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Audit results for public universities and TAFEs show impact of COVID-19 on the WA tertiary sector

The Auditor General today tabled in Parliament the [Audit Results Report – 2020 Financial Audits of Universities and TAFEs](#) which summarises the results of the annual financial audits of Western Australia’s 4 public universities, their subsidiaries and the 5 TAFEs.

All received clear (unqualified) audit opinions for their financial statements, controls and key performance indicators.

Auditor General Ms Caroline Spencer said the COVID-19 pandemic had a significant impact on the tertiary sector and the audit results report outlines many of the measures taken.

‘The universities and TAFEs significantly modified their operations in 2020 to respond to the pandemic. This included the extensive use of online learning, adjusting the academic calendar and reducing the financial burden on students through fee reductions and waiving late payment fees,’ Ms Spencer said.

All universities reported a decrease in total income in 2020, ranging from 0.9% at Edith Cowan University (ECU) to 8.4% at The University of Western Australia (UWA). Three of the universities (UWA, Curtin University and Murdoch University) had reductions in student numbers and reduced income from course fees and charges. Most of which was due to a reduction in fees paid by onshore international students.

ECU was the only WA public university with a growth in student numbers and course fee revenue, and it was rated as one of our 4 best practice tertiary entities for 2020 financial reporting.

A range of State Government initiatives in response to COVID-19 helped to mitigate falls in training activity and revenue in the TAFE sector.

‘Overall, total TAFE training hours increased from 21 million in 2019 to 21.5 million in 2020,’ Ms Spencer said.

The report also includes the results of our information systems audits of the tertiary sector and the financial audit results of a small number of statutory authorities and cemetery boards since our last audit results report was presented in November 2020.

Report resources

- [PDF version](#)