



Annual Report 2025–26



Accessibility



The Queensland Government and the Residential Tenancies Authority (RTA) are committed to providing accessible information and services to Queenslanders from all cultural and linguistic backgrounds. If you would like to talk to someone about this report in your preferred language, access the Queensland Government's Translating and Interpreting Services online via qld.gov.au/help/languages or call the RTA on 1300 366 311 and we will arrange an interpreter for you.



Additional online reporting

The following additional annual reporting requirements can be accessed through the Queensland Government Open Data website (data.qld.gov.au):

- consultancies
- overseas travel
- *Queensland Language Services Policy*
- Charter of Victims' Rights.



Providing feedback

Readers are invited to comment on this report by emailing annualreport@rta.qld.gov.au or by calling the RTA Contact Centre on 1300 366 311.



Copyright

© The Residential Tenancies Authority 2026.



Licence

This annual report is licensed by the State of Queensland (Residential Tenancies Authority) under a Creative Commons Attribution (CC BY) 4.0 International licence. You are free to copy, communicate and adapt this annual report if you attribute the work to the State of Queensland *Residential Tenancies Authority (RTA) Annual Report 2025–26*. To view a copy of this licence visit: creativecommons.org/licenses.

For more information on access and use, visit: forgov.qld.gov.au/information-and-communication-technology/qgea-directions-and-guidance/qgea-policies-standards-and-guidelines/information-access-and-use-policy-is33.

ISSN 18388248

To read the *RTA Annual Report 2025–26* online, visit: rta.qld.gov.au/annualreport.

Acknowledgement of Country

The Residential Tenancies Authority respectfully acknowledges Aboriginal and Torres Strait Islander peoples as the Traditional Owners and Custodians of Country. We recognise their continuing connection with the lands and seas on which we meet, live, learn and work. We pay our respects to all Traditional Owners and to their Elders past, present and future.

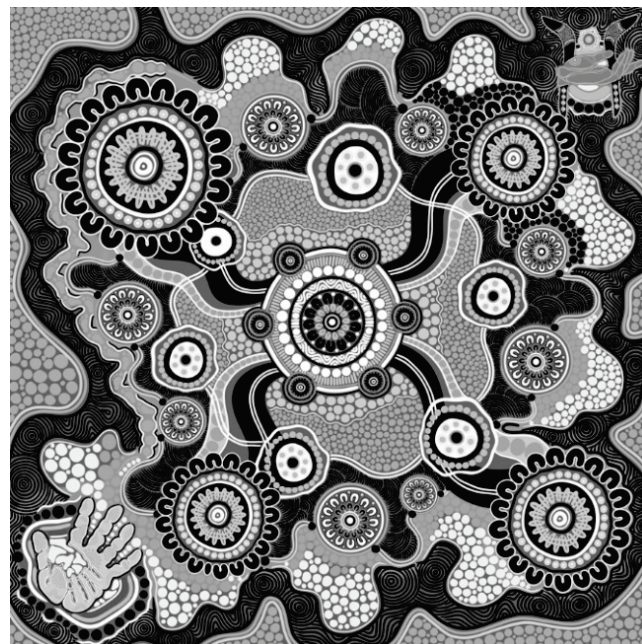
View and read about our Indigenous artwork *Pathways & Connections* (2025) by Nathaniel Chapman (pictured below) at rta.qld.gov.au/about-us.

Nathaniel Chapman – Artist statement

This artwork tells a story of connection, support and fairness. Bearing down the middle lies a large sacred gathering area which represents the Residential Tenancies Authority (RTA). It is a safe place in which people can seek guidance and support throughout their journey.

Around the centre I've placed other gathering areas, each one showing the different communities within that are connected to the RTA. The lines and tracks across the artwork show the journeys people take. The hands remind us of humanity, of Country, of how strong we are when we stand together and the importance of being fair.

The full artist statement is available on the RTA website (rta.qld.gov.au).



Artist profile

Nathaniel Chapman is a Goenpul/Yuggera man from Minjerribah (North Stradbroke Island) and Magandjin (Brisbane) with ancestral ties to the Wambia Tribe in the Northern Territory and Wakka Wakka Country in Eidsvold, Queensland.

Contents

Letter of compliance	4
Chair's message	5
CEO's message	6

Part 1: Introduction

About us	7
Queensland's residential rental sector	8

Part 2: Our services

Bond management	10
Digital services	11
Contact Centre	11
Compliance and enforcement	13
Dispute resolution	15
Education and engagement	16

Part 3: Our organisation

Organisational structure	18
Board of Directors	19
Audit and Risk Committee	22
Executive Leadership Team	23
Our people	24
Governance and accountability	27
Our information and digital systems	29

Part 4: Our performance

RTA Strategic Plan 2022–26	30
Performance highlights	31
Service Delivery Statement	32

Part 5: Our finances

Financial overview	33
General Purpose Financial Report	34
Management Certificate	66
Independent Auditor's Report	67

Appendices

Appendix A: Compliance checklist	70
Appendix B: Glossary and list of charts	72

Letter of compliance

10 September 2026

The Honourable Sam O'Connor MP
Minister for Housing and Public Works
Minister for Youth
GPO Box 690
Brisbane Qld 4001

Dear Minister

I am pleased to submit for presentation to the Queensland Parliament the Annual Report 2025–26 and financial statements for the Residential Tenancies Authority (RTA).

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the *Annual Report Requirements for Queensland Government Agencies*.

A checklist outlining the annual reporting requirements is provided at page 70 of this report.

Yours sincerely

B Monahan

Brook Monahan
Board Chair
Residential Tenancies Authority

Chair's message

This financial year the RTA focused on delivering quality services to Queensland's residential rental sector while also looking to a future where we continue to be a responsive organisation that meets the sector's evolving needs.

I was proud to lead the RTA Board in its work to shape the design and development of the *RTA Strategic Plan 2026–30* in partnership with the RTA's Executive Leadership Team and people, along with government and sector stakeholders. Listening to their feedback and expectations has been invaluable in helping guide the RTA's refreshed strategic direction, collaborate on shared priorities and deliver on our commitment to service excellence and regulatory confidence.

Specifically, I acknowledge the Ministerial Statement of Expectations we received in January 2026, which demonstrates the importance of the RTA's work to supporting positive outcomes for the one-third of Queenslanders who rely on our regulatory, advisory and customer services. As a board, we are focused on supporting the RTA at every opportunity to become a more effective and efficient service provider and trusted regulator that contributes to a stable and confident private rental sector.

In doing so, we were proud to see the RTA's people this year also reflecting on the type of organisation they want the RTA to be by leading a program to redefine the RTA's culture and future ways of working. The refreshed values and behaviours they co-created are already having an impact and have raised the bar for the high-performance culture they will champion to deliver high-quality services and strategic outcomes for the sector while being responsive to emerging customer needs and sector opportunities and risks.

I want to thank the Honourable Sam O'Connor MP, Minister for Housing and Public Works and Minister for Youth, for his support and interest in the work of the RTA and providing funding certainty to support our strategic program of work to contribute to a fair, stable and well-functioning rental system.

I had the pleasure of welcoming new RTA Board Director Kirsty Rourke who joined the board in December 2025. It's also important to thank Sally Watson whose term ended in October 2025 and recognise Colin Cassidy's appointment to his role as Chair of the Audit and Risk Committee.

Finally, my thanks to the CEO and Executive Leadership Team for their strong strategic leadership and to RTA staff for their hard work to deliver better outcomes and strengthen customer trust.

Brook Monahan

Board Chair

Residential Tenancies Authority

CEO's message

It is an honour to share a message and to present this annual report, my first as Chief Executive Officer.

This year marked the final year of the RTA's previous strategic plan and was defined by two priorities: delivering on our commitments today while preparing the RTA's foundations for the future.

I have immense pride in working as part of an organisation that is committed to stability and certainty for the residential rental sector. Working together with our partners across the sector there is a shared focus to continue to create a high-performing, accessible and trusted rental system for all of Queensland.

Since joining in August 2025, one of my immediate priorities was to engage both our external stakeholders and the talented staff within the RTA who serve the community. These discussions were to listen and gather insights about both the opportunities for the RTA and the collective impact that collaboration across the sector could achieve. The feedback was invaluable to strengthen relationships and define the RTA's aspirations for service excellence and regulatory confidence.

Important foundations were achieved as we delivered a major milestone for the organisation with the successful implementation of our multi-year digital transformation program. The launch of our updated core systems in June 2026 strengthened our ability to respond to changing customer expectations, helps us to adapt to developments in security and technology, and enables efficiency to support the sector for years to come.

Our customers want the RTA to play its part in making renting work and more people are relying on us for high-quality support and services. Queensland's residential rental sector continues to experience low vacancy rates. Weekly median rents remain high and bonds held by the RTA have increased for the third consecutive financial year. In response, the RTA is committed to continuous improvement that is centred on the needs of our customers, delivered by a strong culture where our people can be their best and supported by robust risk and governance practices.

While this report closes one strategic chapter, it also marks the beginning of another. On 1 July 2026, we launched the RTA's *Strategic Plan 2026–30*, setting a clear direction for the years ahead where our commitment to service excellence will ensure we're well placed to meet emerging needs and changes within the sector.

In serving the Queensland community, a key part of preparing for this next chapter was the development of our new RTA values. Co-created by our people and launched in April 2026, our values set the standard for how we aim to deliver on our purpose, priorities, decisions and behaviours. These values establish the culture we need to deliver our strategy and guide how we work, make decisions and serve our customers. Together, our refreshed strategy and values support our dual role to be both a service provider and a regulator that is accessible, consistent and fair.

The RTA's strength is its people. In 2025–26, we were pleased to welcome Chief Technology and Information Officer Murray Hall and Chief Assurance Officer Rebecca Freath to our Executive Leadership Team. I would also like to acknowledge the contribution of leaders and staff across the organisation during a year of significant delivery and change. In particular, I thank Kristin Spruce, former Chief Regulatory and Assurance Officer, for her leadership as acting CEO and her many years of service to the RTA. I also thank former Chief People Officer Cassie Broomfield and Acting Chief Digital Officer Joanna van der Merwe, who left for new challenges this financial year. Your collective support and contributions were greatly appreciated.

For his ongoing support of the RTA's work, I want to thank Mark Cridland, Director-General of the Department of Housing and Public Works, and his team.

As we close one chapter and begin the next, I am confident the RTA is well positioned to meet future challenges and opportunities, delivering better outcomes for Queensland's rental sector and the community we serve.

Steve Davidson

Chief Executive Officer

Residential Tenancies Authority

Part 1 Introduction

About us

Our vision and purpose

The Residential Tenancies Authority (RTA) is Queensland's statutory body that administers the *Residential Tenancies and Rooming Accommodation Act 2008* and Residential Tenancies and Rooming Accommodation Regulation 2025.

The RTA is governed by a Board of Directors appointed by the Governor in Council and is responsible to the Minister for Housing and Public Works and Minister for Youth, the Honourable Sam O'Connor MP.

In January 2026, the RTA was issued a Statement of Expectations by the Minister, which applies until 31 October 2028 and provides clarity on the Queensland Government's expectations and priorities for how the RTA will administer its legislated functions.

The RTA responded to the Minister's Statement of Expectations through a Statement of Intent, which outlines how we will meet these expectations through:

- prioritising exceptional, high-quality customer service and improved dispute resolution processes
- engaging collaboratively with stakeholders
- leveraging data to drive outcomes in the sector
- improving confidence in the regulator to restore certainty and stability.

Our vision for 2022–2026 has been to help make renting work for everyone. We serve and regulate a rental system that is fair, consistent and effective. We deliver service excellence and regulatory confidence to strengthen Queensland's rental sector. We provide:

- end-to-end bond management and tenancy information, online and via the RTA Contact Centre
- regulation, compliance monitoring and enforcement actions to drive and uphold compliance with Queensland's residential rental laws
- a free and confidential dispute resolution service to help property managers/owners and tenants/residents resolve issues without the need for legal action
- general tenancy information and resources to help customers understand their rights and responsibilities under Queensland's residential rental laws
- tailored education through events and stakeholder engagement activities to ensure we're responding to sector trends and local issues.

In 2025–26, we focused on delivering quality services to the sector following a period of legislative change, as well as achieving greater reach through education and improving regulatory effectiveness in our compliance activities.

Our values

In April 2026 we launched our new values that were co-designed with staff from across the RTA. For more information about our engagement approach, see page 25.



Stronger together: We think and act as one organisation.

Own it: We take accountability for our actions and deliver on what matters.

We care: We take pride in how we treat people, the quality of our work and the impact we have.

Be curious: We seek out diverse perspectives, ask questions and continuously improve how we work.

Our strategy and objectives

The *RTA Strategic Plan 2022–26* set our direction by outlining our key objectives and strategies to achieve our vision and purpose.

Through this plan, we aimed to:

- provide differentiated services and experiences
- extend positive influence and impact in the rental sector
- build a more sustainable and contemporary organisation
- digitally transform our internal and external service provision.

The *RTA Strategic Plan 2026–30* commenced from 1 July 2026 and has been developed in consultation with the RTA Board of Directors, sector stakeholders and staff. This refreshed strategic plan sets a clear direction, reinforcing our commitment to customer service to deliver on the expectations set by the Minister and feedback from stakeholders.

Through our new strategic plan, we will:

- deliver high quality, consistent and accessible services
- support the sector as a secure, adaptable and sustainable business
- embed a high-performance culture where our people can be their best
- educate and collaborate to create stability and certainty in the community.

Queensland's residential rental sector

Bonds held by dwelling type in Queensland

The data below shows the total bonds held per dwelling type as at 30 June for the last 3 years.

	2023–24		2024–25		2025–26	
Dwelling type	Number	%	Number	%	Number	%
Houses	305,998	49.1	313,685	49.7	323,592	50.1
Units	223,920	35.9	221,728	35.1	222,612	34.5
Townhouses	63,285	10.2	63,299	10.0	64,170	9.9
Rooming accommodation	22,482	3.6	25,583	4.1	27,502	4.3
Granny flats	1,035	0.2	1,443	0.2	2,040	0.3
Moveable dwelling/site	4,679	0.8	4,616	0.7	4,623	0.7
Other dwellings	1,529	0.2	1,450	0.2	1,415	0.2
Total	622,928	100	631,804	100	645,954	100



94.5%

of dwellings are houses,
flats and townhouses

Median length of tenancies in Queensland

The data below shows median length of tenancies (months) in Queensland based on bonds held as at 30 June for the last 3 years.

	2023–24	2024–25	2025–26
Houses	20.8	21.1	21.2
Units	18.3	18.2	18.4
Rooming accommodation	8.2	7.9	8.2

Weekly median rents in Queensland

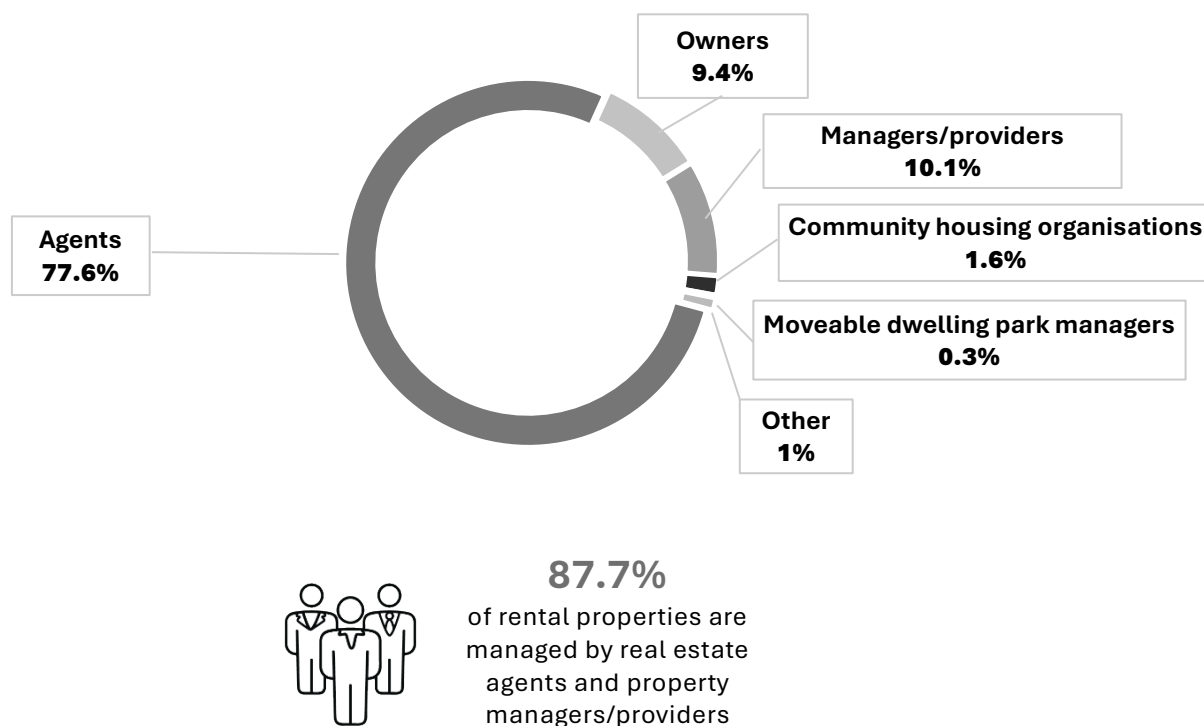
The data below shows median weekly rents for all dwelling types based on new bonds lodged as at 30 June for the last 10 years.

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
\$360	\$360	\$365	\$370	\$385	\$450	\$510	\$580	\$600	\$650

The RTA publishes median weekly rents data on our website each quarter, which can be explored by dwelling type, postcode, suburb, local government area, and statewide data. This ensures customers can easily search the most relevant median weekly rents for their preferred dwelling type and location.

Managing parties in Queensland

The data below shows the percentage of parties responsible for managing tenancies in Queensland based on bonds held as at 30 June 2026.



Part 2 Our services

Our services are guided by the RTA strategic plan, which reflects our commitment to customer service. We regularly assess customer insights, service performance and capability maturity to ensure our services are responsive, efficient and aligned with evolving community needs.

Bond management

Bond forms average processing times

	Bond lodgements	Bond refunds	Bond refunds target
Process time	0.3 days	0.7 days	1 day

Bond movements

	2023–24	2024–25	2025–26	Change since 2024–25
Number of bonds held*	622,928	631,804	645,954	+2.2%
New bond lodgements	225,394	227,569	231,739	+2%
Bond top ups / increases [†]	248,229	242,710	266,733	+9.3%
Bond refunds ^{‡#}	224,630	218,693	217,589	-0.5%
DFV bond refunds [^]	832	954	910	-4.6%
Bond search [‡]	117,986	158,087	141,566	-10.5%

* Includes bonds held for general tenancies and rooming accommodation.

[†] In 2025–26, methodology to calculate the total number was changed to use tenancies and not forms processed.

[#] The decrease is largely consistent with trends from previous years, which suggest high rental demand and low vacancy rates across the state are resulting in fewer properties being available and tenants/residents may be staying in their rental property for longer.

[^] Covers refunds requested by people who are leaving a rental property due to domestic and family violence. The RTA has a dedicated form for domestic and family violence refunds, *Bond refund for persons experiencing domestic and family violence* (Form 4a). DFV bond refunds are included in the total bond refunds figure above.

[‡] Property managers/owners can use the bond search tool to find information about bonds for their properties.

Top 5 reasons for bond refund claims

In 2025–26, tenants/residents were refunded an average of 75.9% of their bond and 57.2% received their full bond refund. The top 5 reasons property managers/owners made claims against a rental bond refund were for:

1. cleaning (22.7%)
2. rent (17.1%)
3. repairs (16.4%)
4. water charges (13.7%)
5. reletting costs (5.3%).

Digital services

Website visits and digital form usage

	2023–24	2024–25	2025–26	Change since 2024–25
Website visits*	4,324,241	4,549,358	4,297,039	-5.5%
Website pageviews*	9,282,946	9,669,509	8,877,457	-8.1%
RTA Web Services requests	875,686	910,593	988,333	+8.5%
% forms sent via digital channels†	75%	79.9%	80.4%	+0.5%

* Website visits and pageviews have reduced and stabilised following increased customer demand for tenancy information, forms and resources in 2024–25 resulting from rental law changes.

† Percentage of all tenancy and bond forms submitted that were sent via digital channels.

Bond refund forms had the highest digital uptake in 2025–26, with 93.5% being submitted via digital channels. The increase in RTA Web Services requests and continued high percentage of forms sent via digital channels demonstrates that many customers are continuing to choose our digital platforms each year. The RTA continues to provide paper forms to ensure all customers have access to our core services, including those with limited access to digital systems.

Contact Centre

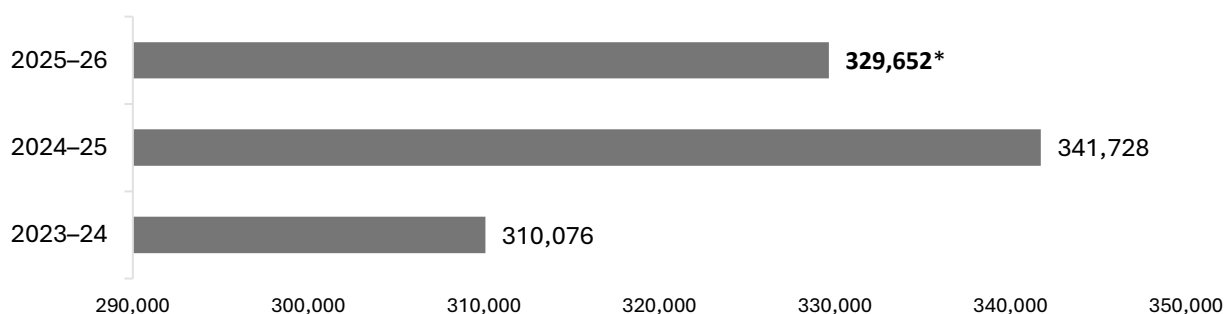
Contact Centre phone and front counter enquiries

Our staff answered 1,308 calls on average each working day (3.9% decrease from 2024–25).

In July 2025, the RTA launched Songlines, a new dedicated phone service for Aboriginal and Torres Strait Islander customers. Calls to the service are answered by staff trained to provide culturally appropriate, sensitive and respectful support to First Nations customers. As at 30 June 2026, the RTA had answered 648 calls to Songlines.

In 2025–26, we received 3,089 calls requiring an interpreter for customers with culturally and linguistically diverse backgrounds (10.8% decrease since 2024–25). A new provider was engaged from 1 April 2026 to deliver our interpreter services. The new provider can translate over 250 languages including Aboriginal and Torres Strait Islander languages and dialects.

Phone enquiries answered



* 3.5% decrease from 2024–25.

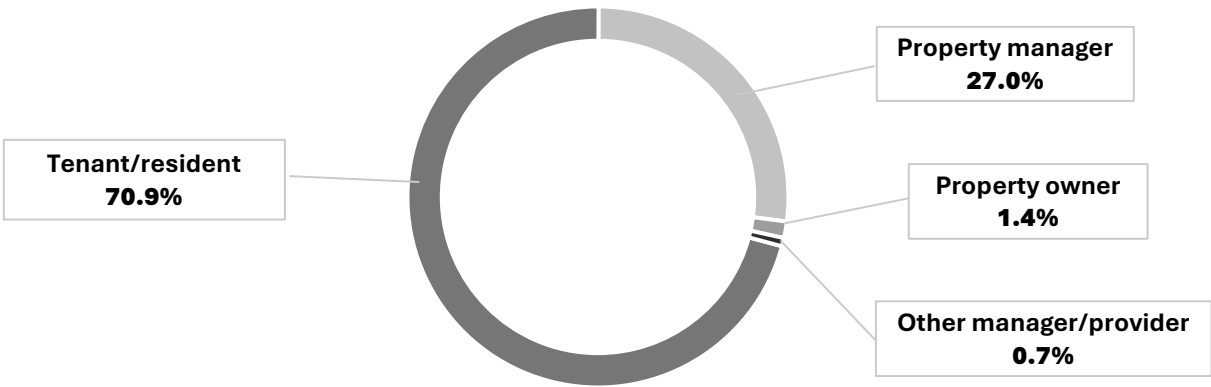
Top 5 call topics

1. Seek an update on the progress of a bond refund.
2. Seek general information about the bond refund process.
3. Update customer information.
4. Seek general information about bonds.
5. Seek general information about the dispute resolution process.

Front counter enquiries

	2023–24	2024–25	2025–26	Change since 2024–25
Front counter enquiries	4,900	6,444	5,164	-19.9%

Customer enquiry types (front counter and phone)



RTA recognised for customer service excellence

At the Auscontact National Excellence Awards in November 2025, 3 RTA staff were recognised for customer service excellence – including 2 national winners and 1 finalist. The event followed on from the Auscontact Queensland State Excellence Awards in August 2025 where 7 RTA staff were celebrated. More information about the RTA’s finalists and winners can be found on the RTA website.

Contact Centre customer feedback

In 2025–26, Contact Centre customers who responded to our survey provided an average satisfaction rating of 84.4%, which was an increase from 83% in 2024–25. Customers are asked to provide feedback on timeliness of response, ease of access, staff performance, service outcome and overall satisfaction with the service provided. This year, customers rated staff performance as the highest quality aspect of their experience.

We responded to 132 formal customer complaints, with all complaints resolved by the RTA. The top 3 complaint reasons were:

- 1. alleged staff interactions and communications
- 2. bond refund processes
- 3. dispute resolution services.

Quality and training

We focused on building a high-performing, customer-centric workforce by continuing to invest in the capability of our frontline people and the maturity of our quality framework.

Our quality framework provides structured assurance across key customer touchpoints through regular assessment sampling, with over 90% of our frontline staff meeting or exceeding performance goals. Insights from this framework inform continuous improvement activities and targeted capability uplift.

We continued to invest in our frontline people through structured learning, coaching and leadership development, contributing to over 3,500 hours towards building workforce capability. This has strengthened service consistency, improved customer experience outcomes and enhanced our ability to respond to changing operational demands.

Compliance and enforcement

Our *Compliance and Enforcement Action Plan 2024–26* guided our approach to compliance and enforcement and is available on the RTA website. The action plan outlined:

- 8 offences the RTA is prioritising in its investigations
- 8 actions that support increased accessibility and sector engagement, case management efficiencies and targeting conduct that does not meet community expectations.

This year we continued engagement with key regulatory stakeholders, sharing insights and emerging trends to drive compliance across Queensland's residential rental sector.

Proactive compliance activities

The RTA's compliance monitoring activities included a combination of intelligence-led and targeted external scanning to identify and investigate instances of potential non-compliance.

In 2025–26, we proactively started 23 investigations into potential non-compliance. We issued 5 notices of non-compliance and 12 education letters for offences that were substantiated.

Investigations and outcomes

The RTA continues to identify activities and practices to improve regulatory performance. In 2025–26, we introduced more efficient case management practices that enabled significantly more investigation requests to be finalised. These practices also allowed the RTA to identify and finalise more proactive investigations in response to data and sector trends.

Investigation requests received and investigations finalised

	2023–24	2024–25	2025–26	Change since 2024–25
Investigation requests	345	1,040*	1,222 [†]	+17.5%
Proactive investigations	191	8 [#]	201	+2,412%
Minimum housing standards anonymous report	N/A	970	1,086	+11.9%
Investigations finalised[^]	383	600	1,331	+121.8%
Requested by tenants (%)	96.8%	95%	97%	+2%
Requested by property managers/providers (%)	2.5%	2.8%	1.9%	-0.9%
Requested by private lessors (%) [‡]	0.7%	2.2%	1.1%	-1.1%
Alleged offences investigated^{>}	853	1,022	3,137	+206.9%

* In August 2024, the RTA introduced a new online investigation webform to make it easier for customers to provide the information required to start the investigation process, resulting in an increase in requests.

[†] Includes 52 requests to investigate properties not advertised at a fixed price.

[#] In 2024–25, the RTA focused on finalising higher volumes of investigation requests following webform changes in August 2024. Proactive investigation levels were consistent in 2023–24 and 2025–26.

[^] Investigation requests received versus investigations finalised figures differ as investigations can remain open across financial years depending on complexity and timings to finalise.

[‡] Private lessors may include property owners or head tenants.

[>] This figure is higher than the number of investigations finalised because investigations can involve more than one alleged offence.

Offence notices and education letters issued for alleged offences investigated

	2023–24	2024–25	2025–26	Change since 2024–25
Education letter	93	N/A*	358	N/A
Notice of non-compliance	187	361	1,003	+177.8%
Penalty infringement notice (PIN)	36	28	99	+253.5%
PINs issued to property managers/providers (%)	30.6%	32.1%	25.3%	-6.8%
PINs issued to private lessors (%)†	69.4%	67.9%	74.7%	+6.8%

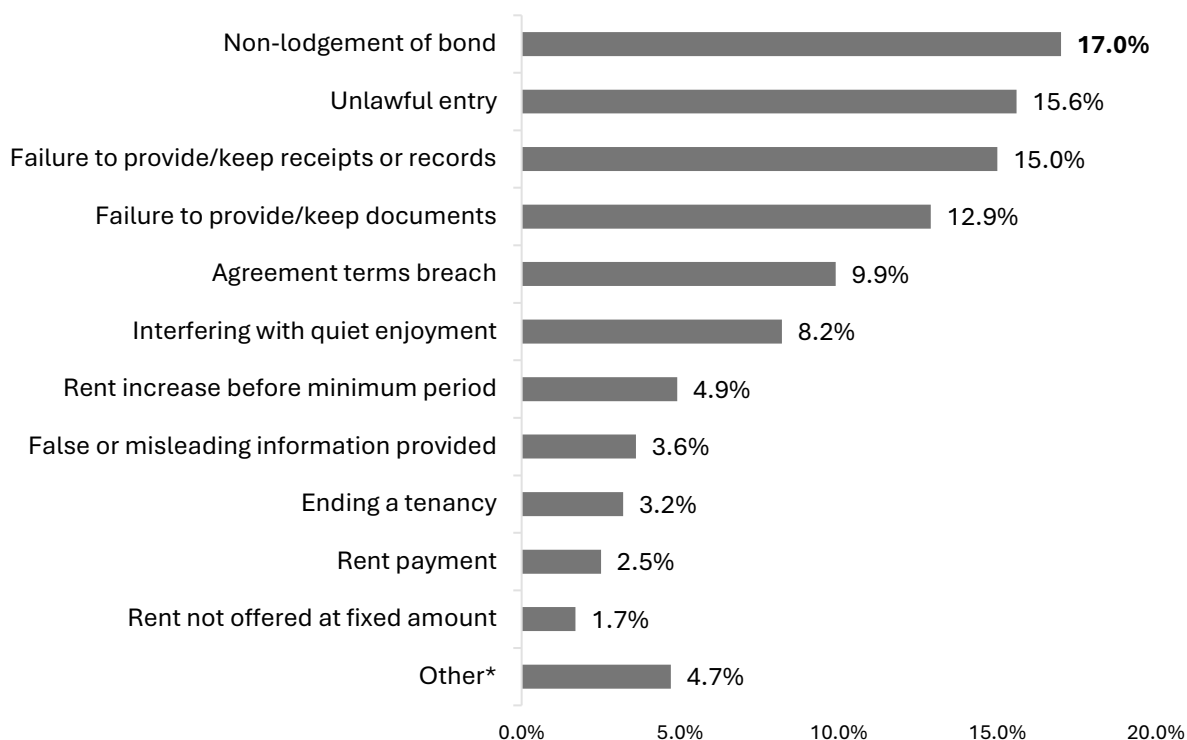
* During 2024–25, education letters were not issued as an enforcement outcome.

† Private lessors may include property owners or head tenants.

Alleged offences investigated with no enforcement action

	2023–24	2024–25	2025–26	Change since 2024–25
Insufficient evidence	317	431	609	+41.3%
No offence or outside statutory timeframe	100	41	282	+588%
Contact ceased/request withdrawn	59	57	426	+647%

Alleged offences investigated



* Other offences includes a range of legislated offences with low volumes of occurrence (<1%).

Dispute resolution

The RTA offers a free and confidential dispute resolution service to help tenants, residents, providers, property managers and owners resolve tenancy disputes and reach a mutually agreeable outcome.

In 2025–26, 49.9% of customers initiating dispute resolution were tenants and 50.1% were managing parties. For managing parties initiating dispute resolution, 91.2% were property managers/providers or agents and 8.8% were property owners.

In 2025–26, 74.1% of conciliated disputes were about bond refunds, typically due to disagreements about the condition of the property, or outstanding costs associated with ending a tenancy. A further 1.6% were claims for compensation greater than the bond amount, typically due to rent arrears, outstanding cleaning costs or alleged property damage. The remaining 24.3% of conciliated disputes were about disagreements that occurred during a tenancy, such as repairs and maintenance, rent arrears, entry to the property and water charges. A full breakdown of conciliated dispute reasons is available in our quarterly service data on the RTA website.

We supported the parties to resolve 78.9% of all disputes where both parties agreed to participate, an increase from 77.5% in 2024–25.

Disputes conciliated

	2023–24	2024–25	2025–26	Change since 2024–25
Requests that progressed to conciliation*	22,765	23,408	22,336	-4.6%

* Excludes instances where disputing parties were unable to be contacted or withdrew from the conciliation process.

Unresolved disputes

Parties who were unable to resolve disputes through conciliation were given information on how to seek a ruling from the Queensland Civil and Administrative Tribunal (QCAT) if they wished to pursue the matter further. Not all parties take unresolved disputes to QCAT, choosing not to pursue further action or later reaching agreement between themselves. A total of 1,925 conciliated disputes progressed to QCAT in 2025–26, which represents 8.6% of all conciliated disputes.

Correction to RTA Annual Report 2024–25 QCAT data

In the *RTA Annual Report 2024–25*, it was reported that a total of 3,356 conciliated disputes progressed to QCAT, which represented 14.3% of all conciliated disputes. This figure was incorrect. In 2024–25, a total of 1,993 conciliated disputes progressed to QCAT, which represented 8.5% of all conciliated disputes.

Education and engagement

In 2025–26, the RTA participated in 71 community education events and 76 stakeholder engagement activities, reaching 4,762 people across the state with an average satisfaction rate of 89% for activities where feedback was received.

Community education and stakeholder engagement

RTA-hosted education and events

Our Stakeholder Engagement and Education Team uses data insights, including where customers are interacting with us in high volumes, to determine appropriate education and event locations. Based on these insights, in 2025–26 we held:

- 10 general tenancy information sessions attended by 330 property managers and owners across Atherton, Bundaberg, Cairns, Emerald, Hervey Bay, Longreach, Sunshine Coast and Toowoomba regions
- 4 collaborative information sessions with the Office of Fair Trading and Office of the Commissioner for Body Corporate and Community Management attended by 334 property managers and owners from Brisbane and the Gold Coast
- 12 pop-up stalls and visits to public libraries, shopping centres and universities, providing tailored customer support to 398 customers. We visited Beaudesert, Cleveland, Coorparoo, Greenslopes, Kallangur, Maroochydore, Nundah, Rochedale, Southport, Springfield and The University of Queensland and University of the Sunshine Coast
- 5 webinars attended or downloaded by 1,505 property managers/owners, stakeholder organisations and tenants, covering topics including their rights and responsibilities in a tenancy. Attendees at each session were able to ask questions of experienced RTA subject matter experts
- 3 multi-day stalls at agricultural shows in Brisbane, Stanthorpe and Toowoomba, providing tailored customer support to 611 customers while raising awareness of RTA services to show attendees.

The Stakeholder Engagement and Education Team engaged with industry groups in response to identified areas of potential non-compliance with rental laws, helping property managers to understand their obligations under Queensland's rental laws.

While delivering education sessions across the state, RTA staff visited 16 regional stakeholders to answer tenancy questions, receive feedback and deepen the RTA's understanding of industry perspectives in regional Queensland.

Continuing professional development (CPD)

In 2025–26, the RTA received accreditation as an Office of Fair Trading approved provider of Type 2 continuing professional development (CPD) training sessions. CPD is designed to promote and improve core industry-relevant skills and contribute towards improved service outcomes for property management customers.

Accreditation to deliver Type 2 CPD sessions enables the RTA to offer training sessions to Queensland property professionals as part of their mandatory requirements each year to retain their licence or registration.

The RTA is approved to deliver the following three Type 2 sessions both in-person and online:

- Communication and resolving disputes in a tenancy
- Rental law changes and knowing Queensland's tenancy laws
- Understand the lifecycle of a tenancy and legislative requirements.

We held 11 in-person CPD training sessions with 604 property professionals attending in Brisbane, Ipswich, Sunshine Coast and Toowoomba with an average satisfaction rate of 97% provided by participants where feedback was received.

Stakeholder-hosted education and events

The RTA works closely with sector stakeholders to support events they hold on behalf of their members and customers within the Queensland rental sector. Each year, the RTA is invited by stakeholders to participate in and deliver presentations, information stalls and interactive workshops. In 2025–26, the RTA participated in 19 stakeholder-hosted events.

The stakeholder activities we supported included:

- delivering introductory and advanced training for staff from community housing providers and specialist homelessness services, in conjunction with Q Shelter
- staffing pop-up stalls at NAIDOC Week Family Fun Day in Musgrave Park and university open days
- delivering tailored information sessions to tenant advocacy groups on the RTA's support and processes for people experiencing domestic and family violence in a tenancy
- presenting at stakeholder conferences and meetings, including the Real Estate Institute of Queensland's (REIQ) property management breakfasts and Australian Resident Accommodation Managers' Association expos.

Stakeholder working groups

The RTA convened industry peak bodies through its stakeholder working groups to discuss issues and trends affecting the residential rental sector.

Throughout 2025–26, the RTA continued to work with stakeholders through these working groups to ensure the consistent application of Queensland's rental laws, seek valuable input into resources that support parties involved in tenancies and collaboratively address trending offences and non-compliance with rental laws.

We sought input and feedback from stakeholder members on the *RTA Strategic Plan 2026–30* to inform how the RTA can deliver confidence and stability for Queensland's rental sector and opportunities to collaborate for impact.

Digital and social

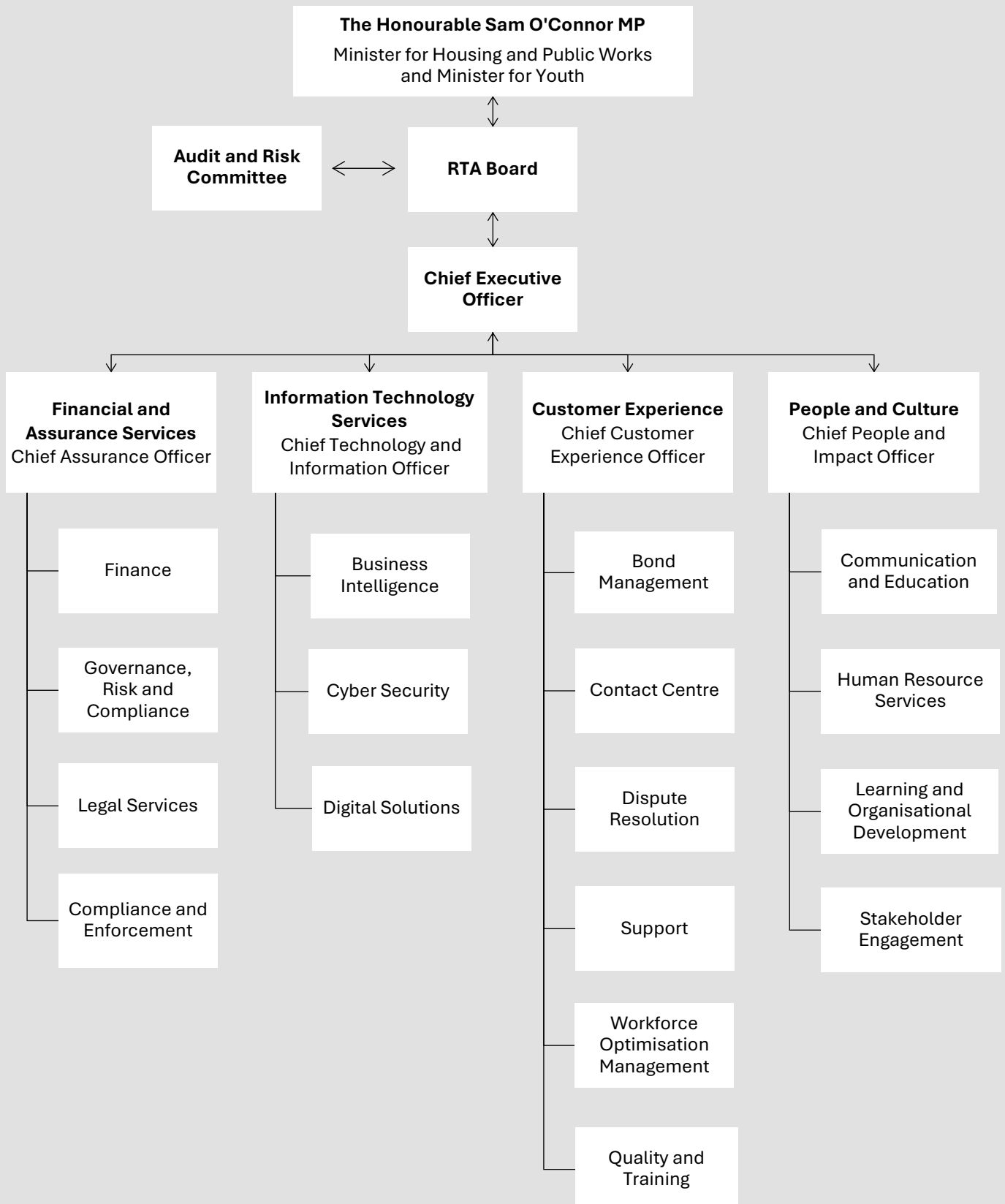
We're committed to making our website accessible and user-friendly for everyone. In 2025–26, we launched a new website accessibility tool allowing customers to change how our website appears to suit their needs. The tool is designed to help people with conditions such as vision impairment, colour blindness, cognitive or learning difficulties, and dyslexia.

To educate customers on emerging trends and rental rights and responsibilities, we regularly publish new and revised digital content and resources on the RTA website (see page 11 for website visits).

The RTA's Instagram and LinkedIn channels also continued to grow in 2025–26, generating 513,196 views and a total of 7,175 followers (+27.3% since 30 June 2025), supporting brand awareness and public education objectives.

Part 3 Our organisation

Organisational structure



Summary of organisational structure changes

In 2025–26, our Chief Digital Officer role was renamed to Chief Technology and Information Officer. To coincide with this change, our Digital Business Centre was renamed to Information Technology Services. Our Chief Regulatory and Assurance Officer role was renamed to Chief Assurance Officer. Our Chief People Officer role was renamed to Chief People and Impact Officer. Following completion of the Housing Legislation Implementation Project, the Housing Legislation Implementation Team was dissolved. Staff remaining on the project were re-allocated to other RTA teams to continue providing education services in support of the changes. Following the delivery of the myRTA Modernisation Program in June 2026, staff remaining on the program were re-allocated to support the transition to business as usual. Our Strategy and Government Relations and Stakeholder Engagement teams were merged into one team, named Stakeholder Engagement.

Board of Directors

The RTA Board reflects the diversity of the residential rental sector. Our directors bring knowledge and expertise in sector representation, commercial activities, corporate governance and community service. The RTA Board is responsible for:

- guiding, reviewing and approving strategy
- setting values and standards
- endorsing our annual budget
- monitoring business performance
- monitoring investment activities and financial position
- identifying and effectively managing significant business risks
- regularly assessing the performance of the RTA Board and management.

RTA Board directors are generally appointed for 3-year terms by the Queensland Parliament's Governor in Council on the recommendation of the Minister for Housing and Public Works and Minister for Youth. Their remuneration is determined through Cabinet-approved procedures administered by the Queensland Government's Department of the Premier and Cabinet.

RTA Board profiles (as at 30 June 2026)

Name and role	Profile
Brook Monahan Chair	Brook is the founder and managing director of Mosaic Property Group and has more than 2 decades of leadership in property development, construction and investment. He also co-founded M Private Capital and established the Mosaic Foundation, which supports grassroots organisations working with vulnerable people, including disadvantaged youth and those experiencing homelessness. Brook began his career in agribusiness before founding successful ventures in property development, construction and funds management, as well as a legal practice. Brook holds a Bachelor of Agricultural Science (Hons) from The University of Queensland.
Fiona Caniglia Director	Fiona is the Chief Executive Officer of Q Shelter. She is an experienced leader in advocacy for the housing and homelessness sector and has held leadership roles in industry peak bodies and in grassroots community development. Fiona has extensive experience across government, community services and as a consultant and holds qualifications in social work and social planning. Fiona holds the following qualifications and professional memberships: • Graduate Certification of Social Planning, The University of Queensland • Bachelor of Social Work, The University of Queensland.

Connie McKee Director	Connie has over 4 decades of experience as a property manager, small business owner, trainer and advisor. She has a deep understanding of property management issues, combined with a strong passion for education, compliance and best practice. Connie is a founding member of the Real Estate Institute of Queensland's (REIQ) Property Management Support Service. She has also led education sessions across Queensland on legislative reform, compliance and industry best practice, supporting property professionals to navigate an evolving regulatory environment. Passionate about education and industry leadership, Connie continues to train and mentor aspiring real estate professionals through the REIQ. Connie is a licensed real estate agent and holds qualifications in real estate and training.
Paul Spiro Director	Paul is the Chairman of Brisbane Economic Development Agency, a Queensland Futures Institute Councillor and a consultant at Green Mortgage Lawyers. He is also Chair of the Audit and Risk Committee for the Queensland Department of Customer Services, Open Data and Small and Family Business. Paul is a recognised business leader with over 40 years' experience, a passionate supporter of the arts and a leading expert in property law. In recognition of his contributions, Paul was named Brisbane City Council Corporate Citizen of the Year in 2024 and received the Arts Law Centre of Australia's Arts Community Pro Bono Award in 2013.
Kirsty Rourke Director	Kirsty founded Social Impact Capital Australia and leads not for profit Housing 4 Change. She has extensive experience as a property and investment executive across the commercial, government and not-for-profit sectors. Her unique blend of skills includes legal expertise, commercial acumen and strong risk and governance knowledge. Previously, as CEO of the City of Brisbane Investment Corporation, Kirsty managed a \$360M property and investment portfolio, delivering strong financial outcomes while enhancing the organisation's risk and governance frameworks. Kirsty has a comprehensive understanding of the Queensland housing market having worked as a senior property lawyer and her work currently specialising in social and affordable housing. Kirsty has qualifications in social impact, law and commerce.
Christine Castley OAM Director	Christine is the Chief Executive Officer of the Workplace Gender Equality Agency (WGEA). She is also a member of the boards of the Queensland Theatre Company and DV Connect, and a member of the Board of Governors of the Queensland Community Foundation. She is an experienced executive with a strong track record of delivering significant reform and innovation projects, including for adult and youth criminal justice reform, domestic and family violence prevention and response, disaster management response and recovery, housing and homelessness services transformation and strategy, and public sector ethics and integrity reform. Christine holds qualifications in law, arts and public administration.
Colin Cassidy PSM Director	Colin is an experienced non-executive director and former senior executive with more than 40 years of experience in the public sector. Colin has worked in state, regional and local government across areas including: • land use and infrastructure planning • business planning and service delivery • strategic policy • industry development • investment attraction. He has served and continues to serve on several boards including the Metro South Hospital and Health Board and several Queensland Government department audit and risk committees. In January 2020, Colin was awarded the Public Service Medal for his public service to economic development, corporate services and town planning in Queensland. Colin holds qualifications in science and urban planning.

RTA Board meetings

The RTA Board had 6 scheduled meetings in 2025–26.

Board member	Position	Meeting attendances	Arrival/departure
Brook Monahan	Chair	6/6	From 11 July 2025
Connie McKee	Director	6/6	From 11 July 2025
Colin Cassidy PSM	Director	6/6	From 11 July 2025
Paul Spiro	Director	4/6	From 11 July 2025
Fiona Caniglia	Director	6/6	Entire period
Christine Castley OAM	Director	6/6	Entire period
Kirsty Rourke	Director	4/4	From 5 December 2025
Sally Watson	Director	2/2	To 31 October 2025
Steve Ryan	Chair	0/0	To 10 July 2025
Janet Benson	Director	0/0	To 10 July 2025
Nathanael Edwards	Director	0/0	To 10 July 2025
Patrick Morgan	Director	0/0	To 10 July 2025

RTA Board remuneration

More information regarding remuneration is available in our financial report on page 60.

Board member	Position	Approved annual, sessional or daily fee	Actual fees received*	Total out of pocket expenses
Brook Monahan[†]	Chair	\$52,875	\$0	\$0
Connie McKee	Director	\$19,000	\$18,935	\$0
Colin Cassidy PSM	Director	\$19,000	\$18,935	\$0
Paul Spiro	Director	\$19,000	\$18,280	\$0
Fiona Caniglia	Director	\$19,000	\$19,000	\$0
Christine Castley OAM	Director	\$19,000	\$18,935	\$127
Kirsty Rourke	Director	\$19,000	\$10,633	\$0
Sally Watson	Director	\$19,000	\$6,554	\$796
Steve Ryan	Chair	\$47,000	\$1,621	\$3,066
Janet Benson	Director	\$19,000	\$655	\$311
Nathanael Edwards	Director	\$19,000	\$658	\$218
Patrick Morgan	Director	\$19,000	\$655	\$71

* Fees do not include superannuation.

[†] Mr Monahan's fees were donated to Emmanuel City Mission Ltd, with Mr Monahan receiving no personal benefit.

Audit and Risk Committee

The Audit and Risk Committee (ARC) ensures the RTA operates within an appropriate framework of internal control and risk management, while achieving its objectives and strategies efficiently and effectively. The committee scheduled 4 meetings in 2025–26 and is a combination of RTA Board directors and external advisors that oversee:

- the integrity of the financial statements and reports
- our accounting policies and practices
- the scope, quality and independence of external audit arrangements
- the monitoring of the internal audit function
- the effectiveness of risk and compliance measures.

The ARC observes the terms of its charter with due regard to *Queensland Treasury's Audit Committee Guidelines*. Details of the RTA's audit and risk achievements in 2025–26 can be found on page 27.

ARC profiles (as at 30 June 2026)

Name and position	Profile
Colin Cassidy PSM Chair	See page 20.
Fiona Caniglia Member	See page 19.
Lindi Deguara Advisor	Lindi is a solicitor of the Supreme Court of Queensland and Managing Director of her own advisory, where she supports boards and executives to deliver strategic commercial outcomes and implement sustainable supporting governance and risk management structures. She is an independent Non-Executive Director of KGL Resources Limited (ASX:KGL), Tennis Queensland and Jabiru Community Services Ltd. Lindi is an experienced director, executive and company secretary with more than 20 years' experience both nationally and internationally across a variety of sectors including construction, infrastructure, energy, resources, engineering, professional services, training and sports/events management.
Damian Wright Advisor	Damian is a Chartered Accountant and is currently the Lead Partner in Charge of Audit at BDO in Australia. He is also Chairman at Lives Lived Well, a large not-for-profit operating in the health sector. He has more than 35 years' experience as a Chartered Accountant and Registered Company Auditor across a variety of industries and organisations including the government sector. Damian has worked in both the United Kingdom and United States over his career at BDO. Damian provides audit and other professional services and consults on governance and risk issues to a wide variety of organisations.

ARC meetings

ARC member	Position	Meeting attendances	Arrival/departure
Colin Cassidy PSM	Chair	3/3	From 17 September 2025
Fiona Caniglia	Member	3/4	Entire period
Lindi Deguara	Advisor	4/4	Entire period
Damian Wright	Advisor	4/4	Entire period
Brook Monahan	Ex-officio	3/4	From 11 July 2025
Sally Watson	Chair	1/1	To 31 October 2025
Patrick Morgan	Chair	0/0	To 10 July 2025
Steve Ryan	Ex-officio	0/0	To 10 July 2025

Executive Leadership Team

Our Executive Leadership Team, including the Chief Executive Officer (CEO), is responsible for providing strategic and operational oversight of the RTA and implementing strategies to help us achieve our strategic objectives.

Name and position	Profile
Steve Davidson Chief Executive Officer (CEO)	Steve is an experienced senior executive with an extensive background in driving strategic transformation, customer-focused service delivery and stakeholder engagement. Steve joined the RTA in 2025 having gained extensive experience leading large organisations. In previous roles, he has successfully managed complex system reforms, digital transformations and governance enhancements that have improved customer experiences and operational effectiveness.
Rebecca Freath Chief Assurance Officer (CAO) and Acting Chief People and Impact Officer (CPIO)	As Chief Assurance Officer, Rebecca leads the RTA's finance, governance and risk, legal, compliance and enforcement, strategy, government relations and board secretariat functions. Since 6 June 2026, Rebecca has also been Acting Chief People and Impact Officer. As the CPIO, she leads the RTA's human resources, learning, organisational development, media, communications and stakeholder engagement functions. Rebecca is an accomplished executive with qualifications in law, business and corporate governance. She has more than two decades of experience spanning state and local government, private sector, healthcare, utilities and for-purpose sectors. In addition to her executive experience, Rebecca has also held numerous board roles. She is currently the Board Chair of The University of Queensland Union College.
Tracey Madgwick Chief Customer Experience Officer (CCXO)	Tracey leads the RTA's strategic frontline services including the Contact Centre, bond management, dispute resolution, workforce optimisation management, quality and training, and customer experience performance and planning functions. She is also a key advisor on critical customer touchpoints such as the website, customer communications and stakeholder engagement. With an extensive background in contact centres and customer experience, Tracey is an experienced leader with specialist knowledge in business transformation, project management and stakeholder engagement. Before joining the RTA, Tracey held executive positions at Smart Service Queensland and Brisbane City Council. Tracey is a Non-Executive Director on the board of Auscontact, the Australian Contact Centre Association.
Murray Hall Chief Technology and Information Officer (CTIO)	Murray leads the RTA's technology and information portfolio, including digital platforms and applications, business intelligence, records management and cyber security. An accomplished technology executive with more than 20 years' experience across the public sector and consulting, Murray brings deep expertise in digital strategy, technology operations, cyber security, major program delivery and organisational transformation. Before joining the RTA, Murray served as Chief Information Officer at the Victorian Institute of Forensic Medicine (VIFM) for 10 years and led the delivery of several major digital programs for Queensland Health.

Our people

Workforce profile

As at 26 June 2026, the RTA had a total staff headcount of 249 with a full-time equivalent (FTE) of 233.4. For data accuracy purposes, data is current as of 26 June 2026 (the last complete fortnight for the financial year). In 2025–26, the average length of service for staff was 8 years, and 99.2% of our staff had a flexible working arrangement in place. The RTA had a staff engagement score of 61% in the 2025 Working for Queensland survey.

The permanent separation rate for 2025–26 was 10.1% of the workforce. This includes staff who resigned to take up roles elsewhere in the public sector. No redundancy packages were paid during this period.

Workforce profile data

Employees by occupation, appointment and employment status as at 26 June 2026

Occupation type	Number (FTE)	Percentage (FTE)
Corporate	59.2	25.4%
Frontline	155.2	66.5%
Frontline support	19	8.1%

Appointment type	Number (FTE)	Percentage (FTE)
Permanent	206.1	88.3%
Temporary	27.3	11.7%
Casual	0	0%
Contract	0	0%

Employment status	Number (FTE)	Percentage (FTE)	Number (headcount)	Percentage (headcount)
Full-time	199	85.3%	199	79.9%
Part-time	34.4	14.7%	50	20.1%
Casual	0	0%	0	0%

Target group data

Gender data as at 26 June 2026

Gender	Number*	Percentage of total workforce
Man	84	33.7%
Woman	165	66.3%
Non-binary	0	0%
Another term	0	0%
Not disclosed	0	0%

* Based on actual headcount.

Diversity group data as at 26 June 2026

Diversity group	Number*	Percentage of total workforce
Women	165	66.3%
Aboriginal and Torres Strait Islander peoples	7	2.8%
People living with a disability	11	4.4%
Culturally and linguistically diverse (speaks a language at home other than English)[†]	17	6.8%

* Based on appointed headcount.

[†] This includes Aboriginal and Torres Strait Islander languages and Australian South Sea Islander languages.

Women in leadership roles as at 26 June 2026

Position	Number	Percentage of total leadership cohort
Senior officers (classified, s122 and s155 combined)	3	60%
Senior executive service, high-level senior executives and chief executives (classified, s122 and s155 combined)	2	50%

Employee benefits

At the RTA we are committed to our people, customers and stakeholders, building a workplace where people can perform their best.

RTA culture and values

In 2025–26, the RTA embarked on a program of work to refresh our culture through new values, bringing our people to the centre of shaping who we are and how we work together. More than half of our workforce (54%) actively contributed to co-designing our values that will support delivery of the *RTA Strategic Plan 2026–30*.

The new values reflect the voice of our people, guiding behaviours we expect of each other and how we serve the sector. The values were launched in April 2026, supported by information sessions and resources to help bring them to life in everyday work. The values will be embedded throughout the employee lifecycle, driving individual alignment and enabling high performance. Together they position the RTA for a strong, connected and values-led future. The RTA values are available on page 7.

Performance, learning and development

Our performance framework supports a high-performing culture and promotes communication regarding job performance, behaviours, career aspirations and development. All employees participate in an annual performance cycle to set objectives and track progress, with 99.1% of staff meeting or exceeding performance expectations in 2025–26 mid-year performance reviews.

We invest in our people through a wide range of tailored learning and development opportunities, including:

- training in emerging tools like Microsoft Copilot Chat (AI) and digital platforms to boost productivity and modern ways of working
- ongoing support to strengthen digital capability across Microsoft Teams and other applications
- psychological health and safety training to support employee wellbeing
- workplace behaviour training that promotes a safe, respectful and inclusive culture
- the Day in the life initiative, offering cross-team learning and development
- cybersecurity awareness and prevention training to protect our digital environment.

Together, these initiatives empower our people to grow their skills, explore new opportunities and thrive in a supportive, future-focused workplace.

Workplace giving

One of our main workplace giving partners is Andy's Place, which provides a safe space, meals and essentials for people experiencing homelessness in Brisbane. In July 2025, our staff donated a selection of winter clothes and blankets to support the Andy's Place winter initiative. In December 2025, our staff supported the Andy's Place Christmas bag initiative by donating a generous amount of food and personal items.

Diversity and inclusion

The RTA is committed to fostering a diverse and inclusive culture for our staff and customers. The RTA implemented the *RTA Equity and Diversity Action Plan 2025–26*, which highlights aims, actions and measures for specific areas to ensure staff have access to equal pay and opportunities. The latest plan is available on the RTA website.

Community participation

The RTA values the role it plays as part of the community and strives to champion and participate in community run initiatives to support important causes.

For the past 3 years, the RTA has participated in Challenge DV's Darkness to Daylight event, a 110km run/walk, where each kilometre symbolises a life lost to domestic and family violence in Australia. The event represents the journey of victim to survivors and honours those who have lost their lives. The RTA supports this initiative by forming a team to complete the challenge, fundraising and raising awareness to support prevention efforts.

In May 2026, our Legal team took part in the Walk for Justice / Queensland Legal Walk. The RTA team helped raise over \$400 for LawRight, a not-for-profit organisation dedicated to improving access to justice for vulnerable Queenslanders.

The RTA Lifeblood team has 40 members across the organisation, with those in the team being supported to make blood and plasma donations through initiatives such as special leave for blood donors. As well as donating, staff from the team also promote awareness of the importance of blood donation.

The RTA participates in key annual awareness campaigns including R U OK? Day, Privacy Awareness Week and Domestic and Family Violence Prevention Month to promote wellbeing, connection and community awareness.

Health, safety and wellbeing

As part of our Health and Wellbeing Program, in 2025–26 the RTA:

- offered health assessments
- provided staff and their families access to confidential counselling through our employee assistance provider
- delivered online learning modules, webinars and resources to support staff in focusing on health and wellbeing
- provided employees the option to buy a Fitness Passport to access gyms and pools across Queensland
- offered one-on-one health insurance consultations and discounted corporate health insurance with Medibank
- provided weekly office fruit boxes for staff.

Our Health and Safety Committee includes 3 nominated health and safety representatives and supports the safety and wellbeing of staff by meeting quarterly to discuss and address key issues, conduct hazard inspections, review and update health and safety documentation, and represent work groups across the organisation.

In 2024–25, the RTA introduced a psychosocial hazard framework and procedure and in 2025–26 it was embedded in work and risk management processes, supported by guidance, awareness initiatives and training. Psychosocial risks and hazards are managed through established governance, including Health and Safety Committee oversight, driving continuous improvement, psychological safety and reducing the risk of work-related stress and burnout.

Governance and accountability

Risk management

Effective risk management underpins strong corporate governance at the RTA. Our risk management framework aligns with the international standard ISO 31000:2018 *Risk Management – Guidelines* and complies with the requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*.

In 2025–26, we commenced a risk management uplift focused on strengthening organisational risk maturity through targeted improvements to risk management tools, processes and capability development. The Corporate Risk Appetite Statement was updated to align with the *RTA Strategic Plan 2026–30* in April 2026 and approved by the RTA Board.

Embedding risk-awareness across the organisation remains a key priority. We continue to focus on integrating risk management into day-to-day activities and decision-making, clarifying accountabilities, and supporting the effective management of strategic, operational and regulatory risks.

Internal audit and external scrutiny

The RTA engages external specialists to complement internal audit capability and provide independent assurance of the effectiveness of our systems, procedures and controls to ensure compliance and management of risks.

Our *Strategic Internal Audit Plan 2024–26* set out the audits identified for areas to help with strategic goals, including:

- reliability and integrity of financial and other operating information
- adequacy and effectiveness of systems and controls
- workforce engagement and performance
- compliance with policies, laws and regulations
- prevention of fraud and corruption.

During 2025–26, O’Connor Marsden was engaged to undertake the following internal audits:

Audit	Purpose
myRTA Bond Management Controls	An assessment of the design effectiveness of internal controls within rental bond processes within the new myRTA system.
Information Security Management System	An assessment of the maturity of the RTA’s implementation and effectiveness of operation of an Information Security Management System (ISMS) against the requirements of ISO:27001.

Recommended actions arising from internal audits are implemented to an agreed schedule for completion and approval for closure.

Public Sector Ethics Act 1994 – implementation statement

Our *Code of Conduct* provides a framework for ethical conduct of staff based on the principles and values of the *Public Sector Ethics Act 1994* (PSEA) and the *Code of Conduct for the Queensland Public Service*. Policies and procedures are aligned with our *Code of Conduct* and the PSEA, supporting the consistent application of ethical standards across the organisation. Under our *Code of Conduct*, staff are required to perform their duties with integrity, impartiality, accountability and transparency, and to promote the public good.

The RTA provides staff with access to training on public sector ethics including mandatory *Code of Conduct* training, which is completed by all staff as part of induction through an online learning system, with refresher training undertaken every 12 months. The training covers:

- the operation of the PSEA
- the application of ethics principles and obligations to staff
- the contents of the RTA’s *Code of Conduct*
- staff rights, obligations and responsibilities in relation to breaches of our *Code of Conduct*.

The RTA ensures that its strategic planning processes are aligned with the ethics principles outlined in section 4 of the PSEA. The strategic objectives and values are consistent with these principles and are reflected in our *Code of Conduct*. Integrity, accountability and the promotion of the public good are embedded within strategic and operational plans, guiding decision-making and organisational priorities. Ethical expectations are also incorporated into employee performance frameworks, reinforcing individual accountability and supporting the consistent application of ethical standards across the organisation.

Through these measures, the RTA promotes and maintains a culture of integrity, accountability and ethical conduct.

Charter of Victims' Rights complaints disclosure

A Charter of Victims' Rights complaints report for the 2025–26 reporting year was not required, as the RTA did not receive any Charter of Victims' Rights complaints.

Public interest disclosure

In 2025–26, no public interest disclosures were received under the *Public Interest Disclosure Act 2010*.

Human rights disclosure

The RTA is committed to respecting, protecting and promoting human rights in its decision-making and actions. During 2025–26, a range of activities were undertaken to support compliance with, and advancement of, the objectives of the *Human Rights Act 2019*, including:

- mandatory human rights training for all staff to support the consideration of human rights in business decision-making
- continued integration of human rights considerations when developing new or reviewing existing policies and procedures, and making decisions.

The RTA did not receive any human rights complaints in 2025–26.

Access to information

Members of the public can access certain information controlled by the Queensland Government through the *Right to Information Act 2009* (RTI Act). The RTA operates in an open, transparent and accountable manner, while protecting the privacy of customers and staff, in support of right to information principles. Data about requests under the RTI Act can be found in the annual reports at rti.qld.gov.au/accessing-government-information.

Where possible, the RTA will release information under its *Administrative Access Policy*, which provides access to certain types of information without the need to follow the formal processes under the RTI Act. In 2025–26, the RTA responded to 150 requests made under its *Administrative Access Policy*.

Overseas travel

An overseas travel expenditure report for the 2025–26 reporting year was not required, as no overseas travel was undertaken by staff during the reporting period.

Committees and groups

The following committees and groups operated throughout 2025–26:

Consultative Committee

Provides a forum to discuss and consult on staffing matters including industrial relations with Together Queensland Union representatives and ensures issues are managed appropriately. The committee meets as required.

Health and Safety Committee

Supports management in the prevention of workplace accidents and incidents through the development and implementation of measures to protect the health and safety of RTA staff and visitors. The committee also helps implement the RTA's *Work Health and Safety Management Plan*.

Cyber and Information Security Working Group

Monitors, reviews and maintains the RTA's information security framework. This includes overseeing policies relating to information security, classification and management, addressing emerging cyber and information security threats and risks, and monitoring the implementation of actions arising from assurance and internal audit activities relating to compliance with the Queensland Government's *Information and Cyber Security Policy* (IS18:2025).

myRTA Project Board

The myRTA Project Board provided governance oversight to ensure the myRTA Modernisation Program delivered to meet business and corporate needs. The board met at least monthly to review and approve changes to agreed scope and costs, and monitor project risk, budget expenditure, deliverables, timeframes, communications and vendor and stakeholder engagement.

Our information and digital systems

Information systems and cyber security

In 2025–26, the RTA remained focused on enhancing our cyber security practices in line with the Australian Signals Directorate's *Essential Eight maturity model* protocols and the Queensland Government's *Information and Cyber Security Policy* (IS18:2025) checklist, ensuring a consistent, risk-based approach to identifying and managing risks to information, applications and technologies.

Our Cyber and Information Security Working Group meet to review and revise corporate policies and procedures relating to cyber and information security, information classification and information management. The group also works closely with the business and RTA's managed service providers to mitigate risks, educate and complete tasks under the IS18:2025 checklist.

This year the RTA adopted new security controls and implemented additional cyber security technical capabilities to manage the use and implementation of artificial intelligence (AI) within the organisation. Training on its appropriate use has also been developed and implemented. The guardrails of policy and training help to safeguard the RTA's corporate and customer data.

Records management

Our records management practices are governed by the *Public Records Act 2023* and in accordance with the Queensland State Archive's *Records Governance Policy*.

The RTA continues to periodically review related policies and processes to ensure we comply and takes records management requirements into account when developing and executing new business requirements, as well as in all aspects of service delivery.

In 2025–26, we ensured continued compliance with and improvement of records management practices by:

- delivering mandatory records management training for all staff regularly disposing of physical records using retention and disposal schedules approved by the Queensland State Archivist.

Digital infrastructure improvements

myRTA Modernisation Program

Our multi-year modernisation program was implemented on 2 June 2026 following go-live of core system updates to our customer relationship management, finance systems and RTA Web Services.

The introduction of cloud-based technology that is more flexible and efficient ensures the RTA remains adaptable and responsive to technology and industry changes.

The updated core systems are a critical foundation for building continuous improvement and data-enabled business decisions to benefit the RTA and our customers, now and into the future.

Part 4 Our performance

RTA Strategic Plan 2022–26

Our **vision** is renting that works for everyone.

Our **purpose** is to provide fair, valued and impactful rental regulation, legislative information and support services.

Our **2026 intent** is to mature internal foundations and strengthen external partnerships.

Our 2022–2026 **strategic objectives** are:

1. Differentiated services and experiences

Expand and transform our service delivery capability to provide a differentiated, customer-centric range of services and experiences that have a broader reach to the Queensland renting community.

2. Extend positive influence and impact in the rental sector

Partner with the rental industry to become a leader in the Australian rental sector and to influence and guide the sector to create solutions that support the vision of making renting work for everyone.

3. Sustainable and contemporary organisation

Develop critical capabilities, a strong and progressive culture and appropriate ways of work to support the RTA's growth and deliver valued experiences for our people and our customers.

4. Digitally transformed internal and external service provision

Continue the digital transformation journey to enable RTA's operating model, drive efficiencies, support engagement and improve access and service delivery. Leverage data and sector insights to inform the government's response on social issues and policy development.

The success of these objectives is assessed through annual performance measures that align to the approaches and key performance indicators outlined in the *RTA Strategic Plan 2022–26*.

Queensland Government's objectives for the community

The RTA contributes to the Queensland Government's objectives for the community:

- A better lifestyle through a stronger economy
- A plan for Queensland's future.

The RTA contributes to *A plan for Queensland's future* by digitally transforming internal and external service provision through a sustainable and contemporary organisation. We contribute to *A better lifestyle through a stronger economy* by providing differentiated services and experiences and extending positive influence and impact in the rental sector.

Our commitment to human rights

We will respect, protect and promote human rights in our decision-making and actions.

Further reading

You can view the complete *RTA Strategic Plan 2022–26*, including our main sector risks and opportunities, via the RTA website.

Performance highlights

Strategic plan objective	Performance indicators 2025–2026	Annual report reference
Objective 1 – Differentiated services and experiences	Maintained high customer satisfaction	Pages 12, 15, 16
	Improved customer complaints handling	Page 12
	Improved service delivery responsiveness and efficiency	Pages 11–15
Objective 2 – Extend positive influence and impact in the rental sector	Maintained high stakeholder satisfaction	Page 16
	Increased sector engagement with educational initiatives	Pages 16–17
Objective 3 – Sustainable and contemporary organisation	Improved staff performance and development	Page 25
	Improved workforce diversity and organisational composition	Pages 24–26
	Maintained high staff engagement and retention of talent	Pages 24–26
Objective 4 – Digitally transformed internal and external service provision	Maintained high staff satisfaction – digital tools and support	Pages 25, 29
	Maintained high customer satisfaction – digital services	Pages 11, 17
	Maintained high digital services uptake by customers	Page 11

Service Delivery Statement

Service Delivery Statements (SDS), included within the Queensland Government Budget papers, provide budgeted financial and non-financial information for the budget year. A separate document is provided for each portfolio, with the RTA's content included within the Department of Housing and Public Works SDS. These documents are a main accountability mechanism, subject to public scrutiny, and form the basis of questions during the parliamentary estimates process.

In accordance with Department of Premier and Cabinet annual report requirements, details of the RTA's performance are:

Service standards	2025–26 Target/Est.	2025–26 Est. Actual	2026–27 Target/Est.
Effectiveness measures			
Proportion of disputes resolved after parties participated in the conciliation process ¹	70%	77%	70%
Overall client satisfaction with the Residential Tenancies Authority ²	75%	80%	75%
Efficiency measure			
Total operational cost for Residential Tenancies Authority output (excluding grants) as a proportion of the value of bonds held ^{3,4}	3.7%	3.4%	2.9%

1. The positive variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual is due to the RTA's ongoing commitment to adapting to changing customer needs, optimising work practices, alongside a sustained focus on supporting parties to resolve disputes. Alternative outcomes include seeking determination by the Queensland Civil and Administrative Tribunal (QCAT) or for the claim to be abandoned by the parties.
2. The wording of this service standard has been amended to remove reference to 'Contact Centre' to better reflect the strategic nature of this measure. It was previously worded 'Overall client satisfaction with the Residential Tenancies Authority Contact Centre'. This service standard measures the experience across all channels, not only via the Contact Centre. The calculation methodology has not changed.
3. The positive variance between the 2025–26 Target/Estimate and the 2025–26 Estimated Actual reflects improved efficiency outcomes primarily driven by lower operational expenditure.
4. The decrease between the 2025–26 Target/Estimate and the 2026–27 Target/Estimate is due to the improved efficiency outcomes which will continue to be achieved by lower operational expenditure.

As the SDS is published before the end of the financial year, estimated actuals are provided based on the last approved budget. The actual results as at 30 June 2026 are provided below.

Service standards	2025–26 Actual result as at 30 June 2026
Effectiveness measures	
Proportion of disputes resolved after parties participated in the conciliation process	78.9%
Overall client satisfaction with the Residential Tenancies Authority	84.4%
Efficiency measure	
Total operational cost for Residential Tenancies Authority output (excluding grants) as a proportion of the value of bonds held	3.5%

Part 5 Our finances

Financial overview

RTA finalised investment in the 2022–26 strategic plan and moved into a new phase.

Total expenditure decreased
8.6%

Rental bond value increased by
9.9% to \$1.461B*

* Excludes unclaimed and outstanding bond monies.

The RTA completed our investment in modernising services in line with the *RTA Strategic Plan 2022–26* following go-live of core system updates to our customer relationship management and finance systems and RTA Web Services in June 2026. These system updates were funded through existing cash reserves, ensuring operational funding grants were used to maintain customer service standards.

This financial year, the RTA's revenue totalled \$40.9M, which consisted of a \$38.6M operational funding grant from the Queensland Government, along with an additional \$1.6M for specifically educating the sector about recent rental law changes. The RTA invested its remaining operational cash reserves within the Commonwealth Bank and Queensland Treasury Corporation cash accounts earning \$0.6M, of revenue from interest. As at 30 June 2026, the RTA holds cash reserves of \$5.8M.

Total expenses for the year were \$50.5M, with employee costs representing more than 62% of our total operating expenses. Supplies and services were \$18.7M, which included rent, agency staff, contractor and ICT expenses. This also included ongoing activities to deliver the strategic plan to improve our customer service, regulation and support services for Queensland's residential rental sector.

The RTA is reporting a negative net asset position at 30 June 2026 of \$1.4M. This is due to the deficits incurred year-on-year. The RTA has received an increase of \$18.5M across 4 years in the 2026–27 budget.

This funding will support the RTA in maintaining service standards while allowing for continued work on system and process efficiency, which will lead to the deficit being corrected in future financial years.

Bond values continued to rise this year, totalling \$1.461B excluding unclaimed and outstanding bond monies (9.9% increase from 2024–25). The bond value is fully funded by the cash assets held and is not impacted by the net asset position being reported.

Financial performance

The data below shows our financial performance for the past 3 years.

Financial year	Income \$M	Expenditure \$M	Surplus/(deficit) [†] \$M
2025–26	40.9	50.5	(9.6)
2024–25	41.6	55.2	(13.6)
2023–24	40.7	54.2	(13.5)

[†] Bracketed figures show a deficit.

General Purpose Financial Report

for the year ended 30 June 2026

Contents

Financial Statements		
Statement of Comprehensive Income		35
Statement of Financial Position		36
Statement of Changes in Equity		37
Statement of Cash Flows		38
CF.1: Reconciliation of operating result to net cash from operating activities		39
Notes to the Financial Statements		
Note 1:	Basis of financial statement preparation	40–41
Note 2:	Objectives and principal activities of the RTA	42
Note 3:	Controlled entity of the RTA	43
Statement of Comprehensive Income Notes		
Note 4:	Interest revenue	43
Note 5:	Grants and contributions	44
Note 6:	Employee expenses	44–45
Note 7:	Supplies and services	46
Note 8:	Depreciation and amortisation	47
Note 9:	Other expenses	48
Statement of Financial Position Notes		
Note 10:	Cash and cash equivalents	48
Note 11:	Receivables	49
Note 12:	Trade and other payables	50
Note 13:	Accrued employee benefits	51
Note 14:	Contributed equity	51
Risks and Other Accounting Uncertainties		
Note 15:	Financing arrangements	52
Note 16:	Financial instruments	52–55
Note 17:	Contingencies	55
Note 18:	Commitments	56
Note 19:	Events occurring after balance date	56
Note 20:	Future impact of accounting standards not yet effective	56
Other Disclosures		
Note 21:	Key management personnel disclosures	57–59
Note 22:	Board disclosures	60
Note 23:	Related party disclosures	61
Note 24:	Taxation	61
Note 25:	Climate risk disclosure	61
Performance Compared to Budget		
Note 26:	Budgetary reporting disclosures	62–65
Certification		
Management Certificate		66

For information in relation to the RTA and its controlled entity's financial statements please email media@rta.qld.gov.au, or visit rta.qld.gov.au/annualreport.

Residential Tenancies Authority

Statement of Comprehensive Income

for the year ended 30 June 2026

		Group		Parent	
		2026	2025	2026	2025
	Notes	\$'000	\$'000	\$'000	\$'000
Income					
Interest revenue	4	610	1,394	601	1,387
Grants and contributions	5	40,245	40,237	40,245	40,237
Other revenue		4	10	4	10
Total income		40,859	41,641	40,850	41,634
Expenses					
Employee expenses	6	31,494	34,177	694	1,445
Supplies and services	7	18,691	17,897	49,482	50,622
Depreciation and amortisation	8	69	2,897	69	2,897
Other expenses	9	199	223	199	223
Total expenses		50,453	55,194	50,444	55,187
Operating result for the year		(9,594)	(13,553)	(9,594)	(13,553)
Other comprehensive income		-	-	-	-
Total comprehensive income		(9,594)	(13,553)	(9,594)	(13,553)

The accompanying notes form part of these statements.

Residential Tenancies Authority

Statement of Financial Position

as at 30 June 2026

		Group		Parent	
		2026	2025	2026	2025
	Notes	\$'000	\$'000	\$'000	\$'000
Current assets					
Cash at bank	10a	5,789	14,714	5,740	14,659
Rental bond cash	10b	1,532,193	1,385,366	1,532,193	1,385,366
Receivables	11	254	420	219	385
Prepayments		1,102	1,030	1,102	1,030
Total current assets		1,539,338	1,401,530	1,539,254	1,401,440
Non current assets					
Intangible assets		-	11	-	11
Property, plant and equipment		55	113	55	113
Total non current assets		55	124	55	124
Total assets		1,539,393	1,401,654	1,539,309	1,401,564
Current liabilities					
Payables	12a	2,672	2,244	8,523	8,036
Rental bonds and unclaimed monies	12b	1,532,193	1,385,366	1,532,193	1,385,366
Accrued employee benefits	13	5,047	4,413	20	-
Total current liabilities		1,539,912	1,392,023	1,540,736	1,393,402
Non current liabilities					
Accrued employee benefits	13	913	1,469	5	-
Total non current liabilities		913	1,469	5	-
Total liabilities		1,540,825	1,393,492	1,540,741	1,393,402
Net assets		(1,432)	8,162	(1,432)	8,162
Equity					
Contributed equity	14	55,189	55,189	55,189	55,189
Accumulated deficit		(56,621)	(47,027)	(56,621)	(47,027)
Total equity		(1,432)	8,162	(1,432)	8,162

The accompanying notes form part of these statements.

Residential Tenancies Authority

Statement of Changes in Equity

for the year ended 30 June 2026

	\$'000	\$'000	\$'000
	Contributed equity	Accumulated deficit	Total equity
	Parent & Group		
2026			
Balance as 1 July 2025	55,189	(47,027)	8,162
Operating result from continuing operations	-	(9,594)	(9,594)
Balance as at 30 June 2026	55,189	(56,621)	(1,432)
2025			
Balance as 1 July 2024	55,189	(33,474)	21,715
Operating result from continuing operations	-	(13,553)	(13,553)
Balance as at 30 June 2025	55,189	(47,027)	8,162

The accompanying notes form part of these statements.

Residential Tenancies Authority

Statement of Cash Flows

for the year ended 30 June 2026

		Group		Parent	
		2026	2025	2026	2025
	Notes	\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Inflows					
Interest income		639	1,422	630	1,416
Bond lodgements		641,130	589,190	641,130	589,190
Government grants		40,245	40,237	40,245	40,237
Other operating receipts		4	10	4	10
GST collected from customers		8	11	8	11
GST refunds received		1,915	1,969	1,915	1,969
Outflows					
Bond refund		(494,303)	(469,157)	(494,303)	(469,157)
Employee expenses		(31,416)	(34,003)	(669)	(1,541)
Supplies and services		(18,307)	(18,533)	(49,039)	(51,002)
Other expenses		(199)	(223)	(199)	(223)
GST paid to suppliers		(1,814)	(1,974)	(1,814)	(1,974)
Net cash provided by operating activities	CF.1	137,902	108,949	137,908	108,936
Net increase in cash and cash equivalents		137,902	108,949	137,908	108,936
Cash and cash equivalents at beginning of financial year		1,400,080	1,291,131	1,400,025	1,291,089
Cash and cash equivalents at end of financial year	10	1,537,982	1,400,080	1,537,933	1,400,025

The accompanying notes form part of these statements.

Residential Tenancies Authority

Notes to the Statement of Cash Flows

for the year ended 30 June 2026

CF.1 Reconciliation of operating result to net cash from operating activities

Reconciliation of cash

Cash at the end of the reporting period as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Operating result	(9,594)	(13,553)	(9,594)	(13,553)
Add:				
Depreciation and amortisation	69	2,897	69	2,897
Increase in accrued employee benefits	78	175	25	-
Increase in rental bonds and unclaimed monies liability	146,827	120,033	146,827	120,033
Increase in payables	428	-	487	113
Decrease in receivables	166	-	166	-
	137,974	109,552	137,980	109,490
Less:				
Increase in receivables	-	49	-	19
Decrease in payables	-	114	-	-
Decrease in accrued employee benefits	-	-	-	95
Increase in prepayments	72	440	72	440
	72	603	72	554
Net Cash provided by operating activities	137,902	108,949	137,908	108,936

The accompanying notes form part of these statements.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

1. Basis of financial statement preparation

General information

The Residential Tenancies Authority (RTA) is a regulatory authority committed to provide fair, valued and impactful rental regulation, education and support services within the residential rental sector, and empower Queenslanders to make informed renting choices.

These financial statements cover the RTA and its controlled entity Residential Tenancies Employing Office (RTEO).

The RTA is controlled by the State of Queensland which is the ultimate parent.

The head office and principal place of business of the RTA is Level 11, Midtown Centre, 150 Mary Street, Brisbane 4000.

Compliance with prescribed requirements

The RTA has prepared these statements in compliance with section 39 of the *Financial and Performance Management Standard 2019*. The financial statements comply with Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2025, and other authoritative pronouncements and the requirements prescribed by:

- *Residential Tenancies and Rooming Accommodation Act 2008* (Qld) (RTRA Act); and
- *Statutory Bodies Financial Arrangements Act 1982* (Qld) (SBFA Act).

These financial statements are general purpose financial statements, and have been prepared on an accrual basis (except for the Statement of Cash Flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not for profit entities.

First year of application of new accounting standards or change in accounting policy

Accounting standards applied for the first time

No new accounting standards or interpretations that apply to the RTA for the first time in 2025–26 had any material impact on the financial statements.

Accounting standards early adopted

No Australian Accounting Standards have been early adopted for 2025–26.

Changes in accounting policy

The RTA did not change any accounting policies during 2025–26.

Presentation

Currency and rounding

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where the amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparatives

Comparative information reflects the audited 2024–25 financial statements.

Current/non current classification

Assets and liabilities are classified as either 'current' or 'non current' in the Statement of Financial Position and associated notes. Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the RTA does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non current.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

Authorisation of financial statements for issue

The financial statements are authorised for issue by the RTA Chief Executive Officer and Board Chairperson at the date of signing the Management Certificate.

Basis of measurement

Historical cost is used as the measurement basis in this financial report except for provisions expected to be settled 12 or more months after reporting date which are measured at their present value.

Historical cost

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date under current market conditions (i.e. an exit price) regardless of whether that price is directly derived from observable inputs or estimated using another valuation technique. Fair value is determined using one of the following three approaches:

- The market approach uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- The cost approach reflects the amount that would be required currently to replace the service capacity of an asset. This method includes the current/depreciated replacement cost methodology.
- The income approach converts multiple future cash flow amounts to a single (i.e. discounted) amount. When the income approach is used, the fair value measurement reflects current market expectations about those future amounts.

Where fair value is used, the fair value approach is disclosed.

Present value

Present value represents the present discounted value of the future net cash inflows that the item is expected to generate (in respect of assets) or the present discounted value of the future net cash outflows expected to settle (in respect of liabilities) in the normal course of business.

Going concern

As at 30 June 2026 the RTA is reporting on the statement of financial position an operational working capital deficit (being an excess of current liabilities over current assets, excluding rental bond assets and rental bond liabilities) of \$574,889 and negative net assets of \$1,432,940.

The RTA's bond liability is fully supported through the rental bond cash asset and section 153 of the RTRA Act.

In the 2026–27 State Budget, the RTA received an increase in grant funding of \$18.5 million over 4 years to meet historical funding shortfalls. The RTA anticipates to reduce the reported working capital deficit in future financial years with the increase to RTA's operational grant and forecasts to have sufficient cash to meet its operational outflows.

As per section 467 of the RTRA Act, the RTA represents the State and has all the privileges and immunities of the State. Should it be necessary the State will provide support to ensure that the RTA can comply with its statutory obligations.

Due to the RTA negative net asset position the RTA has received a letter of support from the Queensland Treasury on 20 August 2026 assuring financial support to comply with its statutory obligations. The letter is effective for the period 20 August 2026 to 31 August 2027.

After considering all available current information including the increase in operational grant and the financial backing from Queensland Treasury, the directors have concluded that there are reasonable grounds to believe the RTA will be able to meet its liabilities as and when they fall due and the preparation of the financial statements on a going concern basis is appropriate.

The reporting entity

The consolidated financial statements include all income, expenses, assets, liabilities and equity of the 'economic entity' comprising the RTA and the entity it controls. All transactions and balances internal to the economic entity have been eliminated in full.

The RTA as an economic entity consists of the parent entity together with the RTEO controlled entity. The parent entity financial statements include all income, expenses, assets, liabilities and equity of the RTA only.

Notes to the Financial Statements

for the year ended 30 June 2026

2. Objectives and principal activities of the RTA

The RTA's core responsibility is to administer and provide services in accordance with the RTRA Act.

The RTA's 2022–2026 strategic objectives include:

- Differentiated services and experiences – Expand and transform our service delivery capability to provide a differentiated and more customer-centric range of services and experiences that have a broader reach to the Queensland renting community;
- Extend positive influence and impact in the rental sector – Partner with the rental industry to become a leader in the Australian rental sector and to influence and guide the sector to create solutions that support the vision of making renting work for everyone;
- Sustainable and contemporary organisation – Develop critical capabilities, a strong and progressive culture and appropriate ways of work to support the RTA's growth and deliver valued experiences for our people and our customers, and
- Digitally transformed internal and external service provision – Continue the digital transformation journey to enable RTA's operating model, drive efficiencies, support engagement and improve access and service delivery. Leverage data and sector insights to inform the government's response on social issues and policy development.

The RTA contributes to the Queensland Government's objectives for the community:

- A better lifestyle through a stronger economy
- A plan for Queensland's future.

The RTA contributes to a plan for Queensland's future by digitally transforming internal and external service provision through a sustainable and contemporary organisation. We contribute to a better lifestyle through a stronger economy by providing differentiated services and experiences, and extending positive influence and impact in the rental sector.

The RTA is a statutory body under Section 9 of the *Financial Accountability Act 2009* (Qld). The RTA falls within the portfolio of the Minister for Housing and Public Works.

Section 491 of the RTRA Act establishes the RTEO as a statutory body for the purposes of the *Financial Accountability Act 2009* (Qld).

To ensure full transparency of the services and functionality that the RTEO provides the RTA, a Work Performance Arrangement was developed in accordance with Section 493 of the RTRA Act. This document provides the authority under which employees of the RTEO perform work for the RTA and stipulates operational activities of the RTEO effective from 1 July 2008.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

3. Controlled entity of the RTA

The following entity is controlled by the Residential Tenancies Authority:

Directly controlled

Name:	Residential Tenancies Employing Office
Purpose and principal activity:	Employs staff to perform work for the parent entity as per the work performance agreement between the two entities in accordance with the RTRA Act.
Nature of relationship:	The RTA has entered into a Work Performance Arrangement with the RTEO. This arrangement details how the RTEO provides employment services to the RTA. The RTEO invoices the RTA on a yearly basis for all expenses incurred as part of the arrangement.
Auditor and audit fees:	Queensland Audit Office (QAO): The RTA paid on behalf of the RTEO.
Financial information:	
Total assets: \$6M (2025: \$6M)	Total revenue: \$30.8M (2025: \$32.7)
Total liabilities: \$6M (2025: \$6M)	Total operating result: \$nil (2025: \$nil)

4. Interest revenue

Interest revenue

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Interest on non-bond deposits	610	1,394	601	1,387
Total Interest revenue	610	1,394	601	1,387

Accounting Policy – Interest revenue

The RTA earns interest revenue on cash held to finance operations on deposit with financial institutions, this is non-bond deposits. Interest revenue is recognised when earned.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
5. Grants and contributions				
Queensland Government operating grants	40,245	40,237	40,245	40,237
Total grants and contributions	40,245	40,237	40,245	40,237

Accounting policy – Grants and contributions

The RTA is funded by administered grant from the Queensland Government through the Department of Housing and Public Works.

Grants are non-reciprocal in nature, they do not require any goods or services to be provided in return or have performance obligations sufficiently specific. Grants are recognised as revenue upon receipt under AASB 1058 Income of Not-for-Profit Entities.

During the year the RTA has received grant funding of \$38.6M (2025: \$37.5M).

The Queensland Government also approved funding allocation to implement the phased changes for the *Housing Legislative Amendments Act 2021*. The legislative changes are being implemented in two phases. Phase one commenced in July 2022 with \$3,021,024 grant funding provided over 3 years. Phase 2 of the reform began in July 2024 with \$6,424,000 in grants to be paid over 4 years. In 2025–26 the RTA received \$1,615,000 of this funding.

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
6. Employee expenses				
Employee benefits				
Salaries and wages	23,331	25,132	278	332
Allowances	47	22	-	-
Annual leave expense	2,425	2,467	25	29
Long service leave expense	417	402	5	5
Employer superannuation contributions	3,399	3,576	50	88
Termination benefits	35	270	-	262
Total employee benefits	29,654	31,869	358	716
Employee related expenses				
Fringe benefits tax	72	106	72	106
Workers' compensation insurance	162	219	161	228
Payroll tax	1,515	1,626	24	52
Other employee related expenses	91	357	79	343
Total employee related expenses	1,840	2,308	336	729
Total employee expenses	31,494	34,177	694	1,445

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

6. Employee expenses (continued)

The number of employees as at 30 June including both full-time employees and part-time employees measured on a full-time equivalent basis (FTE) is:

Group		Parent	
2026	2025	2026	2025
No.	No.	No.	No.
233	255	1	-

Accounting policy – wages, salary and sick leave

All employees of the RTEO and of the RTA are employed under the RTRA Act. No employees are employed under the *Public Sector Act 2022* (Qld) (Section 311C). Wages and salaries due but unpaid at reporting date are recognised in the Statement of Financial Position as at the current salary rates.

As the RTA expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Accounting policy – superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's QSuper defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's condition of employment and employee instructions as to superannuation plan (where applicable).

Defined contribution plans – Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant EBA or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan – The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the RTA at the specified rates following completion of the employee's service pay each pay period. The RTA's obligations are limited to those contributions paid.

Accounting policy – workers compensation premiums

The RTA pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers compensation insurance is a consequence of employing staff but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in note 21.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
7. Supplies and services				
Delivery of service expenses	1,802	1,470	1,802	1,470
Board fees	170	159	170	159
Building expenses	1,856	1,819	1,856	1,819
Office expenses	77	79	77	79
Contractors and consultants	8,592	8,540	8,592	8,540
Bank fees	26	33	26	33
Technology expenses	5,731	5,024	5,731	5,024
Legal expenses	142	244	142	244
Client engagement expenses	126	222	126	221
RTEO service fees	-	-	30,791	32,726
Other supplies and services	169	307	169	307
Total supplies and services	18,691	17,897	49,482	50,622

Office accommodation

The Queensland Government Accommodation Office (QGAO) has provided the RTA with office accommodation at level 11, 150 Mary Street, commencing in June 2021. This arrangement is categorised as procurement of services rather than a lease, as the Department of Housing and Public Works has substantive substitution rights over the assets. Payments are expensed as incurred and categorised within building expenses.

Notes to the Financial Statements

for the year ended 30 June 2026

8. Depreciation and amortisation

Depreciation and amortisation were incurred in respect of:

Plant and equipment

Intangible assets

Internally generated software

Purchased software

Total depreciation and amortisation

Group		Parent	
2026	2025	2026	2025
\$'000	\$'000	\$'000	\$'000
58	75	58	75
-	2,810	-	2,810
11	12	11	12
69	2,897	69	2,897

Accounting policy – depreciation

Property, plant and equipment is depreciated on a straight-line basis so as to allocate the net cost of each asset progressively over its estimated useful life to the RTA.

Key estimate: depreciation rates

Depreciation rates for each class of depreciable asset (including significant identifiable components):

Property, plant and equipment	Useful life
Plant and equipment	3 to 20 years

Accounting policy - Intangible assets

Intangible assets are amortised on a straight-line basis over their estimated useful life to the organisation. Reflecting the expected consumption of economic benefits on a progressive basis over the useful life of intangibles.

Key estimate – amortisation rates

For each class of intangible asset, the following amortisation rates are used:

Intangible asset	Useful life
Software purchased	3 to 10 years
Software internally generated	2 to 10 years

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
9. Other expenses				
External audit fees *	49	46	49	46
Internal audit fees	82	26	82	26
Bad and impaired debts	40	30	40	30
Losses public moneys	-	94	-	94
Special payments **	3	2	3	2
Insurance premiums	25	25	25	25
Total other expenses	199	223	199	223

* Total external audit fees payable to QAO relating to the 2025–26 financial year are estimated to be \$48,600 for the group (2024–25: \$46,250 for the group). There are no non-audit services included in this amount.

** Special payments represent ex gratia expenditure and other expenditure that the RTA is not contractually or legally obligated to make to other parties. No special payments during 2025–26 were over \$5,000.

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
10. Cash and cash equivalents				
a) Cash at bank				
Cash at bank – Operations	65	106	16	51
Queensland Treasury Corporation (QTC) – Operations	5,724	14,608	5,724	14,608
	5,789	14,714	5,740	14,659
b) Rental bond cash				
Cash at bank – Rental bond	1,532,193	1,385,366	1,532,193	1,385,366
	1,532,193	1,385,366	1,532,193	1,385,366
Total cash	1,537,982	1,400,080	1,537,933	1,400,025

Accounting policy – Cash at bank

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash assets include all cash and cheques receipted but not banked at 30 June including deposits at call with financial institutions. It also includes investments with short periods to maturity that are readily convertible to cash at the RTA's option

Accounting policy – Rental bond cash

The funds in the rental bond account are restricted under section 150 of the RTRA Act.

All rental bonds are held within the rental bond bank accounts. These accounts are held with a major financial institution. The RTA control all transactions in the accounts.

The rental bond bank accounts are within the State Government Group Limit Facility (i.e. whole of government banking arrangement) and RTA is not entitled to any interest earned.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
11. Receivables				
Debtors	145	105	110	70
Less: allowance for expected credit losses	(36)	(36)	(36)	(36)
	109	69	74	34
Other receivables	-	67	-	67
Accrued interest revenue	32	61	32	61
GST receivable	113	223	113	223
	145	351	145	351
Total receivables	254	420	219	385

Accounting policy – Receivables

Debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

The collectability of receivables is assessed periodically with a loss allowance being made for expected credit losses. All known bad debts were written-off as at 30 June.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
12. Trade and other payables				
Current				
a) Payables				
Trade creditors	2,672	2,244	2,566	2,127
Payables to RTEO	-	-	5,957	5,909
	2,672	2,244	8,523	8,036
b) Rental bonds and unclaimed monies				
Rental bonds	1,460,803	1,328,345	1,460,803	1,328,345
Rental bonds payable	68,801	55,881	68,801	55,881
Unclaimed bond monies	2,589	1,140	2,589	1,140
	1,532,193	1,385,366	1,532,193	1,385,366

Accounting policy – payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and are generally settled on 30 day terms.

Accounting policy – rental bonds and unclaimed monies

Rental Bonds

In accordance with s116 of the RTRA Act and regulations thereto, a person receiving a rental bond must, within 10 days of receiving it, pay it to the RTA. These bonds are payable when tenancies are ended, which can be at any time following bond lodgement. Per AASB 13 Fair Value Measurement, the fair value of a financial liability with a demand feature is not less than its carrying value. Bond lodgements are recognised as current liabilities as the RTA does not have the right to defer settlement beyond 12 months. Bonds are a financial liability and are regarded as being payable on demand.

Rental bonds payable

Rental bonds are payable when tenancies have ended, if payments are not successfully transferred and the monies not claimed by the recipient, the bonds are classified as rental bonds payable. Rental bonds payable do not lose the demand feature associated with the bond, and are therefore recognised as current liabilities at their undiscounted face value.

Unclaimed bonds

Under Section 151 of the RTRA Act when rental bonds payable have not been successfully transferred to the recipient at least 7 years from the date that the payment was attempted, the bonds are classified as unclaimed bond monies. Unclaimed bond monies do not lose the demand feature associated with the bond, and are therefore recognised as current liabilities at their undiscounted face value.

The Minister may agree under s151(3) of the RTRA Act, to derecognise and transfer unclaimed bond monies out of the rental bond account. Usage of these funds are permitted for the purpose of administering rental advisory services under the RTRA Act. The RTA retains an obligation to repay these monies in the event they are claimed, refer Note 17 for further disclosures.

Notes to the Financial Statements

for the year ended 30 June 2026

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
13. Accrued employee benefits				
Current				
Annual leave	2,063	2,083	18	-
Long service leave	2,747	2,193	-	-
Accrued wages	216	120	2	-
Time in lieu	21	17	-	-
Total current	5,047	4,413	20	-
Non current				
Long service leave	913	1,469	5	-
Total non current	913	1,469	5	-
Total accrued employee benefits	5,960	5,882	25	-

All provisions include associated on-costs.

Accounting policy – accrued employee benefits

Time in Lieu, long service leave and annual leave due but unpaid at reporting date are recognised in the Statement of Financial Position at the remuneration rates expected to apply at the time of settlement including on-costs in accordance with AASB 119 *Employee Benefits*.

For unpaid entitlements expected to be wholly settled within 12 months, the liabilities are recognised at their undiscounted values. For those entitlements not expected to be wholly settled within 12 months, the liabilities are recognised at their present value, calculated using yields on fixed rate commonwealth government bonds of similar maturity, after projecting the remuneration rates expected to apply at the time of likely settlement. Unpaid liabilities are classified as current where the RTA does not have the right to defer settlement beyond 12 months.

Key estimate: long service leave

Several estimates and assumptions are used in calculating the accrued long service leave. These include:

- expected future salary increases 2.5% (2025: 3.0%)
- discount rates 4.41% to 4.57% (2025: 3.19% to 3.78%)

Changes in these estimations may impact on the carrying amount of the accrued long service leave benefits liability.

14. Contributed equity

Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities specifies the principles for recognising contributed equity. Contributed equity was a one-off cash contribution to the RTA by the Queensland Treasury through Department of Housing and Public Works as per the obligation set out in s.574 of the RTRA Act to cover the shortfall of \$55,189,310 between the RTA's rental bond assets held against the rental bond liabilities, as per the audited 30 June 2022 financial statements.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

15. Financing arrangements

	Group		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Access was available at balance date to the following lines of credit:				
Corporate credit cards	1,000	1,000	1,000	1,000

16. Financial instruments

(a) Categorisation of financial instruments

The RTA and its controlled entity have the following categories of financial assets and financial liabilities:

		Group		Parent	
		2026	2025	2026	2025
	Notes	\$'000	\$'000	\$'000	\$'000
Category					
Current financial assets					
Financial assets measured at fair value through profit and loss:					
Cash at bank	10a	5,789	14,714	5,740	14,659
Rental bond cash	10b	1,532,193	1,385,366	1,532,193	1,385,366
Financial assets measured at amortised cost:					
Receivables	11	254	420	219	385
Total current financial assets		1,538,236	1,400,500	1,538,152	1,400,410
Current financial liabilities					
Financial liabilities measured at amortised cost:					
Payables	12a	2,672	2,244	8,523	8,036
Rental bonds and unclaimed monies	12b	1,532,193	1,385,366	1,532,193	1,385,366
Total current financial liabilities		1,534,865	1,387,610	1,540,716	1,393,402

No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

Accounting policy – financial instruments: recognition and classification

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the RTA becomes a party to the contractual provisions of the financial instrument.

Notes to the Financial Statements

for the year ended 30 June 2026

16. Financial instruments (continued)

(b) Financial risk management

The RTA's activities expose it to a variety of financial risks as set out in the following table.

Risk exposure	Measurement method
Credit risk	Aging analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Investment earnings sensitivity analysis

Financial risk management is implemented pursuant to Government and RTA policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the RTA and its controlled entity.

The RTA and its controlled entity have written principles for overall risk management as well as policies covering specific areas.

The RTA's activities expose it to a variety of financial risks as set out in the following table:

Risk exposure	Credit risk
Definition	Credit risk exposure refers to the situation where the RTA may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.
Exposure	The RTA is exposed to credit risk in respect of its receivables (Note 11), and cash and cash equivalents (Note 10). No collateral is held as security and no credit enhancements relate to financial assets held by the RTA or its controlled entity. The combined carrying amount of each of these asset classes as disclosed in Note 16(a) represents the group's maximum exposure to credit risk at 30 June 2026. No financial assets have had their terms renegotiated so as to prevent them from being past due or impaired, and are stated at the carrying amount as indicated.
Risk management strategies	The RTA and its controlled entity manage credit risk through the use of a credit management strategy. The method for calculating any provisional impairment for risk is based on past experience, current and expected changes in economic conditions and changes in client credit ratings. The loss allowance for the expected credit losses from receivables is based on the RTA's historical credit loss experience for various group of debtors (Note 11).

Risk exposure	Liquidity risk
Definition	Liquidity risk refers to the situation where the RTA may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.
Exposure	The RTA is exposed to liquidity risk in respect of its payables (Note 12a), rental bonds and unclaimed monies (Note 12b).
Risk management strategies	The RTA and its controlled entity manage liquidity risk through a cash management policy. This policy aims to reduce the exposure to liquidity risk by ensuring the RTA and its controlled entity have sufficient funds available to meet rental bond, employee and supplier obligations as and when they fall due. This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the various employee and supplier liabilities. Cash-flow management is performed daily. In the event that the RTA is unable to meet its financial liability obligations, the State will provide support to ensure that the RTA can comply with its obligations.

Notes to the Financial Statements

for the year ended 30 June 2026

16. Financial instruments (continued)

(b) Financial risk management (continued)

Risk exposure	Market risk
Definition	The risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. Interest rate risk and other price risks are risks that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates or other market factors.
Exposure	The RTA does not trade in foreign currency and is not materially exposed to commodity price changes. The RTA is not materially exposed to interest rate risk through its cash deposited in interest bearing accounts. Rental bonds held within cash at bank do not provide interest to the RTA and the RTA only maintain annual operating cash balances in interest bearing accounts (Note 10).
Risk management strategies	RTA manage operational cash balances. The management of these funds remains within the above risk management processes.

(c) Liquidity risk – contractual maturity of financial liabilities

The following table sets out the liquidity risk of financial liabilities held by the RTA and its controlled entity. It represents the contractual maturity of financial liabilities, calculated based on undiscounted cash flows relating to the liabilities at reporting date.

		Group				
		Payable in:				
		≤ 1 year	> 1 year ≤ 5 years	> 5 years	Total	Carrying value
		\$'000	\$'000	\$'000	\$'000	\$'000
2026						
Financial liabilities						
Payables	12a	2,672	-	-	2,672	2,672
Rental bonds and unclaimed monies	12b	1,532,193	-	-	1,532,193	1,532,193
Total financial liabilities		1,534,865	-	-	1,534,865	1,534,865
2025						
Financial liabilities						
Payables	12a	2,244	-	-	2,244	2,244
Rental bonds and unclaimed monies	12b	1,385,366	-	-	1,385,366	1,385,366
Total financial liabilities		1,387,610	-	-	1,387,610	1,387,610

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

16. Financial instruments (continued)

(c) Liquidity risk – contractual maturity of financial liabilities (continued)

		Parent				
		Payable in:			Total	Carrying value
		≤ 1 year	> 1 year ≤ 5 years	> 5 years		
	Notes	\$'000	\$'000	\$'000	\$'000	\$'000
2026						
Financial liabilities						
Payables	12a	8,523	-	-	8,523	8,523
Rental bonds and unclaimed monies	12b	1,532,193	-	-	1,532,193	1,532,193
Total financial liabilities		1,540,716	-	-	1,540,716	1,540,716
2025						
Financial liabilities						
Payables	12a	8,036	-	-	8,036	8,036
Rental bonds and unclaimed monies	12b	1,385,366	-	-	1,385,366	1,385,366
Total financial liabilities		1,393,402	-	-	1,393,402	1,393,402

17. Contingencies

Unclaimed bond liabilities

As described in Note 12 the RTA retains an obligation to refund unclaimed bond monies.

The RTA obtained approval from the Minister under s151(3) of the RTRA Act to derecognise and transfer unclaimed bond monies aged greater than 7 years out of the rental bond account. This was a total of \$14,435,625 with the last drawdown approved on 29 June 2023, no further approvals have been obtained. As permitted under the RTRA Act, the RTA has spent these funds for the purpose of administering rental advisory services.

The probability of future claims against these funds remains low despite public campaigns for customers to claim these funds. Over the past seven years the average annual payments made in respect of unclaimed funds aged greater than seven years was \$13,531(2025: \$14,886).

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

18. Commitments

The RTA has the following unrecognised contractual commitments for expenditure, there is no capital expenditure commitments as at reporting date.

	≤ 1 year	> 1 year ≤ 5 years	Total
	\$'000	\$'000	\$'000
2026			
Supplies and services	-	-	-
	-	-	-
2025			
Supplies and services	2,560	-	2,560
	2,560	-	2,560

19. Events occurring after balance date

The RTA and its controlled entity are not aware of any other events occurring after balance date that would impact this financial report.

20. Future impact of accounting standards not yet effective

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028–29 financial year for the RTA.

This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of dividends and interest received and interest paid in the Statement of Cash Flows. AASB 18 will only affect presentation and disclosure, it will not affect the recognition or measurement of any reported amounts.

In October 2025, the AASB released Exposure Draft ED 338 which proposed several amendments that, if legislated, would permit relief from the majority of the presentation and disclosure requirements by not-for-profit public sector entities via an explicit accounting policy choice.

The RTA will further assess the expected impacts of AASB 18 in subsequent reporting periods once the AASB issues a final amending standard and Queensland Treasury has communicated its policy intentions in respect of accounting policy choices permitted by the standard.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to the RTA activities or have no material impact on the RTA.

Notes to the Financial Statements

for the year ended 30 June 2026

21. Key management personnel disclosures

(a). Key management personnel

The RTA's responsible Minister is the Minister for Housing and Public Works and Minister for Youth and is identified as part of the organisation's Key management personnel.

The following details for non-ministerial key management personnel include those positions that had authority and responsibility for planning, directing and controlling the activities of the RTA and its controlled entity during 2025–26 and 2024–25.

Further information on these positions can be found in the body of the Annual Report under the section relating to executive management.

Key management personnel and remuneration disclosures are made in accordance with the Financial Reporting Requirements for Government Agencies issued by Queensland Treasury.

In 2025–26, our Chief Digital Officer role was renamed to Chief Technology and Information Officer. Our Chief Regulatory and Assurance Officer role was renamed to Chief Assurance Officer.

Position	Responsibilities	Changes to positions	
		2026	2025
Chief Executive Officer	Leads the Executive Leadership Team to ensure progress on the strategic priorities of the business and engages regularly with industry stakeholders to increase opportunities for collaboration and consultation.	Current: from 4/08/2025 Acting: 1/07/2025 – 3/08/2025	Acting: from 1/04/25 – 30/06/25 Former: 30/04/18 – 11/04/25
Chief Assurance Officer	Leads the financial and assurance services division, including finance services, governance and risk, compliance and enforcement, strategy and government relations, legal services.	Current: from 1/12/2025 Former: 4/08/2025 – 13/11/2025	Acting: from 01/04/25 – 01/06/25 Former: to 31/03/25
Chief Technology and Information Officer	Manages all information technology and record keeping requirements, business systems and applications in partnership with managed service providers, and provides business intelligence and smart digital solutions to facilitate strategic direction and priorities.	Current: from 9/2/2026 Acting: 1/07/2025 – 8/2/2026	Acting: from 31/10/24 – 30/06/25 Former: to 16/10/24
Chief Customer Experience Officer	Leads the customer experience division including call centre, dispute resolution and bond management with the purpose of providing high-quality customer-centric services utilising modern and diverse channels.		
Chief People Officer	Leads the people and culture division which includes human resources, learning and organisational development, communications and education, stakeholder engagement and change management.		
Chief Transformation Officer	Partners with all divisions to provide high level oversight and targeted, holistic change management, communications, engagement and project governance for RTA projects.		Role ceased: 02/05/25

Notes to the Financial Statements

for the year ended 30 June 2026

21. Key management personnel disclosures (continued)

(b) Remuneration expenses

Remuneration expenses for key management comprise the following components:

- Short-term employee expenses, including:
 - Base – consisting of salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a key management personnel position.
 - Non-monetary benefits – consisting of provision of vehicle together with fringe benefits tax applicable to the benefit.
- Long term employee expenses – include amounts expensed in respect of long service leave entitlements earned.
- Post-employment expenses – include amounts expensed in respect of employer superannuation obligations.
- Termination benefits – include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Total fixed remuneration is calculated on a 'total cost' basis and includes the base and non-monetary benefits, long term employee benefits and post employment benefits.

No performance payments were made to key management personnel during the financial year.

1 July 2025 – 30 June 2026

Position	Short Term Employee Benefits	Long Term Employee Benefits	Post Employee Benefits	Termination Benefits	Total Remuneration	
	Base	Non- Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	
Chief Executive Officer*	335	-	7	40	-	382
Chief Assurance Officer	188	-	9	33	-	230
Chief Technology and Information Officer**	273	-	2	11	-	286
Chief Customer Experience Officer	240	-	6	30	-	276
Chief People Officer	227	-	3	29	-	259
Total	1,263	-	27	143	-	1,433

* Includes Acting Chief Executive Officer Payments.

** The Acting Chief Technology and Information Officer fees were paid to a professional services agency

The remuneration policy for the RTA and its controlled entity is provided for under the RTRA Act. Pursuant to this, the executive officer of the RTEO is the same person who holds the existing appointment as the Chief Executive Officer of the RTA. The RTA Chief Executive Officer is appointed by the Governor in Council.

The details of the other terms of employment (including motor vehicle entitlements) for the Chief Executive Officer position are specified in the employment contract.

For the 2025–26 year, the remuneration of key management increased by 3% in July 2025 (4% in July 2024) for Senior Officers and Senior Executive Services, in accordance with government directives.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

21. Key management personnel disclosures (continued)

(b) Remuneration (continued)

1 July 2024 – 30 June 2025

Position	Short Term Employee Benefits		Long Term Employee Benefits	Post Employee Benefits	Termination Benefits	Total Remuneration
	Base	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Chief Executive Officer *	442		12	79	262	795
Chief Regulatory and Assurance Officer	238		32	29	-	299
Chief Digital Officer **	294		-	12	8	314
Chief Customer Experience Officer	234		5	29	-	268
Chief People Officer	228		6	30	-	264
Chief Transformation Officer	201		-	25	-	226
Total	1,637	-	55	204	270	2,166

* Includes Acting Chief Executive Officer payments.

** The Acting Chief Digital Officer fees were paid to a professional services agency.

(c) Other transactions with key management personnel and their related parties

For the 2025–26 financial year there were no material related party transactions between the RTA and key management personnel other than ordinary citizen transactions.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

22. Board disclosures

Section 471 of the RTRA Act provides for the RTA to have a Board of Directors. There is no legislative requirement for the RTEO to have a Board.

The Queensland Government determines appropriate payment for part-time chairs and members of government boards, committees and statutory authorities. Payments are made in accordance with the Executive Council minute for each Director appointed as approved by the Governor in Council.

(a) Board members remuneration

	Appointed	Ceased	Group		Parent	
			2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Mr Brook Monahan (Chair) ¹	Jul 2025		53	-	53	-
Ms Christine Castley	Dec 2017		21	21	21	21
Ms Connie McKee	Jul 2025		21	-	21	-
Mr Colin Cassidy PSM	Jul 2025		21	-	21	-
Ms Fiona Caniglia	Sep 2023		21	20	21	20
Ms Kirsty Rourke	Dec 2025		12	-	12	-
Mr Paul Spiro	Jul 2025		20	-	20	-
Mr Stephen Ryan (Chair)	Nov 2016	Jul 2025	4	53	4	53
Ms Sally Watson	Nov 2016	Oct 2025	7	21	7	21
Ms Janet Benson	May 2017	Jul 2025	1	21	1	21
Ms Cara Walsh	Sep 2020	Aug 2024	-	3	-	3
Mr Nathaniel Edwards	Nov 2022	Jul 2025	1	21	1	21
Mr Patrick Morgan	Sep 2024	Jul 2025	1	17	1	17
Total Board member payments			183	177	183	177

¹ The fee for Mr Brook Monahan (Chair) total \$52,875 was donated to Emmanuel City Mission Ltd, with Mr Monahan receiving no personal benefit.

The 2025–26 Board fees included fees of \$169,991 plus superannuation of \$13,739. The 2024–25 Board fees included fees of \$159,853 plus superannuation of \$18,406.

(b) Other Transactions with Board Members and Board Member Related Entities

The RTA has no dealings with another entity of which a Board Member has a related interest as declared in the Conflicts of Interest Register.

Notes to the Financial Statements

for the year ended 30 June 2026

23. Related party disclosures

During the year, the RTA was charged service fees by its controlled entity, the RTEO, of \$30,791,085 (2025: \$32,726,708).

Transactions with Queensland Government controlled entities

The RTA's primary ongoing source of income for its services are annual grants from Queensland Government (Note 5).

The Corporate Administration Agency (CAA) provides payroll services to the RTA. Total expenses incurred during the year were \$195,329 (2025: \$210,416).

CITEC provides information and communication technology services to the RTA. Total expenses incurred during the year were \$1,095,366 (2025: \$1,093,280).

The RTA has a contractual arrangement with Queensland Government Accommodation Office (QGAO) for the supply and management of office accommodation from June 2021. Total expenses incurred during the year were \$1,793,927 (2025: \$1,735,444).

The RTA has cash deposits held with QTC. Interest earned from QTC on deposits were \$602,760 (2025: \$1,007,758). Total administration fees paid or payable in this financial year to QTC were \$16,870 (2025: \$24,400).

24. Taxation

The RTA and its controlled entity are State bodies as defined under the *Income Tax Assessment Act 1936* and are exempt from Commonwealth (Cth) taxation with the exception of Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Pay-As-You-Go (PAYG) withholding requirements.

The RTA and its controlled entity are also required to comply with state taxes such as Payroll Tax (QLD).

Income, expenses, assets, and liabilities (excluding receivables and payables respectively) are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or in the amount of the expense.

Receivables and payables are stated with the amount of GST included, where applicable.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables, respectively, in the consolidated statement of financial position.

Cash flows are included in the consolidated statement of cash flows net of the amount of GST.

Commitments and contingencies are disclosed inclusive of the amount of GST recoverable from, or payable to, the ATO, where applicable.

RTEO and RTA are grouped for GST purposes.

25. Climate related risk disclosure

Whole-of-Government climate-related reporting

The State of Queensland, as the ultimate parent of the RTA, provides information and resources on climate related strategies and actions accessible at treasury.qld.gov.au/policies-and-programs/climate.

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report.

Accounting estimates and judgements – climate-related risks

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the RTA.

The RTA continues to monitor the emergence of material climate-related risks that may impact the financial statements, including directives from Government or Queensland Treasury.

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

26. Budgetary reporting disclosures

Statement of Comprehensive Income

		Group		
		Original budget 2026	Actual 2026	Variance
	Variance notes	\$'000	\$'000	\$'000
Income				
Interest revenue	1	311	610	299
Grants and contributions		40,245	40,245	-
Other revenue		-	4	4
Total income		40,556	40,859	303
Expenses				
Employee expenses	2	35,473	31,494	3,979
Supplies and services	3	17,154	18,691	(1,537)
Depreciation and amortisation		68	69	(1)
Other expenses		190	199	(9)
Total expenses		52,885	50,453	2,432
Operating result for the year		(12,329)	(9,594)	2,735
Other comprehensive income		-	-	-
Total comprehensive income		(12,329)	(9,594)	2,735

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

26. Budgetary reporting disclosures (continued)

Statement of Financial Position

		Group		
		Original budget 2026	Actual 2026	Variance
	Variance notes	\$'000	\$'000	\$'000
Current assets				
Cash at bank	4	(7,050)	5,789	12,839
Rental bond cash	5	1,482,812	1,532,193	49,381
Receivables		125	254	129
Prepayments	6	515	1,102	587
Total current assets		1,476,402	1,539,338	62,936
Non current assets				
Intangible assets		4	-	(4)
Property, plant and equipment		53	55	2
Total non current assets		57	55	(2)
Total assets		1,476,459	1,539,393	62,934
Current liabilities				
Payables	7	1,502	2,672	(1,170)
Rental bonds and unclaimed monies	8	1,482,812	1,532,193	(49,381)
Accrued employee benefits		4,941	5,047	(106)
Total current liabilities		1,489,255	1,539,912	(50,657)
Non current liabilities				
Accrued employee benefits	9	1,539	913	626
Total non current liabilities		1,539	913	626
Total liabilities		1,490,794	1,540,825	(50,031)
Net assets		(14,335)	(1,432)	12,903
Equity				
Contributed equity		55,189	55,189	-
Accumulated deficit		(40,854)	(56,621)	(15,767)
Total equity		14,335	(1,432)	(15,767)

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

26. Budgetary reporting disclosures (continued)

Statement of Cash Flows

		Group		
		Original budget 2026	Actual 2026	Variance
	Variance notes	\$'000	\$'000	\$'000
Cash flows from operating activities				
Inflows				
Interest income		327	639	312
Bond lodgements	10	500,236	641,130	140,894
Government grants		40,245	40,245	-
Other operating receipts		-	4	4
GST collected from customers		-	8	8
GST refunds received		1,728	1,915	187
Outflows				
Bond refunds	11	(399,971)	(494,303)	(94,332)
Employee expenses	12	(35,431)	(31,416)	4,015
Supplies and services	13	(17,088)	(18,307)	(1,219)
Other expenses		(190)	(199)	(9)
GST paid to suppliers		(1,728)	(1,814)	(86)
Net cash provided by operating activities		88,128	137,902	49,774
Net increase in cash and cash equivalents		88,128	137,902	49,774
Cash and cash equivalents at beginning of financial year		1,387,634	1,400,080	12,446
Cash and cash equivalents at end of financial year		1,475,762	1,537,982	62,220

Residential Tenancies Authority

Notes to the Financial Statements

for the year ended 30 June 2026

Explanations of major variances

Statement of Comprehensive Income

1 Investment revenue	Interest revenue was higher than budget due to larger cash reserves and higher interest rates than budgeted.
2 Employee expenses	Employee expenses are lower than budget due to higher vacancy rates experienced during the year.
3 Supplies and services	Expenses are higher than budget due to re-phasing of the RTA's project including upgrading core software system.

Statement of Financial Position

4 Cash at bank	The higher operational cash reserves due to high brought forward reserves from 2025 and savings in employee expenses in current year.
5 Rental bond cash	The higher bond cash is due to higher than expected rental bond monies received.
6 Prepayments	Increase in prepaid fees for software as a service.
7 Payables	The increase in payables is due to increase in supplies and services expenditure.
8 Rental bonds and unclaimed monies	The increase in rental bonds is due to higher than expected rental bond monies received during the year.
9 Accrued employee benefits	The decrease in liabilities is due to higher vacancy rates and staff turnover.

Statement of Cash Flows

10 Bond lodgements	The increase in bond lodgements is due to higher than expected rental bond monies received during the year.
11 Bond refunds	The increase in bond refunds is due to higher than expected rental bond monies refunded during the year.
12 Employee expenses	Cash outflow for employee expenses variance is due to the factors outlined in the major variance explanation in the statement of comprehensive income.
13 Supplies and services	Cash outflow for supplies and services variance is due to the factors outlined in the major variance explanation in the statement of comprehensive income.

Management Certificate

for the year ended 30 June 2026

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (Qld) (the Act), section 39 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

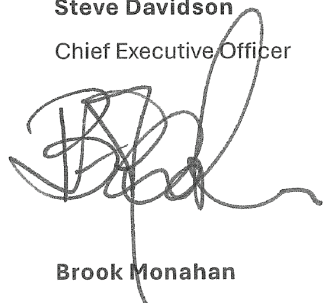
- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Residential Tenancies Authority and its controlled entities for the financial year ended 30 June 2026 and of the financial position of the Authority and its controlled entities at the end of that year; and

We acknowledge responsibility under s.7 and s.11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Steve Davidson

Chief Executive Officer



Brook Monahan

Chairperson, RTA Board

24/08/2026

INDEPENDENT AUDITOR'S REPORT

To the Board of Residential Tenancies Authority

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of Residential Tenancies Authority (the parent) and its controlled entities (the group).

The financial report comprises the statements of financial position as at 30 June 2026, the statements of comprehensive income, statements of changes in equity and statements of cash flows for the year then ended, notes to the financial statements including material accounting policy information and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the parent's and group's financial position as at 30 June 2026, and their financial performance and cashflows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General 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 Report* section of my report.

I am independent of the parent and group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Board is responsible for the other information.

The other information comprises the information included in the entity's annual report for the year ended 30 June 2026, but does not include the financial report and our auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Board for the financial report

The Board is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error
- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

www.auasb.gov.au/auditors_responsibilities/ar3.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.



William Cunningham
as delegate of the Auditor-General

25 August 2026
Queensland Audit Office
Brisbane

Appendices

Appendix A: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	4
Accessibility	Table of contents	ARRs – section 9.1	3
	Glossary	ARRs – section 9.1	72
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	Information licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	2
General information	Introductory information	ARRs – section 10	5–8
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	30
	Agency objectives and performance indicators	ARRs – section 11.2	31
	Agency service areas and service standards	ARRs – section 11.3	32
Financial performance	Summary of financial performance	ARRs – section 12.1	33
Governance – management and structure	Organisational structure	ARRs – section 13.1	18
	Executive management	ARRs – section 13.2	23
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	N/A
	Public sector ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	27
	Human rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	28
	Queensland public service values	ARRs – section 13.6	N/A

Summary of requirement		Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 14.1	27
	Audit committee	ARRs – section 14.2	22
	Internal audit	ARRs – section 14.3	27
	External scrutiny	ARRs – section 14.4	27
	Information systems and records management	ARRs – section 14.5	29
	Information security attestation	ARRs – section 14.6	N/A
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	25
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	24
Open data	Statement advising publication of information	ARRs – section 16	2
	Consultancies	ARRs – section 31.1	data.qld.gov.au
	Overseas travel	ARRs – section 31.2	data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	data.qld.gov.au
	Charter of Victims’ Rights	<i>VCSVRB Act 2024</i> ARRs – section 31.4	data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	66
	Independent Auditor’s Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	67–69

FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
ARRs	<i>Annual Report Requirements for Queensland Government Agencies</i>
QGEA	<i>Queensland Government Enterprise Architecture</i>
VCSVRB	<i>Victims’ Commissioner and Sexual Violence Review Board Act 2024</i>

Appendix B:

Glossary and list of charts

Glossary – Acronyms and abbreviations

Acronym	Meaning
ARC	Audit and Risk Committee
CPD	Continuing professional development
FTE	Full-time equivalent (staff)
ICT	Information and communication technology
ISMS	Information Security Management System
myRTA	myRTA Modernisation Program
NAIDOC	National Aborigines and Islanders Day Observance Committee
PSEA	<i>Public Sector Ethics Act 1994</i>
QCAT	Queensland Civil and Administrative Tribunal
REIQ	Real Estate Institute of Queensland
SDS	Service Delivery Statement
RTA	Residential Tenancies Authority
RTI Act	<i>Right to Information Act 2009</i>

List of charts, graphs and tables

Chart, graph or table	Page
Alleged offences investigated	14
Alleged offences investigated with no enforcement action	14
ARC meetings	22
ARC profiles	22
Bond forms average processing times	10
Bond movements	10
Bonds held by dwelling type in Queensland	8
Disputes conciliated	15
Customer enquiry types (front counter and phone)	12
Executive Leadership Team profiles	23
Financial performance	33
Front counter enquiries	12
Investigation requests received and investigations finalised	13
Managing parties in Queensland	9
Median length of tenancies in Queensland	9
Offence notices and education letters issued for alleged offences investigated	14
Organisational structure	18
Performance highlights	31
Phone enquiries answered	11
RTA Board meetings	21
RTA Board profiles	19
RTA Board remuneration	21
Service Delivery Statement	32
Target group data	24
Website visits and digital form usage	11
Weekly median rents for Queensland	9
Workforce profile data	24