy and administration.

Emeritus Professor Elizabeth More AM, FAICD



Emeritus Professor More AM, FAICD was appointed to the TEQSA Commission in February 2025.

Prior to her appointment to the TEQSA Commission, Professor More held a number of senior academic and leadership roles in higher education. Most recently, she has been Chair of the Academic Board of the SP Jain School of Global Management, Board Chair of Nexus Education, and on the Council and Academic Board of Kings Own Institute.

Previously, Professor More was the Chief Academic Advisor/Director of Research at Study Group and a member of its senior leadership

team, has served as Deputy Vice-Chancellor at Macquarie and Canberra universities and Director of the Macquarie University Graduate School of Management (MGSM); Managing Director of MGSM Pty Ltd; Chair of the Academic Senate at Macquarie University; Foundation Executive Dean of the Faculty of Business at the Australian Catholic University; Professor of Management and MBA and Research Director at MGSM; and Academic Director of Macquarie University's city campus.

She was also the Dean of the Faculty of Business, Management and Wellness, incorporating the Australian Institute of Management (AIM) School of Business and the Australasian College of Health and Wellness.

A past president of the Australian and New Zealand Academy of Management, and of the Australian Communication Association, Professor More has extensive experience in governance, and consulting to both private and public sector organisations. Before becoming a university academic, she worked as a classical ballet dancer in theatre and television, and in the advertising industry.

In addition to being a member of the 2019 Australian Qualifications Framework review panel, Professor More has been on the editorial boards of the *Journal of Global Responsibility*, *Asia-Pacific Journal of Business Administration*, *Australian Journal of Communication*, *Journal of Communication Management*, *Journal of International Communication*, *Knowledge and Process Management*, and the *Journal of Corporation Transformation*.

Professor More's academic achievements were acknowledged in the Queen's Birthday 2005 Honours List, when she received the award of Member of the Order of Australia (AM) for service to education, particularly in the fields of communication, management and organisational change. Her most recent research presentations and publications have been focused on change management in the non-profit sector, highlighting the implementation of the National Disability Insurance Scheme. Her latest publication with co-editors Associate Professor David Rosenbaum and Mark Orr, *Journeys through the Disability and Mental Health Nonprofit Sector – The Theory and Practice of Leadership*, was published in April 2025 by Springer UK. Her academic qualifications include a Bachelor of Arts (Hons) (UNSW), Graduate Diploma in Management (Central Queensland University), Master of Commercial Law (Deakin University), and a PhD (UNSW).

Professor More's recent work in the non-profit sector has been as Chair of Flourish Australia, a Director of the Symphony for Life Foundation, and member of the Australian Institute of Company Directors' NFP Chairs' Forum.

Stephen Somogyi



Stephen Somogyi was appointed a TEQSA Commissioner in November 2021. He has extensive global experience in the financial services, healthcare, higher education and prudential regulation sectors and has chaired boards and audit and risk committees.

Mr Somogyi served as the Chief Operating Officer at RMIT University for 10 years from July 2006 until July 2016. He then became a Strategic Adviser to Monash University, Victoria University, the University of Melbourne, the University of Adelaide, Siemens, Queensland Investment Corporation and Energy Trade.

Mr Somogyi has chaired complex projects including the Queen Street Precinct project to improve the student experience for Victoria University. He also helped create the Net Zero Program for Monash to achieve energy savings and zero net carbon emissions by 2030 and developed a strategic approach to the higher education and healthcare sectors for the Siemens Smart Cities Business Unit.

He was a member of the Expert Review Group for the Australian Council for Educational Research.

Mr Somogyi has held a range of senior roles in government and industry at the Australian Prudential Regulation Authority, Trowbridge Consulting, Mayne Nickless, Bonlac Foods, IOOF and the CPI Group. He worked at National Mutual for 27 years and ended his career there as Chief Finance Executive and Chief Actuary.

His work on boards includes serving as a Commission Member of the Safety, Rehabilitation and Compensation Commission, former Chair of Guild Group, former Director of UniSuper including Chair of the Audit, Risk and Compliance Committee, former Chair of Higher Ed Services (now known as HES), Chair of CourseLoop and Chair of Net Zero Design and Execution.

Earning a Master of Science in High Energy Physics from the University of Melbourne and a Master of Science in Management (Sloan Fellow) from Massachusetts Institute of Technology, Mr Somogyi is a Fellow of the Institute of Actuaries of Australia, the Australian Institute of Company Directors and the Financial Services Institute of Australia.

OUR ORGANISATION

Dr Mary Russell, Chief Executive Officer



Dr Mary Russell is CEO of TEQSA. She was appointed to the role in May 2024, having led TEQSA as acting CEO since June 2023.

Dr Russell joined TEQSA as the Executive Director of Regulatory Operations in 2022. In this role she led the regulatory teams which manage higher education provider registration, course accreditation, compliance and regulatory risk assessments.

Before joining TEQSA, Dr Russell was Assistant Ombudsman for Dispute Resolution at the Telecommunications Industry Ombudsman. She held executive roles at the Australian Health

Practitioner Regulation Agency (AHPRA) for 6 years, including as State Manager for Victoria, National Manager of Notifications and National Manager of Regulatory Risk Strategy. While at AHPRA, she led the development and implementation of a risk-based approach to managing regulatory concerns about the performance and conduct of health practitioners.

Dr Russell has served as chair and member of regulatory boards, concurrently with roles as a health practitioner and a tertiary educator. She has extensive experience in university teaching, curriculum development and delivery.

Our people

TEQSA's Chief Executive Officer (CEO), supported by the agency's Senior Executive Team (SET), is responsible for the agency's management and administration. This includes leading the implementation of TEQSA's strategic direction, supporting regulatory decision making by the Commission, and ensuring those decisions are effectively implemented.

The SET, supported by the Executive Leadership Team (ELT), provides operational leadership across the agency and informs decisions on strategic and operational priorities, including workforce planning, business planning and resource management. It also oversees the development of TEQSA's Corporate Plan, this Annual Report and the annual budget for consideration by the Accountable Authority.

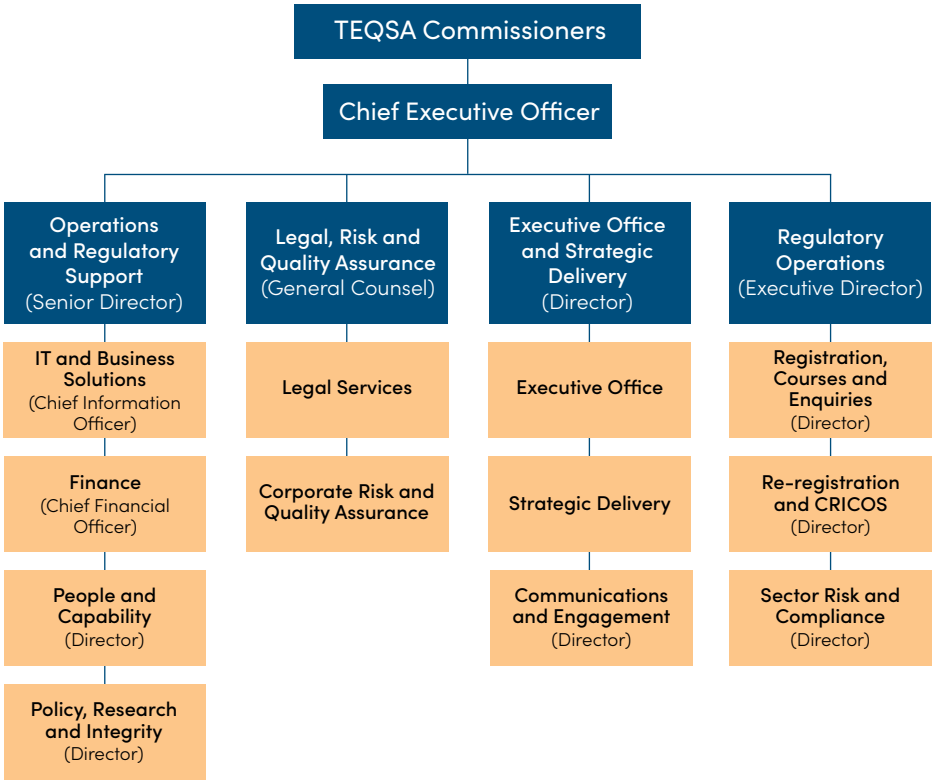
TEQSA's people bring diverse expertise and capabilities spanning regulatory operations, higher education, quality assurance, risk management, policy analysis, corporate support services and the Australian Public Service. They continue to build this capability through regular engagement with providers, subject matter experts, international quality assurance agencies, higher education and regulatory forums.

Drawing on this breadth of experience, TEQSA staff assess complex qualitative and quantitative information to support evidence-based regulatory decisions that protect the interests of students and maintain confidence in Australia's higher education sector.

Functional groups

TEQSA's functional groups comprise Operations and Regulatory Support, Legal, Risk and Quality Assurance, Executive Office and Strategic Delivery, and Regulatory Operations.

Figure 1. TEQSA organisation chart (as at 30 June 2026)



Operations and Regulatory Support

Information Technology and Business Solutions

Information Technology (IT) Services provides strategic and operational management of TEQSA's information and digital technology environment. As a key enabling function, the group supports the agency with a broad range of professional and operational services in the areas of information technology, project delivery, data, information and records management, artificial intelligence, and digital and cyber security.

Finance

The Finance team supports TEQSA's effective management of public resources through the delivery of financial management, reporting, property, capital investment, advice and assurance services. This includes budgeting and forecasting, financial accounting and reporting, accounts payable and receivable, procurement and contract support, taxation and financial compliance. The team maintains appropriate financial controls to enable TEQSA to meet its obligations under the *Public Governance, Performance and Accountability Act 2013* and associated Commonwealth financial management rules and requirements.

People and Capability

People and Capability delivers strategic and operational human resources services and expert advice across the employee lifecycle. The group's responsibilities include payroll, talent acquisition, learning and development, performance management, workplace culture, workplace relations, and work, health and safety.

Policy, Research and Integrity

Policy, Research and Integrity provides strategic policy and sector engagement advice that supports TEQSA's outcomes and informs our future directions. The group supports TEQSA's objectives by identifying emerging risks and trends, undertaking research and analysis, consulting on policy issues, developing sector guidance and statements of regulatory expectations, and leading work to protect the integrity of Australia's higher education sector.

Legal, Risk and Quality Assurance

Legal, Risk and Quality Assurance is led by the General Counsel, who also serves as TEQSA's Chief Risk Officer, and brings together the agency's corporate risk and quality assurance and legal services functions.

Corporate Risk and Quality Assurance

The Corporate Risk and Quality Assurance team is responsible for TEQSA's internal quality assurance, enterprise risk management and protective security frameworks. It also coordinates performance reporting, group business planning, and the procurement and oversight of the agency's (outsourced) internal audit function.

Legal Services

The Legal Services team is responsible for providing TEQSA staff with strategic legal services, including legal advice, training on legal issues, managing claims by or against TEQSA and drafting and managing legislative instruments and delegations relevant to TEQSA's regulatory and enabling functions.

Executive Office and Strategic Delivery

Executive Office

The Executive Office supports effective governance, executive leadership, and organisational performance across TEQSA. The team provides strategic advice and coordination to the Commission and SET, manages parliamentary and ministerial engagement, supports corporate governance processes, and delivers executive support services that enable informed decision making, accountability and the efficient operation of the agency.

Strategic Delivery

The Strategic Delivery team leads the planning and delivery of agency initiatives that strengthen TEQSA's regulatory capability and organisational performance. The team oversees strategic projects, business improvement and service enhancements to support efficient and effective regulatory practices, improve the provider experience, and promote responsible stewardship of public resources.

Communications and Engagement

The Communications team provides strategic advice and content leadership to support TEQSA's role as Australia's higher education regulator. Working across the agency, the team communicates regulatory priorities, sector guidance and initiatives with clarity, consistency and transparency.

The team leads media and issues management, strategic communication planning, provider and stakeholder communications, internal communications, website and intranet content and management, social media, graphic design and branding, supporting publications, webinars, videos and other agency communications.

The Engagement and Events team plans, coordinates and delivers TEQSA's strategic engagement and events program. This includes the agency's annual conference, TEQSA Talks webinars, stakeholder forums and other engagement activities that support communication of regulatory priorities, sector guidance and emerging issues. The team also develops and coordinates stakeholder engagement frameworks, supports external speaking opportunities where they align with TEQSA's regulatory work, and identifies opportunities for TEQSA to contribute to national and international conversations on higher education quality and regulation.

Regulatory Operations

Regulatory Operations delivers TEQSA's core regulatory functions through the assessment of provider registration, course accreditation and provider renewal applications, compliance activities, and risk assessments and investigations. The group undertakes regulatory assessments and investigations under the TEQSA Act and the ESOS legislative framework, supporting the quality, integrity and reputation of Australia's higher education sector.

The group comprises Registration, Courses and Enquiries, Re-registration and CRICOS, and Sector Risk and Compliance.

Registration, Courses and Enquiries

Registration, Courses and Enquiries is responsible for regulatory assessments relating to initial provider registration, course accreditation and course re-accreditation under the TEQSA Act.

The team assesses applications from new providers entering the sector and from existing non-self-accrediting providers who are seeking accreditation or re-accreditation of courses, and recommendations and accreditation of new courses, for providers entering the market, and prepares assessment papers for the decision of the TEQSA Commission.

The Courses team assesses applications from registered non-self-accrediting providers for the accreditation of new courses and the renewal of accreditation of existing courses.

The Enquiries Management team is responsible for managing general enquiries and serving as the dedicated first point of contact for provider enquiries. The establishment of this team moves TEQSA from assigning individual case managers to a model where enquiries are managed through a central, shared inbox monitored by specialised and experienced staff who are focused solely on enquiries and provider support. This enables TEQSA staff to concentrate on their core regulatory duties while improving service delivery through a consistent and coordinated approach.

Re-registration and CRICOS

The Re-registration and CRICOS team undertakes regulatory assessments relating to provider re-registration, self-accrediting authority, provider category changes and authorisation to deliver Australian courses offshore.

The team also administers TEQSA's responsibilities under the ESOS legislative framework for higher education providers, Foundation Programs and eligible ELICOS providers, including applications for initial CRICOS registration, renewals and variations.

The ESOS Framework legislation provides protection for international students studying in Australia, protects and enhances Australia's reputation for quality education and supports the integrity of Australia's student visa program. CRICOS records the registration of Australian education providers approved to recruit, enrol and deliver education and training services to overseas students.

TEQSA's ESOS/CRICOS team assesses applications for initial registration, renewal of registration on CRICOS and a range of other regulatory assessments under the ESOS legislative framework.

Sector Risk and Compliance

Sector Risk and Compliance comprises the Financial Advisory and Risk team and the Compliance and Investigations team.

The Financial Advisory and Risk team analyses financial and other regulatory intelligence to inform TEQSA's risk-based regulatory activities and support proportionate decision making. This work contributes to supporting TEQSA's regulatory and compliance work to be proportionate, necessary and reflect risk.

The Compliance and Investigations team monitors, assesses and manages concerns about provider compliance with regulatory requirements, undertakes targeted compliance assessments and investigations, and monitors provider performance against regulatory obligations, conditions and undertakings.



Strong and meaningful engagement with providers, students and stakeholders helps TEQSA identify emerging risks, share good practice and strengthen public confidence in the quality and integrity of Australian higher education.

Performance review

2

- Statement of compliance
- Performance analysis
- Objective 1: Promote and support good practice and effective self-assurance across the sector
- Objective 2: Identify, analyse and respond to risks in the sector
- Objective 3: Ensure compliance with applicable legislation through effective and efficient regulation

STATEMENT OF COMPLIANCE

We, the TEQSA Commissioners, as the Accountable Authority of the Tertiary Education Quality and Standards Agency (TEQSA), present the 2025-26 annual performance statements for TEQSA, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In our opinion, these annual performance statements are based on properly maintained records, accurately present the performance of TEQSA, and comply with subsection 39(2) of the PGPA Act.



Kerri-Lee Krause
Chief Commissioner



Adrienne Nieuwenhuis
Commissioner



Elizabeth More
Commissioner



Stephen Somogyi
Commissioner

The annual reporting cycle

TEQSA's annual performance statements report the agency's non-financial performance against our vision, purpose and performance measures.

Together, the Annual Report and annual performance statements complete the annual performance reporting cycle established through the Portfolio Budget Statements (PBS) and Corporate Plan.

The annual performance statements present TEQSA's actual results against the performance measures and targets set out in the Corporate Plan and PBS.

Figure 2. The reporting cycle



Each performance measure is aligned to TEQSA's vision, purpose and key activities. The following section outlines the performance measures, objectives, targets and results for 2025–26.

Outcome – contribute to a high-quality higher education sector

TEQSA contributes to a high-quality higher education sector through:

- > streamlined and nationally consistent higher education regulatory arrangements
- > registration of higher education providers
- > accreditation of higher education courses
- > investigation, quality assurance, and the dissemination of information about higher education standards and performance.

Program – regulation and quality assurance

TEQSA provides higher education regulation and quality assurance with reference to standards established under the TEQSA Act and the ESOS Act:

Objective 1 – promote and support good practice and effective self-assurance across the sector.

Objective 2 – identify, analyse and respond to risks to the sector.

Objective 3 – ensure compliance with applicable legislation through effective and efficient regulation.

Key activities include:

- > registering regulated entities as higher education providers
- > conducting compliance and quality assessments
- > accrediting courses offered by providers without self-accrediting authority
- > providing advice and recommendations to the Minister on matters relating to higher education quality and regulation
- > cooperating with counterpart agencies in Australia and internationally
- > collecting, analysing, interpreting and disseminating information about quality assurance and quality improvement in higher education.

These activities are underpinned by performance measures and qualitative and quantitative targets. The measures and targets help TEQSA monitor our progress and determine whether we are effective in delivering on our purpose.

TEQSA aligns key performance measures against the *Australian Government Regulator Performance Resource Management Guide* (RMG-128), which requires regulatory agencies to annually assess their performance and report in an annual report.

The principles are:

1. Continuous improvement and building trust

TEQSA adopts a ‘whole-of-system’ perspective continuously improving performance, capability and culture to build the trust and confidence of the higher education sector and other stakeholders in our regulatory settings.

2. Risk-based and data-driven

TEQSA responds to risks proportionately and maintains essential safeguards while minimising regulatory burden and leveraging data and digital technology to support higher education providers to comply and grow.

3. Collaboration and engagement

TEQSA is a transparent and responsive communicator, regulating against the higher education standards in a modern way.

Operating environment

As at 30 June 2026, TEQSA's operating environment comprises 219 higher education providers across 4 provider registration categories:

- > Australian University
- > University College
- > Institute of Higher Education
- > Overseas University.

These providers offer a diverse range of higher education courses to more than 1.6 million higher education students. About 95% of providers are registered to deliver higher education courses to international students. Sixty-one providers also deliver VET courses as dual sector providers.

At the end of 2025–26, Australia's higher education sector comprised 44 Australian Universities, 8 University Colleges and 167 Institutes of Higher Education. The universities, mostly large and comprehensive in scope, account for about 90% of Australia's higher education students.

Universities have the authority to self-accredit their courses of study. A small number of providers in other categories without self-accrediting authority are required to have their courses of study accredited by TEQSA. At 30 June 2026, TEQSA had 1,612 active courses accredited across 12 broad fields of study, principally in management and commerce, society and culture, and information technology.

Challenges

During 2025–26, Australia's higher education sector continued to be reshaped by the Australian Universities Accord, policy reform, technological disruption, pressures on student safety and wellbeing, threats to academic integrity, constrained resources and heightened public scrutiny.

Student safety and wellbeing across campuses and learning environments remains a central focus, reflecting the broader role higher education plays in influencing safe, respectful and cohesive communities. In recent years, deeply troubling incidents of antisemitism, Islamophobia and other forms of racism have heightened concerns about safety, inclusion and social cohesion across Australian society, with the higher education sector reflecting many of these broader community challenges.

TEQSA also continued to emphasise the importance of effective governance in supporting the safety and wellbeing of students and staff while upholding freedom of speech, academic freedom and freedom of academic expression.

Throughout 2025–26, the evolution of assessment delivery formats, a changing academic integrity environment and changing student markets have each brought risks to the integrity of Australia's higher education. These include emerging risks with the potential to impact some of the most vulnerable in our community, particularly commercial academic cheating services targeting students for blackmail and identity theft, and the quality of workplace learning in early childhood education and vocational training.

Another important area of focus for TEQSA is supporting tertiary harmonisation between the higher education and VET sectors, while ensuring quality and integrity are maintained and enhanced, and student interests are protected. During 2025–26, to support dual sector providers and align with priorities set out in the Australian Universities Accord reform agenda, TEQSA and ASQA launched a dual sector regulatory strategy to improve alignment and support streamlined regulation of VET and higher education providers. The strategy, which outlines a 3-year program of work, will enable greater opportunities to assure quality and integrity for providers operating across both sectors. Implementation is now underway with cross-agency working groups.

During 2025–26, the Department of Education announced proposed amendments to the TEQSA Act to modernise and strengthen TEQSA's regulatory powers and streamline regulation. TEQSA continued to prepare for these reforms while maintaining our focus on strengthening effective provider self-assurance and responding to existing and emerging regulatory risks.

Priorities

To respond to the operating environment and emerging challenges, TEQSA identified the following priorities for 2025–26:

- > reviewing and adapting TEQSA's regulatory model and practices, including consultation on the Regulatory Risk Framework, in line with established principles of regulatory best practice and reform (outlined in Regulator Performance RMG-128 guidance provided by the Department of Finance)
- > working with ASQA to deliver a dual sector strategy to strengthen regulatory collaboration and alignment, reducing administrative burden and duplication for providers
- > updating TEQSA's re-registration and compliance processes to include monitoring against expectations set out in changes to the Threshold Standards and statements of regulatory expectations
- > maintaining a risk-based assessment focus on provider financial viability, particularly where providers have a high reliance on overseas student revenue
- > continuing our integrity work, focused on commercial academic cheating services, gen AI, and collaboration with other agencies on issues such as cybersecurity and foreign interference
- > further strengthening TEQSA's risk and compliance focus on student and staff safety and wellbeing
- > continuing to expand TEQSA's guidance resources, including the higher education good practice hub, Gen AI knowledge hub, Academic Integrity Toolkit and new student academic misconduct resources
- > working closely with the Department of Education and the Higher Education Standards Panel on priority projects
- > investing in our people, enabling systems and organisational capability to strengthen TEQSA's risk-based regulatory practice and organisational capacity.

Our stakeholders

TEQSA engages with a broad range of stakeholders across Australia's higher education sector and internationally to support effective regulation, build shared understanding of regulatory expectations, strengthen regulatory intelligence and inform continuous improvement. These relationships help TEQSA identify emerging issues, understand the experiences of students and providers and promote confidence in Australia's higher education system.

Key stakeholders include:

- > students and student representative bodies
- > higher education providers and provider peak bodies
- > Department of Education
- > the Higher Education Standards Panel
- > interim Australian Tertiary Education Commission (ATEC)
- > National Student Ombudsman (NSO)
- > Australian Skills Quality Authority (ASQA)
- > educators and researchers
- > Australian and international regulators
- > government agencies
- > industry and professional bodies.

Performance analysis

Targets for TEQSA's performance measures are rated as:

- > achieved (100% or qualitatively fulfilled)
- > partly achieved (50% or more, or qualitatively only partial progress)
- > not achieved (0% or target not fulfilled)
- > not applicable (no data was available).

In 2025–26, TEQSA achieved or partly achieved, 21 of the 26 performance measures outlined in the TEQSA Corporate Plan 2025–29.

A summary of TEQSA's overall performance against the 26 measures in 2025–26 is available on the following page.

Table 2. Performance measure results for 2025–26

Rating	Number of performance measures
Achieved (100% or qualitatively fulfilled)	16
Partly achieved (50% or more, or qualitatively partial progress)	5
Not achieved (did not fulfil target requirements)	3
Not applicable (no data was available)	2

The 2026 Annual Provider Survey provides data that helps to inform a number of TEQSA's performance measures.

In the survey, 66% of providers rated TEQSA's overall performance as either 'excellent' or 'good', a decline from the previous reporting year, by 6%.

Commentary on TEQSA's overall performance focused on a perceived lack of timeliness. Positives were noted too, including support for TEQSA's overall direction and praise for its guidance and education.

Surveyed providers also reported improvements or stable ratings in response to a number of questions. Areas that saw an increase in the percentage of 'excellent' and 'good' responses by surveyed providers in 2025–26 performance compared to the previous year include:

- > *'continued improvement in regulatory framework in consultation with your organisation'* (62% excellent or good, up from 61% and showing 4 consecutive years of progressive uplift)
- > *'TEQSA is open, transparent and consistent in its dealings with your organisation'* (65% excellent or good, remaining stable from last year)
- > *'regulatory actions undertaken by TEQSA are proportionate to the risks being managed'* (62% excellent or good, up from 61%).

List of performance measures

Objective 1: Promote and support good practice and effective self-assurance across the sector		
Performance measure	Result	Reference
Key activity 1.1: Develop and publish education and guidance materials, in consultation with the sector, to support good practice and provider self-assurance		
Number of website visits on TEQSA-developed resources	Achieved	#1
Website-based guidance is current and relevant to providers	Achieved	#2
Extent of stakeholder satisfaction with TEQSA-developed resources	Achieved	#3
Key activity 1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance		
Extent of satisfaction with TEQSA's engagement with peak bodies and providers, including in relation to:	Achieved	#4
(i) sector trends, risks and challenges	Achieved	#5
(ii) applications for registration and accreditation	Achieved	#6
(iii) implementation of cost recovery	Achieved	#7
(iv) the annual conference and other events	Partly achieved	#8
(v) engage high-risk providers in free online events to promote and support good practice	Not applicable	#9
(vi) number of visits to the <i>Students</i> section of TEQSA's website	Not achieved	#10
Key activity 1.3: Work closely with the Department of Education and the Higher Education Standards Panel on joint projects regarding the <i>Higher Education Standards Framework 2021</i> (Threshold Standards)		
Participation and substantive contribution to joint projects	Achieved	#11

Performance measure	Result	Reference
Key activity 1.4: Advise and make recommendations to the Minister on matters relating to the quality and regulation of higher education providers		
Provide advice to the Minister with regard to key trends, risks and issues across the sector and regarding high-risk providers	Achieved	#12

Objective 2: Identify, analyse and respond to risks in the sector

Performance measure	Result	Reference
Key activity 2.1: Monitor the performance of registered providers, identify risks, assess provider responses and, where necessary, take regulatory or other action		
Complete and report on the annual risk assessment of providers and share key themes with the sector	Not achieved	#13
TEQSA's sector risk monitoring activity contributes to the setting of its risk priorities and is shared with the sector – emphasising opportunities for improvement	Partly achieved	#14
Key activity 2.2: Maintain a risk assessment focus on the financial viability of providers, particularly in relation to providers heavily reliant on overseas students		
Assess provider financial risk as part of the annual risk assessments	Achieved	#15
Key activity 2.3: Develop TEQSA's risk and compliance focus in relation to student wellbeing, such as mental health and the issues raised by sexual assault and sexual harassment		
Sector compliance activity involving student wellbeing	Achieved	#16
Key activity 2.4: Further develop the activity of the TEQSA Higher Education Integrity Unit in relation to contract cheating, cyber security and foreign interference		
Demonstrated improvements in sector awareness, identification, analysis and response to integrity risks	Partly achieved	#17

Objective 3: Ensure compliance with applicable legislation through effective and efficient regulation

Performance measure	Result	Reference
Key activity 3.1: Review and adapt TEQSA's regulatory model and practice, in keeping with established principles of regulatory best practice and reform, in close consultation with stakeholders		
Stakeholder acceptance of process and outcomes for regulatory reform	Achieved	#18
Key activity 3.2: Align risk and compliance approach with legislated requirements and principles of regulatory necessity, risk and proportionality		
Proportion of compliance assessments undertaken to address non-compliance and restore compliance (registered and non-registered) providers	Achieved	#19
TEQSA reviews cases in which its decisions are externally reviewed, identifies any opportunities for improvement in TEQSA's regulatory approach and implements improvements	Not applicable	#20
Extent to which TEQSA meets relevant legislated and/or statutory freedom of information, privacy or information security obligations	Achieved	#21
Key activity 3.3: Ensure regulatory assessments are streamlined and coordinated to ensure regulatory activity is undertaken efficiently		
Yearly trend in processing times	Achieved	#22
Percentage of providers satisfied TEQSA is reducing administrative burden	Not achieved	#23
Percentage of assessments completed within legislative deadlines as required under the TEQSA Act	Achieved	#24
Key activity 3.4: Recover regulatory costs consistent with Cost Recovery Implementation Statement (CRIS) and relevant framework/guidelines		
Recovery consistent with approved CRIS and with support of providers	Partly achieved	#25
Key activity 3.5: Implement key strategic projects in relation to organisation capability		
Strategic projects progressively implemented, on time and on budget	Partly achieved	#26

OBJECTIVE 1

Promote and support good practice and effective self-assurance across the sector

TEQSA offers education and guidance to support providers in meeting their obligations and to promote quality enhancement.

The education and guidance includes:

- > application guides
- > good practice notes
- > guidance notes
- > online resources and learning
- > sector alerts and updates
- > seminars and workshops
- > statements of regulatory expectations.

During 2025–26, TEQSA's work under this objective was shaped by increased sector demand on emerging issues, particularly gen AI, assessment integrity, student safety and social cohesion. In response, TEQSA expanded and updated our guidance in these areas, including resources on assessment reform and gen AI, updates to the Academic Integrity Toolkit and new resources to support students in navigating academic misconduct. These resources attracted strong engagement and contributed to a significant increase in visits to TEQSA's website.

Building on the sector guidance released in 2024–25, TEQSA continued to expand our regulatory tools to support good practice and self-assurance. In October 2025, TEQSA released the *Statement of Regulatory Expectations: Student grievances and complaint mechanisms*, outlining the actions governing bodies should take to assure themselves that they are meeting their obligations in relation to handling student grievances and complaints.

TEQSA also expanded our suite of regulatory guidance materials during the year. This included updated guidance notes and application guides, sector alerts on emerging regulatory risks, and the continuation of the TEQSA Talks webinar series to provide timely guidance on regulatory priorities. TEQSA also worked with ASQA on a joint sector alert responding to emerging compliance concerns in early childhood education and training.

Published guidance and online resources are among the ways TEQSA promotes good practice across the higher education sector. Education and guidance are published on TEQSA's website and shared with the sector through the monthly TEQSA e-News newsletter, and LinkedIn. Where a more urgent call to action is required, TEQSA also uses targeted emails to communicate with principal provider contacts.

TEQSA's annual conference, TEQSA Talks webinar series and annual peak body strategic dialogue meetings provide open, robust and interactive engagement

opportunities with the sector. Agendas vary in response to the identified needs throughout the year.

To inform the educational and guidance content TEQSA shares with the sector, feedback is gathered from a range of regulatory intelligence sources, including providers, media, the Higher Education Standards Panel, peak bodies and students. TEQSA also draws on observations from cyclical and compliance assessments and the annual risk cycle to identify areas where support may be required and the forms that support should take.

TEQSA’s commitment to promoting and supporting good practice also extends to providing advice and making recommendations to the Minister responsible for higher education on matters relating to the quality and regulation of higher education providers.

Of the impacts, challenges and priorities identified in Section 2 of the 2025–29 TEQSA Corporate Plan, the following priority activity is relevant to promoting and supporting good practice and effective self-assurance across the sector:

- > work closely with the Department of Education and the Higher Education Standards Panel on joint projects such as modes of delivery, admissions transparency and research quality (see key activity 1.3 in the table on page 48).

#1	Number of website visits to TEQSA-developed resources
Target	10% increase in website visits to TEQSA-developed education and guidance materials
Result	Achieved
Analysis	TEQSA-developed education and guidance materials received 321,004 visits in 2025–26, an increase of 26.15% from 2024–25 and well above the 10% growth target. This was a substantial improvement on the 3.86% increase recorded in 2024–25, supported by strong engagement with new and updated resources on assessment reform, academic integrity, and student academic misconduct
Methodology	Total website visits for all TEQSA-developed education and guidance materials are 110% of 2024–25
Source	Google Analytics on TEQSA website
Key activity	1.1: Develop and publish education and guidance materials, in consultation with the sector, to support good practice and provider self-assurance
Responsible	Communications and Engagement

#2	Website-based guidance is current and relevant to providers	
Target	<ul style="list-style-type: none"> > Publication of 3-4 sector guidance notes or resource packs annually > 100% of the website pages visited most frequently (top 30% visits) have been reviewed and (if required) updated within the last 12 months 	
Result	Achieved	
Analysis	<p>TEQSA met both elements of this target in 2025-26</p> <p>TEQSA reviewed all website pages receiving the most frequent visits (top 30%) and updated content where required</p> <p>Over the past 12 months, 6 guidance notes were released for external consultation and further resources were published, including a statement of regulatory expectations, sector alerts, and updated application guides</p>	
Methodology	<ul style="list-style-type: none"> > Count of number of guidance notes and resource packs published in 2025-26 > Percentage of top 30% of all web pages by total visits for each month have been reviewed or updated within the last 12 months 	
Source	<ul style="list-style-type: none"> > TEQSA website guidance note publications > Google Analytics on TEQSA website 	
Key activity	1.1: Develop and publish education and guidance materials, in consultation with the sector, to support good practice and provider self-assurance	
Responsible	Communications and Engagement	

#3	Extent of stakeholder satisfaction with TEQSA-developed resources
Target	Peak bodies and providers report substantive contribution to TEQSA's good practice materials and guidance
Result	Achieved
Analysis	<p>In the 2026 Provider Survey, 59% of providers rated TEQSA as excellent or good at listening to their views on improving quality assurance, compared with 69% in 2025</p> <p>TEQSA continued to involve stakeholders in the development of guidance resources through our website, social media platforms, webinars, consultations and other activities</p>
Methodology	A majority of providers report that they have substantially contributed to TEQSA good practice materials
Source	2026 Provider Survey
Key activity	1.1: Develop and publish education and guidance materials, in consultation with the sector, to support good practice and provider self-assurance
Responsible	Communications and Engagement

#4	Extent of satisfaction with TEQSA's engagement with peak bodies and providers
Target	Peak bodies and providers generally report constructive and effective engagement with TEQSA
Result	Achieved
Analysis	In the 2026 Provider Survey, respondents reported high levels of satisfaction with TEQSA's engagement materials and activities. Compared to last year's results, excellent or good ratings increased across all 3 measures: guidance on the Threshold Standards rose from 85% to 87%, good practice notes rose from 85% to 86%, and workshops and webinars on regulatory requirements and issues from 79% to 82%
Methodology	<p>A majority of providers and peak bodies report positive responses to the following Annual Provider Survey questions:</p> <ul style="list-style-type: none"> > Usefulness of the information on the Threshold Standards in the form of the guidance notes > Usefulness of the information contained within the good practice notes > Usefulness of TEQSA-facilitated workshops and webinars to discuss regulatory requirements and issues
Source	2026 Provider Survey
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#5	Extent of satisfaction with TEQSA's engagement with peak bodies and providers, including in relation to: (i) sector trends, risks and challenges
Target	Peak bodies and providers report substantive contribution to TEQSA's identification and response of sector trends and risks
Result	Achieved
Analysis	In the 2026 Provider Survey, respondents reported improved satisfaction with TEQSA's communication about sector trends, risks and challenges compared to 2025. Excellent or good ratings for information provided through the National Register increased from 73% to 74%, while ratings for TEQSA's use of different channels to communicate sector wide updates rose from 69% to 73%
Methodology	<p>A majority of providers and peak bodies report positive responses to the following Annual Provider Survey questions:</p> <ul style="list-style-type: none"> > Usefulness of information provided on the National Register (showing the results of regulatory decisions) > Using a variety of media and channels to communicate sector-wide updates
Source	2026 Provider Survey
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#6	Extent of satisfaction with TEQSA's engagement with peak bodies and providers, including in relation to: (ii) applications for registration and accreditation
Target	Peak bodies and providers report substantive contribution to renewed TEQSA regulatory model and practice
Result	Achieved
Analysis	80% of survey respondents rated information about TEQSA's regulatory policies and processes as excellent or good. This was an increase of 7 percentage points from 2025
Methodology	A majority of providers and peak bodies report positive responses to the Annual Provider Survey question 'Usefulness of information on TEQSA's regulatory policies and processes – provided through TEQSA's website and newsletters'
Source	2026 Provider Survey
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#7

Extent of satisfaction with TEQSA's engagement with peak bodies and providers, including in relation to: (iii) implementation of cost recovery

Target	Peak bodies register satisfaction with engagement on, and further development of, the cost recovery model
Result	Achieved
Analysis	<p>In the 2026 Provider Survey, 4 questions related to TEQSA's implementation of cost recovery. Positive ratings ranged from 55% to 71%, with mixed results compared with 2025. Of respondents who provided a rating of excellent or good:</p> <ul style="list-style-type: none"> > 71% rated the usefulness of information on TEQSA's website about fees and charges positively, an increase of 5 percentage points from 66% in 2025 > 66% rated the usefulness of materials explaining how their registered higher education provider charge was calculated positively, unchanged from 2025 > 55% rated the transparency of TEQSA's cost recovery processes positively, a decrease of 4 percentage points from 59% in 2025 > 57% rated the timeliness of advice or support relating to cost recovery queries positively, a decrease of 7 percentage points from 64% in 2025
Methodology	<p>A majority of providers and peak bodies report positive responses to the following Annual Provider Survey questions:</p> <ul style="list-style-type: none"> > Usefulness of the information on our website about TEQSA's fees and charges > Usefulness of materials explaining how your registered higher education provider charge was calculated > Transparency of TEQSA's cost recovery processes in relation to fees and charges > Timeliness of advice and/or support related to your cost recovery query/ies (if any)
Source	2026 Provider Survey
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#8	Extent of satisfaction with TEQSA's engagement with peak bodies and providers, including in relation to: (iv) the annual conference and other events
Target	<ul style="list-style-type: none"> > 80% of stakeholders are satisfied as per the conference survey, webinar feedback and provider survey results > Increase of student attendance at the conference compared to previous year
Result	Partly achieved
Analysis	<p>The satisfaction target was achieved. 91% of conference attendees rating overall satisfaction with the 2025 TEQSA Conference as good, very good or excellent, an increase from 85% of attendees rating overall satisfaction with the 2024 Conference in this way. 79% of providers in 2026 rated TEQSA Talks webinars as excellent or good, an increase from 73% in 2025</p> <p>However, student attendance to the conference decreased from 126 in 2024 to 110 in 2025, and therefore this target was not achieved</p>
Methodology	<ul style="list-style-type: none"> > A majority of providers report positive responses to survey questions regarding TEQSA conference and webinars > Comparison of student attendance numbers from the Conference compared to previous year results
Source	<ul style="list-style-type: none"> > TEQSA 2025 Conference Survey > 2026 Provider Survey – webinar feedback
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#9	Engage high-risk providers in free online events to promote and support good practice
Target	10% year-on-year increase in participation of high-risk providers in online provider information events
Result	Not applicable
Analysis	No result is reported for 2025–26. This target has been revised for future reporting periods
Methodology	Not applicable
Source	Not applicable
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#10	Number of visits to the <i>Students</i> section of TEQSA's website
Target	10% year-on-year increase of website visits to the <i>Students</i> section of the TEQSA website compared to previous years
Result	Not achieved
Analysis	The <i>Students</i> section received 124,943 visits in 2025–26, an increase of 8.78% from the 114,852 visits in 2025. Although this was below the 10% growth target, it reversed the decline recorded in previous years and reflects an increased engagement with new student resources
Methodology	Total number of visits to the <i>Students</i> section for 2025–26 is at least 110% of 2024–25 visits
Source	Google Analytics on TEQSA website
Key activity	1.2: Engage with higher education peak bodies, registered providers and students to uphold student interests and support effective regulation and quality assurance
Responsible	Communications and Engagement

#11	Participation and substantive contribution to joint projects	
Target	TEQSA annually participates and substantively contributes to at least 3 joint projects aligned with the Threshold Standards	
Result	Achieved	
Analysis	<p>TEQSA has participated in the following joint projects:</p> <ul style="list-style-type: none"> > Racism@Uni project led by the Australian Human Rights Commission (AHRC) > Antisemitism Education Taskforce (announced by the Prime Minister on 18 December 2025) > South East Asia Government to Government (SEAG2G) Program, including current work with the Philippines Commission of Higher Education on transnational education and quality assurance > Better Regulation Working Group > Development and implementation of the dual sector regulatory strategy <p>This shows that TEQSA met its participation and contribution targets on joint projects for 2025-26</p>	
Methodology	Count of number of joint projects to which TEQSA regularly consults and contributes	
Source	Record of TEQSA participation in joint projects	
Key activity	1.3: Work closely with the Department of Education and the Higher Education Standards Panel on joint projects regarding the Threshold Standards	
Responsible	Policy and Research	

#12	Provide advice to the Minister with regard to key trends, risks and issues across the sector and regarding high-risk providers
Target	Provide advice and recommendations to 4-5 policy initiatives relevant to key trends, risks and issues across the sector annually
Result	Achieved
Analysis	TEQSA has provided advice to the Minister on 4 policy initiatives relating to transnational education, potential legislative reform, Australian university graduates, and changes to the Higher Education Standards Framework. This met the annual target
Methodology	Count of number of advice and recommendations on record
Source	Record of TEQSA advice and recommendation to policy initiatives
Key activity	1.4: Advise and make recommendations to the Minister on matters relating to the quality and regulation of higher education providers
Responsible	Policy and Research

OBJECTIVE 2

Identify, analyse and respond to risks in the sector

TEQSA collects, analyses, interprets and disseminates information relating to quality assurance practice and quality improvement in higher education.

During 2025–26, TEQSA operated in an increasingly complex risk environment. Regulatory intelligence was drawn from provider notifications, concerns raised with TEQSA, media reporting and information shared by other government agencies. More than 944 concerns were received during the year, compared with 400 in 2024–25, informing TEQSA's focus on governance, provider financial and operational viability, international education integrity, student safety and wellbeing, and emerging integrity risks.

TEQSA has historically undertaken an annual cycle of risk assessment for all registered higher education providers, and completed this process in 2025–26. For future years, TEQSA is transitioning to a Regulatory Risk Framework and a model of assessing risk that rebalances our focus between individual providers and system-wide risks.

TEQSA publishes compliance reports that set out compliance priorities based on a compliance monitoring framework that identifies trends and risks across the sector. The 2025–26 priorities were governance and international education integrity. Within these priorities, focus was applied to the effectiveness of governance oversight, systems and policies as they related to:

- > wage underpayment in universities
- > threats to financial position, including governing bodies' oversight of responses to threats to financial position and the impact on staff and students
- > assessment integrity, including delivery of action plans to ensure the integrity of higher education assessments
- > admission and recruitment of overseas students
- > meeting financial obligations to overseas students.

Informed by a range of inputs, TEQSA disseminated information to support the sector in responding to these compliance risks. This included sector alerts, guidance notes, statements of regulatory expectations, webinars including gen AI webinars and TEQSA Talks, and a revised Academic Integrity Toolkit.

Rapid developments in gen AI and commercial academic cheating also continued to challenge the sector's ability to maintain academic integrity.

TEQSA responded through a combination of regulatory action, disruption of cheating services and initiatives to strengthen provider capability. This included the Federal Court outcome against Chegg Inc., continued work to block websites and social media advertising of commercial academic cheating services, and the development and distribution of resources on academic integrity and gen AI.

#13	Complete and report on the annual risk assessment of providers and share key themes with the sector
Target	Publish TEQSA's annual (CY) Compliance Report by 30 March, and Annual Report by 30 September
Result	Not achieved
Analysis	<p>The TEQSA Annual Report was tabled on 3 October 2025. Although this was within the statutory deadline, it did not occur by 30 September as specified in the target</p> <p>The Compliance Report was not published by 30 March. TEQSA is transitioning to alternative approaches for communicating compliance priorities and regulatory insights to the sector, with the aim of better reflecting current and emerging sector risks</p>
Methodology	<ul style="list-style-type: none"> > Publication of TEQSA Annual Report > Publication of TEQSA's annual Compliance Report on the TEQSA website
Source	<ul style="list-style-type: none"> > TEQSA annual Compliance Report > TEQSA Annual Report 2025–26
Key activity	2.1: Monitor the performance of registered providers, identify risks, assess provider responses and, where necessary, take regulatory or other action
Responsible	Regulatory Operations

#14

TEQSA's sector risk monitoring activity contributes to the setting of its risk priorities and is shared with the sector – emphasising opportunities for improvement

Target	<ul style="list-style-type: none">> Complete 2 annual sector risk monitoring or compliance activities> Findings of the annual sector risk monitoring activities are shared with the sector in written and seminar format by end of financial year
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Result	Partly achieved
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Analysis	<p>TEQSA focused on compliance issues relating to early childhood education courses and wage underpayments for the 2 annual sector risk monitoring activities</p> <p>Initial findings on early childhood education were shared through a joint sector alert and webinars, whilst work to communicate the broader findings from the wage underpayments activity is still underway at the end of the reporting period. This target has therefore been marked as partly achieved</p>
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Methodology	<ul style="list-style-type: none">> Count the number of activities completed> Key findings from compliance activities shared with the sector
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Source	<ul style="list-style-type: none">> Risk monitoring and compliance activities completed> Seminar agenda and participation record
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Key activity	2.1: Monitor the performance of registered providers, identify risks, assess provider responses and, where necessary, take regulatory or other action
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Responsible	Regulatory Operations
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#15	Assess provider financial risk as part of the annual risk assessments
Target	Financial risk assessment will be completed for providers who have been in operation for more than 3 years, as part of annual risk assessment
Result	Achieved
Analysis	All providers who have been in operation for more than 3 years have had their financial risk assessed
Methodology	Financial risk assessment completed for each provider that has been in operation for greater than 3 years
Source	Provider financial assessment records
Key activity	2.2: Maintain a risk assessment focus on the financial viability of providers, particularly in relation to providers heavily reliant on overseas students
Responsible	Regulatory Operations

#16	Sector compliance activity involving student wellbeing
Target	Annual Compliance Plan will be modified each year to target relevant priority issues
Result	Achieved
Analysis	TEQSA has updated its compliance priorities to strengthen its focus on student wellbeing, safety and social cohesion. The revised priorities are published on TEQSA's website
Methodology	Annual compliance priorities published on the TEQSA website
Source	Annual Compliance Plan
Key activity	2.3: Develop TEQSA's risk and compliance focus in relation to student wellbeing, such as mental health, and the issues raised by sexual assault and sexual harassment
Responsible	Regulatory Operations

#17

Demonstrated improvements in sector awareness, identification, analysis and response to integrity risks

Target	<ul style="list-style-type: none"> > Additional prosecutions under section 114 of the TEQSA Act > 90% of websites advertising or offering commercial academic cheating services blocked > Ongoing program of work to remove posts and accounts from social media, with a target of at least 500 removals per financial year > 80% of providers have had at least one staff member complete the masterclass in deterring and detecting commercial academic cheating > Comprehensive suite of resources delivered to Institutes of Higher Education to support enhanced cyber security awareness and maturity
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Result	Partly achieved
Analysis	<p>In the first civil penalty proceedings brought under the academic cheating provisions of the TEQSA Act, <i>Chief Executive Officer of the Tertiary Education Quality and Standards Agency v Chegg, Inc.</i> [2026] FCA 330, the Federal Court of Australia declared that Chegg contravened s114A on 3 occasions and ordered that Chegg pay \$500,000 in penalties and \$150,000 in legal costs</p> <p>TEQSA has blocked 616 websites this year offering commercial academic cheating services to students enrolled at Australian higher education providers. Of the 1,057 Australian targeting sites reported to TEQSA or identified by the Higher Education Integrity Unit (HEIU), the HEIU has assessed 924. In summary, 58% of total reported sites have been blocked</p> <p>TEQSA has blocked 142 social media posts and accounts this year</p> <p>71% of providers have had at least one staff member complete the masterclass series. However, 98% of universities have had at least one staff member complete the series</p> <p>Cyber security modules were launched in 2025 to support enhanced cyber security awareness and maturity</p>

Methodology	<ul style="list-style-type: none"> > Count number of prosecutions > Percentage of websites identified as advertising or offering commercial academic cheating services that are blocked > Count number of posts removed > Percentage of providers that have at least one staff member complete the masterclass > Presence of modules in the learning management system
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Source	<ul style="list-style-type: none"> > Prosecutions under section 114 > TEQSA website blocking data (teqsa.gov.au/blocked-illegal-cheating-websites) > HEIU Dashboard > Masterclass attendance records > LMS
Key activity	2.4: Further develop the activity of the TEQSA Higher Education Integrity Unit in relation to contract cheating, cyber security, and foreign interference
Responsible	Higher Education Integrity Unit

OBJECTIVE 3

Ensure compliance with applicable legislation through effective regulation

TEQSA's core functions are to register all providers that offer higher education qualifications in or from Australia and to accredit their courses, with the exception of those offered by universities and select providers who have partial or full authority to self-accredit their own courses of study.

TEQSA's core regulatory work includes:

- > registering and re-registering providers delivering higher education courses, Foundation Programs and ELICOS to overseas students
- > accrediting and re-accrediting courses offered by higher education providers, for those providers without self-accrediting authority
- > compliance monitoring and assessments, including in response to material change notifications received by, and complaints about, higher education providers
- > assessing providers for partial or full self-accrediting authority
- > assessing providers for authority to deliver Australian courses offshore
- > ensuring that regulated academic awards are not offered by unregistered providers.

In 2025–26, regulatory assessment volumes remained substantially higher than pre-pandemic levels. The increasing complexity of some applications, particularly research course accreditation, also affected assessment activity. Legislative timeframes required initial course accreditations to be prioritised, contributing to longer processing times for some other assessment types.

Changes to the legislative environment also affected regulatory activity during the year. From 1 January 2026, TEQSA implemented the new framework for authorising and regulating Australian higher education delivered offshore, including transitional notifications and offshore delivery provisions.

TEQSA has continued to refine its regulatory approach, and despite increased assessment demand, managed initial registration and course accreditation assessments within applicable legislative timeframes.

Of the impacts, challenges and priorities identified in the TEQSA Corporate Plan 2025–29, the following are most relevant to ensuring compliance with applicable legislation through effective and efficient regulation:

- > reviewing and adapting TEQSA's regulatory model and practice, in keeping with established principles of regulatory best practice and reform, in close consultation with stakeholders (see key activity 3.1 in the following table)
- > implementing strategies to improve timeliness and responsiveness of regulatory assessments and decisions (see key activity 3.3 in the following table)

- > investing in our workforce and enabling systems to rebuild and then maintain a sustainable basis to TEQSA's regulatory practice and organisational capacity (see key activity 3.5 in the following table)
- > the performance measures and targets for Objective 3 also include organisational capacity initiatives and strategic projects (see key activity 3.5 in the following table) which, it should be noted, also apply across TEQSA's other objectives and priorities.

#18	Stakeholder acceptance of process and outcomes for regulatory reform
Target	Revised regulatory model and practice accepted by range of stakeholders as effective and reflective of modern regulatory practice, in particular by encouraging and facilitating sector innovation
Result	Achieved
Analysis	The 2026 Provider Survey found that 61% of providers rated TEQSA's regulatory reform processes and outcomes, including the use of provider self-assurance in regulatory activities, as excellent or good. As this question was introduced in 2026, comparisons with previous years are not available
Methodology	Majority of providers reporting positive feedback on the Annual Provider Survey question 'process and outcome for regulatory reform (e.g. the use of self-assurance reports in regulatory activities) reflecting principles of regulatory best practice'
Source	2026 Provider Survey
Key activity	3.1: Review and adapt TEQSA's regulatory model and practice, in keeping with established principles of regulatory best practice and reform, in close consultation with stakeholders
Responsible	Regulatory Operations

#19	Proportion of compliance assessments undertaken to address non-compliance and restore compliance (registered and non-registered) providers
Target	90% of compliance assessments conclude with provider compliance (by regulatory action, provider education, court or tribunal order)
Result	Achieved
Analysis	Four compliance assessments have been commenced during 2025-26. One was completed with regulatory action directed at addressing the identified concerns, while 3 remain in progress as of 30 June 2026
Methodology	At 30 June 2026, 90% of all compliance assessments between 1 July 2025 and 30 June 2026 have concluded with provider compliance
Source	Compliance assessment records
Key activity	3.2: Align risk and compliance approach with legislated requirements and principles of regulatory necessity, risk and proportionality
Responsible	Regulatory Operations

#20	TEQSA reviews cases in which its decisions are externally reviewed, identifies any opportunities for improvement in TEQSA's regulatory approach and implements improvements
Target	TEQSA's Annual Report includes details of improvement opportunities and the steps taken by TEQSA to implement identified improvements
Result	Not applicable
Analysis	There were no decisions of courts or tribunals which reviewed TEQSA decisions in 2025-26
Methodology	The Annual Report contains details of improvement opportunities for the regulatory approach and a record of the review and improvement process

Source	TEQSA Annual Report
Key activity	3.2: Align risk and compliance approach with legislated requirements and principles of regulatory necessity, risk and proportionality
Responsible	Legal, Risk and Quality Assurance

#21	Extent to which TEQSA meets relevant legislated and/or statutory freedom of information, privacy or information security obligations
Target	100% compliance and no adverse findings with respect to relevant obligations, requirements or requests
Result	Achieved
Analysis	TEQSA received 24 formal FOI applications and complied with its statutory obligations. It otherwise had no adverse findings with respect to relevant obligations, requirements or requests
Methodology	Freedom of information requests, privacy obligations and security obligations
Source	Legal team records of FOI requests and data breaches relevant to the <i>Privacy Act 1988</i> , self-assessment against the Protective Security Policy Framework, and Information Security Manual
Key activity	3.2: Align risk and compliance approach with legislated requirements and principles of regulatory necessity, risk and proportionality
Responsible	Legal, Risk and Quality Assurance

#22	Yearly trend in processing times
Target	Median assessment times within legislative deadline in TEQSA Act
Result	Achieved
Analysis	<p>Median processing times remained within the 9-month legislative deadlines for both initial registrations and course accreditations</p> <p>Course accreditation: 142 decisions with a median processing time of 252 days. This is in comparison to 115 decisions with a median processing time of 179 days in 2024-25. While the previous year's median was lower, processing times were broadly consistent with the longer-term trend, with median processing times exceeding 200 days in each of the 3 preceding financial years</p> <p>Initial registration: 10 decisions with a median processing time of 260 days. This is in comparison to 14 decisions with a median processing time of 257 days the previous year</p>
Methodology	Median assessment times compared to legislative deadlines in TEQSA Act
Source	Power BI Dashboard
Key activity	3.3: Ensure regulatory assessments are streamlined and coordinated to ensure regulatory activity is undertaken efficiently
Responsible	Regulatory Operations

#23	Percentage of providers satisfied TEQSA is reducing administrative burden
Target	In 2026, a 30% increase in positive ratings from providers for 'regulation by TEQSA does not necessarily impede efficient operation of higher education providers' in the stakeholder survey
Result	Not achieved
Analysis	In 2026, 51% of respondents gave a rating of good or excellent regarding 'regulation by TEQSA does not unnecessarily impede the efficient operation of higher education providers,' a decrease of 5 percentage points compared to 2025

Methodology	In the Annual Provider Survey, a 30% increase in positive ratings for the question 'regulation by TEQSA does not unnecessarily impede the efficient operation of higher education providers'
Source	2026 Provider Survey
Key activity	3.3: Ensure regulatory assessments are streamlined and coordinated to ensure regulatory activity is undertaken efficiently
Responsible	Regulatory Operations

#24	Percentage of assessments completed within legislative deadlines as required under the TEQSA Act
Target	<ul style="list-style-type: none"> > 90% of registration and course assessments are concluded within legislated timeframes > 10% concluded within extension period where this relates to issues outside TEQSA's control
Result	Achieved
Analysis	<p>322/325 (99%) of assessments were completed within legislative deadlines for the period, with the remaining 3 completed within approved extended statutory deadline. This included:</p> <ul style="list-style-type: none"> > Preliminary assessment of registration application (TEQSA Act s19) > Preliminary assessment of course accreditation application (s47) > Decision on course accreditation application (s49) > Decision on review of reviewable decision (s186) > Decision on registration application (s21) <p>Refer to table 'TEQSA's performance against legislative timeframes in the TEQSA Act' for details of assessment processing times across the categories prescribed in the TEQSA Act</p>
Methodology	Median assessment times compared to legislative deadlines in TEQSA Act
Source	Power BI Dashboard
Key activity	3.3: Ensure regulatory assessments are streamlined and coordinated to ensure regulatory activity is undertaken efficiently
Responsible	Regulatory Operations

#25	Recovery consistent with approved CRIS and with support of providers	
Target	<ul style="list-style-type: none"> > Full implementation of CRIS, as amended through annual consultation framework > 70% provider ratings in annual survey rate the process as transparent and information or consultation as good > TEQSA systems mature and efficient 	
Result	Partly achieved	
Analysis	<p>TEQSA has fully implemented cost recovery, with the latest Cost Recovery Implementation Statement (CRIS) published on the TEQSA website</p> <p>In the 2026 survey, an average of 62% respondents rated TEQSA as excellent or good for the 4 questions related to cost recovery communication. These questions are also reported on in measure #7 above. TEQSA will continue to review its approach to providing information considering the feedback in the annual provider survey</p>	
Methodology	<ul style="list-style-type: none"> > CRIS amended through annual consultation process (consultation plan, revised CRIS Statement, etc) > Questions in 2026 Provider Survey 	
Source	<ul style="list-style-type: none"> > Consultation plan > 2026 Provider Survey 	
Key activity	3.4: Recover regulatory costs consistent with CRIS and relevant framework/guidelines	
Responsible	Corporate Services	

#26**Strategic projects progressively implemented, on time and on budget****Target**

- > PMS fully implemented and mature, with full consideration of further updates
- > Records management fully digitised and consistent with archival and other requirements
- > Student records for provider closures complete and available on demand
- > HRMIS effectively utilised and further modules considered and implemented
- > TEQSA's external-facing communications tools reflect best practice, including in accessibility
- > TEQSA employees report strong and positive organisational culture reflecting APS best practice

Result**Partly achieved****Analysis**

Implementation of TEQcore, TEQSA's new provider management system, progressed during 2025-26 but was delayed. Delivery was restructured into 2 stages, with expected delivery by December 2026. Further system enhancements will be considered following delivery

Other strategic initiatives also progressed. New records were managed digitally in accordance with relevant records management requirements, and the student records management system continued to support access to records from closed providers. TEQSA also continued to use and consider enhancements to its human resources system, updated external communications to improve accessibility and inclusiveness

In 2026, 58% of TEQSA employees who responded to the APS Employee Census recorded a positive score for 'the culture of TEQSA promotes and supports cooperative and respectful relationships with colleagues'. This represents a decline of 16 percentage points from 2025

Methodology	<ul style="list-style-type: none"> > System is in production and used by TEQSA for provider management on its planned completion date > System is in production and in-use on its planned completion date > System is in operation with data readily available on its planned completion date > System is in operation and used by TEQSA on its planned completion date, with additional module project underway > External facing communications tools reflect best practice principles > Increased satisfaction with organisational culture as per the APS Employee Census question 'the culture of TEQSA promotes and supports cooperative and respectful relationships with colleagues' compared to the previous year
Source	<ul style="list-style-type: none"> > PMS/TEQcore implementation project plan > Records management system and project plan > Student records system and project plan > HRMIS system and module project plans > List of communications tools and best practice principles > APS Employee Census results for TEQSA
Key activity	3.5: Implement key strategic projects in relation to organisational capability
Responsible	Corporate Services

TEQSA's performance against legislative timeframes in the TEQSA Act

Section and target	Results 2025–26
Section 19: TEQSA must undertake a preliminary assessment of an application for registration within 30 days after an application is made	14 out of 14 preliminary registration assessments were completed within the legislative timeframe
Section 21: TEQSA must make a decision on an application for registration within 9 months of receiving it, or if TEQSA is satisfied for reasons beyond our control that a decision cannot be made within the 9 months, TEQSA may determine a longer period not exceeding a further 9 months, within which we must make a decision on the application	9/10 achieved within 9 months; 1/10 achieved within granted extension period
Section 47: TEQSA must make a preliminary assessment of an application for a course of study to be accredited within 30 days after an application is made	157 out of 157 preliminary course accreditation assessments were completed within the legislative timeframe
Section 49: TEQSA must make a decision on an application for accreditation of a course of study within 9 months of receiving it, or if TEQSA is satisfied for reasons beyond its control that a decision cannot be made within 9 months, TEQSA may determine a longer period not exceeding a further 9 months, within which it must make a decision on the application	144 substantive course accreditation assessments were completed for decision: 142 within the legislative timeframe, and 2 within granted extension period

*The above data refers to performance measure #24

Report on financial performance

The work of TEQSA is mainly funded by government appropriations, with a small amount of revenue generated from the annual TEQSA conference.

TEQSA reported a total comprehensive loss of \$2.292 million in 2025–26. Excluding the impact of depreciation, amortisation and adjusting for leasing arrangements, TEQSA's result for the 2025–26 financial year was an operating loss of \$1.589 million.

The Minister for Finance approved a reclassification of \$0.700 million of Departmental Capital Budget (DCB) to operational (Appropriation Act No. 3) in 2025–26, which has increased the operating appropriation total to \$22.587 million and decreased the capital appropriation to \$0.191 million.

TEQSA received approval from the Department of Finance for an operating loss for the 2025–26 financial year. The loss is a result of a timing difference in the revenue and expenditure associated with the upgrade of the TEQSA information technology system.

Expense impacts

TEQSA spends 64% of its budget on employee-related expenses, 25% on supplier expenses and 5% on contractors and consultants. TEQSA's total expenses for 2025–26 were \$25.884 million, compared to \$21.658 million in 2024–25, an increase of \$4.226 million. The increase in expenditure reflects the development work on the TEQSA information technology system.

Revenue impacts

Government revenue from departmental appropriation was \$22.587 million (after reclassification) in 2025–26, a decrease of \$2.135 million from 2024–25.

Own-source revenue in 2025–26 was \$1.005 million, an increase of \$0.263 million compared to 2024–25.

Financial position

TEQSA's overall financial position continued to remain sound in 2025–26:

- > total assets reduced to \$21.321 million
- > total liabilities decreased to \$7.493 million.

The majority of TEQSA's assets are financial assets, with the largest balance being appropriation receivable (\$13.989 million). TEQSA's appropriation receivable has decreased by \$2.131 million from 2024–25, reflecting the operating loss and expenditure on TEQSA information technology system.

The majority of TEQSA's liabilities are comprised of leases (\$3.412 million) and employee provisions (\$2.827 million).

TEQSA continues to operate with sufficient cash reserves to fund its liabilities and commitments as and when they fall due.

Table 3. Summary of financial performance

	2025–26	2024–25	Variance
Statement of comprehensive income	(\$'000)	(\$'000)	(\$'000)
Total own-source revenue	1,005	742	263
Total revenue from Government	22,587	24,722	-2,135
Total expenses	25,884	21,658	4,226
Net surplus/(deficit)	-2,292	3,806	-6,098
Statement of financial position			
Total assets	21,321	23,492	-2,171
Total liabilities	7,493	7,563	-70
Net assets	13,828	15,929	-2,101
Equity	13,828	15,929	-2,101

Entity resource statement

The entity resource statement provides additional information about the various funding sources that TEQSA may draw on during the year. Appendix A details the resources available to TEQSA during the 2025–26 financial year and sets out TEQSA's summary of total expenses.

- ▶ Safe, inclusive and respectful learning environments depend on strong governance, clear institutional accountability and proactive action to prevent and respond to racism, discrimination and other risks to student and staff wellbeing and safety.

Management and accountability 3

- Corporate governance
- Management of human resources
- Purchasing and procurement

CORPORATE GOVERNANCE

TEQSA's Governance, Performance and Compliance Framework sets out the agency's internal governance arrangements, including the roles and responsibilities of the Accountable Authority, the CEO and the SET.

The Accountable Authority's high-level functions include:

- > setting the strategic direction for TEQSA and overseeing delivery of its statutory functions, including major strategic projects
- > approving key policies and procedures that support TEQSA's statutory functions
- > supporting strategic engagement with key stakeholder groups
- > overseeing performance reporting in accordance with the Australian Government's regulator performance framework for best practice
- > overseeing corporate planning and financial governance, including the corporate plan, annual financial statements and annual performance statements
- > approving the charter of the Audit and Risk Committee (ARC) and appointing its members to ensure effective financial and risk oversight
- > providing strategic oversight of, and maintaining high-level assurance and governance of, TEQSA's regulatory functions and enterprise risk management.

During 2025-26, the Accountable Authority met 16 times and made 1 out-of-session record of decision.

The TEQSA Service Charter sets out the service that stakeholders can expect when engaging with the agency. This applies to higher education providers, current and prospective Australian higher education students, employers, government agencies, experts, peak bodies and members of the public.

TEQSA experts

TEQSA engages subject matter experts, where appropriate, to support its regulatory work. While experts do not make regulatory decisions or recommendations, their independent advice may inform TEQSA's assessment of applications.

Planning and management

The functions of the CEO are derived from the TEQSA Act and the *Public Service Act 1999* and delegations from the Commission.

The CEO is responsible for overall management and administration of TEQSA, overseeing agency performance, financial management, risk management, people management, security management, legislative compliance and the operational relationship with the Commission.

The SET members have individual management responsibilities and are jointly responsible for leadership – the agency's operational work and performance, including:

- > recommending TEQSA's strategic direction, priorities and objectives
- > monitoring, reviewing and making recommendations on the agency's operational performance and risk management
- > reviewing and making recommendations regarding TEQSA's governance and assurance arrangements and frameworks
- > staffing, business planning and the management of resources
- > developing our corporate plan, annual report and annual budget for approval by the TEQSA Commission in its role as the Accountable Authority.

The elements of the annual planning process for TEQSA groups are as follows:

- > budget planning
- > business planning
- > group workforce planning
- > risk management planning.

Fraud and corruption control

TEQSA complies with the legislative requirements of section 10 of the *Public Governance, Performance and Accountability Rule 2014* and with the Commonwealth Fraud and Corruption Control Framework. This includes:

1. regularly conducting assessments of fraud and corruption risk
2. developing and implementing control plans to deal with fraud and corruption risks
3. documenting appropriate arrangements for governance, prevention and reporting on fraud and corruption.

TEQSA's approach to preventing fraud and corrupt conduct is based on promoting ethical behaviour in the workplace, developing staff awareness of appropriate responses to fraud and corruption, and identifying and mitigating risks of fraud and corrupt conduct.

TEQSA did not become aware of any incidents of fraud or corruption within the organisation in 2025–26.

Audit and Risk Committee

TEQSA's Audit and Risk Committee is established in compliance with section 45 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and operates under an ARC Charter, approved by the Commissioners as our Accountable Authority.

TEQSA's ARC Charter is available on our website at:

teqsa.gov.au/about-us/teqsa-overview/our-leadership-and-organisation

Table 4. Audit and Risk Committee membership 2025–26

Member name	Relevant qualifications and experience	Number of meetings attended/ total number of meetings	Total annual remuneration (GST inclusive)	Additional information
Darren Box, Chair	Darren Box is a highly experienced senior executive with over 30 years' experience spanning national social service to national security across the Commonwealth and United Kingdom. Darren has extensive financial management, organisational reform, governance, and audit experience, and is committed to driving organisational change and building capability. Darren holds a Bachelor of Business (Acc) from Charles Sturt University, is a Fellow of CPA Australia and has qualifications in Professional Coaching from IECL.	4/4	\$20,000	
Nick Baker, Member	Nick Baker has extensive experience providing assurance and advisory services to public sector clients. His experience includes governance, risk and assurance, financial frameworks and financial accounting, budget estimates, cost accounting and business case development, and ICT consulting, information security, audit and control. He has undertaken engagements for a diverse range of central and line agencies, including Finance, Defence and DVA. Nick is a Fellow of the Australian Society of CPAs and a Member of the Australian Computer Society. He holds a Graduate Diploma in Professional Accounting and a Bachelor of Arts in Computing Studies from the University of Canberra, and a Certificate IV in Commonwealth Fraud Control (Investigations).	3/4	\$9,750	

Table 4. Audit and Risk Committee membership 2025–26 (*continued*)

Member name	Relevant qualifications and experience	Number of meetings attended/ total number of meetings	Total annual remuneration (GST inc.)	Additional information
Claire Hamilton, Member	Claire Hamilton is an experienced leader who has held executive roles in publicly listed and government-owned entities. Her areas of expertise include risk and compliance management, finance, audit, and corporate governance. Claire holds a Bachelor of Arts (Hons) degree in Business Studies from the University of Sheffield (UK) and is a Chartered Accountant, Chartered Secretary, Certified Internal Auditor, and Professional Member of the Institute of Internal Auditors.	4/4	\$9,200	
Dr Diana Wright, Member	Dr Diana Wright has more than 25 years' experience as a senior executive in the Australian Public Service, with expertise in governance, accountability, public policy, program management and assurance. She has held senior roles across the environment, finance, agriculture and health sectors, including responsibility for large teams and administered budgets exceeding \$250 million. Her governance experience includes service on the audit committees of the Commonwealth departments of Finance and Environment, as an independent member of the Australian Taxation Office's Audit and Risk Committee, and as a member of the Financial Reporting Council. She has also undertaken a range of strategic and operational reviews and has extensive experience as an Australian Government Gateway Assurance Reviewer. Diana is a Fellow of CPA Australia. She holds a PhD, MSc and BSc (Combined Honours) from the University of London, and a Diploma from Imperial College London.	4/4	\$10,120	

External scrutiny

Reports of parliamentary committees

The Senate Education and Employment Legislation Committee undertook an inquiry in 2025–26 into the *Quality of governance at Australian higher education providers*, with specific reference to the adequacy of the powers available to TEQSA in identifying and addressing corporate governance issues. The Committee's final report, published in December 2025, made a range of recommendations directed to strengthen governance across Australian higher education providers. These included recommending that:

- > TEQSA develop guidance documents and reporting frameworks in relation to governance issues including academic governance and workplace relations compliance
- > the Australian Government, as part of its commitment to strengthen and modernise TEQSA's powers, introduce requirements for TEQSA to consider certain matters in exercising regulatory functions, and for providers to take reasonable and proportionate actions to comply with the Threshold Standards.

Following the reporting period, on 1 July 2026, the Australian Government published its response to the final report, which supports or supports-in-principle most of the Committee's recommendations.

Court, Tribunal and Information Commissioner decisions

In *Chief Executive Officer of the Tertiary Education Quality and Standards Agency v Chegg, Inc.* [2026] FCA 330, the Federal Court of Australia found that Chegg Inc. (Chegg) contravened Australia's academic cheating laws on 3 occasions through its 'Expert Q&A' service and ordered it to pay civil penalties of \$500,000 and costs of \$150,000. The decision was the first Australian judgement concerning contraventions of the academic cheating Provisions in the TEQSA Act and represented a significant outcome for the integrity of Australia's higher education sector.

The Court found that on 3 occasions, Chegg contravened subsection 114A(3) of the TEQSA Act, which prohibits providing, offering to provide, or arranging for a third-party to provide, an academic cheating service to a higher education student.

The decision reinforced TEQSA's ongoing work with providers, government and international partners to uphold academic integrity standards and protect the quality and reputation of Australia's higher education sector, and student experiences and outcomes.

There were no decisions by Tribunals or the Australian Information Commissioner in 2025–26 which are likely to have a significant impact on TEQSA's operations.

Other external scrutiny

There were no reports on TEQSA's operations by the Auditor-General (other than reports under section 43 of the PGPA Act) or the Commonwealth Ombudsman occurred during 2025–26.

Information technology

Information technology enables TEQSA's regulatory, corporate and stakeholder facing functions by providing secure, reliable and contemporary digital services.

During 2025-26 TEQSA strengthened its capabilities in digital, data and information management, and cyber security. TEQSA also modernised its technology infrastructure and platforms that support regulatory operations, organisational performance and service delivery.

Information publication scheme

Pursuant to Part II of the *Freedom of Information Act 1982* (FOI Act), TEQSA is required to publish information as part of the Information Publication Scheme requirements.

These requirements impose an obligation on TEQSA to publish a range of information, including information about what we do and how we do it.

Our agency plan indicating published information is accessible from TEQSA's website (*About us > Reporting and accountability* section).

MANAGEMENT OF HUMAN RESOURCES

Flexible working arrangements

Flexible work remained an important part of TEQSA's approach to supporting employee wellbeing, performance and workforce participation during 2025-26.

Guided by the Flexible Work Framework and aligned with the Principles of Flexible Work in the Australian Public Service (APS), TEQSA continued to provide a range of flexible working arrangements that support employees to balance work and personal commitments while maintaining high standards of performance and service delivery.

TEQSA aims to create a high-performance culture that delivers outstanding results and inspires employees, grounded in TEQSA's values of trust, respect, accountability and collaboration.

Annual APS Employee Census results continued to show that flexible work is highly valued by TEQSA employees and supports the agency's ability to attract and retain a diverse and capable workforce.

Providing flexible work options also enables TEQSA to be a competitive employer.

Workplace consultative arrangements

The Staff Consultative Committee remained a key forum for consulting employees on proposed changes to policies, procedures, workplace initiatives and guidelines that support the TEQSA Enterprise Agreement. The committee meets quarterly and includes employee representatives from across the agency, together with management.

In 2025-26, TEQSA continued to consult with staff through regular newsletters, all-staff emails, workshops and meetings, providing updates on a range of management and operational matters. Each business group also held regular meetings to raise matters and put forward ideas for improving the culture and work environment.

Our Culture Plan

During 2025-26, TEQSA continued to embed the values of trust, respect, accountability, and collaboration while progressing a refresh of the agency's Culture Plan. The refresh is to ensure the plan continues to support TEQSA's purpose, strategic direction and organisational culture.

TEQSA's Culture Plan 2023, provides the foundation for the refresh and builds on the APS Values and Code of Conduct providing a clear understanding of how we want to work with each other at TEQSA, and our stakeholders in delivering our purpose and achieving success.

Professional development

TEQSA is committed to providing learning and development opportunities that deepen skills and knowledge to continue to align with current and emerging roles and responsibilities. This is underpinned by a culture of continuous learning, encouraging staff to proactively expand their capabilities, adapt to change, and pursue ongoing professional growth.

Learning and development during 2025-26 focused on leadership capability, regulatory practice, parliamentary and government processes, inclusion and cultural awareness, workplace health and safety, digital capability, project management and organisational effectiveness.

In 2025-26, TEQSA provided staff with various training programs and workshops designed to develop capability. These included:

- > antisemitism awareness training for all employees
- > appearing before parliamentary committees
- > artificial intelligence
- > briefing and responding to APS decision makers
- > building relationships and engagement
- > leadership development program for leaders and developing leaders
- > child safety
- > coaching and developing others
- > government investigations
- > procurement and project management
- > leading through change
- > LGBTQIA+ ally awareness
- > managing difficult conversations
- > Microsoft 365 training including SharePoint, Excel and PowerBI
- > monthly all-staff workshops focused on mental and physical wellbeing
- > responding to disclosures of sexual assault
- > unconscious bias, diversity and inclusion
- > work health and safety, including officer due diligence, health and safety representative, harassment contact officer, first aid officer, mental health first aid, and warden training.

TEQSA continued to support staff professional development, and where eligible, study leave of up to 8 hours per week.

Performance assessment

TEQSA continued to strengthen our performance management framework, supporting clear expectations, regular feedback, capability development and employee wellbeing. The framework helps to:

- > clarify individual employee work tasks, responsibilities and performance
- > set performance expectations and provide feedback
- > improve communication between managers and their staff (through performance appraisals)
- > provide a basis for determining salary advancement within classifications
- > identify learning and professional development needs and opportunities
- > identify and manage under-performance.

Performance conversations provided structured opportunities for managers and employees to discuss progress, development and future goals, and overall wellbeing.

Workplace health and safety

TEQSA is committed to providing a safe, healthy and respectful workplace that supports employee wellbeing and organisational performance.

During 2025–26, TEQSA continued to promote workplace health and safety through our Workplace Health and Safety Committee, employee wellbeing initiatives and a range of support services for staff.

Support available to employees included a confidential Employee Assistance Program (EAP), by TELUS Health, annual influenza vaccinations, health and wellbeing resources and initiatives, and a network of First Aid Officers, Mental Health First Aid Officers and Harassment Contact Officers.

There were no reportable workplace health and safety incidents during 2025–26, and TEQSA was not required to give any notices under the *Work Health and Safety Act 2011*.

Workforce profile

As at 30 June 2026, TEQSA employed 5 key management personnel, one Senior Executive Service (SES) officer, 35 Executive Level employees and 80 APS employees. Detailed information on TEQSA's workforce profile is provided in Appendices B to G:

- > Appendix B: Employee profiles
- > Appendix C: Australian Public Service classification and gender
- > Appendix D: Employment type by full-time and part-time status
- > Appendix E: Employment type by location
- > Appendix F: Indigenous employment
- > Appendix G: Employment arrangements of SES and non-SES employees.

Remuneration and other terms and conditions

TEQSA's Commissioners, including the Chief Commissioner, are appointed by the Minister pursuant to section 138 of the TEQSA Act and are paid the remuneration determined by the Remuneration Tribunal.

TEQSA's CEO is also appointed by the Minister and the CEO's remuneration is also determined by the Remuneration Tribunal.

The conditions of employment for APS and executive-level staff are set out in the:

> [*Tertiary Education Quality and Standards Agency Enterprise Agreement 2024–2027*](#)

The Enterprise Agreement and Public Service Determination offer competitive terms and conditions of employment.

For information on remuneration, see:

- > Appendix H: Salary ranges by classification level
- > Appendix I: Executive remuneration.

Non-salary benefits

Non-salary benefits provided to employees include superannuation, home-based computer access, professional development and study assistance, and flexible work options.

Performance pay

TEQSA's Enterprise Agreement does not include provision for performance pay.

Payroll service

TEQSA's payroll services are delivered through a managed service provided by Aurion. The system enables employees and managers to access and manage payroll information, including leave applications and balances, Individual Performance Agreements, probation reports, online timesheeting and records of completed learning.

Recruitment service

TEQSA uses Big Red Sky e-recruitment system to streamline and automate recruitment and selection processes. This supports TEQSA's recruitment processes to be more efficient, effective, streamlined and accurate to better support, attract and retain our workforce and enable organisational performance.

Disability reporting

TEQSA supports the *Australian Public Service Disability Employment Strategy 2020–25* and contributes to whole-of-government reporting on disability employment outcomes.

Progress against the strategy is reported through the Australian Public Service Commission's annual State of the Service Report, available at apsc.gov.au.

PURCHASING AND PROCUREMENT

TEQSA acknowledges the intent of the Australian Public Service Strategic Commissioning Framework in rebuilding the capability and expertise of the APS by requiring that core government work be done by APS employees. TEQSA uses consultancy services to obtain specialist expertise or independent advice to investigate or diagnose a defined issue or problem, carry out defined reviews or evaluations, and provide effective solutions to assist in the agency's work.

TEQSA continues to strengthen our procurement and contract management framework and approach to identify areas for improvement, and to support improved compliance with the Commonwealth Procurement Rules (CPRs) and the Commonwealth Protected Security Policy Framework (PSPF). TEQSA's focus is to achieve value for money through competition, efficiency, effectiveness, economy, ethics, accountability and transparency. TEQSA recognises competition as a core element in demonstrating value for money, ensuring that suppliers are treated equitably and that procurement processes are non-discriminatory. To support small and medium enterprises (SMEs), TEQSA strives to meet the government's commitment of sourcing 25% of contracts by value from SMEs for contracts up to \$1 billion and 40% for contracts up to \$20 million, as outlined in the CPRs. The CPRs are mandatory and applied to TEQSA activities through Accountable Authority instructions and the TEQSA procurement manual, forms and guidelines.

TEQSA's procurement plan is published annually on the AusTender website, tenders.gov.au and is updated as circumstances change, ensuring transparency in our procurement activities.

Reportable consultancy contracts

During 2025-26, 13 new consultancy contracts were entered into, with total actual expenditure of \$1.399 million. In addition, 4 ongoing reportable consultancy contracts were active during the period, with total actual expenditure of \$0.251 million (Table 5). Table 6 shows the organisations that received the 5 largest shares of TEQSA's total expenditure on reportable consultancy contracts during 2025-26.

Table 5. Expenditure on reportable consultancy contracts 2025-26

	Number	Expenditure \$000 (GST inc.)
New contracts entered into during the reporting period	13	1,399
Ongoing contracts entered into during a previous reporting period	4	251
Total	17	1,650

Table 6. Organisations receiving largest shares of reportable consultancy contract expenditure 2025–26

Name of organisation	Expenditure \$000 (GST inc.)
Mediamonks Australia Pty Ltd (ABN 86 636 603 015)	683
Lynelle Jann Briggs (ABN 13 196 112 715)	220
Synergy Group OpCo Pty Ltd (ABN 86 693 296 632)	144
Margaret Ivy Fixter (ABN 81 667 726 038)	122
Catalyst Cyber (ABN 24 682 157 606)	106

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website at tenders.gov.au.

The decision to engage a consultant is made in accordance with the PGPA Act and related rules, including the CPRs, and relevant internal policies.

Reportable non-consultancy contracts

During 2025–26, 58 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$3.771 million. In addition, 39 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$3.176 million (Table 7).

Table 7. Expenditure on reportable non-consultancy contracts 2025–26

	Number	Expenditure \$000 (GST inc.)
New contracts entered into during the reporting period	58	3,771
Ongoing contracts entered into during a previous reporting period	39	3,176
Total	97	6,947

Table 8 shows the organisations that received the 5 largest shares of TEQSA's total expenditure on reportable non-consultancy contracts during 2025–26.

Table 8. Organisations receiving largest shares of reportable non-consultancy contract expenditure 2025–26

Name of organisation	Expenditure \$000 (GST inc.)
Deka Australia Management Two Pty Ltd (ABN 22 612 336 984)	1,209
Data#3 Limited (ABN 31 010 545 267)	925
Randstad Pty Ltd (ABN 28 080 275 378)	463
HP PPS Australia Pty Ltd (ABN 16 603 480 628)	367
Mowla Pty Ltd trading as Sofitel Melbourne on Collins (ABN 73 005 133 835)	343

Annual reports also contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website at tenders.gov.au.

The decision to engage suppliers is made in accordance with the PGPA Act and related rules, including the CPRs, and relevant internal policies.

Australian National Audit Office access clauses

No contracts were let during the year for \$100,000 or more (inclusive of GST) with provisions to exempt Australian National Audit Office access to contractors' premises.

Exempt contracts

No contracts in excess of \$10,000 (inclusive of GST) that were exempted by the CEO from being published on AusTender because it would disclose exempt matters under the FOI Act.

Procurement initiatives to support small business

TEQSA is committed to fostering SME participation in Commonwealth Government procurement. We aim to create fair, accessible and inclusive opportunities for SMEs to thrive in the government marketplace. Our key initiatives include:

- > Simplified procurement processes: For low-risk contracts valued under \$200,000, we utilise the Commonwealth Contracting Suite to streamline engagement, reducing administrative burdens for SMEs. Additionally, we align with the Commonwealth Procurement Rules (2025) to ensure equitable access.
- > Prompt payment practices: We employ electronic payment systems, including payment cards, to ensure on-time payments within 20 calendar days or 5 business days for e-invoices, supporting SME cash flow as mandated by the *Payment Times Reporting Act 2020*.

- > Transparency and accountability: SME participation and procurement statistics are available on the Department of Finance website at finance.gov.au. Payment performance data, including compliance with the Payment Times Reporting Scheme, can be accessed via the Payment Times Reporting Portal at paymenttimes.gov.au. The results of the survey of Australian Government payments to small business are available on the Treasury website at treasury.gov.au.
- > Indigenous business support: In line with the Indigenous Procurement Policy (IPP), we actively encourage participation from Indigenous SMEs, contributing to economic empowerment and reconciliation.

Advertising and market research

Under section 311A of the *Commonwealth Electoral Act 1918*, TEQSA is required to disclose payments of \$17,300 or more (inclusive of GST) to advertising agencies, market research organisations, polling organisations, media advertising organisations and direct mail organisations.

During 2025–26, TEQSA did not make any payments to polling organisations or direct mail organisations. TEQSA also did not conduct any government advertising campaigns.

During the reporting period, TEQSA engaged JWS Research to undertake our annual provider and stakeholder perception research. This research informs evaluation of stakeholder experience, how TEQSA has performed against performance targets and continuous improvement of regulatory services. The cost of this engagement was \$50,160 (GST inclusive).

TEQSA also engaged Elliott Gray to deliver recruitment advertising for the newly established Student Advisory Panel expression of interest process. The recruitment campaign supported broad national participation and the establishment of a diverse and representative student panel. The cost of this engagement was \$36,979 (GST inclusive), and included developing a bespoke recruitment plan and resources, to enable TEQSA to complete end-to-end recruitment in-house. From 2026–27, TEQSA will manage the recruitment process for the Student Advisory Panel at a lower cost.

Grants

TEQSA does not administer any discretionary grants programs.

Ecologically sustainable development and environmental performance

TEQSA is committed to progressing towards a sustainable future and continued improvement in reducing negative impacts on the environment.

The information provided is in accordance with section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act).

TEQSA's office at 452 Flinders Street, Melbourne, features a range of environmental performance initiatives put in place during the office fit-out and as part of the overall initiatives provided by building management.

These include:

- > implementing no under-desk bins and the availability of several bin stations with different waste streams
- > an on-site organic waste dehydrator
- > battery recycling
- > e-waste collection
- > light globe recycling
- > adherence to NABERS waste rating.

Australian Public Service Net Zero 2030

The APS Net Zero 2030 policy requires non-corporate and corporate Commonwealth entities to report on their operational greenhouse gas emissions. This reporting requirement under the PGPA Act and section 516A of the EPBC Act is part of the broader effort to achieve net zero emissions by 2030 and enhanced transparency in government operation.

To support the APS Net Zero 2030 target, TEQSA recognises the need to maintain momentum on existing emissions reduction initiatives while also exploring new opportunities for improvement. Recognising that electricity use is the largest contributor to TEQSA's Scope 2 emissions, TEQSA actively participates in cutting emissions through our energy consumptions by utilising renewable power.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2025-26 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions reporting has been developed with methodology that is consistent with the whole-of-Australian Government approach as part of the APS Net Zero 2030 policy.

The 3 categories of emission source activities are as follows:

- > Scope 1: direct emissions from entity facilities and company owned and/or operated vehicles
- > Scope 2: indirect emissions from purchased electricity, steam, heating and cooling for own use
- > Scope 3: all other indirect emissions, including from leased assets up and down stream.

TEQSA's recorded environmental emissions for 2025-26 are detailed in Table 9.

Table 9. Greenhouse gas emissions inventory: Location-based method 2025–26

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	N/A	35.02	4.04	39.06
Natural gas	0	N/A	0	0
Solid waste	0	N/A	0	0
Refrigerants	0	N/A	N/A	0
Fleet and other vehicles	0	N/A	0	0
Domestic commercial flights	N/A	N/A	34.00	34.00
Domestic hire car	N/A	N/A	0	0
Domestic travel accommodation	N/A	N/A	14.63	14.63
Other energy	0	N/A	0	0
Total t CO₂-e	0	35.02	52.67	87.69

Note: The table above presents emissions related to electricity usage using the location-based accounting method: CO₂-e = CO₂ equivalent.

During the fiscal year 2025–26, TEQSA was accountable for total carbon emissions quantified at 87.69 tonnes of CO₂ equivalent. An assessment of the emissions' provenance revealed that Scope 2 emissions represented 40% of the emissions across our portfolio. In comparison, Scope 3 emissions represented 60% of the total emissions.

Our investigation into Scope 2 emissions has revealed that the primary source is the procurement of electricity for our leased site. Similarly, our analysis of Scope 3 emissions attributes the bulk of these to air travel and accommodation. Addressing the Scope 2 emissions, in 2025–26 there has been an increase in emissions primarily relating to electricity. It should be noted that this has coincided with an increase in staff numbers, staff using the office and the procurement of additional AV capability across the office. This increase in electricity use is offset by greater reductions in Scope 3 emissions.

Turning to Scope 3 emissions, adopting alternative modes of travel and leveraging technology for virtual meetings has significantly curbed the carbon emissions affiliated with air travel. This has led to reductions in total emissions from 97.413 in 2024–25 to 87.69 in 2025–26. With these combined strategies, TEQSA has decreased its environmental impact and is steering towards a more sustainable and greener business model.

The APS Net Zero calculator acknowledges activities like GreenPower, individually purchased large-scale generation certificates (LGCs), or state-purchased LGCs, as demonstrated by the ACT. The carbon emissions are then determined using a market-based approach. The results are provided in Table 10.

Table 10. Electricity greenhouse gas emissions 2025–26

Emission source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Location-based electricity emissions	35.02	4.04	39.06	44,885.73
Market-based electricity emissions	21.17	2.88	24.05	26,131.50
Total renewable electricity¹	N/A	N/A	N/A	18,754.24
<i>Renewable Power Percentage²</i>	N/A	N/A	N/A	7,760.75
<i>Jurisdictional Renewable Power³</i>	N/A	N/A	N/A	–
<i>GreenPower</i>	N/A	N/A	N/A	–
<i>Large-scale generation certificates</i>	N/A	N/A	N/A	10,993.49

Note: The table above presents emissions related to electricity usage using the location-based and the market-based accounting methods: CO₂-e = CO₂ equivalents. Electricity usage is measured in kilowatt hours (kWh).

1. Excludes behind the meter solar other than generation used to create large-scale generation certificates (LGCs).
2. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
3. The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

TEQSA was responsible for total carbon emissions amounting to 63.11 tonnes of CO₂ equivalent during the fiscal year 2025–26. An analysis of the emission sources shows that Scope 2 emissions accounted for approximately 89% of the total emissions in our portfolio, while Scope 3 emissions constituted a significantly smaller proportion, representing 11% of the total emissions.

Financial report

4

-
- Independent auditor's report
 - Statement by accountable authority and CFO
 - Financial statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Education

Opinion

In my opinion, the financial statements of the Tertiary Education Quality Standards Agency (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising a summary of significant accounting policies and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Commissioners are responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Commissioners are also responsible for such internal control as the Commissioners determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioners are responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Commissioners are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Saminda Maddumahewa
Audit Principal

Delegate of the Auditor-General

Canberra

4 September 2026

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the period ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Tertiary Education Quality and Standards Agency will be able to pay its debts as and when they fall due.



Kerri-Lee Krause
Chief Commissioner
on behalf of the Accountable Authority
3 September 2026



Jason Sriwijaya
Director Corporate Services and
Chief Financial Officer
3 September 2026

Tertiary Education Quality and Standards Agency
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

		2026	2025	2026
		\$'000	\$'000	Original Budget \$'000
	Notes			
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	16,553	14,901	15,060
Suppliers	1.1B	7,816	5,268	7,106
Depreciation and amortisation	2.3A	1,422	1,345	1,320
Finance costs	1.1C	93	111	93
Write-down and impairment of other assets	2.3A	-	33	-
Total expenses		25,884	21,658	23,579
Own-source income				
Own-source revenue				
Revenue from contracts with customers		912	693	650
Resources received free of charge		74	49	50
Miscellaneous / Other		10	-	-
Total own-source revenue	1.2A	996	742	700
Gains				
Other gains		9	-	5
Total gains		9	-	5
Total own-source income		1,005	742	705
Net cost of services		(24,879)	(20,916)	(22,874)
Revenue from Government	1.2B	22,587	24,722	22,270
Surplus/(Deficit) attributable to the Australian Government		(2,292)	3,806	(604)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	240	-
Total comprehensive income/(loss)		(2,292)	4,046	(604)

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary - Statement of Comprehensive Income

<i>Employee benefits</i>	Total employee benefits \$1.493m (10%) higher than budget due to an increase the Average Staffing Levels (ASL) to develop in-house capabilities and reduce the reliance on external labour.
<i>Suppliers</i>	Total suppliers \$0.710m (10%) higher than budget due to timing associated with the updating of TEQSA's information technology system to meet whole-of-government information security requirements.
<i>Depreciation and amortisation</i>	Depreciation and amortisation \$0.102m (8%) higher than budget due to the addition of assets throughout the financial year.
<i>Revenue from contracts with customers</i>	Revenue from contracts with customers \$0.262m (40%) higher than budget due to the TEQSA Conference and reimbursement of legal expenditure.
<i>Revenue from Government</i>	Revenue from Government \$0.317m (14%) higher than budget due to reclassification capital to operating and budget saving Measures.

Tertiary Education Quality and Standards Agency
STATEMENT OF FINANCIAL POSITION
as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	2026 Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	1,202	558	655
Trade and other receivables	2.1B	14,278	16,262	10,701
Total financial assets		15,480	16,820	11,356
Non-financial assets				
Buildings ROU	2.3A	2,327	2,883	2,327
Leasehold Improvements	2.3A	1,476	1,830	1,445
Plant and equipment	2.3A	770	439	1,127
Intangibles - computer software	2.3A	738	1,056	1,499
Prepayments	2.3B	530	464	538
Total non-financial assets		5,841	6,672	6,936
Total assets		21,321	23,492	18,292
LIABILITIES				
Payables				
Suppliers	2.4A	461	594	945
Other payables	2.4B	793	418	301
Total payables		1,254	1,012	1,246
Interest bearing liabilities				
Leases	2.5	3,412	4,131	3,414
Total interest bearing liabilities		3,412	4,131	3,414
Provisions				
Employee provisions	4.1	2,827	2,420	2,172
Total provisions		2,827	2,420	2,172
Total liabilities		7,493	7,563	6,832
Net assets		13,828	15,929	11,460
EQUITY				
Contributed equity		18,405	18,214	19,105
Reserves		257	257	17
Accumulated deficit		(4,834)	(2,542)	(7,662)
Total equity		13,828	15,929	11,460

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary - Statement of Financial Position

<i>Cash and cash equivalents</i>	Cash and cash equivalents \$0.547m (84%) higher than budget due to a planned drawdown in appropriations in June, ensuring TEQSA met payment obligations to employees and suppliers.
<i>Trade and other receivables</i>	Trade receivables are \$3.577m (33%) higher than budget due to timing of appropriations required for the new information technology system.
<i>Plant and equipment</i>	Plant and equipment \$0.357m (32%) lower than budget due to less purchases for IT equipment than expected.
<i>Intangibles - computer software</i>	Intangibles - computer software \$0.761m (51%) lower than budget as TEQSA is moving from perpetual licenses to investing in cloud based services that cannot be capitalised.
<i>Suppliers</i>	Total suppliers \$0.484m (51%) lower than budget due to a decrease in accrued expenditure from supplier invoices being settled before 30 June 2026.
<i>Other payables</i>	Other payables \$0.492m (163%) above budget due to TEQSA receiving a grant from the Department of Foreign Affairs and Trade and higher accrued salaries .
<i>Employee provisions</i>	Total employee provisions \$0.655m (30%) higher than budget due to an increase in ASL and APS staff transfers to TEQSA with large liability balances.

Tertiary Education Quality and Standards Agency
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2026

	2026 \$'000	2025 \$'000	2026 Original Budget \$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	18,214	17,331	18,214
Transactions with owners			
Contributions by owners			
Departmental capital budget	191	883	891
Total transactions with owners	191	883	891
Closing balance as at 30 June	18,405	18,214	19,105
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	(2,542)	(6,348)	(7,058)
Comprehensive income			
Surplus/(Deficit) for the period	(2,292)	3,806	(604)
Total comprehensive income/(loss)	(2,292)	3,806	(604)
Closing balance as at 30 June	(4,834)	(2,542)	(7,662)
ASSET REVALUATION RESERVE			
Opening balance			
Balance carried forward from previous period	257	17	17
Comprehensive income			
Other comprehensive income	-	240	-
Total comprehensive income	-	240	-
Closing balance as at 30 June	257	257	17
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	15,929	11,000	11,173
Comprehensive income			
Surplus/(Deficit) for the period	(2,292)	3,806	(604)
Other comprehensive income	-	240	-
Total comprehensive income/(loss)	(2,292)	4,046	(604)
Transactions with owners			
Contributions by owners			
Departmental capital budget	191	883	891
Total transactions with owners	191	883	891
Closing balance as at 30 June	13,828	15,929	11,460

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary - Statement of Changes in Equity

Major budget variances for balances contained in the Statement of Changes in Equity have been included in the budget variances commentary for the Statement of Comprehensive Income and the Statement of Financial Position.

Tertiary Education Quality and Standards Agency
CASH FLOW STATEMENT
for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	2026 Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		25,645	21,051	22,270
Rendering of services		1,132	659	650
GST received		573	533	713
Other		10	34	-
Total cash received		27,360	22,277	23,633
Cash used				
Employees		16,147	14,653	15,060
Suppliers		7,770	5,359	7,056
Interest payments on lease liabilities		93	111	93
GST paid		733	428	713
Section 74 receipts transferred to OPA		1,254	1,157	-
Total cash used		25,997	21,708	22,922
Net cash from operating activities		1,363	569	711
INVESTING ACTIVITIES				
Cash received				
Proceeds from sale of property, plant & equipment		-	-	5
Total cash received		-	-	5
Cash used				
Purchase of plant, equipment and intangibles		517	23	891
Total cash used		517	23	891
Net cash used by investing activities		(517)	(23)	(886)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		517	23	891
Total cash received		517	23	891
Cash used				
Principal payments of lease liabilities		719	666	716
Total cash used		719	666	716
Net cash from/(used by) financing activities		(202)	(643)	175
Net decrease in cash held		644	(97)	-
Cash and cash equivalents at the beginning of the reporting period		558	655	655
Cash and cash equivalents at the end of the reporting period	2.1A	1,202	558	655

The above statement should be read in conjunction with the accompanying notes.

Budget Variances Commentary - Cash Flow Statement

<i>Operating activities</i> <i>Appropriations</i>	Appropriations \$3.375m (15%) higher than budget due to an increase in cash required to pay employees and suppliers from prior year appropriations.
<i>Operating activities</i> <i>Rendering of services</i>	Rendering of services \$0.482m (74%) higher than budget due to revenue collected from the TEQSA Conference and reimbursement of legal costs.
<i>Operating activities</i> <i>Employees</i>	Employees \$1.087m (7%) higher than budget due to an increase in ASL.
<i>Operating activities</i> <i>Suppliers</i>	Suppliers \$0.714m (10%) higher than budget due to an increase in spending relating to TEQSA's new information technology system.
<i>Operating activities</i> <i>Section 74 receipts transferred to OPA</i>	Section 74 receipts transferred to OPA is \$1.254m (100%) higher than budget as TEQSA does not budget for receipts transferred to the OPA. Retainable receipts are money collected that can be retained and increases the balance of the existing appropriation.
<i>Investing activities</i> <i>Purchase of plant, equipment and intangibles</i>	Purchase of plant, equipment and intangibles \$0.374m (42%) lower than budget due to the purchased of IT equipment being less than originally planned in the capital investment plan.

Tertiary Education Quality and Standards Agency
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2026

		2026	2025	2026 Original Budget
	Notes	\$'000	\$'000	\$'000
Income				
Non-taxation revenue				
Fees		16,105	16,495	18,846
Other revenue		500	-	-
Total income		16,605	16,495	18,846
Net contribution by services		16,605	16,495	18,846
Surplus		16,605	16,495	18,846

The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary - Administered Schedule of Comprehensive Income

<i>Fees</i>	Administered fees \$2.741m (15%) lower than budget due to a decrease in applications made, and the nature and timing of receiving application fees.
<i>Other revenue</i>	Other revenue \$0.500m (100%) higher than budget as TEQSA does not budget for other revenue due to the uncertain nature of the transaction.

ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2026

ASSETS

Financial assets

Trade and other receivables		170	68	157
Total financial assets	2.2	170	68	157
Total assets administered on behalf of Government		170	68	157

LIABILITIES

Payables

Suppliers		-	-	-
Total payables		-	-	-
Total liabilities administered on behalf of Government		-	-	-

Net assets		170	68	157
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The above schedule should be read in conjunction with the accompanying notes.

Budget Variances Commentary - Administered Schedule of Asset and Liabilities

<i>Trade and other receivables</i>	Trade and other receivables \$0.013m (8%) above budget due to the timing of receipts for the annual registered higher education provider charge.
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Tertiary Education Quality and Standards Agency
ADMINISTERED RECONCILIATION SCHEDULE
as at 30 June 2026

	2026 \$'000	2025 \$'000
Opening assets less liabilities as at 1 July	68	157
Net contribution by services		
Income	16,605	16,495
Transfers (to)/from the Australian Government		
Transfers to Official Public Account	(16,600)	(16,715)
Appropriation transfers from Official Public Account		
Special appropriations (unlimited)		
Payments to higher education providers	97	131
Closing assets less liabilities as at 30 June 2026	170	68

The above schedule should be read in conjunction with the accompanying notes.

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by TEQSA for use by the Government rather than TEQSA is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by TEQSA on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

ADMINISTERED CASH FLOW STATEMENT

for the period ended 30 June 2026

OPERATING ACTIVITIES

Cash received

Fees	16,100	16,715
Other revenue	500	-
Total cash received	16,600	16,715

Cash used

Refunds to higher education providers	97	131
Total cash used	97	131
Net cash from operating activities	16,503	16,584

Cash from Official Public Account

Appropriations	97	131
Total cash from Official Public Account	97	131

Cash to Official Public Account

Appropriations	(16,600)	(16,715)
Total cash to Official Public Account	(16,600)	(16,715)

Net increase/(decrease) in cash held

Cash and cash equivalents at the beginning of the reporting period	-	-
Cash and cash equivalents at the end of the reporting period	-	-

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Overview

Objectives of the Entity

The Tertiary Education Quality and Standards Agency (TEQSA) is an Australian Government controlled not-for-profit entity. TEQSA is Australia's independent national quality assurance and regulatory agency for higher education. The objective of TEQSA is to protect student interests and the reputation of Australia's higher education sector through a proportionate, risk-reflective approach to quality assurance that supports diversity, innovation and excellence.

The registered office of TEQSA is Level 11, 452 Flinders Street, Melbourne, Victoria.

TEQSA is structured to meet delivery of the outcome as detailed in the Portfolio Budget Statement:

Outcome1: Contribute to a high quality education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance.

TEQSA is governed by independent Commissioners who form the TEQSA Accountable Authority. The Commissioners draw together skills in higher education to provide expert administration of TEQSA.

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The financial statements have been prepared in accordance with:

- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values rounded to the nearest thousand dollars unless otherwise specified.

New Accounting Standards

All new and revised, amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material effect, on TEQSA's financial statements for the current and future reporting periods.

Standard/ Interpretation	Nature of change in accounting policy
AASB S2 AASB S2 <i>Climate-related Disclosures</i> (AASB S2)	AASB S2 Climate-related Disclosures sets out disclosure requirements for an entity to provide useful information to primary users of its general purpose financial report about climate-related risks and opportunities.
AASB 2025-2 <i>Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments: Tier 2 Disclosures</i>	AASB 2025-2 applies to annual periods beginning on or after 1 January 2026. AASB 2025-2 amends AASB 1060 General Purpose Financial Statements Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities. The amendments require a Tier 2 entity to disclose information related to financial instruments with contractual terms that could change the amount of the contractual cash flows based on the occurrence or non-occurrence of a contingent event.
AASB 2023-5 <i>Amendments to Australian Accounting Standards - Lack of exchangeability.</i>	AASB 2023-5 Amendments related to currency exchangeability and measurement.
AASB 2026-1 <i>Amendments to Australian Accounting Standards - Disclosures about Uncertainties in the Financial Statements</i>	AASB 2026-1 Amendments related to the disclosures about assumptions for uncertainties and sensitivity of information in the financial statements.

Taxation

TEQSA is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Reporting of Administered activities

TEQSA charges regulatory fees for the annual registration as a Registered Higher Education Provider (RHEP) and application fees for course registration, course accreditation and variation or revocation of conditions. TEQSA fees and charges are determined by way of legislative instrument, based on the on the Cost Recovery Implementation Statement and set out in the following: Tertiary Education Quality and Standards Agency Determination of Fees No 1 of 2020 and Tertiary Education Quality and Standards Agency (Charges) Regulation 2022. The revenue from these fee's is returned to the Operating Public Account (OPA) and are not available to TEQSA.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Documentation for the above activities is available at: <https://www.teqsa.gov.au/about-us/fees-and-charges>

Events After the Reporting Period

Departmental

No events have occurred after the reporting date that should be brought to account or noted in the 2025-26 financial statements.

Administered

No events have occurred after the reporting date that should be brought to account or noted in the 2025-26 financial statements.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Financial Performance

This section analyses the financial performance of the TEQSA for the period ended 30 June 2026.

1.1 Expenses

	2026 \$'000	2025 \$'000
1.1A: Employee benefits		
Wages and salaries	12,859	11,640
Superannuation		
Defined contribution plans	2,101	1,840
Defined benefit plans	177	105
Leave and other entitlements	1,376	1,286
Separation and redundancies	40	30
Total employee benefits	16,553	14,901

Accounting Policy

Accounting policies for employee related expenses is contained in the People and Relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Audit fees	50	49
Consultants	665	100
Contractors	613	301
Travel	365	289
IT services	2,854	1,784
Expert fees	130	164
Legal fees	928	424
Recruitment and training	358	482
Property operating expenses	415	381
Payroll services	86	70
Event costs	495	486
Other	675	568

Total goods and services supplied or rendered

7,634	5,098
--------------	--------------

Goods supplied

21	11
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Services rendered

7,613	5,087
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Total goods and services supplied or rendered

7,634	5,098
--------------	--------------

Other suppliers

Workers' compensation expenses

182	170
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Total other suppliers

182	170
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Total suppliers

7,816	5,268
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1.1C: Finance costs

Interest on lease liabilities	93	111
Total finance costs	93	111

The above lease disclosures should be read in conjunction with the accompanying notes 2.3A and 2.5.

Accounting Policy

All borrowing costs are expensed as incurred.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2 Own-Source Revenue

	2026 \$'000	2025 \$'000
1.2A: Own-Source Revenue		
Revenue from contracts with customers	912	693
Resources received free of charge	74	49
Other	10	-
Total Own-Source Revenue	996	742
Type of customer:		
Australian Government entities (related parties)	118	49
Non-government entities	878	693
	996	742
Timing of transfer of goods and services:		
Over time	118	49
Point in time	878	693
	996	742

Accounting Policy

Revenue from contracts with customers is recognised when the performance obligation required under enforceable agreements are satisfied.

TEQSA generates ticket sales revenue associated with the annual TEQSA Conference. Revenue is recognised upon receipt, or at the conclusion of the event. The transaction price is the total amount of consideration to which the TEQSA expects to be entitled in exchange for transferring promised goods or services to a customer.

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

International development funding is received from the Department of Foreign Affairs and Trade in accordance the agreed activity schedules, all revenue is offset by the activities expenses.

1.2B: Revenue from Government

Appropriations		
Departmental appropriations	22,587	24,722
Total revenue from Government	22,587	24,722

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when TEQSA gains control of the appropriation. Appropriations receivable are recognised at their nominal amounts.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2. Financial Position

This section analyses the TEQSA assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2026 \$'000	2025 \$'000
2.1A: Cash and cash equivalents		
Cash and cash equivalents	1,202	558
Total cash and cash equivalents	1,202	558

Accounting Policy

Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents include cash on hand and deposits in bank accounts.

2.1B: Trade and other receivables

Goods and services	22	23
Appropriation receivable	13,989	16,120
GST receivable from the Australian Taxation Office	273	128
Other	4	1
Total trade and other receivables	14,288	16,272
Less expected credit loss allowance	(10)	(10)
Total trade and other receivables (net)	14,278	16,262

Credit terms for goods and services were within 30 days (2025: 30 days).

Accounting Policy

Financial assets

Financial assets comprise trade and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows measured at amortised cost adjusted for any loss allowance. TEQSA recognise a loss allowance as an impairment expense.

Receivables

Receivables for goods and services are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

2.2. Assets and Liabilities Administered on behalf of Government

2.2 Administered - Assets

	2026 \$'000	2025 \$'000
Trade and other receivables		
Other receivables		
Fees	170	68
Total other receivables	170	68
Total trade and other receivables	170	68
Less impairment loss allowance	-	-
Total trade and other receivables (net)	170	68

Credit terms for goods and services were within 30 days (2025: 30 days).

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

2.3 Non-Financial Assets

2.3A: Property, Plant & Equipment and Intangibles

Reconciliation of the opening and closing balances of property, plant and equipment and intangibles for 2026

	Buildings Right-of-use	Leasehold Improvements	Plant and equipment	Intangibles - computer software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	4,453	1,830	439	6,150	12,872
Accumulated depreciation, amortisation and impairment	(1,570)	-	-	(5,094)	(6,664)
Total as at 1 July 2025	2,883	1,830	439	1,056	6,208
Purchase or Internally developed	-	-	517	-	517
Depreciation and amortisation	-	(354)	(194)	(318)	(866)
Depreciation on right-of-use assets	(556)	-	-	-	(556)
Adjustment on stocktake	-	-	8	-	8
Disposals	-	-	-	-	-
Total as at 30 June 2026	2,327	1,476	770	738	5,311
Total as at 30 June 2026 represented by					
Gross book value	4,453	1,830	964	6,150	13,397
Accumulated depreciation, amortisation and impairment	(2,126)	(354)	(194)	(5,412)	(8,086)
Total as at 30 June 2026	2,327	1,476	770	738	5,311
Carrying amount of right-of-use assets	2,327	-	-	-	2,327

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

As at 30 June 2026, TEQSA has no contractual commitment for the acquisition of property, plant, equipment and intangible assets.

Accounting Policy - Property, Plant & Equipment and Intangibles

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by TEQSA where obligation exists to restore the property to its original condition.

Lease Right-of-Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received.

Revaluations of non-financial assets

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset, and the asset is restated to the revalued amount.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy - Property, Plant & Equipment and Intangibles (continued)

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated at the lesser of the asset remaining useful life of or the remaining lease term. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Asset Class	2026	2025
Buildings ROU	Lease term	Lease term
Leasehold improvements	Lease term	Lease term
Plant and equipment	3 to 8 years	3 to 8 years
Intangibles - computer software	3 to 5 years	3 to 5 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

Assets held at cost, including intangibles and ROU assets, were assessed for impairment at the end of the reporting period. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. All assets were assessed for indicator of impairment at 30 June 2026 with no indication of impairment.

Fair Value

With the exception of ROU assets which continue to be recognised at cost, all other property, plant and equipment is measured at fair value in the Statement of Financial Position. When estimating fair value, market prices (with adjustment) were used, where available. Where market prices were not available, current replacement cost was used.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles - computer software

TEQSA's intangibles comprise of internally developed software and associated enhancement costs for internal use. Intangibles computer software assets are carried at cost and amortised on a straight-line basis over its useful life.

All software assets were assessed for indications of impairment at the end of the reporting period, with no indication of impairment.

Accounting Judgements and Estimates

The latest independent valuation of leasehold improvements and plant and equipment was conducted by Jones Lang LaSalle in June 2025. The valuation was undertaken using a cost approach to assess the leasehold improvements and plant and equipment, which were considered level 3 measurements in the fair value hierarchy. In addition to the fair value measurement for each asset, the valuation also reported on other aspects of the fair value framework, including the valuation premise, the highest and best use, the valuation technique, the market (principal or most advantageous), the fair value hierarchy level for the measurement.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 \$'000	2025 \$'000
2.3B: Prepayments		
Property prepayments	25	24
Goods and services prepayments	505	440
Total other non-financial assets	<u>530</u>	<u>464</u>

No indicators of impairment were found for other non-financial assets.

Accounting Policy

Prepayments are expected to be consumed within the next 12 months.

2.4 Payables

2.4A: Suppliers

Trade creditors and accruals	461	594
Total suppliers	<u>461</u>	<u>594</u>

Settlement is usually made within 20 days (2025: 20 days).

2.4B: Other payables

Salaries and wages	497	353
Superannuation	75	64
Unearned revenue	221	-
Other	-	1
Total other payables	<u>793</u>	<u>418</u>

2.5 Interest Bearing Liabilities

Leases

Lease liabilities	3,412	4,131
Total leases	<u>3,412</u>	<u>4,131</u>

Maturity analysis - contractual undiscounted cash flows (GST exclusive)

Within 1 year	842	810
Between 1 to 5 years	2,798	3,578
More than 5 years	-	63
Total leases	<u>3,640</u>	<u>4,451</u>

The cash outflow for leases for the period ended 30 June 2026 was \$809,696 (2025: \$778,088).

In January 2022 TEQSA entered into an eight year lease, commencing on 1 July 2022, for office premises at Level 11, 452 Flinders Street, Melbourne. TEQSA recognised the right-of-use asset and lease liabilities under AASB 16 Leases. The lease is

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.3A.

Accounting Policy

For all new contracts entered into, TEQSA considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Funding

This section identifies the TEQSA funding structure.

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')

	2026 \$'000	2025 \$'000
Departmental		
Ordinary annual services	22,587	24,722
Capital Budget ¹	891	883
Total departmental	23,478	25,605
Adjustments to appropriation - PGPA Section 74 receipts	1,826	1,157
Total appropriation	25,304	26,762
Appropriation applied (current and prior years)	26,092	21,171
Variance²	(788)	5,591

¹ Departmental Section 51 quarantines are in place for the current year, Departmental Capital Budget of \$0.700 million.

² In 2025-26, the variance relates to funds being drawn from the prior year appropriation balance to delivery TEQSA program of work.

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

Departmental		
<i>Appropriation Act (No. 1) - Operating 2025-2026</i>	2,210	-
<i>Appropriation Act (No. 1) - Capital Budget (DCB) 2025-2026¹</i>	519	-
<i>Appropriation Act (No. 3) - Operating 2025-2026</i>	1,308	-
<i>Supply Act (No. 1) - Operating 2025-2026</i>	9,429	-
<i>Supply Act (No. 1) - Capital Budget (DCB) 2025-2026²</i>	372	-
<i>Appropriation Act (No. 1) - Operating 2024-2025</i>	-	10,580
<i>Appropriation Act (No. 3) - Operating 2024-2025</i>	-	4,108
<i>Appropriation Act (No. 1) - Capital Budget (DCB) 2024-2025</i>	851	874
<i>Appropriation Act (No. 1) - Operating 2023-2024</i>	-	14
<i>Appropriation Act (No. 1) - Capital Budget (DCB) 2023-2024</i>	-	545
<i>Supply Act (No. 3) - Operating 2022-2023³</i>	-	364
Cash and Cash Equivalents	1,202	558
Total departmental	15,891	17,043

¹ This appropriation includes \$0.328 million in quarantine, but legally available at 30 June 2026.

² This appropriation is quarantined, but legally available at 30 June 2026.

³ The appropriation lapsed on 1 July 2025.

3.1C: Special appropriations ('recoverable GST exclusive')

Authority	Appropriation Applied	
Refunds - <i>Public Governance, Performance and Accountability Act 2013, s. 77</i> - all transactions under this Act are recognised as Administered items.	97	131
Total special appropriations applied	97	131

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 \$'000	2025 \$'000
3.2 Regulatory Charging Summary		
Amounts applied		
Departmental		
Annual appropriations	18,065	16,789
Total amounts applied	18,065	16,789
Expenses		
Departmental	18,450	18,328
Total expenses	18,450	18,328
External revenue		
Administered	16,605	16,495
Total external revenue	16,605	16,495
Amounts written off		
Departmental	-	-
Administered	-	-
Total amounts written off	-	-

This Note should be read in conjunction with the Reporting of Administrative activities, as detailed in the Overview.

3.3 Net Cash Appropriation Arrangements

Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(2,292)	4,046
Plus: depreciation / amortisation of assets funded through appropriations (departmental capital budget funding and / or equity injections) ¹	866	792
Plus: depreciation of right of use asset ²	556	553
Less: lease principal repayments ²	(719)	(666)
Net Cash Operating Surplus / (Deficit)	(1,589)	4,725

¹ From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provide through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

² The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

4. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

4.1 Employee Provisions

	2026 \$'000	2025 \$'000
4.1: Employee provisions		
Leave	2,827	2,420
Total employee provisions	2,827	2,420

All employee leave provisions relate to annual leave and long services leave.

Accounting Policy

Liabilities for short-term employee benefits, as defined in AASB 119 Employee Benefits, and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts. Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including TEQSA's employer superannuation contribution rates and applicable on-costs to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) 24.1(b) using the shorthand method issued by the Department of Finance (2025: LSL shorthand method). The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and enterprise agreements, which are unchanged from prior years.

Superannuation

TEQSA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

TEQSA makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. TEQSA accounts for the contributions as if they were contributions to defined contribution plans. The liability for superannuation recognised as at 30 June 2026 represents outstanding contributions.

4.2 Key Management Personnel Remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of TEQSA, directly or indirectly.

TEQSA has determined the KMP to be the Chief Commissioner, Commissioners and the Chief Executive Officer. Key management personnel remuneration is reported in the table below:

Short-term employee benefits	685	581
Post-employment benefits	80	79
Other long-term employee benefits	10	8
Total KMP remuneration expenses	775	668

The above KMP remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by TEQSA. The remuneration for TEQSA Commissioners is set by the Remuneration Tribunal.

The total number of KMP that are included in the above table is 5 (2025: 6).

4.3 Related Party Disclosures

Related party relationships

The parent entity to TEQSA is the Australian Government. TEQSA is an Australian Government controlled entity.

Related parties of TEQSA include:

- KMP (See Note 4.2 KMP);
- Portfolio and Cabinet Ministers;
- Close family members of the persons identified in (a) and (b) above;
- An entity which is controlled or jointly controlled by a member of the KMP; and
- Other entities controlled by the Australian Government.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the Government sector in the same capacity as ordinary citizens. Such transactions include payment / refund of taxes, receipt of Medicare rebate, higher education loans, use of public infrastructure and public services that are available to all citizens. These transactions have not been separately disclosed in this note.

Related party transactions are managed in accordance with TEQSA's conflict of interest policy.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period, it has been determined that TEQSA entered into nil (2025: Nil) transactions with related parties during the reporting period. It should be noted that in all transactions the KMP affected by a relationship excluded themselves from all decision processes and/or management of the contract or arrangement. All transactions were on normal business arm's length terms and conditions.

5. Managing Uncertainties

This section analyses how the TEQSA manages financial risks within its operating environment.

5.1 Contingent Assets and Liabilities

5.1A: Contingent Assets and Liabilities

TEQSA has no departmental contingent assets as at 30 June 2026 (2025: Nil). TEQSA has no contingent liabilities as at 30 June 2026 (2025: one).

5.1B: Administered - Contingent Assets and Liabilities

TEQSA had no administered contingent assets or liabilities at 30 June 2026 (2025: Nil).

5.2 Financial Instruments

	2026	2025
	\$'000	\$'000
5.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	1,202	558
Trade and other receivables	26	24
Total financial assets at amortised cost	1,228	582
Total financial assets	1,228	582
Financial liabilities measured at amortised cost		
Suppliers	461	594
Total financial liabilities measured at amortised cost	461	594
Total financial liabilities	461	594

Accounting Policy

Financial assets

In accordance with AASB 9 Financial Instruments, TEQSA classifies its financial assets as financial assets measured at amortised cost.

The classification depends on both TEQSA's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when TEQSA becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

- (1) the financial asset is held in order to collect the contractual cash flows; and
- (2) the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Tertiary Education Quality and Standards Agency
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.2A: Categories of Financial Instruments - continued

Accounting Policy (continued)

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

5.3 Administered - Financial Instruments

5.3A: Categories of financial instruments

	2026	2025
	\$'000	\$'000
Financial assets		
Financial assets at amortised cost		
Trade and other receivables - goods and services	170	68
Total financial assets at amortised cost	170	68
Total financial assets	170	68

6. Other Information

6.1 Current/non-current distinction for assets and liabilities

	2026 \$'000	2025 \$'000
6.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,202	558
Trade and other receivables ¹	14,278	16,262
Prepayments	530	464
Total no more than 12 months	16,010	17,284
More than 12 months		
Buildings ROU	2,327	2,883
Leasehold Improvements	1,476	1,830
Plant and equipment	770	439
Intangibles - computer software	738	1,056
Total more than 12 months	5,311	6,208
Total assets	21,321	23,492
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	461	594
Other payables	793	418
Leases	842	810
Employee provisions	1,077	1,008
Total no more than 12 months	3,173	2,830
More than 12 months		
Leases	2,570	3,321
Employee provisions	1,750	1,412
Total more than 12 months	4,320	4,733
Total liabilities	7,493	7,563

6.1B: Administered - current/non-current distinction for assets and liabilities

Assets expected to be recovered in:

No more than 12 months

Trade and other receivables	170	68
Total no more than 12 months	170	68
Total assets	170	68

¹Includes GST receivable



Through engagement with our stakeholders, we build understanding through dialogue, and through student voices we strengthen regulatory intelligence by bringing lived experience into our regulatory work with the sector.

Appendices

5

- Appendix A: Summary of resources
- Appendix B: Employee profiles
- Appendix C: APS classification and gender
- Appendix D: Employment type by full-time and part-time status
- Appendix E: Employment type by location
- Appendix F: Indigenous employment
- Appendix G: Employment arrangements of SES and non-SES employees
- Appendix H: Salary ranges by classification level
- Appendix I: Executive remuneration
- Glossary of abbreviations, acronyms and definitions
- Compliance index
- Alphabetical index

Appendix A: Summary of resources

Table 11. Entity resource statement 2025–26

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)–(b)
	\$'000	\$'000	\$'000
Departmental			
Annual appropriations – ordinary annual services	41,983	26,092	15,891
Prior year appropriations available – ordinary annual services	–	–	–
Annual appropriations – other services – non-operating	–	–	–
Prior year appropriations available – other services – non-operating	–	–	–
Total departmental annual appropriations (c)	41,983	26,092	15,891
Total departmental special appropriations (d)	–	–	–
Opening balance – special accounts	–	–	–
Special account receipts	–	–	–
Total special accounts (e)	–	–	–
less departmental appropriations drawn from annual/special appropriations and credited to special accounts (f)	–	–	–
Total departmental resourcing (c+d+e–f)	41,983	26,092	15,891

Table 11. Entity resource statement 2025–26 (continued)

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)-(b)
	\$'000	\$'000	\$'000
Administered			
Annual appropriations - ordinary annual services	-	-	-
Prior year appropriations available - ordinary annual services	-	-	-
Annual appropriations - other services - non-operating	-	-	-
Prior year appropriations available - other services - non-operating	-	-	-
Annual appropriations - other services - specific payments to States, ACT, NT and local government	-	-	-
Prior year appropriations available other services - specific payments to States, ACT, NT and local government	-	-	-
Annual appropriations - other services - new administered expenses	-	-	-
Prior year appropriations available - other services - new administered expenses	-	-	-
Total administered annual appropriations (g)	-	-	-
Total administered special appropriations (h)	-	-	-
Opening balance - special accounts	-	-	-
Special account receipts	-	-	-
Total special accounts receipts (i)	-	-	-

Table 11. Entity resource statement 2025–26 (continued)

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)–(b)
	\$'000	\$'000	\$'000
less administered appropriations drawn from annual/special appropriations and credited to special accounts (j)	-	-	-
less payments to corporate entities from annual/special appropriations (k)	-	97	(97)
Total administered resourcing (g+h+i-j-k)	-	97	(97)
Total resourcing and payments for TEQSA	41,983	26,189	15,794

Table 12. Expenses by outcome 2025–26

Outcome 1: Contribute to a high quality higher education sector through streamlined and nationally consistent higher education regulatory arrangements; registration of higher education providers; accreditation of higher education courses; and investigation, quality assurance and dissemination of higher education standards and performance	Budget*	Actual expenses	Variation
	2025–26	2025–26	2025–26
	\$'000	\$'000	\$'000
	(a)	(b)	(a)–(b)

Program 1.1: Regulation and Quality Assurance**Departmental expenses**

Departmental appropriation	22,871	22,587	284
s74 External Revenue ¹	655	1,826	(1,171)

Table 12. Expenses by outcome 2025–26 (continued)

Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year ²	1,493	1,566	(73)
Total expenses for Program 1.1	25,019	25,979	(960)
Outcome 1 totals by appropriation type			
Departmental expenses			
Departmental appropriation	22,871	22,587	284
s74 External Revenue ¹	655	1,826	(1,171)
Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the budget year ²	1,493	1,566	(73)
Total expenses for Outcome 1	25,019	25,979	(960)
		2025–26	2024–25
Average staffing level (number)		113	115

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and non-cash interest expense.

Appendix B: Employee profiles

Table 13. All ongoing employees 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	5	-	5	3	-	3	-	-	-	-	-	-	-	-	-	8
Qld	1	-	1	9	1	10	-	-	-	-	-	-	-	-	-	11
SA	1	-	1	4	-	4	-	-	-	-	-	-	-	-	-	5
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	28	-	28	38	3	41	-	-	-	-	-	-	-	-	-	69
WA	1	-	1	1	1	2	-	-	-	-	-	-	-	-	-	3
ACT	3	-	3	7	1	8	-	-	-	-	-	-	-	-	-	11
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	39	-	39	62	6	68	-	-	-	-	-	-	-	-	-	107

Table 14. All non-ongoing employees 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	-	2	-	2	2	-	-	-	-	-	-	-	-	-	4
Qld	-	-	-	2	1	3	-	-	-	-	-	-	-	-	-	3
SA	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	1	1	3	3	6	-	-	-	-	-	-	-	-	-	7
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3	1	4	5	7	12	-	-	-	-	-	-	-	-	-	16

Table 15. Ongoing employees 2024–25

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	5	-	5	2	-	2	-	-	-	-	-	-	-	-	-	7
Qld	-	-	-	9	1	10	-	-	-	-	-	-	-	-	-	10
SA	1	-	1	2	-	2	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	31	-	31	36	4	40	-	-	-	-	-	-	-	-	-	71
WA	1	-	1	2	-	2	-	-	-	-	-	-	-	-	-	3
ACT	-	-	-	4	-	4	-	-	-	-	-	-	-	-	-	4
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	38	-	38	55	5	60	-	-	-	-	-	-	-	-	-	98

Table 16. Non-ongoing employees 2024–25

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	-	2	1	2	3	-	-	-	-	-	-	-	-	-	5
Qld	-	-	-	2	1	3	-	-	-	-	-	-	-	-	-	3
SA	-	-	-	2	1	3	-	-	-	-	-	-	-	-	-	3
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	4	1	5	1	2	3	-	-	-	-	-	-	-	-	-	8
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	2	-	2	1	1	2	-	-	-	-	-	-	-	-	-	4
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External Territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	8	1	9	7	7	14	-	-	-	-	-	-	-	-	-	23

Appendix C: Australian Public Service classification and gender

Table 17. APS Act ongoing employees 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
EL 2	6	-	6	4	-	4	-	-	-	-	-	-	-	-	-	10
EL 1	15	-	15	15	-	15	-	-	-	-	-	-	-	-	-	30
APS 6	15	-	15	30	3	33	-	-	-	-	-	-	-	-	-	48
APS 5	3	-	3	11	1	12	-	-	-	-	-	-	-	-	-	15
APS 4	-	-	-	1	2	3	-	-	-	-	-	-	-	-	-	3
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	39	-	39	62	6	68	-	-	-	-	-	-	-	-	-	107

Table 18. APS Act non-ongoing employees 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	1	-	1	1	1	2	-	-	-	-	-	-	-	-	-	3
EL 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 6	1	-	1	2	3	5	-	-	-	-	-	-	-	-	-	6
APS 5	1	-	1	1	-	1	-	-	-	-	-	-	-	-	-	2
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1	1	1	3	4	-	-	-	-	-	-	-	-	-	5
Total	3	1	4	5	7	12	-	-	-	-	-	-	-	-	-	16

Table 19. APS Act ongoing employees 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
EL 2	6	-	6	3	-	3	-	-	-	-	-	-	-	-	-	9
EL 1	13	-	13	13	-	13	-	-	-	-	-	-	-	-	-	26
APS 6	16	-	16	28	3	31	-	-	-	-	-	-	-	-	-	47
APS 5	3	-	3	9	1	10	-	-	-	-	-	-	-	-	-	13
APS 4	-	-	-	1	1	2	-	-	-	-	-	-	-	-	-	2
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	38	-	38	55	5	60	-	-	-	-	-	-	-	-	-	98

Table 20. APS Act non-ongoing employees 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-	4
EL 1	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	2
APS 6	2	-	2	4	3	7	-	-	-	-	-	-	-	-	-	9
APS 5	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
APS 4	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	1
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	1	1	1	3	4	-	-	-	-	-	-	-	-	-	5
Total	8	1	9	7	7	14	-	-	-	-	-	-	-	-	-	23

Appendix D: Employment type by full-time and part-time status

Table 21. APS Act employees by full-time and part-time status 2025–26

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	1	-	1	-	-	-	1
EL 2	10	-	10	2	1	3	13
EL 1	30	-	30	-	-	-	30
APS 6	45	3	48	3	3	6	54
APS 5	14	1	15	2	-	2	17
APS 4	1	2	3	-	-	-	3
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	1	4	5	5
Total	101	6	107	8	8	16	123

Table 22. APS Act employees by full-time and part-time status 2024–25

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	1	-	1	-	-	-	1
EL 2	9	-	9	4	-	4	13
EL 1	26	-	26	2	-	2	28
APS 6	44	3	47	6	3	9	56
APS 5	12	1	13	2	-	2	15
APS 4	1	1	2	-	1	1	3
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	1	4	5	5
Total	93	5	98	15	8	23	121

Appendix E: Employment type by location

Table 23. APS Act employment type by location 2025–26

Location	Ongoing	Non-ongoing	Total
NSW	8	4	12
Qld	11	3	14
SA	5	1	6
Tas	-	-	-
Vic	69	7	76
WA	3	-	3
ACT	11	1	12
NT	-	-	-
External Territories	-	-	-
Overseas	-	-	-
Total	107	16	123

Table 24. APS Act employment type by location 2024–25

Location	Ongoing	Non-ongoing	Total
NSW	7	5	12
Qld	10	3	13
SA	3	3	6
Tas	-	-	-
Vic	71	8	79
WA	3	-	3
ACT	4	4	8
NT	-	-	-
External Territories	-	-	-
Overseas	-	-	-
Total	98	23	121

Appendix F: Indigenous employment

Table 25. APS Indigenous employment 2025–26 and 2024–25

	Total 2025–26	Total 2024–25
Ongoing	1	0
Non-ongoing	0	0
Total	1	0

Appendix G: Employment arrangements of SES and non-SES employees

Table 26. APS Act employment arrangements 2025–26

	SES	Non-SES	Total
Section 24(1) determination	1	5	6
Enterprise Arrangement	-	117	117
Total	1	122	123

Appendix H: Salary ranges by classification level

Table 27. APS Act employment salary ranges by classification level (minimum/maximum) 2025–26

	Minimum Salary	Maximum Salary
SES 3	-	-
SES 2	-	-
SES 1	227,273	253,558
EL 2	141,896	176,120
EL 1	120,581	137,803
APS 6	98,062	111,702
APS 5	87,227	96,829
APS 4	78,996	87,363
APS 3	72,627	78,219
APS 2	65,033	71,657
APS 1	55,369	62,597
Other	-	-
Minimum/maximum range	55,369	253,558

Appendix I: Executive remuneration

Table 28. Information about remuneration for key management personnel

Name and position title	Short-term benefits (\$)			Post-employment benefits (\$)	Other long-term benefits (\$)		Termination benefits (\$)	Total remuneration (\$)
	Base salary	Bonuses	Other benefits and allowances		Long service leave	Other long-term benefits		
Kerri-Lee Krause, Chief Commissioner	125,805	0	0	15,125	0	0	0	140,930
Adrienne Niewenhuis, Commissioner	63,267	0	0	7,606	0	0	0	70,873
Elizabeth More, Commissioner	59,477	0	0	7,152	0	0	0	66,629
Stephen Somogyi, Commissioner	53,332	0	0	6,410	0	0	0	59,742
Mary Russell, CEO	383,608	0	0	43,744	9,645	0	0	436,997
Total	685,489	0	0	80,037	9,645	0	0	775,171

The above table has been prepared on an accruals basis.

The Chief Commissioner, Commissioners and Chief Executive Officer are paid in accordance with the remuneration entitlements as set by the Australian Government Remuneration Tribunal. The Chief Commissioner and Commissioners are paid sitting fees, with no leave entitlements paid or accrued.

Table 29. Information about senior executive remuneration

Remuneration range	Number of employees	Average base salary (\$)	Short-term benefits (\$)				Post-employment benefits (\$)	Other long-term benefits (\$)	Termination benefits (\$)	Total remuneration (\$)
			Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
\$220,001 - \$245,000	0	0	0	0	0	0	0	0	0	0
\$470,001 - \$495,000	1	487,256	243,572	0	0	235,719	7,965	0	0	487,256

The above table has been prepared on an accrual basis.

During the year a lump sum superannuation contribution was paid in respect of the Commonwealth Superannuation Scheme, reflecting the additional entitlement following an increase as a result of a change in classification.

Information about remuneration for other highly paid staff

In 2025–26 there were no TEQSA employees reportable in this category of remuneration disclosure.

Glossary of abbreviations, acronyms and definitions

Item	Definition
AA	Accountable Authority
AI	Artificial intelligence
APS	Australian Public Service
AQF	Australian Qualifications Framework
ASL	Average staffing level
ASQA	Australian Skills Quality Authority
ATEC	Australian Tertiary Education Commission
CEO	Chief Executive Officer
CRICOS	Commonwealth Register of Institutions and Courses for Overseas Students
CRIS	Cost Recovery Implementation Statement
ELICOS	English Language Intensive Courses for Overseas Students
ELT	Executive Leadership Team
ESOS	Education Services for Overseas Students
ESOS Act	<i>Education Services for Overseas Students Act 2000</i>
FOI Act	<i>Freedom of Information Act 1982</i>
GBV	Gender-based Violence Regulator
Gen AI	Generative artificial intelligence
HEIMS	Higher Education Information Management System
HEIU	Higher Education Integrity Unit
HES Framework	<i>Higher Education Standards Framework (Threshold Standards) 2021</i>
HESP	Higher Education Standards Panel
IPS	Information Publication Scheme

Glossary (*continued*)

IRAP	Information Security Registered Assessor Program
MoU	Memorandum of Understanding
NSO	National Student Ombudsman
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PMS	Provider Information Management System
RFI	Request for information
RPG	Regulator Performance Guide
SAA	Self-accrediting authority
SEAG2G	Southeast Asia and Australia Government to Government
SES	Senior Executive Service
SET	Senior Executive Team
SME	Small and medium enterprises
SRE	Statement of Regulatory Expectations
TAFE	Technical and Further Education
TEQSA	Tertiary Education Quality and Standards Agency
TEQSA Act	<i>Tertiary Education Quality and Standards Agency Act 2011</i>
VET	Vocational education and training
WHS	Workplace health and safety

Compliance index

Section	Page	Description/link	Requirement
17AD(g)	I	Letter of Transmittal	
Enterprise Arrangement	I	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory
17AD(h)	II	Aids to Access	
17AJ(a)	II	Table of contents (print only)	Mandatory
17AJ(b)	143-144	Alphabetical index (print only)	Mandatory
17AJ(c)	131-132	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	133-142	List of requirements	Mandatory
17AJ(e)	Inside cover	Details of contact officer	Mandatory
17AJ(f)	Inside cover	Entity's website address	Mandatory
17AJ(g)	Inside cover	Electronic address of report	Mandatory
Review by accountable authority			
17AD(a)	3	A review by the accountable authority of the entity	Mandatory
17AD(b)	14-25	Overview of the Entity	
17AE(1)(a)(i)	14-25	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	20-25	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	29-30	A description of the outcomes and programs administered by the entity	Mandatory

Section	Page	Description/link	Requirement
17AE(1)(a)(iv)	14	A description of the purposes of the entity as included in the corporate plan	Mandatory
17AE(1)(aa)(i)	15–19	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	15–19	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	15	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	15	An outline of the structure of the portfolio of the entity	Portfolio Departments, Mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, Mandatory
17AD(c)	27–67	Report on the Performance of the Entity	
<i>Annual Performance Statements</i>			
17AD(c)(i); 16F	27–67	Annual Performance Statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii)	<i>Report on Financial Performance</i>		
17AF(1)(a)	66–67	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	112	A table summarising the total resources and total payments of the entity	Mandatory

Section	Page	Description/link	Requirement
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, Mandatory
17AD(d)	69–86	Management and Accountability	
		<i>Corporate Governance</i>	Mandatory
17AG(2)(a)	71	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	I	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory
17AG(2)(b)(ii)	I	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory
17AG(2)(b)(iii)	I	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory
17AG(2)(c)	70–75	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy non-compliance	If applicable, Mandatory

Section	Page	Description/link	Requirement
Audit Committee			
17AG(2A)(a)	71	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	72–73	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	72–73	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	72–73	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory
17AG(2A)(e)	72–73	The remuneration of each member of the entity's audit committee	Mandatory
External Scrutiny			
17AG(3)	74	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory
17AG(3)(a)	74	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, Mandatory
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee or the Commonwealth Ombudsman	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	76–79	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory

Section	Page	Description/link	Requirement
17AG(4)(aa)	116–119	<p>Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following:</p> <ul style="list-style-type: none"> > (a) statistics on full-time employees > (b) statistics on part-time employees > (c) statistics on gender > (d) statistics on staff location 	Mandatory
17AG(4)(b)	120–127	<p>Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following:</p> <ul style="list-style-type: none"> > Statistics on staffing classification level > Statistics on full-time employees > Statistics on part-time employees > Statistics on gender > Statistics on staff location > statistics on employees who identify as Indigenous 	Mandatory
17AG(4)(c)	79	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common-law contracts and determinations under subsection 24(1) of the Public Service Act 1999	Mandatory
17AG(4)(c)(i)	128	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c)	Mandatory
17AG(4)(c)(ii)	128	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	79	A description of non-salary benefits provided to employees	Mandatory

Section	Page	Description/link	Requirement
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments	If applicable, Mandatory
Assets Management			
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, Mandatory
Purchasing			
17AG(6)	80	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	80–81	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory

Section	Page	Description/link	Requirement
17AG(7)(b)	80	A statement that <i>"During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]"</i>	Mandatory
17AG(7)(c)	80	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory
17AG(7)(d)	81	A statement that <i>"Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website"</i>	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	81–82	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7A)(b)	82	A statement that <i>"Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website"</i>	Mandatory
17AD(daa)	80–82	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	

Section	Page	Description/link	Requirement
17AGA	80–82	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, Mandatory
Exempt contracts			
17AG(9)	82	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, Mandatory
Small business			
17AG(10)(a)	82–83	A statement that <i>"[Name of entity] supports small business participation in the Commonwealth Government procurement market. SME and Small Enterprise participation statistics are available on the Department of Finance's website"</i>	Mandatory
17AG(10)(b)	82–83	An outline of the ways in which the procurement practices of the entity support SMEs	Mandatory

Section	Page	Description/link	Requirement
17AG(10)(c)	83	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website”	If applicable, Mandatory
Financial Statements			
17AD(e)	87–109	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory
Executive remuneration			
17AD(da)	129–130	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule	Mandatory
Other Mandatory Information			
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website”	If applicable, Mandatory
17AH(1)(a)(ii)	83	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, Mandatory
17AH(1)(b)	83	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website]”	If applicable, Mandatory
17AH(1)(c)	79	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory

Section	Page	Description/link	Requirement
17AH(1)(d)	75	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, Mandatory
17AH(2)	14	Information required by other legislation	Mandatory

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